

Miscellaneous Subjects

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1997 Economic Census

Health Care and Social Assistance

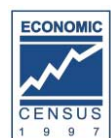
Subject Series



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1997 Economic Census
Health Care and Social Assistance
Subject Series



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-- Not applicable for this report.

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) 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. 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.

ABBREVIATIONS AND SYMBOLS

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

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

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

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Health Care and Social Assistance

SCOPE

The Health Care and Social Assistance sector (sector 62) of the 1997 Economic Census comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

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 62 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 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UNITED STATES							
Total	195 449	171 629 179	84 976 577	1 571 145	76 603	64.1	39.0
Physicians	X	X	X	332 804	60 935	N	N
Osteopathic physicians	X	X	X	16 133	12 721	N	N
Dentists	X	X	X	710	35	N	N
Chiropractors	X	X	X	535	—	N	N
Podiatrists	X	X	X	494	54	N	N
Optometrists	X	X	X	2 974	50	N	N
Mental health practitioners	X	X	X	7 681	197	N	N
Therapists & audiologists	X	X	X	7 809	4	N	N
Registered nurses	X	X	X	121 638	288	N	N
Licensed practical nurses	X	X	X	72 618	118	N	N
Other health practitioners	X	X	X	141 430	402	N	N
Other employees	X	X	X	866 319	1 799	N	N
Sole practitioner	50 654	17 760 962	3 217 001	180 372	50 575	N	N
Physicians	X	X	X	27 008	38 745	N	N
Osteopathic physicians	X	X	X	2 254	11 825	N	N
Dentists	X	X	X	284	5	N	N
Chiropractors	X	X	X	104	—	N	N
Podiatrists	X	X	X	22	—	N	N
Optometrists	X	X	X	200	—	N	N
Mental health practitioners	X	X	X	971	—	N	N
Therapists & audiologists	X	X	X	341	—	N	N
Registered nurses	X	X	X	11 340	—	N	N
Licensed practical nurses	X	X	X	11 717	—	N	N
Other health practitioners	X	X	X	15 567	—	N	N
Other employees	X	X	X	110 564	—	N	N
Partnership	8 576	14 644 189	4 130 423	122 414	26 028	N	N
Physicians	X	X	X	12 119	22 190	N	N
Osteopathic physicians	X	X	X	374	896	N	N
Dentists	X	X	X	4	30	N	N
Chiropractors	X	X	X	12	—	N	N
Podiatrists	X	X	X	121	54	N	N
Optometrists	X	X	X	209	50	N	N
Mental health practitioners	X	X	X	1 048	197	N	N
Therapists & audiologists	X	X	X	777	4	N	N
Registered nurses	X	X	X	12 606	288	N	N
Licensed practical nurses	X	X	X	6 811	118	N	N
Other health practitioners	X	X	X	16 262	402	N	N
Other employees	X	X	X	72 071	1 799	N	N
Professional service organization	136 219	139 224 028	77 629 153	1 268 359	—	N	N
Physicians	X	X	X	293 677	—	N	N
Osteopathic physicians	X	X	X	13 505	—	N	N
Dentists	X	X	X	422	—	N	N
Chiropractors	X	X	X	419	—	N	N
Podiatrists	X	X	X	351	—	N	N
Optometrists	X	X	X	2 565	—	N	N
Mental health practitioners	X	X	X	5 662	—	N	N
Therapists & audiologists	X	X	X	6 691	—	N	N
Registered nurses	X	X	X	97 692	—	N	N
Licensed practical nurses	X	X	X	54 090	—	N	N
Other health practitioners	X	X	X	109 601	—	N	N
Other employees	X	X	X	683 684	—	N	N
ALABAMA							
Total	2 797	2 826 276	1 478 303	25 995	1 042	65.3	21.7
Physicians	X	X	X	5 553	658	N	N
Osteopathic physicians	X	X	X	83	274	N	N
Dentists	X	X	X	9	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	10	—	N	N
Mental health practitioners	X	X	X	116	—	N	N
Therapists & audiologists	X	X	X	106	—	N	N
Registered nurses	X	X	X	2 628	—	N	N
Licensed practical nurses	X	X	X	1 606	10	N	N
Other health practitioners	X	X	X	2 771	—	N	N
Other employees	X	X	X	13 112	100	N	N
Sole practitioner	672	247 427	46 303	2 822	672	N	N
Physicians	X	X	X	948	400	N	N
Osteopathic physicians	X	X	X	7	272	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	953	—	N	N
Licensed practical nurses	X	X	X	39	—	N	N
Other health practitioners	X	X	X	57	—	N	N
Other employees	X	X	X	816	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ALABAMA—Con.							
Partnership	99	210 352	59 528	1 469	370	N	N
Physicians	X	X	X	173	258	N	N
Osteopathic physicians	X	X	X	—	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	9	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	106	—	N	N
Licensed practical nurses	X	X	X	89	10	N	N
Other health practitioners	X	X	X	128	—	N	N
Other employees	X	X	X	961	100	N	N
Professional service organization	2 026	2 368 497	1 372 472	21 704	—	N	N
Physicians	X	X	X	4 432	—	N	N
Osteopathic physicians	X	X	X	76	—	N	N
Dentists	X	X	X	9	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	10	—	N	N
Mental health practitioners	X	X	X	107	—	N	N
Therapists & audiologists	X	X	X	101	—	N	N
Registered nurses	X	X	X	1 569	—	N	N
Licensed practical nurses	X	X	X	1 478	—	N	N
Other health practitioners	X	X	X	2 586	—	N	N
Other employees	X	X	X	11 335	—	N	N
ALASKA							
Total	369	321 217	157 063	2 763	218	68.8	61.2
Physicians	X	X	X	451	158	N	N
Osteopathic physicians	X	X	X	61	60	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	1	—	N	N
Mental health practitioners	X	X	X	14	—	N	N
Therapists & audiologists	X	X	X	30	—	N	N
Registered nurses	X	X	X	379	—	N	N
Licensed practical nurses	X	X	X	147	—	N	N
Other health practitioners	X	X	X	211	—	N	N
Other employees	X	X	X	1 469	—	N	N
Sole practitioner	121	61 072	11 790	464	121	N	N
Physicians	X	X	X	3	61	N	N
Osteopathic physicians	X	X	X	42	60	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	13	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	50	—	N	N
Other employees	X	X	X	356	—	N	N
Partnership	30	27 802	8 332	314	97	N	N
Physicians	X	X	X	7	97	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	65	—	N	N
Licensed practical nurses	X	X	X	42	—	N	N
Other health practitioners	X	X	X	21	—	N	N
Other employees	X	X	X	178	—	N	N
Professional service organization	218	232 343	136 941	1 985	—	N	N
Physicians	X	X	X	441	—	N	N
Osteopathic physicians	X	X	X	19	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	1	—	N	N
Mental health practitioners	X	X	X	13	—	N	N
Therapists & audiologists	X	X	X	30	—	N	N
Registered nurses	X	X	X	301	—	N	N
Licensed practical nurses	X	X	X	105	—	N	N
Other health practitioners	X	X	X	140	—	N	N
Other employees	X	X	X	935	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARIZONA							
Total	3 412	2 721 609	1 346 765	24 407	713	81.7	53.8
Physicians	X	X	X	4 334	595	N	N
Osteopathic physicians	X	X	X	1 009	104	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	10	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	30	—	N	N
Mental health practitioners	X	X	X	194	—	N	N
Therapists & audiologists	X	X	X	37	—	N	N
Registered nurses	X	X	X	2 131	2	N	N
Licensed practical nurses	X	X	X	392	—	N	N
Other health practitioners	X	X	X	2 280	—	N	N
Other employees	X	X	X	13 985	12	N	N
Sole practitioner	510	162 939	31 588	1 738	510	N	N
Physicians	X	X	X	174	429	N	N
Osteopathic physicians	X	X	X	1	81	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	296	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	494	—	N	N
Other employees	X	X	X	773	—	N	N
Partnership	125	142 638	41 889	1 220	203	N	N
Physicians	X	X	X	105	166	N	N
Osteopathic physicians	X	X	X	—	23	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	125	2	N	N
Licensed practical nurses	X	X	X	62	—	N	N
Other health practitioners	X	X	X	144	—	N	N
Other employees	X	X	X	780	12	N	N
Professional service organization	2 777	2 416 032	1 273 288	21 449	—	N	N
Physicians	X	X	X	4 055	—	N	N
Osteopathic physicians	X	X	X	1 008	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	10	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	28	—	N	N
Mental health practitioners	X	X	X	194	—	N	N
Therapists & audiologists	X	X	X	37	—	N	N
Registered nurses	X	X	X	1 710	—	N	N
Licensed practical nurses	X	X	X	330	—	N	N
Other health practitioners	X	X	X	1 642	—	N	N
Other employees	X	X	X	12 432	—	N	N
ARKANSAS							
Total	1 712	1 432 326	759 238	14 442	439	78.6	13.0
Physicians	X	X	X	3 935	439	N	N
Osteopathic physicians	X	X	X	62	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	64	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	11	—	N	N
Mental health practitioners	X	X	X	61	—	N	N
Therapists & audiologists	X	X	X	36	—	N	N
Registered nurses	X	X	X	1 217	—	N	N
Licensed practical nurses	X	X	X	1 374	—	N	N
Other health practitioners	X	X	X	1 176	—	N	N
Other employees	X	X	X	6 505	—	N	N
Sole practitioner	307	99 291	19 664	1 216	307	N	N
Physicians	X	X	X	1 181	307	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	4	—	N	N
Other employees	X	X	X	26	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARKANSAS—Con.							
Partnership	68	83 065	17 973	601	132	N	N
Physicians	X	X	X	100	132	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	17	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	33	—	N	N
Licensed practical nurses	X	X	X	50	—	N	N
Other health practitioners	X	X	X	139	—	N	N
Other employees	X	X	X	262	—	N	N
Professional service organization	1 337	1 249 970	721 601	12 625	—	N	N
Physicians	X	X	X	2 654	—	N	N
Osteopathic physicians	X	X	X	62	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	64	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	11	—	N	N
Mental health practitioners	X	X	X	44	—	N	N
Therapists & audiologists	X	X	X	36	—	N	N
Registered nurses	X	X	X	1 181	—	N	N
Licensed practical nurses	X	X	X	1 322	—	N	N
Other health practitioners	X	X	X	1 033	—	N	N
Other employees	X	X	X	6 217	—	N	N
CALIFORNIA							
Total	25 535	22 743 167	9 667 813	183 183	11 945	54.4	39.9
Physicians	X	X	X	40 418	11 182	N	N
Osteopathic physicians	X	X	X	562	534	N	N
Dentists	X	X	X	43	—	N	N
Chiropractors	X	X	X	72	—	N	N
Podiatrists	X	X	X	160	2	N	N
Optometrists	X	X	X	664	2	N	N
Mental health practitioners	X	X	X	922	—	N	N
Therapists & audiologists	X	X	X	994	—	N	N
Registered nurses	X	X	X	12 286	18	N	N
Licensed practical nurses	X	X	X	4 953	3	N	N
Other health practitioners	X	X	X	18 163	3	N	N
Other employees	X	X	X	103 946	201	N	N
Sole practitioner	7 267	2 626 525	462 984	24 541	7 245	N	N
Physicians	X	X	X	4 427	6 734	N	N
Osteopathic physicians	X	X	X	49	511	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	76	—	N	N
Mental health practitioners	X	X	X	49	—	N	N
Therapists & audiologists	X	X	X	7	—	N	N
Registered nurses	X	X	X	615	—	N	N
Licensed practical nurses	X	X	X	201	—	N	N
Other health practitioners	X	X	X	2 751	—	N	N
Other employees	X	X	X	16 359	—	N	N
Partnership	1 277	4 110 590	1 337 891	33 229	4 700	N	N
Physicians	X	X	X	3 686	4 448	N	N
Osteopathic physicians	X	X	X	21	23	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	6	—	N	N
Podiatrists	X	X	X	59	2	N	N
Optometrists	X	X	X	96	2	N	N
Mental health practitioners	X	X	X	462	—	N	N
Therapists & audiologists	X	X	X	391	—	N	N
Registered nurses	X	X	X	4 137	18	N	N
Licensed practical nurses	X	X	X	1 726	3	N	N
Other health practitioners	X	X	X	6 117	3	N	N
Other employees	X	X	X	16 528	201	N	N
Professional service organization	16 991	16 006 052	7 866 938	125 413	—	N	N
Physicians	X	X	X	32 305	—	N	N
Osteopathic physicians	X	X	X	492	—	N	N
Dentists	X	X	X	43	—	N	N
Chiropractors	X	X	X	59	—	N	N
Podiatrists	X	X	X	101	—	N	N
Optometrists	X	X	X	492	—	N	N
Mental health practitioners	X	X	X	411	—	N	N
Therapists & audiologists	X	X	X	596	—	N	N
Registered nurses	X	X	X	7 534	—	N	N
Licensed practical nurses	X	X	X	3 026	—	N	N
Other health practitioners	X	X	X	9 295	—	N	N
Other employees	X	X	X	71 059	—	N	N

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
COLORADO							
Total	2 781	2 346 818	1 211 249	21 353	1 167	63.6	46.5
Physicians	X	X	X	4 568	960	N	N
Osteopathic physicians	X	X	X	248	139	N	N
Dentists	X	X	X	9	4	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	29	26	N	N
Mental health practitioners	X	X	X	133	—	N	N
Therapists & audiologists	X	X	X	153	—	N	N
Registered nurses	X	X	X	2 025	—	N	N
Licensed practical nurses	X	X	X	543	—	N	N
Other health practitioners	X	X	X	2 093	—	N	N
Other employees	X	X	X	11 550	38	N	N
Sole practitioner	541	161 257	33 203	1 979	541	N	N
Physicians	X	X	X	10	475	N	N
Osteopathic physicians	X	X	X	8	66	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	31	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	546	—	N	N
Licensed practical nurses	X	X	X	60	—	N	N
Other health practitioners	X	X	X	60	—	N	N
Other employees	X	X	X	1 264	—	N	N
Partnership	184	226 580	56 701	1 812	626	N	N
Physicians	X	X	X	181	485	N	N
Osteopathic physicians	X	X	X	10	73	N	N
Dentists	X	X	X	—	4	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	26	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	4	—	N	N
Registered nurses	X	X	X	177	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	363	—	N	N
Other employees	X	X	X	1 071	38	N	N
Professional service organization	2 056	1 958 981	1 121 345	17 562	—	N	N
Physicians	X	X	X	4 377	—	N	N
Osteopathic physicians	X	X	X	230	—	N	N
Dentists	X	X	X	9	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	29	—	N	N
Mental health practitioners	X	X	X	102	—	N	N
Therapists & audiologists	X	X	X	149	—	N	N
Registered nurses	X	X	X	1 302	—	N	N
Licensed practical nurses	X	X	X	477	—	N	N
Other health practitioners	X	X	X	1 670	—	N	N
Other employees	X	X	X	9 215	—	N	N
CONNECTICUT							
Total	2 865	2 685 021	1 383 162	23 238	1 546	88.2	66.3
Physicians	X	X	X	3 480	1 513	N	N
Osteopathic physicians	X	X	X	29	27	N	N
Dentists	X	X	X	7	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	21	—	N	N
Mental health practitioners	X	X	X	141	6	N	N
Therapists & audiologists	X	X	X	130	—	N	N
Registered nurses	X	X	X	3 250	—	N	N
Licensed practical nurses	X	X	X	2 634	—	N	N
Other health practitioners	X	X	X	1 376	—	N	N
Other employees	X	X	X	12 162	—	N	N
Sole practitioner	983	373 785	74 949	3 634	983	N	N
Physicians	X	X	X	36	978	N	N
Osteopathic physicians	X	X	X	1	5	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	10	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	24	—	N	N
Licensed practical nurses	X	X	X	833	—	N	N
Other health practitioners	X	X	X	42	—	N	N
Other employees	X	X	X	2 685	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
CONNECTICUT—Con.							
Partnership	265	346 412	99 636	3 070	563	N	N
Physicians	X	X	X	259	535	N	N
Osteopathic physicians	X	X	X	10	22	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	6	N	N
Therapists & audiologists	X	X	X	14	—	N	N
Registered nurses	X	X	X	12	—	N	N
Licensed practical nurses	X	X	X	420	—	N	N
Other health practitioners	X	X	X	150	—	N	N
Other employees	X	X	X	345	—	N	N
				1 858	—	N	N
Professional service organization	1 617	1 964 824	1 208 577	16 534	—	N	N
Physicians	X	X	X	3 185	—	N	N
Osteopathic physicians	X	X	X	18	—	N	N
Dentists	X	X	X	7	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	9	—	N	N
Mental health practitioners	X	X	X	127	—	N	N
Therapists & audiologists	X	X	X	115	—	N	N
Registered nurses	X	X	X	2 806	—	N	N
Licensed practical nurses	X	X	X	1 651	—	N	N
Other health practitioners	X	X	X	989	—	N	N
Other employees	X	X	X	7 619	—	N	N
DELAWARE							
Total	604	513 231	275 836	4 608	214	62.6	76.0
Physicians	X	X	X	847	197	N	N
Osteopathic physicians	X	X	X	115	17	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	12	—	N	N
Mental health practitioners	X	X	X	42	—	N	N
Therapists & audiologists	X	X	X	29	—	N	N
Registered nurses	X	X	X	529	—	N	N
Licensed practical nurses	X	X	X	103	—	N	N
Other health practitioners	X	X	X	523	—	N	N
Other employees	X	X	X	2 408	—	N	N
Sole practitioner	165	58 804	11 348	588	165	N	N
Physicians	X	X	X	2	148	N	N
Osteopathic physicians	X	X	X	—	17	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	93	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	262	—	N	N
Other employees	X	X	X	224	—	N	N
Partnership	15	16 926	3 809	122	49	N	N
Physicians	X	X	X	21	49	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	24	—	N	N
Other employees	X	X	X	77	—	N	N
Professional service organization	424	437 501	260 679	3 898	—	N	N
Physicians	X	X	X	824	—	N	N
Osteopathic physicians	X	X	X	115	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	12	—	N	N
Mental health practitioners	X	X	X	42	—	N	N
Therapists & audiologists	X	X	X	29	—	N	N
Registered nurses	X	X	X	436	—	N	N
Licensed practical nurses	X	X	X	96	—	N	N
Other health practitioners	X	X	X	237	—	N	N
Other employees	X	X	X	2 107	—	N	N

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Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
DISTRICT OF COLUMBIA							
Total	667	479 326	228 920	3 677	271	56.1	99.8
Physicians	X	X	X	1 059	269	N	N
Osteopathic physicians	X	X	X	81	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	7	—	N	N
Registered nurses	X	X	X	229	—	N	N
Licensed practical nurses	X	X	X	67	—	N	N
Other health practitioners	X	X	X	266	—	N	N
Other employees	X	X	X	1 964	—	N	N
Sole practitioner	177	50 547	9 192	447	177	N	N
Physicians	X	X	X	—	175	N	N
Osteopathic physicians	X	X	X	81	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	41	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	325	—	N	N
Partnership	13	14 540	4 183	118	94	N	N
Physicians	X	X	X	2	94	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	32	—	N	N
Other health practitioners	X	X	X	1	—	N	N
Other employees	X	X	X	79	—	N	N
Professional service organization	477	414 239	215 545	3 112	—	N	N
Physicians	X	X	X	1 057	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	7	—	N	N
Registered nurses	X	X	X	184	—	N	N
Licensed practical nurses	X	X	X	35	—	N	N
Other health practitioners	X	X	X	265	—	N	N
Other employees	X	X	X	1 560	—	N	N
FLORIDA							
Total	14 577	11 934 182	5 918 735	111 593	3 254	58.2	25.6
Physicians	X	X	X	23 001	1 125	N	N
Osteopathic physicians	X	X	X	848	1 988	N	N
Dentists	X	X	X	11	—	N	N
Chiropractors	X	X	X	29	—	N	N
Podiatrists	X	X	X	3	9	N	N
Optometrists	X	X	X	102	—	N	N
Mental health practitioners	X	X	X	641	126	N	N
Therapists & audiologists	X	X	X	377	4	N	N
Registered nurses	X	X	X	5 837	—	N	N
Licensed practical nurses	X	X	X	4 701	—	N	N
Other health practitioners	X	X	X	7 883	—	N	N
Other employees	X	X	X	68 160	2	N	N
Sole practitioner	2 166	741 984	142 639	7 301	2 166	N	N
Physicians	X	X	X	369	191	N	N
Osteopathic physicians	X	X	X	38	1 975	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	139	—	N	N
Therapists & audiologists	X	X	X	38	—	N	N
Registered nurses	X	X	X	255	—	N	N
Licensed practical nurses	X	X	X	1 323	—	N	N
Other health practitioners	X	X	X	419	—	N	N
Other employees	X	X	X	4 720	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
FLORIDA—Con.							
Partnership	421	746 844	228 892	6 559	1 088	N	N
Physicians	X	X	X	566	934	N	N
Osteopathic physicians	X	X	X	5	13	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	9	N	N
Optometrists	X	X	X	10	—	N	N
Mental health practitioners	X	X	X	205	126	N	N
Therapists & audiologists	X	X	X	47	4	N	N
Registered nurses	X	X	X	516	—	N	N
Licensed practical nurses	X	X	X	373	—	N	N
Other health practitioners	X	X	X	502	—	N	N
Other employees	X	X	X	4 335	2	N	N
Professional service organization	11 990	10 445 354	5 547 204	97 733	—	N	N
Physicians	X	X	X	22 066	—	N	N
Osteopathic physicians	X	X	X	805	—	N	N
Dentists	X	X	X	11	—	N	N
Chiropractors	X	X	X	29	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	92	—	N	N
Mental health practitioners	X	X	X	297	—	N	N
Therapists & audiologists	X	X	X	292	—	N	N
Registered nurses	X	X	X	5 066	—	N	N
Licensed practical nurses	X	X	X	3 005	—	N	N
Other health practitioners	X	X	X	6 962	—	N	N
Other employees	X	X	X	59 105	—	N	N
GEORGIA							
Total	5 398	4 902 405	2 488 446	41 803	1 764	80.6	56.6
Physicians	X	X	X	7 581	1 640	N	N
Osteopathic physicians	X	X	X	119	33	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	3	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	50	3	N	N
Mental health practitioners	X	X	X	92	—	N	N
Therapists & audiologists	X	X	X	206	—	N	N
Registered nurses	X	X	X	2 514	5	N	N
Licensed practical nurses	X	X	X	2 191	3	N	N
Other health practitioners	X	X	X	5 201	5	N	N
Other employees	X	X	X	23 846	75	N	N
Sole practitioner	1 109	400 746	77 776	4 172	1 109	N	N
Physicians	X	X	X	459	1 081	N	N
Osteopathic physicians	X	X	X	1	28	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	104	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	564	—	N	N
Other health practitioners	X	X	X	216	—	N	N
Other employees	X	X	X	2 823	—	N	N
Partnership	240	411 998	111 742	2 673	655	N	N
Physicians	X	X	X	349	559	N	N
Osteopathic physicians	X	X	X	2	5	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	22	3	N	N
Mental health practitioners	X	X	X	7	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	314	5	N	N
Licensed practical nurses	X	X	X	215	3	N	N
Other health practitioners	X	X	X	277	5	N	N
Other employees	X	X	X	1 487	75	N	N
Professional service organization	4 049	4 089 661	2 298 928	34 958	—	N	N
Physicians	X	X	X	6 773	—	N	N
Osteopathic physicians	X	X	X	116	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	3	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	28	—	N	N
Mental health practitioners	X	X	X	85	—	N	N
Therapists & audiologists	X	X	X	102	—	N	N
Registered nurses	X	X	X	2 195	—	N	N
Licensed practical nurses	X	X	X	1 412	—	N	N
Other health practitioners	X	X	X	4 708	—	N	N
Other employees	X	X	X	19 536	—	N	N

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Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
HAWAII							
Total	1 076	731 276	359 150	6 125	436	70.5	66.9
Physicians	X	X	X	1 671	434	N	N
Osteopathic physicians	X	X	X	8	2	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	40	—	N	N
Mental health practitioners	X	X	X	20	—	N	N
Therapists & audiologists	X	X	X	4	—	N	N
Registered nurses	X	X	X	298	—	N	N
Licensed practical nurses	X	X	X	263	—	N	N
Other health practitioners	X	X	X	227	—	N	N
Other employees	X	X	X	3 589	—	N	N
Sole practitioner	344	116 217	20 620	983	344	N	N
Physicians	X	X	X	122	342	N	N
Osteopathic physicians	X	X	X	—	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	94	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	767	—	N	N
Partnership	21	33 271	4 664	173	92	N	N
Physicians	X	X	X	8	92	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	13	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	8	—	N	N
Other employees	X	X	X	136	—	N	N
Professional service organization	711	581 788	333 866	4 969	—	N	N
Physicians	X	X	X	1 541	—	N	N
Osteopathic physicians	X	X	X	8	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	40	—	N	N
Mental health practitioners	X	X	X	20	—	N	N
Therapists & audiologists	X	X	X	4	—	N	N
Registered nurses	X	X	X	285	—	N	N
Licensed practical nurses	X	X	X	161	—	N	N
Other health practitioners	X	X	X	219	—	N	N
Other employees	X	X	X	2 686	—	N	N
IDAHO							
Total	793	613 111	313 709	6 061	475	65.9	25.4
Physicians	X	X	X	1 403	447	N	N
Osteopathic physicians	X	X	X	159	28	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	85	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	10	—	N	N
Therapists & audiologists	X	X	X	8	—	N	N
Registered nurses	X	X	X	442	—	N	N
Licensed practical nurses	X	X	X	301	—	N	N
Other health practitioners	X	X	X	374	—	N	N
Other employees	X	X	X	3 275	—	N	N
Sole practitioner	243	80 064	13 381	858	243	N	N
Physicians	X	X	X	422	223	N	N
Osteopathic physicians	X	X	X	129	20	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	85	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	24	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	12	—	N	N
Other employees	X	X	X	186	—	N	N

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IDAHO—Con.							
Partnership	52	53 309	13 057	581	232	N	N
Physicians	X	X	X	71	224	N	N
Osteopathic physicians	X	X	X	5	8	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	48	—	N	N
Licensed practical nurses	X	X	X	51	—	N	N
Other health practitioners	X	X	X	113	—	N	N
Other employees	X	X	X	293	—	N	N
Professional service organization	498	479 738	287 271	4 622	—	N	N
Physicians	X	X	X	910	—	N	N
Osteopathic physicians	X	X	X	25	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	10	—	N	N
Therapists & audiologists	X	X	X	8	—	N	N
Registered nurses	X	X	X	370	—	N	N
Licensed practical nurses	X	X	X	250	—	N	N
Other health practitioners	X	X	X	249	—	N	N
Other employees	X	X	X	2 796	—	N	N
ILLINOIS							
Total	7 927	7 412 962	3 766 461	63 334	2 159	58.0	18.1
Physicians	X	X	X	12 526	1 778	N	N
Osteopathic physicians	X	X	X	362	305	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	11	—	N	N
Podiatrists	X	X	X	18	—	N	N
Optometrists	X	X	X	132	—	N	N
Mental health practitioners	X	X	X	438	—	N	N
Therapists & audiologists	X	X	X	460	—	N	N
Registered nurses	X	X	X	8 482	14	N	N
Licensed practical nurses	X	X	X	1 904	—	N	N
Other health practitioners	X	X	X	4 275	4	N	N
Other employees	X	X	X	34 723	58	N	N
Sole practitioner	1 583	539 097	95 874	5 630	1 583	N	N
Physicians	X	X	X	183	1 300	N	N
Osteopathic physicians	X	X	X	22	283	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	13	—	N	N
Mental health practitioners	X	X	X	95	—	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	1 675	—	N	N
Licensed practical nurses	X	X	X	59	—	N	N
Other health practitioners	X	X	X	176	—	N	N
Other employees	X	X	X	3 388	—	N	N
Partnership	195	295 866	56 112	1 964	576	N	N
Physicians	X	X	X	82	478	N	N
Osteopathic physicians	X	X	X	16	22	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	7	—	N	N
Therapists & audiologists	X	X	X	42	—	N	N
Registered nurses	X	X	X	365	14	N	N
Licensed practical nurses	X	X	X	51	—	N	N
Other health practitioners	X	X	X	138	4	N	N
Other employees	X	X	X	1 263	58	N	N
Professional service organization	6 149	6 577 999	3 614 475	55 740	—	N	N
Physicians	X	X	X	12 261	—	N	N
Osteopathic physicians	X	X	X	324	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	11	—	N	N
Podiatrists	X	X	X	18	—	N	N
Optometrists	X	X	X	119	—	N	N
Mental health practitioners	X	X	X	336	—	N	N
Therapists & audiologists	X	X	X	399	—	N	N
Registered nurses	X	X	X	6 442	—	N	N
Licensed practical nurses	X	X	X	1 794	—	N	N
Other health practitioners	X	X	X	3 961	—	N	N
Other employees	X	X	X	30 072	—	N	N

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INDIANA							
Total	3 518	3 514 988	1 789 449	34 578	1 504	66.9	19.9
Physicians	X	X	X	6 409	816	N	N
Osteopathic physicians	X	X	X	233	659	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	9	3	N	N
Optometrists	X	X	X	62	—	N	N
Mental health practitioners	X	X	X	84	—	N	N
Therapists & audiologists	X	X	X	448	—	N	N
Registered nurses	X	X	X	2 995	3	N	N
Licensed practical nurses	X	X	X	1 505	5	N	N
Other health practitioners	X	X	X	3 392	18	N	N
Other employees	X	X	X	19 434	—	N	N
Sole practitioner	992	348 678	68 436	4 165	992	N	N
Physicians	X	X	X	17	358	N	N
Osteopathic physicians	X	X	X	4	634	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	318	—	N	N
Licensed practical nurses	X	X	X	260	—	N	N
Other health practitioners	X	X	X	498	—	N	N
Other employees	X	X	X	3 064	—	N	N
Partnership	141	290 634	84 863	2 723	512	N	N
Physicians	X	X	X	82	458	N	N
Osteopathic physicians	X	X	X	—	25	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	3	3	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	6	—	N	N
Registered nurses	X	X	X	199	3	N	N
Licensed practical nurses	X	X	X	87	5	N	N
Other health practitioners	X	X	X	61	18	N	N
Other employees	X	X	X	2 285	—	N	N
Professional service organization	2 385	2 875 676	1 636 150	27 690	—	N	N
Physicians	X	X	X	6 310	—	N	N
Osteopathic physicians	X	X	X	229	—	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	6	—	N	N
Optometrists	X	X	X	58	—	N	N
Mental health practitioners	X	X	X	84	—	N	N
Therapists & audiologists	X	X	X	442	—	N	N
Registered nurses	X	X	X	2 478	—	N	N
Licensed practical nurses	X	X	X	1 158	—	N	N
Other health practitioners	X	X	X	2 833	—	N	N
Other employees	X	X	X	14 085	—	N	N
IOWA							
Total	1 348	1 497 017	824 915	15 015	472	83.0	73.2
Physicians	X	X	X	2 578	343	N	N
Osteopathic physicians	X	X	X	327	129	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	21	—	N	N
Optometrists	X	X	X	7	—	N	N
Mental health practitioners	X	X	X	133	—	N	N
Therapists & audiologists	X	X	X	85	—	N	N
Registered nurses	X	X	X	1 735	—	N	N
Licensed practical nurses	X	X	X	886	—	N	N
Other health practitioners	X	X	X	1 442	—	N	N
Other employees	X	X	X	7 799	—	N	N
Sole practitioner	248	83 231	16 077	1 020	248	N	N
Physicians	X	X	X	89	229	N	N
Osteopathic physicians	X	X	X	5	19	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	63	—	N	N
Licensed practical nurses	X	X	X	34	—	N	N
Other health practitioners	X	X	X	26	—	N	N
Other employees	X	X	X	803	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
IOWA—Con.							
Partnership	62	112 531	21 986	1 011	224	N	N
Physicians	X	X	X	20	114	N	N
Osteopathic physicians	X	X	X	2	110	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	45	—	N	N
Licensed practical nurses	X	X	X	217	—	N	N
Other health practitioners	X	X	X	155	—	N	N
Other employees	X	X	X	566	—	N	N
Professional service organization	1 038	1 301 255	786 852	12 984	—	N	N
Physicians	X	X	X	2 469	—	N	N
Osteopathic physicians	X	X	X	320	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	20	—	N	N
Optometrists	X	X	X	7	—	N	N
Mental health practitioners	X	X	X	128	—	N	N
Therapists & audiologists	X	X	X	85	—	N	N
Registered nurses	X	X	X	1 627	—	N	N
Licensed practical nurses	X	X	X	635	—	N	N
Other health practitioners	X	X	X	1 261	—	N	N
Other employees	X	X	X	6 430	—	N	N
KANSAS							
Total	1 446	1 590 323	826 692	17 478	592	63.0	51.1
Physicians	X	X	X	3 113	522	N	N
Osteopathic physicians	X	X	X	199	40	N	N
Dentists	X	X	X	12	2	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	5	—	N	N
Optometrists	X	X	X	22	8	N	N
Mental health practitioners	X	X	X	144	11	N	N
Therapists & audiologists	X	X	X	71	—	N	N
Registered nurses	X	X	X	2 449	2	N	N
Licensed practical nurses	X	X	X	656	—	N	N
Other health practitioners	X	X	X	2 065	2	N	N
Other employees	X	X	X	8 742	5	N	N
Sole practitioner	343	106 371	22 160	1 444	343	N	N
Physicians	X	X	X	165	318	N	N
Osteopathic physicians	X	X	X	25	25	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	65	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	44	—	N	N
Other employees	X	X	X	1 127	—	N	N
Partnership	83	111 092	27 911	1 149	249	N	N
Physicians	X	X	X	37	204	N	N
Osteopathic physicians	X	X	X	3	15	N	N
Dentists	X	X	X	—	2	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	8	N	N
Mental health practitioners	X	X	X	—	11	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	220	2	N	N
Other health practitioners	X	X	X	94	—	N	N
Other employees	X	X	X	178	2	N	N
Professional service organization	1 020	1 372 860	776 621	14 885	—	N	N
Physicians	X	X	X	2 911	—	N	N
Osteopathic physicians	X	X	X	171	—	N	N
Dentists	X	X	X	12	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	5	—	N	N
Optometrists	X	X	X	22	—	N	N
Mental health practitioners	X	X	X	144	—	N	N
Therapists & audiologists	X	X	X	68	—	N	N
Registered nurses	X	X	X	2 164	—	N	N
Licensed practical nurses	X	X	X	544	—	N	N
Other health practitioners	X	X	X	1 843	—	N	N
Other employees	X	X	X	7 001	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
KENTUCKY							
Total	2 595	2 390 267	1 249 758	23 691	1 157	74.1	94.7
Physicians	X	X	X	5 210	814	N	N
Osteopathic physicians	X	X	X	94	340	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	27	—	N	N
Mental health practitioners	X	X	X	34	—	N	N
Therapists & audiologists	X	X	X	78	—	N	N
Registered nurses	X	X	X	1 256	—	N	N
Licensed practical nurses	X	X	X	864	—	N	N
Other health practitioners	X	X	X	2 087	—	N	N
Other employees	X	X	X	14 034	3	N	N
Sole practitioner	768	264 786	47 490	3 037	768	N	N
Physicians	X	X	X	933	428	N	N
Osteopathic physicians	X	X	X	20	340	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	33	—	N	N
Other employees	X	X	X	2 020	—	N	N
Partnership	125	169 652	38 071	1 392	389	N	N
Physicians	X	X	X	8	386	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	12	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	14	—	N	N
Other employees	X	X	X	1 354	3	N	N
Professional service organization	1 702	1 955 829	1 164 197	19 262	—	N	N
Physicians	X	X	X	4 269	—	N	N
Osteopathic physicians	X	X	X	74	—	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	27	—	N	N
Mental health practitioners	X	X	X	34	—	N	N
Therapists & audiologists	X	X	X	78	—	N	N
Registered nurses	X	X	X	1 219	—	N	N
Licensed practical nurses	X	X	X	854	—	N	N
Other health practitioners	X	X	X	2 040	—	N	N
Other employees	X	X	X	10 660	—	N	N
LOUISIANA							
Total	3 212	2 790 168	1 269 311	25 141	1 650	85.2	84.7
Physicians	X	X	X	3 794	1 616	N	N
Osteopathic physicians	X	X	X	2	3	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	36	—	N	N
Mental health practitioners	X	X	X	387	—	N	N
Therapists & audiologists	X	X	X	34	—	N	N
Registered nurses	X	X	X	1 440	—	N	N
Licensed practical nurses	X	X	X	2 174	—	N	N
Other health practitioners	X	X	X	1 503	—	N	N
Other employees	X	X	X	15 762	31	N	N
Sole practitioner	827	297 855	50 026	3 250	827	N	N
Physicians	X	X	X	2	826	N	N
Osteopathic physicians	X	X	X	—	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	164	—	N	N
Licensed practical nurses	X	X	X	255	—	N	N
Other health practitioners	X	X	X	176	—	N	N
Other employees	X	X	X	2 653	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
LOUISIANA—Con.							
Partnership	268	604 620	147 362	4 920	823	N	N
Physicians	X	X	X	312	790	N	N
Osteopathic physicians	X	X	X	—	2	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	13	—	N	N
Mental health practitioners	X	X	X	28	—	N	N
Therapists & audiologists	X	X	X	13	—	N	N
Registered nurses	X	X	X	437	—	N	N
Licensed practical nurses	X	X	X	446	—	N	N
Other health practitioners	X	X	X	363	—	N	N
Other employees	X	X	X	3 303	31	N	N
Professional service organization	2 117	1 887 693	1 071 923	16 971	—	N	N
Physicians	X	X	X	3 480	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	23	—	N	N
Mental health practitioners	X	X	X	359	—	N	N
Therapists & audiologists	X	X	X	21	—	N	N
Registered nurses	X	X	X	839	—	N	N
Licensed practical nurses	X	X	X	1 473	—	N	N
Other health practitioners	X	X	X	964	—	N	N
Other employees	X	X	X	9 806	—	N	N
MAINE							
Total	872	646 204	355 897	6 499	357	76.5	47.7
Physicians	X	X	X	983	324	N	N
Osteopathic physicians	X	X	X	185	33	N	N
Dentists	X	X	X	23	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	6	—	N	N
Mental health practitioners	X	X	X	46	—	N	N
Therapists & audiologists	X	X	X	29	—	N	N
Registered nurses	X	X	X	929	—	N	N
Licensed practical nurses	X	X	X	276	—	N	N
Other health practitioners	X	X	X	500	—	N	N
Other employees	X	X	X	3 521	—	N	N
Sole practitioner	336	94 648	18 988	1 109	336	N	N
Physicians	X	X	X	11	303	N	N
Osteopathic physicians	X	X	X	57	33	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	119	—	N	N
Licensed practical nurses	X	X	X	17	—	N	N
Other health practitioners	X	X	X	113	—	N	N
Other employees	X	X	X	792	—	N	N
Partnership	16	12 392	2 707	128	21	N	N
Physicians	X	X	X	13	21	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	94	—	N	N
Professional service organization	520	539 164	334 202	5 262	—	N	N
Physicians	X	X	X	959	—	N	N
Osteopathic physicians	X	X	X	128	—	N	N
Dentists	X	X	X	23	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	6	—	N	N
Mental health practitioners	X	X	X	46	—	N	N
Therapists & audiologists	X	X	X	29	—	N	N
Registered nurses	X	X	X	803	—	N	N
Licensed practical nurses	X	X	X	252	—	N	N
Other health practitioners	X	X	X	380	—	N	N
Other employees	X	X	X	2 635	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MARYLAND							
Total	4 639	3 454 228	1 732 088	35 415	1 656	56.1	100.0
Physicians	X	X	X	8 710	1 622	N	N
Osteopathic physicians	X	X	X	40	7	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	8	—	N	N
Podiatrists	X	X	X	30	—	N	N
Optometrists	X	X	X	47	—	N	N
Mental health practitioners	X	X	X	198	—	N	N
Therapists & audiologists	X	X	X	325	—	N	N
Registered nurses	X	X	X	2 748	—	N	N
Licensed practical nurses	X	X	X	503	—	N	N
Other health practitioners	X	X	X	2 594	27	N	N
Other employees	X	X	X	20 210	—	N	N
Sole practitioner	1 236	361 133	63 692	3 619	1 236	N	N
Physicians	X	X	X	74	1 229	N	N
Osteopathic physicians	X	X	X	6	7	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	6	—	N	N
Therapists & audiologists	X	X	X	6	—	N	N
Registered nurses	X	X	X	51	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	12	—	N	N
Other employees	X	X	X	3 458	—	N	N
Partnership	227	196 214	63 927	2 129	420	N	N
Physicians	X	X	X	213	393	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	6	—	N	N
Podiatrists	X	X	X	28	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	14	—	N	N
Registered nurses	X	X	X	175	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	216	27	N	N
Other employees	X	X	X	1 456	—	N	N
Professional service organization	3 176	2 896 881	1 604 469	29 667	—	N	N
Physicians	X	X	X	8 423	—	N	N
Osteopathic physicians	X	X	X	34	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	44	—	N	N
Mental health practitioners	X	X	X	192	—	N	N
Therapists & audiologists	X	X	X	305	—	N	N
Registered nurses	X	X	X	2 522	—	N	N
Licensed practical nurses	X	X	X	479	—	N	N
Other health practitioners	X	X	X	2 366	—	N	N
Other employees	X	X	X	15 296	—	N	N
MASSACHUSETTS							
Total	4 104	3 667 771	1 927 135	34 750	1 585	100.0	100.0
Physicians	X	X	X	8 285	1 573	N	N
Osteopathic physicians	X	X	X	59	12	N	N
Dentists	X	X	X	298	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	6	—	N	N
Optometrists	X	X	X	48	—	N	N
Mental health practitioners	X	X	X	513	—	N	N
Therapists & audiologists	X	X	X	826	—	N	N
Registered nurses	X	X	X	2 202	—	N	N
Licensed practical nurses	X	X	X	731	—	N	N
Other health practitioners	X	X	X	3 186	—	N	N
Other employees	X	X	X	18 596	—	N	N
Sole practitioner	1 269	409 656	79 086	4 061	1 269	N	N
Physicians	X	X	X	868	1 263	N	N
Osteopathic physicians	X	X	X	—	6	N	N
Dentists	X	X	X	283	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	283	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	297	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	1 139	—	N	N
Other employees	X	X	X	1 183	—	N	N

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MASSACHUSETTS—Con.							
Partnership	124	168 760	58 856	1 875	316	N	N
Physicians	X	X	X	181	310	N	N
Osteopathic physicians	X	X	X	4	6	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	10	—	N	N
Therapists & audiologists	X	X	X	29	—	N	N
Registered nurses	X	X	X	137	—	N	N
Licensed practical nurses	X	X	X	83	—	N	N
Other health practitioners	X	X	X	134	—	N	N
Other employees	X	X	X	1 293	—	N	N
Professional service organization	2 711	3 089 355	1 789 193	28 814	—	N	N
Physicians	X	X	X	7 236	—	N	N
Osteopathic physicians	X	X	X	55	—	N	N
Dentists	X	X	X	15	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	6	—	N	N
Optometrists	X	X	X	44	—	N	N
Mental health practitioners	X	X	X	220	—	N	N
Therapists & audiologists	X	X	X	797	—	N	N
Registered nurses	X	X	X	1 768	—	N	N
Licensed practical nurses	X	X	X	640	—	N	N
Other health practitioners	X	X	X	1 913	—	N	N
Other employees	X	X	X	16 120	—	N	N
MICHIGAN							
Total	6 580	5 245 148	2 887 307	54 489	1 579	68.1	8.3
Physicians	X	X	X	12 380	561	N	N
Osteopathic physicians	X	X	X	1 814	875	N	N
Dentists	X	X	X	26	—	N	N
Chiropractors	X	X	X	5	—	N	N
Podiatrists	X	X	X	5	—	N	N
Optometrists	X	X	X	45	—	N	N
Mental health practitioners	X	X	X	355	—	N	N
Therapists & audiologists	X	X	X	185	—	N	N
Registered nurses	X	X	X	2 806	19	N	N
Licensed practical nurses	X	X	X	2 001	6	N	N
Other health practitioners	X	X	X	6 879	31	N	N
Other employees	X	X	X	27 988	87	N	N
Sole practitioner	1 208	402 038	69 110	4 374	1 208	N	N
Physicians	X	X	X	3 970	364	N	N
Osteopathic physicians	X	X	X	32	844	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	1	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	25	—	N	N
Other employees	X	X	X	317	—	N	N
Partnership	133	114 357	35 067	1 256	371	N	N
Physicians	X	X	X	100	197	N	N
Osteopathic physicians	X	X	X	34	31	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	26	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	71	19	N	N
Licensed practical nurses	X	X	X	66	6	N	N
Other health practitioners	X	X	X	259	31	N	N
Other employees	X	X	X	700	87	N	N
Professional service organization	5 239	4 728 753	2 783 130	48 859	—	N	N
Physicians	X	X	X	8 310	—	N	N
Osteopathic physicians	X	X	X	1 748	—	N	N
Dentists	X	X	X	26	—	N	N
Chiropractors	X	X	X	5	—	N	N
Podiatrists	X	X	X	5	—	N	N
Optometrists	X	X	X	45	—	N	N
Mental health practitioners	X	X	X	329	—	N	N
Therapists & audiologists	X	X	X	184	—	N	N
Registered nurses	X	X	X	2 717	—	N	N
Licensed practical nurses	X	X	X	1 924	—	N	N
Other health practitioners	X	X	X	6 595	—	N	N
Other employees	X	X	X	26 971	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MINNESOTA							
Total	1 317	2 411 852	1 400 068	25 992	226	81.9	9.6
Physicians	X	X	X	4 845	110	N	N
Osteopathic physicians	X	X	X	58	116	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	6	—	N	N
Podiatrists	X	X	X	23	—	N	N
Optometrists	X	X	X	43	—	N	N
Mental health practitioners	X	X	X	185	—	N	N
Therapists & audiologists	X	X	X	201	—	N	N
Registered nurses	X	X	X	1 484	—	N	N
Licensed practical nurses	X	X	X	2 233	—	N	N
Other health practitioners	X	X	X	4 217	—	N	N
Other employees	X	X	X	12 697	—	N	N
Sole practitioner	147	56 244	20 909	683	147	N	N
Physicians	X	X	X	107	38	N	N
Osteopathic physicians	X	X	X	5	109	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	41	—	N	N
Licensed practical nurses	X	X	X	82	—	N	N
Other health practitioners	X	X	X	130	—	N	N
Other employees	X	X	X	318	—	N	N
Partnership	34	34 063	11 858	454	79	N	N
Physicians	X	X	X	67	72	N	N
Osteopathic physicians	X	X	X	3	7	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	23	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	142	—	N	N
Other employees	X	X	X	204	—	N	N
Professional service organization	1 136	2 321 545	1 367 301	24 855	—	N	N
Physicians	X	X	X	4 671	—	N	N
Osteopathic physicians	X	X	X	50	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	6	—	N	N
Podiatrists	X	X	X	23	—	N	N
Optometrists	X	X	X	43	—	N	N
Mental health practitioners	X	X	X	185	—	N	N
Therapists & audiologists	X	X	X	201	—	N	N
Registered nurses	X	X	X	1 420	—	N	N
Licensed practical nurses	X	X	X	2 136	—	N	N
Other health practitioners	X	X	X	3 945	—	N	N
Other employees	X	X	X	12 175	—	N	N
MISSISSIPPI							
Total	1 596	1 414 518	696 009	13 055	808	67.6	59.5
Physicians	X	X	X	2 637	761	N	N
Osteopathic physicians	X	X	X	56	4	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	6	—	N	N
Mental health practitioners	X	X	X	27	—	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	654	2	N	N
Licensed practical nurses	X	X	X	1 095	14	N	N
Other health practitioners	X	X	X	2 644	—	N	N
Other employees	X	X	X	5 914	27	N	N
Sole practitioner	523	198 879	34 422	2 034	523	N	N
Physicians	X	X	X	324	521	N	N
Osteopathic physicians	X	X	X	7	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	9	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	16	—	N	N
Other health practitioners	X	X	X	646	—	N	N
Other employees	X	X	X	1 022	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MISSISSIPPI—Con.							
Partnership	108	201 348	54 342	1 625	285	N	N
Physicians	X	X	X	280	240	N	N
Osteopathic physicians	X	X	X	2	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	108	2	N	N
Licensed practical nurses	X	X	X	68	14	N	N
Other health practitioners	X	X	X	264	—	N	N
Other employees	X	X	X	898	27	N	N
Professional service organization	965	1 014 291	607 245	9 396	—	N	N
Physicians	X	X	X	2 033	—	N	N
Osteopathic physicians	X	X	X	47	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	13	—	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	538	—	N	N
Licensed practical nurses	X	X	X	1 011	—	N	N
Other health practitioners	X	X	X	1 734	—	N	N
Other employees	X	X	X	3 994	—	N	N
MISSOURI							
Total	3 357	3 191 643	1 671 389	28 614	1 229	68.4	23.8
Physicians	X	X	X	5 874	469	N	N
Osteopathic physicians	X	X	X	644	750	N	N
Dentists	X	X	X	10	6	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	4	2	N	N
Optometrists	X	X	X	34	2	N	N
Mental health practitioners	X	X	X	93	—	N	N
Therapists & audiologists	X	X	X	108	—	N	N
Registered nurses	X	X	X	2 550	—	N	N
Licensed practical nurses	X	X	X	1 550	—	N	N
Other health practitioners	X	X	X	2 345	—	N	N
Other employees	X	X	X	15 402	—	N	N
Sole practitioner	837	251 385	45 837	2 823	837	N	N
Physicians	X	X	X	52	104	N	N
Osteopathic physicians	X	X	X	197	733	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	39	—	N	N
Licensed practical nurses	X	X	X	446	—	N	N
Other health practitioners	X	X	X	169	—	N	N
Other employees	X	X	X	1 920	—	N	N
Partnership	169	294 202	87 110	2 090	392	N	N
Physicians	X	X	X	191	365	N	N
Osteopathic physicians	X	X	X	7	17	N	N
Dentists	X	X	X	—	6	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	2	N	N
Optometrists	X	X	X	—	2	N	N
Mental health practitioners	X	X	X	27	—	N	N
Therapists & audiologists	X	X	X	7	—	N	N
Registered nurses	X	X	X	280	—	N	N
Licensed practical nurses	X	X	X	208	—	N	N
Other health practitioners	X	X	X	263	—	N	N
Other employees	X	X	X	1 107	—	N	N
Professional service organization	2 351	2 646 056	1 538 442	23 701	—	N	N
Physicians	X	X	X	5 631	—	N	N
Osteopathic physicians	X	X	X	440	—	N	N
Dentists	X	X	X	10	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	34	—	N	N
Mental health practitioners	X	X	X	66	—	N	N
Therapists & audiologists	X	X	X	101	—	N	N
Registered nurses	X	X	X	2 231	—	N	N
Licensed practical nurses	X	X	X	896	—	N	N
Other health practitioners	X	X	X	1 913	—	N	N
Other employees	X	X	X	12 375	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MONTANA							
Total	604	443 150	220 627	4 389	369	67.0	51.0
Physicians	X	X	X	712	328	N	N
Osteopathic physicians	X	X	X	19	9	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	9	—	N	N
Mental health practitioners	X	X	X	7	—	N	N
Therapists & audiologists	X	X	X	13	—	N	N
Registered nurses	X	X	X	589	4	N	N
Licensed practical nurses	X	X	X	233	5	N	N
Other health practitioners	X	X	X	619	9	N	N
Other employees	X	X	X	2 187	14	N	N
Sole practitioner	192	57 874	9 673	639	192	N	N
Physicians	X	X	X	2	183	N	N
Osteopathic physicians	X	X	X	—	9	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	12	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	101	—	N	N
Other employees	X	X	X	522	—	N	N
Partnership	51	76 561	21 839	751	177	N	N
Physicians	X	X	X	34	145	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	144	4	N	N
Licensed practical nurses	X	X	X	129	5	N	N
Other health practitioners	X	X	X	116	9	N	N
Other employees	X	X	X	328	14	N	N
Professional service organization	361	308 715	189 115	2 999	—	N	N
Physicians	X	X	X	676	—	N	N
Osteopathic physicians	X	X	X	19	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	9	—	N	N
Mental health practitioners	X	X	X	7	—	N	N
Therapists & audiologists	X	X	X	13	—	N	N
Registered nurses	X	X	X	433	—	N	N
Licensed practical nurses	X	X	X	102	—	N	N
Other health practitioners	X	X	X	402	—	N	N
Other employees	X	X	X	1 337	—	N	N
NEBRASKA							
Total	818	892 181	488 297	8 938	282	78.5	29.1
Physicians	X	X	X	1 649	282	N	N
Osteopathic physicians	X	X	X	12	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	8	—	N	N
Mental health practitioners	X	X	X	19	—	N	N
Therapists & audiologists	X	X	X	24	—	N	N
Registered nurses	X	X	X	794	—	N	N
Licensed practical nurses	X	X	X	872	—	N	N
Other health practitioners	X	X	X	1 028	—	N	N
Other employees	X	X	X	4 530	—	N	N
Sole practitioner	169	58 486	11 407	721	169	N	N
Physicians	X	X	X	3	169	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	99	—	N	N
Other health practitioners	X	X	X	201	—	N	N
Other employees	X	X	X	415	—	N	N

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NEBRASKA—Con.							
Partnership	50	74 813	15 614	662	113	N	N
Physicians	X	X	X	71	113	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	112	—	N	N
Licensed practical nurses	X	X	X	42	—	N	N
Other health practitioners	X	X	X	64	—	N	N
Other employees	X	X	X	373	—	N	N
Professional service organization	599	758 882	461 276	7 555	—	N	N
Physicians	X	X	X	1 575	—	N	N
Osteopathic physicians	X	X	X	12	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	8	—	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	24	—	N	N
Licensed practical nurses	X	X	X	679	—	N	N
Other health practitioners	X	X	X	731	—	N	N
Other employees	X	X	X	763	—	N	N
Other employees	X	X	X	3 742	—	N	N
NEVADA							
Total	1 372	1 232 738	556 843	10 023	335	54.2	71.0
Physicians	X	X	X	2 335	325	N	N
Osteopathic physicians	X	X	X	70	10	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	18	—	N	N
Registered nurses	X	X	X	852	—	N	N
Licensed practical nurses	X	X	X	315	—	N	N
Other health practitioners	X	X	X	852	—	N	N
Other employees	X	X	X	5 569	—	N	N
Sole practitioner	202	78 638	14 777	708	202	N	N
Physicians	X	X	X	67	192	N	N
Osteopathic physicians	X	X	X	—	10	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	328	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	45	—	N	N
Other employees	X	X	X	246	—	N	N
Partnership	56	108 955	22 129	753	133	N	N
Physicians	X	X	X	36	133	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	50	—	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	84	—	N	N
Other employees	X	X	X	573	—	N	N
Professional service organization	1 114	1 045 145	519 937	8 562	—	N	N
Physicians	X	X	X	2 232	—	N	N
Osteopathic physicians	X	X	X	69	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	18	—	N	N
Registered nurses	X	X	X	474	—	N	N
Licensed practical nurses	X	X	X	284	—	N	N
Other health practitioners	X	X	X	723	—	N	N
Other employees	X	X	X	4 750	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW HAMPSHIRE							
Total	694	628 443	382 606	6 514	251	69.3	55.7
Physicians	X	X	X	1 361	246	N	N
Osteopathic physicians	X	X	X	26	5	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	9	—	N	N
Mental health practitioners	X	X	X	99	—	N	N
Therapists & audiologists	X	X	X	42	—	N	N
Registered nurses	X	X	X	871	—	N	N
Licensed practical nurses	X	X	X	194	—	N	N
Other health practitioners	X	X	X	454	—	N	N
Other employees	X	X	X	3 454	—	N	N
Sole practitioner	198	62 937	13 178	709	198	N	N
Physicians	X	X	X	5	193	N	N
Osteopathic physicians	X	X	X	2	5	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	282	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	3	—	N	N
Other employees	X	X	X	413	—	N	N
Partnership	19	17 953	4 328	236	53	N	N
Physicians	X	X	X	25	53	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	67	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	31	—	N	N
Other employees	X	X	X	82	—	N	N
Professional service organization	477	547 553	365 100	5 569	—	N	N
Physicians	X	X	X	1 331	—	N	N
Osteopathic physicians	X	X	X	24	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	9	—	N	N
Mental health practitioners	X	X	X	32	—	N	N
Therapists & audiologists	X	X	X	40	—	N	N
Registered nurses	X	X	X	564	—	N	N
Licensed practical nurses	X	X	X	186	—	N	N
Other health practitioners	X	X	X	420	—	N	N
Other employees	X	X	X	2 959	—	N	N
NEW JERSEY							
Total	7 990	6 190 573	3 021 788	52 346	2 987	53.0	24.5
Physicians	X	X	X	10 697	2 687	N	N
Osteopathic physicians	X	X	X	853	297	N	N
Dentists	X	X	X	14	—	N	N
Chiropractors	X	X	X	15	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	50	3	N	N
Mental health practitioners	X	X	X	74	—	N	N
Therapists & audiologists	X	X	X	210	—	N	N
Registered nurses	X	X	X	4 889	—	N	N
Licensed practical nurses	X	X	X	1 920	—	N	N
Other health practitioners	X	X	X	4 896	—	N	N
Other employees	X	X	X	28 721	—	N	N
Sole practitioner	2 504	921 363	149 811	8 313	2 498	N	N
Physicians	X	X	X	583	2 226	N	N
Osteopathic physicians	X	X	X	25	272	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1 111	—	N	N
Licensed practical nurses	X	X	X	539	—	N	N
Other health practitioners	X	X	X	1 571	—	N	N
Other employees	X	X	X	4 484	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW JERSEY—Con.							
Partnership	323	349 698	104 767	3 136	489	N	N
Physicians	X	X	X	441	461	N	N
Osteopathic physicians	X	X	X	49	25	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	3	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	331	—	N	N
Licensed practical nurses	X	X	X	134	—	N	N
Other health practitioners	X	X	X	226	—	N	N
Other employees	X	X	X	1 955	—	N	N
Professional service organization	5 163	4 919 512	2 767 210	40 897	—	N	N
Physicians	X	X	X	9 673	—	N	N
Osteopathic physicians	X	X	X	779	—	N	N
Dentists	X	X	X	14	—	N	N
Chiropractors	X	X	X	15	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	50	—	N	N
Mental health practitioners	X	X	X	74	—	N	N
Therapists & audiologists	X	X	X	210	—	N	N
Registered nurses	X	X	X	3 447	—	N	N
Licensed practical nurses	X	X	X	1 247	—	N	N
Other health practitioners	X	X	X	3 099	—	N	N
Other employees	X	X	X	22 282	—	N	N
NEW MEXICO							
Total	992	634 432	313 035	7 071	294	68.8	100.0
Physicians	X	X	X	1 486	290	N	N
Osteopathic physicians	X	X	X	53	4	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	8	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	336	—	N	N
Licensed practical nurses	X	X	X	300	—	N	N
Other health practitioners	X	X	X	689	—	N	N
Other employees	X	X	X	4 191	—	N	N
Sole practitioner	256	78 694	14 736	888	256	N	N
Physicians	X	X	X	109	252	N	N
Osteopathic physicians	X	X	X	—	4	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	53	—	N	N
Other health practitioners	X	X	X	66	—	N	N
Other employees	X	X	X	660	—	N	N
Partnership	28	28 768	5 388	228	38	N	N
Physicians	X	X	X	8	38	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	13	—	N	N
Licensed practical nurses	X	X	X	29	—	N	N
Other health practitioners	X	X	X	23	—	N	N
Other employees	X	X	X	148	—	N	N
Professional service organization	708	526 970	292 911	5 955	—	N	N
Physicians	X	X	X	1 369	—	N	N
Osteopathic physicians	X	X	X	46	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	8	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	323	—	N	N
Licensed practical nurses	X	X	X	218	—	N	N
Other health practitioners	X	X	X	600	—	N	N
Other employees	X	X	X	3 383	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW YORK							
Total	16 013	12 237 985	5 431 019	104 642	8 665	50.0	16.6
Physicians	X	X	X	25 720	7 692	N	N
Osteopathic physicians	X	X	X	652	453	N	N
Dentists	X	X	X	44	—	N	N
Chiropractors	X	X	X	36	—	N	N
Podiatrists	X	X	X	49	—	N	N
Optometrists	X	X	X	161	—	N	N
Mental health practitioners	X	X	X	293	—	N	N
Therapists & audiologists	X	X	X	466	—	N	N
Registered nurses	X	X	X	6 398	62	N	N
Licensed practical nurses	X	X	X	5 601	5	N	N
Other health practitioners	X	X	X	5 725	170	N	N
Other employees	X	X	X	59 497	283	N	N
Sole practitioner	6 303	2 408 623	375 812	20 723	6 258	N	N
Physicians	X	X	X	3 523	5 824	N	N
Osteopathic physicians	X	X	X	274	434	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	22	—	N	N
Therapists & audiologists	X	X	X	103	—	N	N
Registered nurses	X	X	X	463	—	N	N
Licensed practical nurses	X	X	X	2 824	—	N	N
Other health practitioners	X	X	X	526	—	N	N
Other employees	X	X	X	12 988	—	N	N
Partnership	870	1 194 550	267 698	9 264	2 407	N	N
Physicians	X	X	X	965	1 868	N	N
Osteopathic physicians	X	X	X	38	19	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	5	—	N	N
Optometrists	X	X	X	20	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	18	—	N	N
Registered nurses	X	X	X	855	62	N	N
Licensed practical nurses	X	X	X	476	5	N	N
Other health practitioners	X	X	X	585	170	N	N
Other employees	X	X	X	6 299	283	N	N
Professional service organization	8 840	8 634 812	4 787 509	74 655	—	N	N
Physicians	X	X	X	21 232	—	N	N
Osteopathic physicians	X	X	X	340	—	N	N
Dentists	X	X	X	44	—	N	N
Chiropractors	X	X	X	36	—	N	N
Podiatrists	X	X	X	44	—	N	N
Optometrists	X	X	X	141	—	N	N
Mental health practitioners	X	X	X	268	—	N	N
Therapists & audiologists	X	X	X	345	—	N	N
Registered nurses	X	X	X	5 080	—	N	N
Licensed practical nurses	X	X	X	2 301	—	N	N
Other health practitioners	X	X	X	4 614	—	N	N
Other employees	X	X	X	40 210	—	N	N
NORTH CAROLINA							
Total	4 071	4 342 946	2 282 154	39 803	1 786	72.1	48.2
Physicians	X	X	X	7 732	1 617	N	N
Osteopathic physicians	X	X	X	85	167	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	65	—	N	N
Mental health practitioners	X	X	X	97	2	N	N
Therapists & audiologists	X	X	X	130	—	N	N
Registered nurses	X	X	X	3 667	—	N	N
Licensed practical nurses	X	X	X	1 512	—	N	N
Other health practitioners	X	X	X	4 810	—	N	N
Other employees	X	X	X	21 701	—	N	N
Sole practitioner	881	300 031	60 677	3 325	881	N	N
Physicians	X	X	X	488	714	N	N
Osteopathic physicians	X	X	X	51	167	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	20	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	224	—	N	N
Licensed practical nurses	X	X	X	122	—	N	N
Other health practitioners	X	X	X	468	—	N	N
Other employees	X	X	X	1 952	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NORTH CAROLINA—Con.							
Partnership	194	309 102	76 644	2 154	905	N	N
Physicians	X	X	X	263	903	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	14	2	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	94	—	N	N
Licensed practical nurses	X	X	X	27	—	N	N
Other health practitioners	X	X	X	949	—	N	N
Other employees	X	X	X	803	—	N	N
Professional service organization	2 996	3 733 813	2 144 833	34 324	—	N	N
Physicians	X	X	X	6 981	—	N	N
Osteopathic physicians	X	X	X	34	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	43	—	N	N
Mental health practitioners	X	X	X	83	—	N	N
Therapists & audiologists	X	X	X	128	—	N	N
Registered nurses	X	X	X	3 349	—	N	N
Licensed practical nurses	X	X	X	1 363	—	N	N
Other health practitioners	X	X	X	3 393	—	N	N
Other employees	X	X	X	18 946	—	N	N
NORTH DAKOTA							
Total	199	430 794	204 495	4 579	58	89.1	19.3
Physicians	X	X	X	883	46	N	N
Osteopathic physicians	X	X	X	16	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	8	—	N	N
Optometrists	X	X	X	17	—	N	N
Mental health practitioners	X	X	X	23	12	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	222	—	N	N
Licensed practical nurses	X	X	X	529	—	N	N
Other health practitioners	X	X	X	568	—	N	N
Other employees	X	X	X	2 292	—	N	N
Sole practitioner	32	8 667	1 757	115	32	N	N
Physicians	X	X	X	—	32	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	115	—	N	N
Partnership	7	7 880	2 802	64	26	N	N
Physicians	X	X	X	2	14	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	12	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	60	—	N	N
Professional service organization	160	414 247	199 936	4 400	—	N	N
Physicians	X	X	X	881	—	N	N
Osteopathic physicians	X	X	X	16	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	8	—	N	N
Optometrists	X	X	X	17	—	N	N
Mental health practitioners	X	X	X	23	—	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	222	—	N	N
Licensed practical nurses	X	X	X	527	—	N	N
Other health practitioners	X	X	X	568	—	N	N
Other employees	X	X	X	2 117	—	N	N

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OHIO							
Total	7 931	6 911 396	3 828 687	68 380	2 417	65.0	5.4
Physicians	X	X	X	14 689	1 528	N	N
Osteopathic physicians	X	X	X	2 456	874	N	N
Dentists	X	X	X	32	—	N	N
Chiropractors	X	X	X	4	—	N	N
Podiatrists	X	X	X	36	—	N	N
Optometrists	X	X	X	109	—	N	N
Mental health practitioners	X	X	X	439	15	N	N
Therapists & audiologists	X	X	X	300	—	N	N
Registered nurses	X	X	X	5 852	—	N	N
Licensed practical nurses	X	X	X	2 357	—	N	N
Other health practitioners	X	X	X	6 825	—	N	N
Other employees	X	X	X	35 281	—	N	N
Sole practitioner	1 767	544 339	100 715	6 199	1 767	N	N
Physicians	X	X	X	467	931	N	N
Osteopathic physicians	X	X	X	467	836	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	22	—	N	N
Optometrists	X	X	X	22	—	N	N
Mental health practitioners	X	X	X	223	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	334	—	N	N
Licensed practical nurses	X	X	X	551	—	N	N
Other health practitioners	X	X	X	690	—	N	N
Other employees	X	X	X	3 423	—	N	N
Partnership	194	286 601	116 912	2 394	650	N	N
Physicians	X	X	X	667	597	N	N
Osteopathic physicians	X	X	X	34	38	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	13	—	N	N
Mental health practitioners	X	X	X	40	15	N	N
Therapists & audiologists	X	X	X	44	—	N	N
Registered nurses	X	X	X	267	—	N	N
Licensed practical nurses	X	X	X	66	—	N	N
Other health practitioners	X	X	X	444	—	N	N
Other employees	X	X	X	811	—	N	N
Professional service organization	5 970	6 080 456	3 611 060	59 787	—	N	N
Physicians	X	X	X	13 555	—	N	N
Osteopathic physicians	X	X	X	1 955	—	N	N
Dentists	X	X	X	31	—	N	N
Chiropractors	X	X	X	4	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	74	—	N	N
Mental health practitioners	X	X	X	176	—	N	N
Therapists & audiologists	X	X	X	256	—	N	N
Registered nurses	X	X	X	5 251	—	N	N
Licensed practical nurses	X	X	X	1 740	—	N	N
Other health practitioners	X	X	X	5 691	—	N	N
Other employees	X	X	X	31 047	—	N	N
OKLAHOMA							
Total	2 295	1 839 551	934 117	17 569	970	72.3	67.5
Physicians	X	X	X	3 157	716	N	N
Osteopathic physicians	X	X	X	504	254	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	6	—	N	N
Optometrists	X	X	X	28	—	N	N
Mental health practitioners	X	X	X	57	—	N	N
Therapists & audiologists	X	X	X	69	—	N	N
Registered nurses	X	X	X	1 396	—	N	N
Licensed practical nurses	X	X	X	860	—	N	N
Other health practitioners	X	X	X	1 424	—	N	N
Other employees	X	X	X	10 062	—	N	N
Sole practitioner	504	178 339	31 628	1 813	504	N	N
Physicians	X	X	X	152	496	N	N
Osteopathic physicians	X	X	X	4	8	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	438	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	162	—	N	N
Other employees	X	X	X	1 053	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OKLAHOMA—Con.							
Partnership	112	149 095	42 763	1 949	466	N	N
Physicians	X	X	X	81	220	N	N
Osteopathic physicians	X	X	X	26	246	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	138	—	N	N
Licensed practical nurses	X	X	X	84	—	N	N
Other health practitioners	X	X	X	356	—	N	N
Other employees	X	X	X	1 251	—	N	N
Professional service organization	1 679	1 512 117	859 726	13 807	—	N	N
Physicians	X	X	X	2 924	—	N	N
Osteopathic physicians	X	X	X	474	—	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	24	—	N	N
Mental health practitioners	X	X	X	54	—	N	N
Therapists & audiologists	X	X	X	66	—	N	N
Registered nurses	X	X	X	820	—	N	N
Licensed practical nurses	X	X	X	772	—	N	N
Other health practitioners	X	X	X	906	—	N	N
Other employees	X	X	X	7 758	—	N	N
OREGON							
Total	2 152	1 883 276	925 913	19 692	1 106	65.2	51.7
Physicians	X	X	X	5 399	1 092	N	N
Osteopathic physicians	X	X	X	163	9	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	18	—	N	N
Optometrists	X	X	X	16	—	N	N
Mental health practitioners	X	X	X	26	1	N	N
Therapists & audiologists	X	X	X	13	—	N	N
Registered nurses	X	X	X	1 400	—	N	N
Licensed practical nurses	X	X	X	877	—	N	N
Other health practitioners	X	X	X	1 153	—	N	N
Other employees	X	X	X	10 625	4	N	N
Sole practitioner	648	206 093	41 436	2 768	648	N	N
Physicians	X	X	X	1 300	644	N	N
Osteopathic physicians	X	X	X	17	4	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	38	—	N	N
Licensed practical nurses	X	X	X	33	—	N	N
Other health practitioners	X	X	X	71	—	N	N
Other employees	X	X	X	1 306	—	N	N
Partnership	121	209 043	53 611	2 258	458	N	N
Physicians	X	X	X	128	448	N	N
Osteopathic physicians	X	X	X	4	5	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	1	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	306	—	N	N
Licensed practical nurses	X	X	X	106	—	N	N
Other health practitioners	X	X	X	199	—	N	N
Other employees	X	X	X	1 514	4	N	N
Professional service organization	1 383	1 468 140	830 866	14 666	—	N	N
Physicians	X	X	X	3 971	—	N	N
Osteopathic physicians	X	X	X	142	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	17	—	N	N
Optometrists	X	X	X	13	—	N	N
Mental health practitioners	X	X	X	26	—	N	N
Therapists & audiologists	X	X	X	13	—	N	N
Registered nurses	X	X	X	1 056	—	N	N
Licensed practical nurses	X	X	X	738	—	N	N
Other health practitioners	X	X	X	883	—	N	N
Other employees	X	X	X	7 805	—	N	N

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
PENNSYLVANIA							
Total	9 495	7 735 813	4 088 008	79 302	3 651	57.0	25.2
Physicians	X	X	X	16 403	2 641	N	N
Osteopathic physicians	X	X	X	1 664	777	N	N
Dentists	X	X	X	35	5	N	N
Chiropractors	X	X	X	23	—	N	N
Podiatrists	X	X	X	14	3	N	N
Optometrists	X	X	X	175	—	N	N
Mental health practitioners	X	X	X	397	—	N	N
Therapists & audiologists	X	X	X	390	—	N	N
Registered nurses	X	X	X	5 923	8	N	N
Licensed practical nurses	X	X	X	3 283	3	N	N
Other health practitioners	X	X	X	5 698	42	N	N
Other employees	X	X	X	45 297	172	N	N
Sole practitioner	2 821	918 926	166 056	9 970	2 821	N	N
Physicians	X	X	X	371	2 086	N	N
Osteopathic physicians	X	X	X	259	730	N	N
Dentists	X	X	X	—	5	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	34	—	N	N
Mental health practitioners	X	X	X	67	—	N	N
Therapists & audiologists	X	X	X	8	—	N	N
Registered nurses	X	X	X	564	—	N	N
Licensed practical nurses	X	X	X	629	—	N	N
Other health practitioners	X	X	X	613	—	N	N
Other employees	X	X	X	7 425	—	N	N
Partnership	353	329 146	99 099	3 821	830	N	N
Physicians	X	X	X	237	555	N	N
Osteopathic physicians	X	X	X	55	47	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	3	N	N
Optometrists	X	X	X	7	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	48	—	N	N
Registered nurses	X	X	X	291	8	N	N
Licensed practical nurses	X	X	X	269	3	N	N
Other health practitioners	X	X	X	267	42	N	N
Other employees	X	X	X	2 645	172	N	N
Professional service organization	6 321	6 487 741	3 822 853	65 511	—	N	N
Physicians	X	X	X	15 795	—	N	N
Osteopathic physicians	X	X	X	1 350	—	N	N
Dentists	X	X	X	35	—	N	N
Chiropractors	X	X	X	23	—	N	N
Podiatrists	X	X	X	14	—	N	N
Optometrists	X	X	X	134	—	N	N
Mental health practitioners	X	X	X	328	—	N	N
Therapists & audiologists	X	X	X	334	—	N	N
Registered nurses	X	X	X	5 068	—	N	N
Licensed practical nurses	X	X	X	2 385	—	N	N
Other health practitioners	X	X	X	4 818	—	N	N
Other employees	X	X	X	35 227	—	N	N
RHODE ISLAND							
Total	805	537 401	261 545	5 293	334	65.4	43.8
Physicians	X	X	X	934	316	N	N
Osteopathic physicians	X	X	X	210	16	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	7	2	N	N
Mental health practitioners	X	X	X	28	—	N	N
Therapists & audiologists	X	X	X	57	—	N	N
Registered nurses	X	X	X	419	—	N	N
Licensed practical nurses	X	X	X	98	—	N	N
Other health practitioners	X	X	X	283	—	N	N
Other employees	X	X	X	3 254	—	N	N
Sole practitioner	293	101 222	19 536	1 029	293	N	N
Physicians	X	X	X	12	277	N	N
Osteopathic physicians	X	X	X	10	16	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	8	—	N	N
Other employees	X	X	X	981	—	N	N

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
RHODE ISLAND—Con.							
Partnership	29	27 471	8 148	286	41	N	N
Physicians	X	X	X	11	39	N	N
Osteopathic physicians	X	X	X	4	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	2	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	64	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	56	—	N	N
Other employees	X	X	X	140	—	N	N
Professional service organization	483	408 708	233 861	3 978	—	N	N
Physicians	X	X	X	911	—	N	N
Osteopathic physicians	X	X	X	196	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	7	—	N	N
Mental health practitioners	X	X	X	26	—	N	N
Therapists & audiologists	X	X	X	57	—	N	N
Registered nurses	X	X	X	349	—	N	N
Licensed practical nurses	X	X	X	77	—	N	N
Other health practitioners	X	X	X	219	—	N	N
Other employees	X	X	X	2 133	—	N	N
SOUTH CAROLINA							
Total	2 326	2 086 207	1 131 450	20 284	1 123	63.2	26.1
Physicians	X	X	X	4 963	934	N	N
Osteopathic physicians	X	X	X	69	122	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	8	—	N	N
Optometrists	X	X	X	13	—	N	N
Mental health practitioners	X	X	X	74	—	N	N
Therapists & audiologists	X	X	X	62	—	N	N
Registered nurses	X	X	X	1 314	—	N	N
Licensed practical nurses	X	X	X	1 544	—	N	N
Other health practitioners	X	X	X	1 697	—	N	N
Other employees	X	X	X	10 540	67	N	N
Sole practitioner	515	164 680	35 722	1 988	515	N	N
Physicians	X	X	X	461	419	N	N
Osteopathic physicians	X	X	X	10	96	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	23	—	N	N
Licensed practical nurses	X	X	X	308	—	N	N
Other health practitioners	X	X	X	27	—	N	N
Other employees	X	X	X	1 159	—	N	N
Partnership	129	236 964	82 536	2 032	608	N	N
Physicians	X	X	X	363	515	N	N
Osteopathic physicians	X	X	X	—	26	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	8	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	8	—	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	133	—	N	N
Licensed practical nurses	X	X	X	201	—	N	N
Other health practitioners	X	X	X	175	—	N	N
Other employees	X	X	X	1 125	67	N	N
Professional service organization	1 682	1 684 563	1 013 192	16 264	—	N	N
Physicians	X	X	X	4 139	—	N	N
Osteopathic physicians	X	X	X	59	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	13	—	N	N
Mental health practitioners	X	X	X	66	—	N	N
Therapists & audiologists	X	X	X	43	—	N	N
Registered nurses	X	X	X	1 158	—	N	N
Licensed practical nurses	X	X	X	1 035	—	N	N
Other health practitioners	X	X	X	1 495	—	N	N
Other employees	X	X	X	8 256	—	N	N

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SOUTH DAKOTA							
Total	342	428 754	224 056	4 383	210	82.4	100.0
Physicians	X	X	X	668	202	N	N
Osteopathic physicians	X	X	X	12	6	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	4	2	N	N
Mental health practitioners	X	X	X	6	—	N	N
Therapists & audiologists	X	X	X	12	—	N	N
Registered nurses	X	X	X	746	—	N	N
Licensed practical nurses	X	X	X	422	—	N	N
Other health practitioners	X	X	X	422	—	N	N
Other employees	X	X	X	2 089	—	N	N
Sole practitioner	83	30 444	6 178	393	83	N	N
Physicians	X	X	X	1	80	N	N
Osteopathic physicians	X	X	X	—	3	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	143	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	95	—	N	N
Other employees	X	X	X	151	—	N	N
Partnership	35	72 633	15 849	759	127	N	N
Physicians	X	X	X	14	122	N	N
Osteopathic physicians	X	X	X	2	3	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	—	2	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	112	—	N	N
Licensed practical nurses	X	X	X	70	—	N	N
Other health practitioners	X	X	X	62	—	N	N
Other employees	X	X	X	497	—	N	N
Professional service organization	224	325 677	202 029	3 231	—	N	N
Physicians	X	X	X	653	—	N	N
Osteopathic physicians	X	X	X	10	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	6	—	N	N
Therapists & audiologists	X	X	X	12	—	N	N
Registered nurses	X	X	X	491	—	N	N
Licensed practical nurses	X	X	X	349	—	N	N
Other health practitioners	X	X	X	265	—	N	N
Other employees	X	X	X	1 441	—	N	N
TENNESSEE							
Total	3 803	4 219 362	2 165 850	38 480	1 808	58.5	24.7
Physicians	X	X	X	9 145	1 630	N	N
Osteopathic physicians	X	X	X	51	66	N	N
Dentists	X	X	X	7	2	N	N
Chiropractors	X	X	X	8	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	33	2	N	N
Mental health practitioners	X	X	X	37	—	N	N
Therapists & audiologists	X	X	X	102	—	N	N
Registered nurses	X	X	X	3 986	9	N	N
Licensed practical nurses	X	X	X	3 430	11	N	N
Other health practitioners	X	X	X	3 008	11	N	N
Other employees	X	X	X	18 673	77	N	N
Sole practitioner	1 110	426 168	82 250	4 320	1 110	N	N
Physicians	X	X	X	1 168	1 046	N	N
Osteopathic physicians	X	X	X	—	64	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	44	—	N	N
Licensed practical nurses	X	X	X	1 516	—	N	N
Other health practitioners	X	X	X	122	—	N	N
Other employees	X	X	X	1 463	—	N	N

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Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
TENNESSEE—Con.							
Partnership	267	345 248	78 487	2 685	698	N	N
Physicians	X	X	X	174	584	N	N
Osteopathic physicians	X	X	X	2	2	N	N
Dentists	X	X	X	—	2	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	11	2	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	16	—	N	N
Registered nurses	X	X	X	271	9	N	N
Licensed practical nurses	X	X	X	212	11	N	N
Other health practitioners	X	X	X	336	11	N	N
Other employees	X	X	X	1 663	77	N	N
Professional service organization	2 426	3 447 946	2 005 113	31 475	—	N	N
Physicians	X	X	X	7 803	—	N	N
Osteopathic physicians	X	X	X	49	—	N	N
Dentists	X	X	X	7	—	N	N
Chiropractors	X	X	X	8	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	22	—	N	N
Mental health practitioners	X	X	X	32	—	N	N
Therapists & audiologists	X	X	X	84	—	N	N
Registered nurses	X	X	X	3 671	—	N	N
Licensed practical nurses	X	X	X	1 702	—	N	N
Other health practitioners	X	X	X	2 550	—	N	N
Other employees	X	X	X	15 547	—	N	N
TEXAS							
Total	14 826	12 739 792	5 907 792	101 588	6 380	47.6	14.1
Physicians	X	X	X	19 201	3 381	N	N
Osteopathic physicians	X	X	X	1 003	2 509	N	N
Dentists	X	X	X	4	16	N	N
Chiropractors	X	X	X	138	—	N	N
Podiatrists	X	X	X	9	35	N	N
Optometrists	X	X	X	73	—	N	N
Mental health practitioners	X	X	X	400	—	N	N
Therapists & audiologists	X	X	X	300	—	N	N
Registered nurses	X	X	X	6 624	47	N	N
Licensed practical nurses	X	X	X	5 090	35	N	N
Other health practitioners	X	X	X	11 022	60	N	N
Other employees	X	X	X	57 724	297	N	N
Sole practitioner	3 978	1 491 389	270 411	14 846	3 978	N	N
Physicians	X	X	X	530	1 497	N	N
Osteopathic physicians	X	X	X	49	2 481	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	12	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	25	—	N	N
Therapists & audiologists	X	X	X	25	—	N	N
Registered nurses	X	X	X	653	—	N	N
Licensed practical nurses	X	X	X	173	—	N	N
Other health practitioners	X	X	X	2 459	—	N	N
Other employees	X	X	X	10 920	—	N	N
Partnership	644	1 068 822	249 299	7 220	2 402	N	N
Physicians	X	X	X	870	1 884	N	N
Osteopathic physicians	X	X	X	16	28	N	N
Dentists	X	X	X	—	16	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	35	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	37	—	N	N
Therapists & audiologists	X	X	X	26	—	N	N
Registered nurses	X	X	X	613	47	N	N
Licensed practical nurses	X	X	X	405	35	N	N
Other health practitioners	X	X	X	817	60	N	N
Other employees	X	X	X	4 436	297	N	N
Professional service organization	10 204	10 179 581	5 388 082	79 522	—	N	N
Physicians	X	X	X	17 801	—	N	N
Osteopathic physicians	X	X	X	938	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	126	—	N	N
Podiatrists	X	X	X	9	—	N	N
Optometrists	X	X	X	73	—	N	N
Mental health practitioners	X	X	X	338	—	N	N
Therapists & audiologists	X	X	X	249	—	N	N
Registered nurses	X	X	X	5 358	—	N	N
Licensed practical nurses	X	X	X	4 512	—	N	N
Other health practitioners	X	X	X	7 746	—	N	N
Other employees	X	X	X	42 368	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UTAH							
Total	1 275	1 054 580	514 094	10 495	461	78.7	67.5
Physicians	X	X	X	4 221	416	N	N
Osteopathic physicians	X	X	X	7	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	14	—	N	N
Mental health practitioners	X	X	X	38	—	N	N
Therapists & audiologists	X	X	X	130	—	N	N
Registered nurses	X	X	X	426	—	N	N
Licensed practical nurses	X	X	X	298	2	N	N
Other health practitioners	X	X	X	421	8	N	N
Other employees	X	X	X	4 940	33	N	N
Sole practitioner	243	84 493	15 977	1 018	243	N	N
Physicians	X	X	X	787	243	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	4	—	N	N
Therapists & audiologists	X	X	X	1	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	14	—	N	N
Other employees	X	X	X	207	—	N	N
Partnership	67	82 085	13 455	637	218	N	N
Physicians	X	X	X	48	173	N	N
Osteopathic physicians	X	X	X	—	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	11	—	N	N
Registered nurses	X	X	X	20	—	N	N
Licensed practical nurses	X	X	X	103	2	N	N
Other health practitioners	X	X	X	101	8	N	N
Other employees	X	X	X	354	33	N	N
Professional service organization	965	888 002	484 662	8 840	—	N	N
Physicians	X	X	X	3 386	—	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	14	—	N	N
Mental health practitioners	X	X	X	34	—	N	N
Therapists & audiologists	X	X	X	118	—	N	N
Registered nurses	X	X	X	405	—	N	N
Licensed practical nurses	X	X	X	192	—	N	N
Other health practitioners	X	X	X	306	—	N	N
Other employees	X	X	X	4 379	—	N	N
VERMONT							
Total	381	282 176	123 961	3 307	177	73.0	46.4
Physicians	X	X	X	385	176	N	N
Osteopathic physicians	X	X	X	8	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	7	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	59	—	N	N
Registered nurses	X	X	X	544	—	N	N
Licensed practical nurses	X	X	X	163	—	N	N
Other health practitioners	X	X	X	91	—	N	N
Other employees	X	X	X	2 050	—	N	N
Sole practitioner	153	44 727	9 809	568	153	N	N
Physicians	X	X	X	55	152	N	N
Osteopathic physicians	X	X	X	2	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	161	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	8	—	N	N
Other employees	X	X	X	339	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
VERMONT—Con.							
Partnership	17	15 322	3 192	133	24	N	N
Physicians	X	X	X	11	24	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	11	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	11	—	N	N
Other employees	X	X	X	78	—	N	N
Professional service organization	211	222 127	110 960	2 606	—	N	N
Physicians	X	X	X	319	—	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	59	—	N	N
Registered nurses	X	X	X	372	—	N	N
Licensed practical nurses	X	X	X	141	—	N	N
Other health practitioners	X	X	X	72	—	N	N
Other employees	X	X	X	1 633	—	N	N
VIRGINIA							
Total	4 569	4 077 554	2 143 633	42 057	1 447	71.0	12.2
Physicians	X	X	X	10 236	987	N	N
Osteopathic physicians	X	X	X	100	285	N	N
Dentists	X	X	X	10	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	30	—	N	N
Mental health practitioners	X	X	X	130	7	N	N
Therapists & audiologists	X	X	X	103	—	N	N
Registered nurses	X	X	X	2 951	73	N	N
Licensed practical nurses	X	X	X	3 718	7	N	N
Other health practitioners	X	X	X	3 658	—	N	N
Other employees	X	X	X	21 114	88	N	N
Sole practitioner	903	259 945	51 022	2 993	903	N	N
Physicians	X	X	X	1 371	618	N	N
Osteopathic physicians	X	X	X	2	285	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	11	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	28	—	N	N
Licensed practical nurses	X	X	X	65	—	N	N
Other health practitioners	X	X	X	12	—	N	N
Other employees	X	X	X	1 501	—	N	N
Partnership	149	140 308	40 974	1 333	544	N	N
Physicians	X	X	X	206	369	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	7	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	34	73	N	N
Licensed practical nurses	X	X	X	27	7	N	N
Other health practitioners	X	X	X	462	—	N	N
Other employees	X	X	X	602	88	N	N
Professional service organization	3 517	3 677 301	2 051 637	37 731	—	N	N
Physicians	X	X	X	8 659	—	N	N
Osteopathic physicians	X	X	X	98	—	N	N
Dentists	X	X	X	10	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	27	—	N	N
Mental health practitioners	X	X	X	119	—	N	N
Therapists & audiologists	X	X	X	101	—	N	N
Registered nurses	X	X	X	2 889	—	N	N
Licensed practical nurses	X	X	X	3 626	—	N	N
Other health practitioners	X	X	X	3 184	—	N	N
Other employees	X	X	X	19 011	—	N	N

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WASHINGTON							
Total	3 243	2 859 483	1 419 179	30 866	1 726	70.8	24.4
Physicians	X	X	X	5 295	1 408	N	N
Osteopathic physicians	X	X	X	436	193	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	585	—	N	N
Mental health practitioners	X	X	X	69	3	N	N
Therapists & audiologists	X	X	X	81	—	N	N
Registered nurses	X	X	X	2 051	20	N	N
Licensed practical nurses	X	X	X	1 032	9	N	N
Other health practitioners	X	X	X	2 373	12	N	N
Other employees	X	X	X	18 943	81	N	N
Sole practitioner	962	328 554	69 702	4 026	962	N	N
Physicians	X	X	X	213	789	N	N
Osteopathic physicians	X	X	X	334	173	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	10	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	20	—	N	N
Registered nurses	X	X	X	148	—	N	N
Licensed practical nurses	X	X	X	258	—	N	N
Other health practitioners	X	X	X	457	—	N	N
Other employees	X	X	X	2 586	—	N	N
Partnership	234	348 426	95 546	3 672	764	N	N
Physicians	X	X	X	266	619	N	N
Osteopathic physicians	X	X	X	12	20	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	3	N	N
Therapists & audiologists	X	X	X	12	—	N	N
Registered nurses	X	X	X	524	20	N	N
Licensed practical nurses	X	X	X	184	9	N	N
Other health practitioners	X	X	X	460	12	N	N
Other employees	X	X	X	2 214	81	N	N
Professional service organization	2 047	2 182 503	1 253 931	23 168	—	N	N
Physicians	X	X	X	4 816	—	N	N
Osteopathic physicians	X	X	X	90	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	575	—	N	N
Mental health practitioners	X	X	X	69	—	N	N
Therapists & audiologists	X	X	X	49	—	N	N
Registered nurses	X	X	X	1 379	—	N	N
Licensed practical nurses	X	X	X	590	—	N	N
Other health practitioners	X	X	X	1 456	—	N	N
Other employees	X	X	X	14 143	—	N	N
WEST VIRGINIA							
Total	1 462	1 143 418	545 757	11 245	696	87.7	80.9
Physicians	X	X	X	1 897	648	N	N
Osteopathic physicians	X	X	X	85	48	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	18	—	N	N
Mental health practitioners	X	X	X	14	—	N	N
Therapists & audiologists	X	X	X	13	—	N	N
Registered nurses	X	X	X	940	—	N	N
Licensed practical nurses	X	X	X	549	—	N	N
Other health practitioners	X	X	X	1 038	—	N	N
Other employees	X	X	X	6 689	—	N	N
Sole practitioner	616	271 816	43 721	2 708	610	N	N
Physicians	X	X	X	9	569	N	N
Osteopathic physicians	X	X	X	5	41	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	393	—	N	N
Licensed practical nurses	X	X	X	28	—	N	N
Other health practitioners	X	X	X	63	—	N	N
Other employees	X	X	X	2 209	—	N	N

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WEST VIRGINIA—Con.							
Partnership	53	58 193	10 511	460	86	N	N
Physicians	X	X	X	10	79	N	N
Osteopathic physicians	X	X	X	—	7	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	5	—	N	N
Registered nurses	X	X	X	60	—	N	N
Licensed practical nurses	X	X	X	26	—	N	N
Other health practitioners	X	X	X	31	—	N	N
Other employees	X	X	X	328	—	N	N
Professional service organization	793	813 409	491 525	8 077	—	N	N
Physicians	X	X	X	1 878	—	N	N
Osteopathic physicians	X	X	X	80	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	18	—	N	N
Mental health practitioners	X	X	X	14	—	N	N
Therapists & audiologists	X	X	X	8	—	N	N
Registered nurses	X	X	X	487	—	N	N
Licensed practical nurses	X	X	X	495	—	N	N
Other health practitioners	X	X	X	944	—	N	N
Other employees	X	X	X	4 152	—	N	N
WISCONSIN							
Total	2 339	3 102 755	1 769 231	30 317	407	83.9	8.5
Physicians	X	X	X	7 389	282	N	N
Osteopathic physicians	X	X	X	113	111	N	N
Dentists	X	X	X	71	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	13	—	N	N
Optometrists	X	X	X	51	—	N	N
Mental health practitioners	X	X	X	313	14	N	N
Therapists & audiologists	X	X	X	190	—	N	N
Registered nurses	X	X	X	2 615	—	N	N
Licensed practical nurses	X	X	X	1 694	—	N	N
Other health practitioners	X	X	X	2 826	—	N	N
Other employees	X	X	X	15 041	—	N	N
Sole practitioner	282	102 477	26 730	1 147	282	N	N
Physicians	X	X	X	208	171	N	N
Osteopathic physicians	X	X	X	5	111	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	90	—	N	N
Licensed practical nurses	X	X	X	113	—	N	N
Other health practitioners	X	X	X	230	—	N	N
Other employees	X	X	X	501	—	N	N
Partnership	68	69 093	18 649	782	125	N	N
Physicians	X	X	X	74	111	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	51	14	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	101	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	31	—	N	N
Other employees	X	X	X	522	—	N	N
Professional service organization	1 989	2 931 185	1 723 852	28 388	—	N	N
Physicians	X	X	X	7 107	—	N	N
Osteopathic physicians	X	X	X	108	—	N	N
Dentists	X	X	X	71	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	13	—	N	N
Optometrists	X	X	X	51	—	N	N
Mental health practitioners	X	X	X	262	—	N	N
Therapists & audiologists	X	X	X	190	—	N	N
Registered nurses	X	X	X	2 424	—	N	N
Licensed practical nurses	X	X	X	1 578	—	N	N
Other health practitioners	X	X	X	2 565	—	N	N
Other employees	X	X	X	14 018	—	N	N

See footnotes at end of table.

Table 1. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WYOMING							
Total	355	217 365	107 572	2 283	205	82.9	100.0
Physicians	X	X	X	602	139	N	N
Osteopathic physicians	X	X	X	9	22	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	17	—	N	N
Registered nurses	X	X	X	338	—	N	N
Licensed practical nurses	X	X	X	74	—	N	N
Other health practitioners	X	X	X	177	—	N	N
Other employees	X	X	X	1 062	44	N	N
Sole practitioner	117	37 378	6 736	453	117	N	N
Physicians	X	X	X	175	117	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	102	—	N	N
Licensed practical nurses	X	X	X	19	—	N	N
Other health practitioners	X	X	X	1	—	N	N
Other employees	X	X	X	156	—	N	N
Partnership	11	7 401	1 714	88	88	N	N
Physicians	X	X	X	—	22	N	N
Osteopathic physicians	X	X	X	—	22	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	88	44	N	N
Professional service organization	227	172 586	99 122	1 742	—	N	N
Physicians	X	X	X	427	—	N	N
Osteopathic physicians	X	X	X	9	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	17	—	N	N
Registered nurses	X	X	X	236	—	N	N
Licensed practical nurses	X	X	X	55	—	N	N
Other health practitioners	X	X	X	176	—	N	N
Other employees	X	X	X	818	—	N	N

¹Number represents personnel for pay period including March 12.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UNITED STATES							
Total	114 178	48 482 037	18 226 762	641 674	67 191	63.8	79.2
Physicians	X	X	X	517	8	N	N
Osteopathic physicians	X	X	X	46	—	N	N
Dentists	X	X	X	79 359	67 136	N	N
Chiropractors	X	X	X	23	—	N	N
Podiatrists	X	X	X	17	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	61	—	N	N
Therapists & audiologists	X	X	X	47	3	N	N
Registered nurses	X	X	X	2 192	2	N	N
Licensed practical nurses	X	X	X	1 673	—	N	N
Other health practitioners	X	X	X	144 094	36	N	N
Other employees	X	X	X	413 642	6	N	N
Sole practitioners	60 507	19 865 933	4 664 238	260 155	60 484	N	N
Physicians	X	X	X	84	—	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	9 312	60 484	N	N
Chiropractors	X	X	X	10	—	N	N
Podiatrists	X	X	X	17	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	15	—	N	N
Therapists & audiologists	X	X	X	21	—	N	N
Registered nurses	X	X	X	667	—	N	N
Licensed practical nurses	X	X	X	566	—	N	N
Other health practitioners	X	X	X	64 350	—	N	N
Other employees	X	X	X	185 106	—	N	N
Partnerships	3 741	2 407 426	626 996	29 038	6 707	N	N
Physicians	X	X	X	67	8	N	N
Osteopathic physicians	X	X	X	20	—	N	N
Dentists	X	X	X	1 655	6 652	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	—	3	N	N
Registered nurses	X	X	X	114	2	N	N
Licensed practical nurses	X	X	X	90	—	N	N
Other health practitioners	X	X	X	7 477	36	N	N
Other employees	X	X	X	19 612	6	N	N
Professional service organizations	49 930	26 208 678	12 935 528	352 481	—	N	N
Physicians	X	X	X	366	—	N	N
Osteopathic physicians	X	X	X	19	—	N	N
Dentists	X	X	X	68 392	—	N	N
Chiropractors	X	X	X	13	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	43	—	N	N
Therapists & audiologists	X	X	X	26	—	N	N
Registered nurses	X	X	X	1 411	—	N	N
Licensed practical nurses	X	X	X	1 017	—	N	N
Other health practitioners	X	X	X	72 267	—	N	N
Other employees	X	X	X	208 924	—	N	N
ALABAMA							
Total	1 356	585 733	219 804	7 928	781	67.1	100.0
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	721	781	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	22	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	1 899	—	N	N
Other employees	X	X	X	5 256	—	N	N
Sole practitioners	735	252 016	58 050	3 457	735	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	60	735	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	867	—	N	N
Other employees	X	X	X	2 519	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ALABAMA—Con.							
Partnerships	30	25 111	5 733	265	46	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	46	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	59	—	N	N
Other employees	X	X	X	202	—	N	N
Professional service organizations	591	308 606	156 021	4 206	—	N	N
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	659	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	17	—	N	N
Licensed practical nurses	X	X	X	14	—	N	N
Other health practitioners	X	X	X	973	—	N	N
Other employees	X	X	X	2 535	—	N	N
ALASKA							
Total	292	158 519	58 309	1 867	212	67.7	81.6
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	156	198	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	510	14	N	N
Other employees	X	X	X	1 193	—	N	N
Sole practitioners	168	78 260	18 634	882	168	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	8	168	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	241	—	N	N
Other employees	X	X	X	633	—	N	N
Partnerships	11	11 967	3 841	113	44	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	7	30	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	74	14	N	N
Other employees	X	X	X	32	—	N	N
Professional service organizations	113	68 292	35 834	872	—	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	141	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	195	—	N	N
Other employees	X	X	X	528	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARIZONA							
Total	1 641	758 561	306 672	9 712	735	57.5	56.2
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 229	735	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	1 765	—	N	N
Other employees	X	X	X	6 706	—	N	N
Sole practitioners	655	241 814	59 807	2 972	652	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	93	652	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	432	—	N	N
Other employees	X	X	X	2 447	—	N	N
Partnerships	55	33 560	10 724	430	83	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	41	83	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	152	—	N	N
Other employees	X	X	X	237	—	N	N
Professional service organizations	931	483 187	236 141	6 310	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 095	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	1 181	—	N	N
Other employees	X	X	X	4 022	—	N	N
ARKANSAS							
Total	898	348 004	124 282	4 805	470	54.7	100.0
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	542	470	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	22	—	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	1 013	—	N	N
Other employees	X	X	X	3 217	—	N	N
Sole practitioners	452	139 574	31 003	1 953	452	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	29	452	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	464	—	N	N
Other employees	X	X	X	1 456	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARKANSAS—Con.							
Partnerships	11	6 109	1 616	84	18	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	18	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	37	—	N	N
Other employees	X	X	X	47	—	N	N
Professional service organizations	435	202 321	91 663	2 768	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	513	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	512	—	N	N
Other employees	X	X	X	1 714	—	N	N
CALIFORNIA							
Total	16 269	7 262 097	2 527 260	90 084	10 769	59.3	67.5
Physicians	X	X	X	145	—	N	N
Osteopathic physicians	X	X	X	12	—	N	N
Dentists	X	X	X	10 529	10 769	N	N
Chiropractors	X	X	X	10	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	10	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	380	—	N	N
Licensed practical nurses	X	X	X	223	—	N	N
Other health practitioners	X	X	X	17 654	—	N	N
Other employees	X	X	X	61 121	—	N	N
Sole practitioners	9 872	3 613 820	896 836	44 329	9 869	N	N
Physicians	X	X	X	18	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2 761	9 869	N	N
Chiropractors	X	X	X	10	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	151	—	N	N
Licensed practical nurses	X	X	X	87	—	N	N
Other health practitioners	X	X	X	8 455	—	N	N
Other employees	X	X	X	32 847	—	N	N
Partnerships	641	457 344	123 582	5 269	900	N	N
Physicians	X	X	X	27	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	344	900	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	29	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	1 276	—	N	N
Other employees	X	X	X	3 589	—	N	N
Professional service organizations	5 756	3 190 933	1 506 842	40 486	—	N	N
Physicians	X	X	X	100	—	N	N
Osteopathic physicians	X	X	X	12	—	N	N
Dentists	X	X	X	7 424	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	10	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	200	—	N	N
Licensed practical nurses	X	X	X	132	—	N	N
Other health practitioners	X	X	X	7 923	—	N	N
Other employees	X	X	X	24 685	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
COLORADO							
Total	2 042	833 314	327 505	10 694	1 057	83.1	100.0
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 505	1 057	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	3 254	—	N	N
Other employees	X	X	X	5 921	—	N	N
Sole practitioners	957	288 561	69 139	3 720	956	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	394	956	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	975	—	N	N
Other employees	X	X	X	2 351	—	N	N
Partnerships	72	48 052	12 577	526	101	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	25	101	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	223	—	N	N
Other employees	X	X	X	274	—	N	N
Professional service organizations	1 013	496 701	245 789	6 448	—	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 086	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	2 056	—	N	N
Other employees	X	X	X	3 296	—	N	N
CONNECTICUT							
Total	1 774	826 385	309 748	9 998	1 206	81.4	97.2
Physicians	X	X	X	10	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	979	1 206	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	22	—	N	N
Licensed practical nurses	X	X	X	25	—	N	N
Other health practitioners	X	X	X	2 837	—	N	N
Other employees	X	X	X	6 125	—	N	N
Sole practitioners	1 019	353 882	84 419	4 241	1 019	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	93	1 019	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1 479	—	N	N
Other employees	X	X	X	2 667	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
CONNECTICUT—Con.							
Partnerships	122	82 781	20 603	916	187	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	43	187	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	290	—	N	N
Other employees	X	X	X	576	—	N	N
Professional service organizations	633	389 722	204 726	4 841	—	N	N
Physicians	X	X	X	9	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	843	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	16	—	N	N
Licensed practical nurses	X	X	X	23	—	N	N
Other health practitioners	X	X	X	1 068	—	N	N
Other employees	X	X	X	2 882	—	N	N
DELAWARE							
Total	218	142 256	67 508	1 774	121	73.6	77.4
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	194	121	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	480	—	N	N
Other employees	X	X	X	1 090	—	N	N
Sole practitioners	83	33 246	8 354	429	83	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	16	83	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	184	—	N	N
Other employees	X	X	X	229	—	N	N
Partnerships	10	13 507	5 719	162	38	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	14	38	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	41	—	N	N
Other employees	X	X	X	107	—	N	N
Professional service organizations	125	95 503	53 435	1 183	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	164	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	255	—	N	N
Other employees	X	X	X	754	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
DISTRICT OF COLUMBIA							
Total	329	135 746	51 929	1 339	195	63.3	92.7
Physicians	X	X	X	6	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	204	189	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	3	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	180	—	N	N
Other employees	X	X	X	944	—	N	N
Sole practitioners	172	47 300	9 926	465	172	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	17	172	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	25	—	N	N
Other employees	X	X	X	420	—	N	N
Partnerships	11	7 058	2 054	70	23	N	N
Physicians	X	X	X	3	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3	17	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	3	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	54	—	N	N
Professional service organizations	146	81 388	39 949	804	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	184	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	148	—	N	N
Other employees	X	X	X	470	—	N	N
FLORIDA							
Total	6 182	2 677 391	1 064 916	34 667	2 008	60.5	45.6
Physicians	X	X	X	18	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	6 529	2 008	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	61	—	N	N
Licensed practical nurses	X	X	X	87	—	N	N
Other health practitioners	X	X	X	7 080	—	N	N
Other employees	X	X	X	20 892	—	N	N
Sole practitioners	1 865	626 816	147 304	7 878	1 864	N	N
Physicians	X	X	X	11	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	270	1 864	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	23	—	N	N
Other health practitioners	X	X	X	1 412	—	N	N
Other employees	X	X	X	6 156	—	N	N

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Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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FLORIDA—Con.							
Partnerships	95	67 410	22 221	926	144	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	71	144	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	11	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	277	—	N	N
Other employees	X	X	X	567	—	N	N
Professional service organizations	4 222	1 983 165	895 391	25 863	—	N	N
Physicians	X	X	X	7	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	6 188	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	44	—	N	N
Licensed practical nurses	X	X	X	64	—	N	N
Other health practitioners	X	X	X	5 391	—	N	N
Other employees	X	X	X	14 169	—	N	N
GEORGIA							
Total	2 574	1 228 077	484 188	16 000	1 127	74.3	71.3
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	3	—	N	N
Dentists	X	X	X	1 987	1 127	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	10	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	24	—	N	N
Licensed practical nurses	X	X	X	26	—	N	N
Other health practitioners	X	X	X	3 384	—	N	N
Other employees	X	X	X	10 561	—	N	N
Sole practitioners	1 071	412 432	101 209	5 253	1 071	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	3	—	N	N
Dentists	X	X	X	106	1 071	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	10	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	1 313	—	N	N
Other employees	X	X	X	3 808	—	N	N
Partnerships	48	29 397	7 412	323	56	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	9	56	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	55	—	N	N
Other employees	X	X	X	259	—	N	N
Professional service organizations	1 455	786 248	375 567	10 424	—	N	N
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 872	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	21	—	N	N
Licensed practical nurses	X	X	X	16	—	N	N
Other health practitioners	X	X	X	2 016	—	N	N
Other employees	X	X	X	6 494	—	N	N

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HAWAII							
Total	657	267 597	101 463	3 266	333	84.3	91.3
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	708	333	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	381	—	N	N
Other employees	X	X	X	2 175	—	N	N
Sole practitioners	311	97 922	20 657	1 151	311	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	16	311	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	93	—	N	N
Other employees	X	X	X	1 040	—	N	N
Partnerships	15	7 787	1 681	93	22	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	22	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	14	—	N	N
Other employees	X	X	X	77	—	N	N
Professional service organizations	331	161 888	79 125	2 022	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	690	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	274	—	N	N
Other employees	X	X	X	1 058	—	N	N
IDAHO							
Total	502	226 822	80 925	3 226	345	54.1	75.3
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	293	345	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	17	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	718	—	N	N
Other employees	X	X	X	2 198	—	N	N
Sole practitioners	303	109 325	27 058	1 563	303	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	31	303	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	17	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	434	—	N	N
Other employees	X	X	X	1 081	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
IDAHO—Con.							
Partnerships	24	18 420	5 065	262	42	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	11	42	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	24	—	N	N
Other employees	X	X	X	227	—	N	N
Professional service organizations	175	99 077	48 802	1 401	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	251	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	260	—	N	N
Other employees	X	X	X	890	—	N	N
ILLINOIS							
Total	5 383	2 032 882	787 241	28 691	2 675	67.3	70.4
Physicians	X	X	X	53	—	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	4 195	2 669	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	71	—	N	N
Licensed practical nurses	X	X	X	14	—	N	N
Other health practitioners	X	X	X	4 003	6	N	N
Other employees	X	X	X	20 341	—	N	N
Sole practitioners	2 454	678 617	142 845	9 376	2 454	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	320	2 454	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	668	—	N	N
Other employees	X	X	X	8 386	—	N	N
Partnerships	160	82 418	21 234	1 103	221	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	45	215	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	192	6	N	N
Other employees	X	X	X	852	—	N	N
Professional service organizations	2 769	1 271 847	623 162	18 212	—	N	N
Physicians	X	X	X	53	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3 830	—	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	64	—	N	N
Licensed practical nurses	X	X	X	12	—	N	N
Other health practitioners	X	X	X	3 143	—	N	N
Other employees	X	X	X	11 103	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
INDIANA							
Total	2 208	902 891	338 116	12 865	1 362	52.0	59.6
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 237	1 362	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	22	—	N	N
Licensed practical nurses	X	X	X	24	—	N	N
Other health practitioners	X	X	X	4 337	—	N	N
Other employees	X	X	X	7 243	—	N	N
Sole practitioners	1 299	413 176	101 181	6 026	1 296	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	155	1 296	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	2 960	—	N	N
Other employees	X	X	X	2 909	—	N	N
Partnerships	50	31 135	7 124	385	66	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	28	66	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	90	—	N	N
Other employees	X	X	X	267	—	N	N
Professional service organizations	859	458 580	229 811	6 454	—	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 054	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	22	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	1 287	—	N	N
Other employees	X	X	X	4 067	—	N	N
IOWA							
Total	1 113	430 789	163 680	6 202	793	74.7	78.1
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	578	793	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	36	—	N	N
Licensed practical nurses	X	X	X	17	—	N	N
Other health practitioners	X	X	X	954	—	N	N
Other employees	X	X	X	4 617	—	N	N
Sole practitioners	691	203 625	47 884	2 987	691	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	64	691	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	12	—	N	N
Other health practitioners	X	X	X	356	—	N	N
Other employees	X	X	X	2 555	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
IOWA—Con.							
Partnerships	37	26 019	5 970	287	102	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	12	102	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	55	—	N	N
Other employees	X	X	X	214	—	N	N
Professional service organizations	385	201 145	109 826	2 928	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	502	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	31	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	543	—	N	N
Other employees	X	X	X	1 848	—	N	N
KANSAS							
Total	1 012	428 608	164 274	6 098	627	52.6	65.0
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	606	627	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	19	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	1 825	—	N	N
Other employees	X	X	X	3 639	—	N	N
Sole practitioners	562	182 585	42 222	2 583	562	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	80	562	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1 113	—	N	N
Other employees	X	X	X	1 384	—	N	N
Partnerships	24	16 186	4 078	156	65	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	65	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	19	—	N	N
Other employees	X	X	X	130	—	N	N
Professional service organizations	426	229 837	117 974	3 359	—	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	524	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	693	—	N	N
Other employees	X	X	X	2 125	—	N	N

See footnotes at end of table.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
KENTUCKY							
Total	1 516	479 806	172 236	7 431	1 010	64.0	100.0
Physicians	X	X	X	7	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	717	1 010	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	30	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	1 220	—	N	N
Other employees	X	X	X	5 449	—	N	N
Sole practitioners	920	235 450	54 316	3 609	920	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	30	920	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	490	—	N	N
Other employees	X	X	X	3 089	—	N	N
Partnerships	40	16 450	4 206	218	90	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	9	90	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	28	—	N	N
Other employees	X	X	X	175	—	N	N
Professional service organizations	556	227 906	113 714	3 604	—	N	N
Physicians	X	X	X	7	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	678	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	30	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	702	—	N	N
Other employees	X	X	X	2 185	—	N	N
LOUISIANA							
Total	1 541	642 671	221 232	8 934	940	60.2	100.0
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	926	940	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	167	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	1 521	—	N	N
Other employees	X	X	X	6 305	—	N	N
Sole practitioners	871	248 764	53 338	3 517	871	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	36	871	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	142	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	687	—	N	N
Other employees	X	X	X	2 652	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
LOUISIANA—Con.							
Partnerships	43	24 193	6 708	369	69	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3	69	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	62	—	N	N
Other employees	X	X	X	297	—	N	N
Professional service organizations	627	369 714	161 186	5 048	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	887	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	772	—	N	N
Other employees	X	X	X	3 356	—	N	N
MAINE							
Total	462	205 278	80 607	2 824	308	76.0	77.3
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	273	308	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	71	—	N	N
Licensed practical nurses	X	X	X	147	—	N	N
Other health practitioners	X	X	X	888	—	N	N
Other employees	X	X	X	1 445	—	N	N
Sole practitioners	286	100 627	25 974	1 372	286	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	21	286	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	145	—	N	N
Other health practitioners	X	X	X	571	—	N	N
Other employees	X	X	X	633	—	N	N
Partnerships	13	8 520	2 229	102	22	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	22	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	27	—	N	N
Other employees	X	X	X	75	—	N	N
Professional service organizations	163	96 131	52 404	1 350	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	252	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	69	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	290	—	N	N
Other employees	X	X	X	737	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MARYLAND							
Total	2 371	952 528	384 257	13 001	1 219	72.0	100.0
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2 367	1 219	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	33	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	3 626	—	N	N
Other employees	X	X	X	6 952	—	N	N
Sole practitioners	1 106	317 375	74 271	4 230	1 106	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	90	1 106	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	2 058	—	N	N
Other employees	X	X	X	2 073	—	N	N
Partnerships	72	51 838	15 576	681	113	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	55	113	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	210	—	N	N
Other employees	X	X	X	416	—	N	N
Professional service organizations	1 193	583 315	294 410	8 090	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2 222	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	30	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	1 358	—	N	N
Other employees	X	X	X	4 463	—	N	N
MASSACHUSETTS							
Total	2 929	1 343 014	507 971	17 635	1 905	60.1	75.0
Physicians	X	X	X	6	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	2 236	1 901	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	5	—	N	N
Registered nurses	X	X	X	28	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	4 490	4	N	N
Other employees	X	X	X	10 846	—	N	N
Sole practitioners	1 739	580 898	140 247	7 708	1 737	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	257	1 737	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	5	—	N	N
Registered nurses	X	X	X	10	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	1 949	—	N	N
Other employees	X	X	X	5 482	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MASSACHUSETTS—Con.							
Partnerships	103	86 663	23 396	938	168	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	82	164	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	257	4	N	N
Other employees	X	X	X	593	—	N	N
Professional service organizations	1 087	675 453	344 328	8 989	—	N	N
Physicians	X	X	X	6	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	1 897	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	16	—	N	N
Licensed practical nurses	X	X	X	13	—	N	N
Other health practitioners	X	X	X	2 284	—	N	N
Other employees	X	X	X	4 771	—	N	N
MICHIGAN							
Total	4 352	1 960 298	829 786	28 894	1 957	75.2	88.2
Physicians	X	X	X	13	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3 405	1 955	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	9	—	N	N
Registered nurses	X	X	X	27	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	7 364	—	N	N
Other employees	X	X	X	18 061	2	N	N
Sole practitioners	1 836	631 512	156 258	9 274	1 833	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	444	1 833	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	9	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	2 060	—	N	N
Other employees	X	X	X	6 752	—	N	N
Partnerships	86	48 571	12 852	723	124	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	27	122	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	211	—	N	N
Other employees	X	X	X	485	2	N	N
Professional service organizations	2 430	1 280 215	660 676	18 897	—	N	N
Physicians	X	X	X	10	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2 934	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	21	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	5 093	—	N	N
Other employees	X	X	X	10 824	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MINNESOTA							
Total	2 002	942 837	383 462	12 504	1 012	72.4	71.4
Physicians	X	X	X	9	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 505	1 012	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	4	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	55	—	N	N
Licensed practical nurses	X	X	X	91	—	N	N
Other health practitioners	X	X	X	5 054	—	N	N
Other employees	X	X	X	5 786	—	N	N
Sole practitioners	906	298 599	71 896	4 160	906	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	81	906	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	2 394	—	N	N
Other employees	X	X	X	1 669	—	N	N
Partnerships	76	42 478	10 807	577	106	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	47	106	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	236	—	N	N
Other employees	X	X	X	294	—	N	N
Professional service organizations	1 020	601 760	300 759	7 767	—	N	N
Physicians	X	X	X	9	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 377	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	4	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	46	—	N	N
Licensed practical nurses	X	X	X	84	—	N	N
Other health practitioners	X	X	X	2 424	—	N	N
Other employees	X	X	X	3 823	—	N	N
MISSISSIPPI							
Total	780	290 042	104 525	3 941	461	61.7	100.0
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	376	461	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	964	—	N	N
Other employees	X	X	X	2 587	—	N	N
Sole practitioners	444	125 459	27 493	1 680	444	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	10	444	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	540	—	N	N
Other employees	X	X	X	1 129	—	N	N

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MISSISSIPPI—Con.							
Partnerships	12	6 510	1 483	82	17	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	17	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	14	—	N	N
Other employees	X	X	X	68	—	N	N
Professional service organizations	324	158 073	75 549	2 179	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	366	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	410	—	N	N
Other employees	X	X	X	1 390	—	N	N
MISSOURI							
Total	2 052	783 697	306 583	11 112	1 169	71.1	60.6
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 234	1 167	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	10	—	N	N
Licensed practical nurses	X	X	X	23	—	N	N
Other health practitioners	X	X	X	2 641	—	N	N
Other employees	X	X	X	7 199	2	N	N
Sole practitioners	1 106	318 234	71 848	4 390	1 106	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	61	1 106	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	1 512	—	N	N
Other employees	X	X	X	2 810	—	N	N
Partnerships	49	29 030	7 511	349	63	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	8	61	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	147	—	N	N
Other employees	X	X	X	194	2	N	N
Professional service organizations	897	436 433	227 224	6 373	—	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 165	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	982	—	N	N
Other employees	X	X	X	4 195	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MONTANA							
Total	419	138 694	47 803	2 075	254	59.8	83.5
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	218	254	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	387	—	N	N
Other employees	X	X	X	1 458	—	N	N
Sole practitioners	246	72 559	15 585	1 049	246	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	34	246	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	226	—	N	N
Other employees	X	X	X	781	—	N	N
Partnerships	8	2 608	569	35	8	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	8	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	11	—	N	N
Other employees	X	X	X	24	—	N	N
Professional service organizations	165	63 527	31 649	991	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	184	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	150	—	N	N
Other employees	X	X	X	653	—	N	N
NEBRASKA							
Total	754	252 505	94 053	3 814	481	65.7	65.2
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	479	481	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	766	—	N	N
Other employees	X	X	X	2 542	—	N	N
Sole practitioners	396	101 523	22 874	1 543	396	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	11	396	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	346	—	N	N
Other employees	X	X	X	1 186	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEBRASKA—Con.							
Partnerships	37	15 350	4 150	220	85	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	22	85	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	44	—	N	N
Other employees	X	X	X	154	—	N	N
Professional service organizations	321	135 632	67 029	2 051	—	N	N
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	446	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	376	—	N	N
Other employees	X	X	X	1 202	—	N	N
NEVADA							
Total	575	328 676	132 864	3 649	222	60.3	71.2
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	495	222	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	674	—	N	N
Other employees	X	X	X	2 473	—	N	N
Sole practitioners	208	99 527	23 996	1 075	208	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	70	208	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	304	—	N	N
Other employees	X	X	X	696	—	N	N
Partnerships	10	7 278	2 267	66	14	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	14	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	9	—	N	N
Other employees	X	X	X	53	—	N	N
Professional service organizations	357	221 871	106 601	2 508	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	423	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	361	—	N	N
Other employees	X	X	X	1 724	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW HAMPSHIRE							
Total	533	248 132	97 198	3 266	356	60.2	92.2
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	298	356	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	11	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	950	—	N	N
Other employees	X	X	X	1 989	—	N	N
Sole practitioners	331	124 235	31 460	1 633	331	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	55	331	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	12	—	N	N
Other health practitioners	X	X	X	510	—	N	N
Other employees	X	X	X	1 052	—	N	N
Partnerships	15	6 508	1 996	105	25	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	17	25	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	34	—	N	N
Other employees	X	X	X	54	—	N	N
Professional service organizations	187	117 389	63 742	1 528	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	226	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	406	—	N	N
Other employees	X	X	X	883	—	N	N
NEW JERSEY							
Total	4 272	1 803 107	679 777	22 908	2 552	71.3	88.5
Physicians	X	X	X	28	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2 817	2 550	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	96	2	N	N
Licensed practical nurses	X	X	X	67	—	N	N
Other health practitioners	X	X	X	3 605	—	N	N
Other employees	X	X	X	16 290	—	N	N
Sole practitioners	2 272	722 583	159 902	8 935	2 272	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	205	2 272	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	726	—	N	N
Other employees	X	X	X	7 998	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW JERSEY—Con.							
Partnerships	218	120 467	29 756	1 452	280	N	N
Physicians	X	X	X	10	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	96	278	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	2	N	N
Licensed practical nurses	X	X	X	14	—	N	N
Other health practitioners	X	X	X	359	—	N	N
Other employees	X	X	X	965	—	N	N
Professional service organizations	1 782	960 057	490 119	12 521	—	N	N
Physicians	X	X	X	16	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2 516	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	84	—	N	N
Other health practitioners	X	X	X	53	—	N	N
Other employees	X	X	X	2 520	—	N	N
				7 327	—	N	N
NEW MEXICO							
Total	557	232 855	90 629	3 207	266	61.9	57.8
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	368	266	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	13	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	1 042	—	N	N
Other employees	X	X	X	1 774	—	N	N
Sole practitioners	252	87 601	20 588	1 171	252	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	12	252	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	668	—	N	N
Other employees	X	X	X	491	—	N	N
Partnerships	10	5 399	1 309	64	14	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	14	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	57	—	N	N
Professional service organizations	295	139 855	68 732	1 972	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	356	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	13	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	367	—	N	N
Other employees	X	X	X	1 226	—	N	N

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NEW YORK							
Total	8 694	3 365 098	1 094 317	41 912	6 298	45.4	81.3
Physicians	X	X	X	58	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4 833	6 287	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	119	—	N	N
Licensed practical nurses	X	X	X	129	—	N	N
Other health practitioners	X	X	X	9 284	8	N	N
Other employees	X	X	X	27 489	—	N	N
Sole practitioners	5 363	1 614 157	337 774	19 769	5 362	N	N
Physicians	X	X	X	12	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	882	5 362	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	42	—	N	N
Other health practitioners	X	X	X	5 177	—	N	N
Other employees	X	X	X	13 638	—	N	N
Partnerships	596	365 578	87 363	4 243	936	N	N
Physicians	X	X	X	23	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	275	925	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	33	8	N	N
Other employees	X	X	X	939	—	N	N
				2 973	—	N	N
Professional service organizations	2 735	1 385 363	669 180	17 900	—	N	N
Physicians	X	X	X	23	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3 676	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	101	—	N	N
Licensed practical nurses	X	X	X	54	—	N	N
Other health practitioners	X	X	X	3 168	—	N	N
Other employees	X	X	X	10 878	—	N	N
NORTH CAROLINA							
Total	2 323	1 171 773	481 651	14 524	1 192	58.2	84.2
Physicians	X	X	X	22	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 717	1 191	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	60	—	N	N
Licensed practical nurses	X	X	X	58	—	N	N
Other health practitioners	X	X	X	3 887	1	N	N
Other employees	X	X	X	8 777	—	N	N
Sole practitioners	1 104	419 821	105 987	5 285	1 102	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	368	1 102	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	1 427	—	N	N
Other employees	X	X	X	3 473	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NORTH CAROLINA—Con.							
Partnerships	50	39 654	10 713	448	90	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	7	89	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	135	1	N	N
Other employees	X	X	X	303	—	N	N
Professional service organizations	1 169	712 298	364 951	8 791	—	N	N
Physicians	X	X	X	16	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 342	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	52	—	N	N
Licensed practical nurses	X	X	X	55	—	N	N
Other health practitioners	X	X	X	2 325	—	N	N
Other employees	X	X	X	5 001	—	N	N
NORTH DAKOTA							
Total	246	98 802	37 332	1 376	146	64.1	62.7
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	137	146	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	371	—	N	N
Other employees	X	X	X	864	—	N	N
Sole practitioners	144	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	D	D	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Partnerships	1	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	D	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Professional service organizations	101	51 560	27 469	736	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	125	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	217	—	N	N
Other employees	X	X	X	390	—	N	N

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Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OHIO							
Total	4 519	1 778 689	710 816	26 239	2 447	62.3	72.5
Physicians	X	X	X	13	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4 025	2 446	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	5	—	N	N
Registered nurses	X	X	X	90	—	N	N
Licensed practical nurses	X	X	X	85	—	N	N
Other health practitioners	X	X	X	5 583	—	N	N
Other employees	X	X	X	16 438	1	N	N
Sole practitioners	2 298	669 334	154 893	9 776	2 298	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	233	2 298	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	23	—	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	2 228	—	N	N
Other employees	X	X	X	7 281	—	N	N
Partnerships	94	57 778	14 733	790	149	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	46	148	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	242	—	N	N
Other employees	X	X	X	502	1	N	N
Professional service organizations	2 127	1 051 577	541 190	15 673	—	N	N
Physicians	X	X	X	11	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3 746	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	5	—	N	N
Registered nurses	X	X	X	67	—	N	N
Licensed practical nurses	X	X	X	76	—	N	N
Other health practitioners	X	X	X	3 113	—	N	N
Other employees	X	X	X	8 655	—	N	N
OKLAHOMA							
Total	1 268	455 446	164 540	6 461	662	90.1	99.6
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	803	662	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	1 232	—	N	N
Other employees	X	X	X	4 419	—	N	N
Sole practitioners	636	182 041	41 734	2 516	636	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	27	636	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	600	—	N	N
Other employees	X	X	X	1 888	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OKLAHOMA—Con.							
Partnerships	14	12 021	2 553	117	26	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	6	26	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	28	—	N	N
Other employees	X	X	X	83	—	N	N
Professional service organizations	618	261 384	120 253	3 828	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	770	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	604	—	N	N
Other employees	X	X	X	2 448	—	N	N
OREGON							
Total	1 680	810 438	298 162	10 227	1 019	63.3	100.0
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	3	—	N	N
Dentists	X	X	X	939	1 019	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	19	—	N	N
Licensed practical nurses	X	X	X	14	—	N	N
Other health practitioners	X	X	X	3 033	—	N	N
Other employees	X	X	X	6 214	—	N	N
Sole practitioners	932	358 166	87 253	4 630	932	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	3	—	N	N
Dentists	X	X	X	75	932	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1 809	—	N	N
Other employees	X	X	X	2 739	—	N	N
Partnerships	32	25 154	6 661	287	87	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	87	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	75	—	N	N
Other employees	X	X	X	210	—	N	N
Professional service organizations	716	427 118	204 248	5 310	—	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	862	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	17	—	N	N
Licensed practical nurses	X	X	X	14	—	N	N
Other health practitioners	X	X	X	1 149	—	N	N
Other employees	X	X	X	3 265	—	N	N

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PENNSYLVANIA							
Total	5 433	2 040 175	735 553	29 121	3 607	73.8	87.9
Physicians	X	X	X	6	2	N	N
Osteopathic physicians	X	X	X	5	—	N	N
Dentists	X	X	X	3 108	3 605	N	N
Chiropractors	X	X	X	3	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	6	—	N	N
Registered nurses	X	X	X	202	—	N	N
Licensed practical nurses	X	X	X	171	—	N	N
Other health practitioners	X	X	X	6 654	—	N	N
Other employees	X	X	X	18 966	—	N	N
Sole practitioners	3 284	929 179	206 491	13 315	3 284	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	285	3 284	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	105	—	N	N
Licensed practical nurses	X	X	X	115	—	N	N
Other health practitioners	X	X	X	2 827	—	N	N
Other employees	X	X	X	9 983	—	N	N
Partnerships	215	127 617	31 163	1 637	323	N	N
Physicians	X	X	X	—	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	95	321	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	499	—	N	N
Other employees	X	X	X	1 043	—	N	N
Professional service organizations	1 934	983 379	497 899	14 169	—	N	N
Physicians	X	X	X	6	—	N	N
Osteopathic physicians	X	X	X	5	—	N	N
Dentists	X	X	X	2 728	—	N	N
Chiropractors	X	X	X	3	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	6	—	N	N
Registered nurses	X	X	X	97	—	N	N
Licensed practical nurses	X	X	X	56	—	N	N
Other health practitioners	X	X	X	3 328	—	N	N
Other employees	X	X	X	7 940	—	N	N
RHODE ISLAND							
Total	410	193 380	71 294	2 596	250	61.5	68.5
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	287	250	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	612	—	N	N
Other employees	X	X	X	1 695	—	N	N
Sole practitioners	223	76 775	18 227	1 017	223	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	21	223	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	199	—	N	N
Other employees	X	X	X	797	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
RHODE ISLAND—Con.							
Partnerships	16	10 280	2 597	133	27	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	10	27	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	52	—	N	N
Other employees	X	X	X	71	—	N	N
Professional service organizations	171	106 325	50 470	1 446	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	256	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	361	—	N	N
Other employees	X	X	X	827	—	N	N
SOUTH CAROLINA							
Total	1 216	531 705	213 619	7 219	660	69.3	82.9
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	691	660	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	27	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	1 722	—	N	N
Other employees	X	X	X	4 756	—	N	N
Sole practitioners	616	206 094	50 250	2 779	616	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	41	616	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	647	—	N	N
Other employees	X	X	X	2 082	—	N	N
Partnerships	27	15 009	3 947	187	44	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3	44	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	57	—	N	N
Other employees	X	X	X	119	—	N	N
Professional service organizations	573	310 602	159 422	4 253	—	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	647	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	23	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	1 018	—	N	N
Other employees	X	X	X	2 555	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
SOUTH DAKOTA							
Total	267	109 481	37 073	1 555	190	77.0	79.9
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	133	190	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	370	—	N	N
Other employees	X	X	X	1 047	—	N	N
Sole practitioners	167	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	D	D	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Partnerships	12	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	D	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Professional service organizations	88	45 681	22 388	644	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	124	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	152	—	N	N
Other employees	X	X	X	366	—	N	N
TENNESSEE							
Total	2 050	813 990	281 825	10 806	1 682	71.4	91.0
Physicians	X	X	X	19	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	872	1 682	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	8	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	19	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	2 769	—	N	N
Other employees	X	X	X	7 096	—	N	N
Sole practitioners	1 374	464 717	112 185	6 097	1 374	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	129	1 374	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1 565	—	N	N
Other employees	X	X	X	4 401	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
TENNESSEE—Con.							
Partnerships	67	40 870	9 469	504	308	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	9	308	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	209	—	N	N
Other employees	X	X	X	270	—	N	N
Professional service organizations	609	308 403	160 171	4 205	—	N	N
Physicians	X	X	X	19	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	734	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	16	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	995	—	N	N
Other employees	X	X	X	2 425	—	N	N
TEXAS							
Total	6 691	2 811 112	1 036 827	35 291	4 613	47.0	47.9
Physicians	X	X	X	18	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4 928	4 610	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	64	—	N	N
Licensed practical nurses	X	X	X	82	—	N	N
Other health practitioners	X	X	X	6 445	3	N	N
Other employees	X	X	X	23 751	—	N	N
Sole practitioners	3 720	1 225 476	281 984	15 253	3 718	N	N
Physicians	X	X	X	6	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	548	3 718	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	15	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	3 638	—	N	N
Other employees	X	X	X	11 028	—	N	N
Partnerships	157	110 890	24 549	1 175	895	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	59	892	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	12	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	176	3	N	N
Other employees	X	X	X	928	—	N	N
Professional service organizations	2 814	1 474 746	730 294	18 863	—	N	N
Physicians	X	X	X	12	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4 321	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	37	—	N	N
Licensed practical nurses	X	X	X	64	—	N	N
Other health practitioners	X	X	X	2 631	—	N	N
Other employees	X	X	X	11 795	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UTAH							
Total	1 088	402 171	135 832	5 904	643	52.6	77.4
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	635	643	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	55	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	1 103	—	N	N
Other employees	X	X	X	4 095	—	N	N
Sole practitioners	525	159 557	30 881	2 275	525	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	46	525	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	558	—	N	N
Other employees	X	X	X	1 665	—	N	N
Partnerships	40	22 073	6 119	282	118	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	6	118	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	57	—	N	N
Other employees	X	X	X	219	—	N	N
Professional service organizations	523	220 541	98 832	3 347	—	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	583	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	55	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	488	—	N	N
Other employees	X	X	X	2 211	—	N	N
VERMONT							
Total	256	110 917	42 051	1 635	188	66.8	82.1
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	177	188	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	104	—	N	N
Licensed practical nurses	X	X	X	51	—	N	N
Other health practitioners	X	X	X	486	—	N	N
Other employees	X	X	X	817	—	N	N
Sole practitioners	155	50 864	12 409	720	155	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	13	155	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	85	—	N	N
Licensed practical nurses	X	X	X	43	—	N	N
Other health practitioners	X	X	X	243	—	N	N
Other employees	X	X	X	336	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
VERMONT—Con.							
Partnerships	15	12 725	4 757	195	33	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	14	33	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	50	—	N	N
Other employees	X	X	X	131	—	N	N
Professional service organizations	86	47 328	24 885	720	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	150	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	19	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	193	—	N	N
Other employees	X	X	X	350	—	N	N
VIRGINIA							
Total	2 645	1 135 960	475 043	15 078	1 325	71.3	92.3
Physicians	X	X	X	18	—	N	N
Osteopathic physicians	X	X	X	13	—	N	N
Dentists	X	X	X	1 766	1 324	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	46	—	N	N
Licensed practical nurses	X	X	X	33	—	N	N
Other health practitioners	X	X	X	4 320	—	N	N
Other employees	X	X	X	8 878	1	N	N
Sole practitioners	1 240	385 369	93 238	5 069	1 238	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	76	1 238	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	2 410	—	N	N
Other employees	X	X	X	2 580	—	N	N
Partnerships	63	37 633	10 671	454	87	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	13	—	N	N
Dentists	X	X	X	39	86	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	55	—	N	N
Other employees	X	X	X	337	1	N	N
Professional service organizations	1 342	712 958	371 134	9 555	—	N	N
Physicians	X	X	X	17	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 651	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	44	—	N	N
Licensed practical nurses	X	X	X	25	—	N	N
Other health practitioners	X	X	X	1 855	—	N	N
Other employees	X	X	X	5 961	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WASHINGTON							
Total	2 827	1 554 248	588 390	18 772	1 659	76.5	86.6
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 742	1 659	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	1	—	N	N
Registered nurses	X	X	X	29	—	N	N
Licensed practical nurses	X	X	X	16	—	N	N
Other health practitioners	X	X	X	4 973	—	N	N
Other employees	X	X	X	12 008	—	N	N
Sole practitioners	1 583	733 169	188 332	8 752	1 583	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	231	1 583	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	2 374	—	N	N
Other employees	X	X	X	6 139	—	N	N
Partnerships	50	37 605	10 799	456	76	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	17	76	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	138	—	N	N
Other employees	X	X	X	301	—	N	N
Professional service organizations	1 194	783 474	389 259	9 564	—	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 494	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	28	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	2 461	—	N	N
Other employees	X	X	X	5 568	—	N	N
WEST VIRGINIA							
Total	588	200 351	62 076	3 082	443	57.2	80.9
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	310	443	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	23	—	N	N
Other health practitioners	X	X	X	638	—	N	N
Other employees	X	X	X	2 104	—	N	N
Sole practitioners	413	121 459	26 729	1 816	413	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	36	413	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	442	—	N	N
Other employees	X	X	X	1 334	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WEST VIRGINIA—Con.							
Partnerships	20	8 742	2 071	115	30	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	7	30	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	41	—	N	N
Other employees	X	X	X	66	—	N	N
Professional service organizations	155	70 150	33 276	1 151	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	267	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	21	—	N	N
Other health practitioners	X	X	X	155	—	N	N
Other employees	X	X	X	704	—	N	N
WISCONSIN							
Total	2 203	979 157	424 769	14 366	1 113	61.5	100.0
Physicians	X	X	X	23	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2 237	1 113	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	9	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	66	—	N	N
Licensed practical nurses	X	X	X	31	—	N	N
Other health practitioners	X	X	X	2 928	—	N	N
Other employees	X	X	X	9 070	—	N	N
Sole practitioners	1 021	298 508	69 029	4 493	1 021	N	N
Physicians	X	X	X	14	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	324	1 021	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	32	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1 258	—	N	N
Other employees	X	X	X	2 865	—	N	N
Partnerships	60	34 358	10 033	520	92	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	33	92	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	138	—	N	N
Other employees	X	X	X	342	—	N	N
Professional service organizations	1 122	646 291	345 707	9 353	—	N	N
Physicians	X	X	X	9	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	1 880	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	9	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	27	—	N	N
Licensed practical nurses	X	X	X	31	—	N	N
Other health practitioners	X	X	X	1 532	—	N	N
Other employees	X	X	X	5 863	—	N	N

See footnotes at end of table.

Table 2. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WYOMING							
Total	209	69 332	24 789	1 099	126	65.6	100.0
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	113	126	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	218	—	N	N
Other employees	X	X	X	763	—	N	N
Sole practitioners	121	33 155	7 980	552	121	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	26	121	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	109	—	N	N
Other employees	X	X	X	417	—	N	N
Partnerships	4	2 448	489	23	5	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	5	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	23	—	N	N
Professional service organizations	84	33 729	16 320	524	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	87	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	109	—	N	N
Other employees	X	X	X	323	—	N	N

¹Number represents personnel for pay period including March 12.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UNITED STATES							
Total	88 886	28 282 299	10 456 729	406 589	48 377	63.9	60.2
Physicians	X	X	X	1 453	69	N	N
Osteopathic physicians	X	X	X	96	10	N	N
Dentists	X	X	X	69	6	N	N
Chiropractors	X	X	X	30 428	19 556	N	N
Podiatrists	X	X	X	8 315	4 741	N	N
Optometrists	X	X	X	21 728	14 264	N	N
Mental health practitioners	X	X	X	22 510	3 113	N	N
Therapists & audiologists	X	X	X	96 182	4 234	N	N
Registered nurses	X	X	X	6 119	1 184	N	N
Licensed practical nurses	X	X	X	2 040	14	N	N
Other health practitioners	X	X	X	25 246	415	N	N
Other employees	X	X	X	192 403	771	N	N
Sole practitioners	38 293	7 736 828	1 399 873	101 003	38 255	N	N
Physicians	X	X	X	109	5	N	N
Osteopathic physicians	X	X	X	4	2	N	N
Dentists	X	X	X	10	—	N	N
Chiropractors	X	X	X	10 918	16 526	N	N
Podiatrists	X	X	X	2 194	3 851	N	N
Optometrists	X	X	X	7 218	10 715	N	N
Mental health practitioners	X	X	X	1 862	2 283	N	N
Therapists & audiologists	X	X	X	11 018	3 471	N	N
Registered nurses	X	X	X	1 073	1 141	N	N
Licensed practical nurses	X	X	X	309	—	N	N
Other health practitioners	X	X	X	3 392	256	N	N
Other employees	X	X	X	62 896	5	N	N
Partnerships	4 284	1 746 485	469 477	22 890	10 122	N	N
Physicians	X	X	X	67	64	N	N
Osteopathic physicians	X	X	X	29	8	N	N
Dentists	X	X	X	4	6	N	N
Chiropractors	X	X	X	1 353	3 030	N	N
Podiatrists	X	X	X	257	890	N	N
Optometrists	X	X	X	1 869	3 549	N	N
Mental health practitioners	X	X	X	423	830	N	N
Therapists & audiologists	X	X	X	3 983	763	N	N
Registered nurses	X	X	X	231	43	N	N
Licensed practical nurses	X	X	X	143	14	N	N
Other health practitioners	X	X	X	2 001	159	N	N
Other employees	X	X	X	12 530	766	N	N
Professional service organizations	46 309	18 798 986	8 587 379	282 696	—	N	N
Physicians	X	X	X	1 277	—	N	N
Osteopathic physicians	X	X	X	63	—	N	N
Dentists	X	X	X	55	—	N	N
Chiropractors	X	X	X	18 157	—	N	N
Podiatrists	X	X	X	5 864	—	N	N
Optometrists	X	X	X	12 641	—	N	N
Mental health practitioners	X	X	X	20 225	—	N	N
Therapists & audiologists	X	X	X	81 181	—	N	N
Registered nurses	X	X	X	4 815	—	N	N
Licensed practical nurses	X	X	X	1 588	—	N	N
Other health practitioners	X	X	X	19 853	—	N	N
Other employees	X	X	X	116 977	—	N	N
ALABAMA							
Total	936	344 972	148 890	5 347	619	50.1	36.1
Physicians	X	X	X	16	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	354	360	N	N
Podiatrists	X	X	X	89	49	N	N
Optometrists	X	X	X	170	133	N	N
Mental health practitioners	X	X	X	173	73	N	N
Therapists & audiologists	X	X	X	1 401	4	N	N
Registered nurses	X	X	X	54	—	N	N
Licensed practical nurses	X	X	X	38	—	N	N
Other health practitioners	X	X	X	852	—	N	N
Other employees	X	X	X	2 200	—	N	N
Sole practitioners	405	76 021	13 324	1 051	405	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	122	217	N	N
Podiatrists	X	X	X	24	49	N	N
Optometrists	X	X	X	39	133	N	N
Mental health practitioners	X	X	X	136	2	N	N
Therapists & audiologists	X	X	X	41	4	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	24	—	N	N
Other health practitioners	X	X	X	141	—	N	N
Other employees	X	X	X	524	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ALABAMA—Con.							
Partnerships	41	27 914	13 936	464	214	N	N
Physicians	X	X	X	11	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	57	143	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	71	N	N
Therapists & audiologists	X	X	X	68	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	68	—	N	N
Other employees	X	X	X	260	—	N	N
Professional service organizations	490	241 037	121 630	3 832	—	N	N
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	175	—	N	N
Podiatrists	X	X	X	65	—	N	N
Optometrists	X	X	X	131	—	N	N
Mental health practitioners	X	X	X	37	—	N	N
Therapists & audiologists	X	X	X	1 292	—	N	N
Registered nurses	X	X	X	54	—	N	N
Licensed practical nurses	X	X	X	14	—	N	N
Other health practitioners	X	X	X	643	—	N	N
Other employees	X	X	X	1 416	—	N	N
ALASKA							
Total	232	66 874	22 618	812	127	62.5	25.1
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	96	26	N	N
Podiatrists	X	X	X	22	9	N	N
Optometrists	X	X	X	48	22	N	N
Mental health practitioners	X	X	X	42	24	N	N
Therapists & audiologists	X	X	X	55	14	N	N
Registered nurses	X	X	X	16	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	51	31	N	N
Other employees	X	X	X	478	1	N	N
Sole practitioners	111	26 215	4 330	268	111	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	8	21	N	N
Podiatrists	X	X	X	22	8	N	N
Optometrists	X	X	X	18	15	N	N
Mental health practitioners	X	X	X	11	23	N	N
Therapists & audiologists	X	X	X	8	13	N	N
Registered nurses	X	X	X	10	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	8	31	N	N
Other employees	X	X	X	180	—	N	N
Partnerships	11	5 343	1 361	37	16	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	5	N	N
Podiatrists	X	X	X	—	1	N	N
Optometrists	X	X	X	3	7	N	N
Mental health practitioners	X	X	X	1	1	N	N
Therapists & audiologists	X	X	X	6	1	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	3	—	N	N
Other employees	X	X	X	22	1	N	N
Professional service organizations	110	35 316	16 927	507	—	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	86	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	27	—	N	N
Mental health practitioners	X	X	X	30	—	N	N
Therapists & audiologists	X	X	X	41	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	40	—	N	N
Other employees	X	X	X	276	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARIZONA							
Total	1 758	460 348	167 511	6 555	698	59.7	53.8
Physicians	X	X	X	43	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	687	454	N	N
Podiatrists	X	X	X	163	63	N	N
Optometrists	X	X	X	242	173	N	N
Mental health practitioners	X	X	X	508	—	N	N
Therapists & audiologists	X	X	X	1 527	4	N	N
Registered nurses	X	X	X	29	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	288	4	N	N
Other employees	X	X	X	3 066	—	N	N
Sole practitioners	555	102 534	17 524	1 369	555	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	281	372	N	N
Podiatrists	X	X	X	38	2	N	N
Optometrists	X	X	X	85	173	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	1	4	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	26	4	N	N
Other employees	X	X	X	938	—	N	N
Partnerships	122	31 161	7 648	367	143	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	54	82	N	N
Podiatrists	X	X	X	—	61	N	N
Optometrists	X	X	X	10	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	138	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	17	—	N	N
Other employees	X	X	X	145	—	N	N
Professional service organizations	1 081	326 653	142 339	4 819	—	N	N
Physicians	X	X	X	40	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	352	—	N	N
Podiatrists	X	X	X	125	—	N	N
Optometrists	X	X	X	147	—	N	N
Mental health practitioners	X	X	X	508	—	N	N
Therapists & audiologists	X	X	X	1 388	—	N	N
Registered nurses	X	X	X	29	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	245	—	N	N
Other employees	X	X	X	1 983	—	N	N
ARKANSAS							
Total	790	253 669	101 114	3 669	355	58.2	61.6
Physicians	X	X	X	—	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	478	98	N	N
Podiatrists	X	X	X	56	13	N	N
Optometrists	X	X	X	144	166	N	N
Mental health practitioners	X	X	X	102	5	N	N
Therapists & audiologists	X	X	X	969	61	N	N
Registered nurses	X	X	X	27	—	N	N
Licensed practical nurses	X	X	X	19	—	N	N
Other health practitioners	X	X	X	232	—	N	N
Other employees	X	X	X	1 642	—	N	N
Sole practitioners	304	56 150	8 943	759	304	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	235	93	N	N
Podiatrists	X	X	X	19	13	N	N
Optometrists	X	X	X	2	144	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	61	54	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	27	—	N	N
Other employees	X	X	X	415	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARKANSAS—Con.							
Partnerships	32	15 810	3 396	169	51	N	N
Physicians	X	X	X	—	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	5	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	1	22	N	N
Mental health practitioners	X	X	X	—	5	N	N
Therapists & audiologists	X	X	X	16	7	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	25	—	N	N
Other employees	X	X	X	114	—	N	N
Professional service organizations	454	181 709	88 775	2 741	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	243	—	N	N
Podiatrists	X	X	X	37	—	N	N
Optometrists	X	X	X	141	—	N	N
Mental health practitioners	X	X	X	102	—	N	N
Therapists & audiologists	X	X	X	892	—	N	N
Registered nurses	X	X	X	20	—	N	N
Licensed practical nurses	X	X	X	13	—	N	N
Other health practitioners	X	X	X	180	—	N	N
Other employees	X	X	X	1 113	—	N	N
CALIFORNIA							
Total	11 671	3 455 953	1 103 039	47 021	8 676	70.1	84.0
Physicians	X	X	X	113	16	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	7	—	N	N
Chiropractors	X	X	X	2 239	2 497	N	N
Podiatrists	X	X	X	717	614	N	N
Optometrists	X	X	X	1 953	3 400	N	N
Mental health practitioners	X	X	X	2 132	28	N	N
Therapists & audiologists	X	X	X	16 777	2 029	N	N
Registered nurses	X	X	X	244	4	N	N
Licensed practical nurses	X	X	X	31	—	N	N
Other health practitioners	X	X	X	2 296	33	N	N
Other employees	X	X	X	20 505	55	N	N
Sole practitioners	7 288	1 467 487	272 416	18 885	7 284	N	N
Physicians	X	X	X	—	4	N	N
Osteopathic physicians	X	X	X	3	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1 042	2 413	N	N
Podiatrists	X	X	X	224	592	N	N
Optometrists	X	X	X	599	2 259	N	N
Mental health practitioners	X	X	X	24	28	N	N
Therapists & audiologists	X	X	X	7 873	1 958	N	N
Registered nurses	X	X	X	1	4	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	294	26	N	N
Other employees	X	X	X	8 824	—	N	N
Partnerships	657	252 070	61 215	3 393	1 392	N	N
Physicians	X	X	X	—	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	73	84	N	N
Podiatrists	X	X	X	7	22	N	N
Optometrists	X	X	X	343	1 141	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	761	71	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	86	7	N	N
Other employees	X	X	X	2 091	55	N	N
Professional service organizations	3 726	1 736 396	769 408	24 743	—	N	N
Physicians	X	X	X	113	—	N	N
Osteopathic physicians	X	X	X	4	—	N	N
Dentists	X	X	X	7	—	N	N
Chiropractors	X	X	X	1 124	—	N	N
Podiatrists	X	X	X	486	—	N	N
Optometrists	X	X	X	1 011	—	N	N
Mental health practitioners	X	X	X	2 106	—	N	N
Therapists & audiologists	X	X	X	8 143	—	N	N
Registered nurses	X	X	X	218	—	N	N
Licensed practical nurses	X	X	X	25	—	N	N
Other health practitioners	X	X	X	1 916	—	N	N
Other employees	X	X	X	9 590	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
COLORADO							
Total	1 829	485 262	180 748	6 850	671	65.7	53.6
Physicians	X	X	X	12	—	N	N
Osteopathic physicians	X	X	X	1	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	669	394	N	N
Podiatrists	X	X	X	102	36	N	N
Optometrists	X	X	X	262	131	N	N
Mental health practitioners	X	X	X	757	72	N	N
Therapists & audiologists	X	X	X	1 069	25	N	N
Registered nurses	X	X	X	117	—	N	N
Licensed practical nurses	X	X	X	49	—	N	N
Other health practitioners	X	X	X	557	—	N	N
Other employees	X	X	X	3 255	11	N	N
Sole practitioners	599	104 568	17 896	1 295	597	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	1	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	299	374	N	N
Podiatrists	X	X	X	—	30	N	N
Optometrists	X	X	X	22	108	N	N
Mental health practitioners	X	X	X	73	72	N	N
Therapists & audiologists	X	X	X	46	11	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	30	—	N	N
Other employees	X	X	X	821	—	N	N
Partnerships	82	31 147	6 738	285	74	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	15	20	N	N
Podiatrists	X	X	X	—	6	N	N
Optometrists	X	X	X	—	23	N	N
Mental health practitioners	X	X	X	13	—	N	N
Therapists & audiologists	X	X	X	31	14	N	N
Registered nurses	X	X	X	28	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	91	—	N	N
Other employees	X	X	X	96	11	N	N
Professional service organizations	1 148	349 547	156 114	5 270	—	N	N
Physicians	X	X	X	8	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	355	—	N	N
Podiatrists	X	X	X	102	—	N	N
Optometrists	X	X	X	240	—	N	N
Mental health practitioners	X	X	X	671	—	N	N
Therapists & audiologists	X	X	X	992	—	N	N
Registered nurses	X	X	X	88	—	N	N
Licensed practical nurses	X	X	X	40	—	N	N
Other health practitioners	X	X	X	436	—	N	N
Other employees	X	X	X	2 338	—	N	N
CONNECTICUT							
Total	1 183	525 313	169 785	5 845	732	66.6	76.2
Physicians	X	X	X	6	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	391	157	N	N
Podiatrists	X	X	X	196	81	N	N
Optometrists	X	X	X	323	183	N	N
Mental health practitioners	X	X	X	144	21	N	N
Therapists & audiologists	X	X	X	1 969	267	N	N
Registered nurses	X	X	X	44	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	521	1	N	N
Other employees	X	X	X	2 239	22	N	N
Sole practitioners	601	147 361	27 944	1 702	598	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	184	128	N	N
Podiatrists	X	X	X	15	61	N	N
Optometrists	X	X	X	185	165	N	N
Mental health practitioners	X	X	X	3	3	N	N
Therapists & audiologists	X	X	X	391	240	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	196	1	N	N
Other employees	X	X	X	724	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
CONNECTICUT—Con.							
Partnerships	107	42 370	12 992	577	134	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	16	29	N	N
Podiatrists	X	X	X	33	20	N	N
Optometrists	X	X	X	36	18	N	N
Mental health practitioners	X	X	X	34	18	N	N
Therapists & audiologists	X	X	X	243	27	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	5	—	N	N
Other employees	X	X	X	199	22	N	N
Professional service organizations	475	335 582	128 849	3 566	—	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	191	—	N	N
Podiatrists	X	X	X	148	—	N	N
Optometrists	X	X	X	102	—	N	N
Mental health practitioners	X	X	X	107	—	N	N
Therapists & audiologists	X	X	X	1 335	—	N	N
Registered nurses	X	X	X	38	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	320	—	N	N
Other employees	X	X	X	1 316	—	N	N
DELAWARE							
Total	241	79 917	30 763	1 105	82	65.4	48.7
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	101	26	N	N
Podiatrists	X	X	X	23	25	N	N
Optometrists	X	X	X	50	31	N	N
Mental health practitioners	X	X	X	95	—	N	N
Therapists & audiologists	X	X	X	156	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	92	—	N	N
Other employees	X	X	X	580	—	N	N
Sole practitioners	60	12 735	2 193	164	60	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	26	N	N
Podiatrists	X	X	X	3	3	N	N
Optometrists	X	X	X	15	31	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	142	—	N	N
Partnerships	7	2 725	598	26	22	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	4	22	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	22	—	N	N
Professional service organizations	174	64 457	27 972	915	—	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	99	—	N	N
Podiatrists	X	X	X	16	—	N	N
Optometrists	X	X	X	35	—	N	N
Mental health practitioners	X	X	X	93	—	N	N
Therapists & audiologists	X	X	X	156	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	92	—	N	N
Other employees	X	X	X	416	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
DISTRICT OF COLUMBIA							
Total	150	46 331	17 352	493	44	51.5	22.8
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	11	22	N	N
Podiatrists	X	X	X	51	8	N	N
Optometrists	X	X	X	24	11	N	N
Mental health practitioners	X	X	X	144	1	N	N
Therapists & audiologists	X	X	X	49	1	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	23	—	N	N
Other employees	X	X	X	183	1	N	N
Sole practitioners	33	6 368	975	53	33	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	5	19	N	N
Podiatrists	X	X	X	29	7	N	N
Optometrists	X	X	X	—	7	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	19	—	N	N
Partnerships	6	3 030	860	26	11	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	3	N	N
Podiatrists	X	X	X	—	1	N	N
Optometrists	X	X	X	—	4	N	N
Mental health practitioners	X	X	X	6	1	N	N
Therapists & audiologists	X	X	X	—	1	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	9	—	N	N
Other employees	X	X	X	9	1	N	N
Professional service organizations	111	36 933	15 517	414	—	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	6	—	N	N
Podiatrists	X	X	X	22	—	N	N
Optometrists	X	X	X	24	—	N	N
Mental health practitioners	X	X	X	138	—	N	N
Therapists & audiologists	X	X	X	49	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	14	—	N	N
Other employees	X	X	X	155	—	N	N
FLORIDA							
Total	6 164	2 002 124	806 330	28 488	2 990	50.8	61.9
Physicians	X	X	X	231	5	N	N
Osteopathic physicians	X	X	X	14	—	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	2 601	2 207	N	N
Podiatrists	X	X	X	783	22	N	N
Optometrists	X	X	X	892	485	N	N
Mental health practitioners	X	X	X	582	254	N	N
Therapists & audiologists	X	X	X	7 813	15	N	N
Registered nurses	X	X	X	325	—	N	N
Licensed practical nurses	X	X	X	130	—	N	N
Other health practitioners	X	X	X	2 551	—	N	N
Other employees	X	X	X	12 560	2	N	N
Sole practitioners	1 254	249 763	48 494	3 129	1 254	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	154	510	N	N
Podiatrists	X	X	X	45	17	N	N
Optometrists	X	X	X	40	463	N	N
Mental health practitioners	X	X	X	—	254	N	N
Therapists & audiologists	X	X	X	85	10	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	49	—	N	N
Other employees	X	X	X	2 750	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
FLORIDA—Con.							
Partnerships	97	45 166	18 211	1 093	1 736	N	N
Physicians	X	X	X	2	5	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	723	1 697	N	N
Podiatrists	X	X	X	12	5	N	N
Optometrists	X	X	X	6	22	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	33	5	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	19	—	N	N
Other employees	X	X	X	298	2	N	N
Professional service organizations	4 813	1 707 195	739 625	24 266	—	N	N
Physicians	X	X	X	229	—	N	N
Osteopathic physicians	X	X	X	14	—	N	N
Dentists	X	X	X	6	—	N	N
Chiropractors	X	X	X	1 724	—	N	N
Podiatrists	X	X	X	726	—	N	N
Optometrists	X	X	X	846	—	N	N
Mental health practitioners	X	X	X	582	—	N	N
Therapists & audiologists	X	X	X	7 695	—	N	N
Registered nurses	X	X	X	322	—	N	N
Licensed practical nurses	X	X	X	127	—	N	N
Other health practitioners	X	X	X	2 483	—	N	N
Other employees	X	X	X	9 512	—	N	N
GEORGIA							
Total	2 203	677 618	260 935	9 843	696	60.0	57.0
Physicians	X	X	X	66	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	843	226	N	N
Podiatrists	X	X	X	311	44	N	N
Optometrists	X	X	X	582	394	N	N
Mental health practitioners	X	X	X	199	13	N	N
Therapists & audiologists	X	X	X	2 704	17	N	N
Registered nurses	X	X	X	272	—	N	N
Licensed practical nurses	X	X	X	165	—	N	N
Other health practitioners	X	X	X	642	2	N	N
Other employees	X	X	X	4 059	—	N	N
Sole practitioners	625	108 915	20 249	1 480	625	N	N
Physicians	X	X	X	31	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	195	220	N	N
Podiatrists	X	X	X	33	11	N	N
Optometrists	X	X	X	266	378	N	N
Mental health practitioners	X	X	X	2	7	N	N
Therapists & audiologists	X	X	X	16	7	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	13	2	N	N
Other employees	X	X	X	921	—	N	N
Partnerships	80	42 167	11 026	438	71	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	9	6	N	N
Podiatrists	X	X	X	17	33	N	N
Optometrists	X	X	X	—	16	N	N
Mental health practitioners	X	X	X	—	6	N	N
Therapists & audiologists	X	X	X	97	10	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	23	—	N	N
Other employees	X	X	X	283	—	N	N
Professional service organizations	1 498	526 536	229 660	7 925	—	N	N
Physicians	X	X	X	35	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	639	—	N	N
Podiatrists	X	X	X	261	—	N	N
Optometrists	X	X	X	316	—	N	N
Mental health practitioners	X	X	X	197	—	N	N
Therapists & audiologists	X	X	X	2 591	—	N	N
Registered nurses	X	X	X	265	—	N	N
Licensed practical nurses	X	X	X	160	—	N	N
Other health practitioners	X	X	X	606	—	N	N
Other employees	X	X	X	2 855	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
HAWAII							
Total	380	96 062	31 945	1 359	179	67.6	82.4
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	47	45	N	N
Podiatrists	X	X	X	24	8	N	N
Optometrists	X	X	X	198	89	N	N
Mental health practitioners	X	X	X	52	—	N	N
Therapists & audiologists	X	X	X	250	26	N	N
Registered nurses	X	X	X	12	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	107	11	N	N
Other employees	X	X	X	662	—	N	N
Sole practitioners	139	28 612	4 532	314	139	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	21	N	N
Podiatrists	X	X	X	20	8	N	N
Optometrists	X	X	X	118	86	N	N
Mental health practitioners	X	X	X	12	—	N	N
Therapists & audiologists	X	X	X	10	13	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	33	11	N	N
Other employees	X	X	X	116	—	N	N
Partnerships	11	3 942	669	39	40	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	24	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	2	3	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	14	13	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	23	—	N	N
Professional service organizations	230	63 508	26 744	1 006	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	47	—	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	78	—	N	N
Mental health practitioners	X	X	X	40	—	N	N
Therapists & audiologists	X	X	X	226	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	74	—	N	N
Other employees	X	X	X	523	—	N	N
IDAHO							
Total	460	116 508	39 586	1 943	280	92.0	100.0
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	153	65	N	N
Podiatrists	X	X	X	15	5	N	N
Optometrists	X	X	X	526	166	N	N
Mental health practitioners	X	X	X	156	23	N	N
Therapists & audiologists	X	X	X	303	19	N	N
Registered nurses	X	X	X	35	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	86	1	N	N
Other employees	X	X	X	662	1	N	N
Sole practitioners	222	38 985	6 594	596	222	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	60	65	N	N
Podiatrists	X	X	X	—	3	N	N
Optometrists	X	X	X	365	134	N	N
Mental health practitioners	X	X	X	—	20	N	N
Therapists & audiologists	X	X	X	10	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1	—	N	N
Other employees	X	X	X	160	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
IDAHO—Con.							
Partnerships	21	10 717	2 817	129	58	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	2	N	N
Optometrists	X	X	X	82	32	N	N
Mental health practitioners	X	X	X	—	3	N	N
Therapists & audiologists	X	X	X	10	19	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	1	1	N	N
Other employees	X	X	X	34	1	N	N
Professional service organizations	217	66 806	30 175	1 218	—	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	93	—	N	N
Podiatrists	X	X	X	15	—	N	N
Optometrists	X	X	X	79	—	N	N
Mental health practitioners	X	X	X	156	—	N	N
Therapists & audiologists	X	X	X	283	—	N	N
Registered nurses	X	X	X	35	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	84	—	N	N
Other employees	X	X	X	468	—	N	N
ILLINOIS							
Total	3 549	1 167 660	456 923	17 494	1 937	66.0	48.8
Physicians	X	X	X	52	—	N	N
Osteopathic physicians	X	X	X	2	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1 300	1 045	N	N
Optometrists	X	X	X	398	251	N	N
Mental health practitioners	X	X	X	1 073	581	N	N
Therapists & audiologists	X	X	X	1 782	13	N	N
Registered nurses	X	X	X	3 704	16	N	N
Licensed practical nurses	X	X	X	113	—	N	N
Other health practitioners	X	X	X	31	—	N	N
Other employees	X	X	X	697	3	N	N
				8 342	26	N	N
Sole practitioners	1 354	276 135	48 061	3 698	1 346	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	328	1 022	N	N
Podiatrists	X	X	X	183	233	N	N
Optometrists	X	X	X	102	77	N	N
Mental health practitioners	X	X	X	14	8	N	N
Therapists & audiologists	X	X	X	61	6	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	22	—	N	N
Other employees	X	X	X	2 985	—	N	N
Partnerships	117	56 693	15 672	814	591	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	2	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	25	23	N	N
Podiatrists	X	X	X	4	18	N	N
Optometrists	X	X	X	415	504	N	N
Mental health practitioners	X	X	X	1	5	N	N
Therapists & audiologists	X	X	X	130	10	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	45	3	N	N
Other employees	X	X	X	194	26	N	N
Professional service organizations	2 078	834 832	393 190	12 982	—	N	N
Physicians	X	X	X	52	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	947	—	N	N
Podiatrists	X	X	X	211	—	N	N
Optometrists	X	X	X	556	—	N	N
Mental health practitioners	X	X	X	1 767	—	N	N
Therapists & audiologists	X	X	X	3 513	—	N	N
Registered nurses	X	X	X	112	—	N	N
Licensed practical nurses	X	X	X	29	—	N	N
Other health practitioners	X	X	X	630	—	N	N
Other employees	X	X	X	5 163	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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INDIANA							
Total	1 686	580 374	225 992	9 052	755	62.6	47.3
Physicians	X	X	X	99	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	410	306	N	N
Podiatrists	X	X	X	320	129	N	N
Optometrists	X	X	X	466	163	N	N
Mental health practitioners	X	X	X	448	129	N	N
Therapists & audiologists	X	X	X	2 027	10	N	N
Registered nurses	X	X	X	142	—	N	N
Licensed practical nurses	X	X	X	88	—	N	N
Other health practitioners	X	X	X	468	2	N	N
Other employees	X	X	X	4 584	16	N	N
Sole practitioners	627	133 724	24 510	1 833	625	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	32	294	N	N
Podiatrists	X	X	X	199	129	N	N
Optometrists	X	X	X	103	65	N	N
Mental health practitioners	X	X	X	5	129	N	N
Therapists & audiologists	X	X	X	42	6	N	N
Registered nurses	X	X	X	28	—	N	N
Licensed practical nurses	X	X	X	51	—	N	N
Other health practitioners	X	X	X	37	2	N	N
Other employees	X	X	X	1 336	—	N	N
Partnerships	74	35 662	7 311	424	130	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	21	12	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	73	98	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	21	4	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	34	—	N	N
Other employees	X	X	X	266	16	N	N
Professional service organizations	985	410 988	194 171	6 795	—	N	N
Physicians	X	X	X	99	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	357	—	N	N
Podiatrists	X	X	X	121	—	N	N
Optometrists	X	X	X	290	—	N	N
Mental health practitioners	X	X	X	443	—	N	N
Therapists & audiologists	X	X	X	1 964	—	N	N
Registered nurses	X	X	X	105	—	N	N
Licensed practical nurses	X	X	X	37	—	N	N
Other health practitioners	X	X	X	397	—	N	N
Other employees	X	X	X	2 982	—	N	N
IOWA							
Total	1 149	314 614	111 109	4 928	701	71.0	45.2
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	546	361	N	N
Podiatrists	X	X	X	103	39	N	N
Optometrists	X	X	X	615	229	N	N
Mental health practitioners	X	X	X	246	65	N	N
Therapists & audiologists	X	X	X	780	7	N	N
Registered nurses	X	X	X	54	—	N	N
Licensed practical nurses	X	X	X	19	—	N	N
Other health practitioners	X	X	X	229	—	N	N
Other employees	X	X	X	2 333	—	N	N
Sole practitioners	580	99 789	17 060	1 458	580	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	338	351	N	N
Podiatrists	X	X	X	48	39	N	N
Optometrists	X	X	X	362	123	N	N
Mental health practitioners	X	X	X	—	65	N	N
Therapists & audiologists	X	X	X	4	2	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	18	—	N	N
Other employees	X	X	X	687	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
IOWA—Con.							
Partnerships	65	30 818	7 729	424	121	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	26	10	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	78	106	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	90	5	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	56	—	N	N
Other employees	X	X	X	172	—	N	N
Professional service organizations	504	184 007	86 320	3 046	—	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	182	—	N	N
Podiatrists	X	X	X	55	—	N	N
Optometrists	X	X	X	175	—	N	N
Mental health practitioners	X	X	X	246	—	N	N
Therapists & audiologists	X	X	X	686	—	N	N
Registered nurses	X	X	X	53	—	N	N
Licensed practical nurses	X	X	X	17	—	N	N
Other health practitioners	X	X	X	155	—	N	N
Other employees	X	X	X	1 474	—	N	N
KANSAS							
Total	946	279 722	99 561	4 194	561	54.1	47.3
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	336	245	N	N
Podiatrists	X	X	X	48	35	N	N
Optometrists	X	X	X	293	151	N	N
Mental health practitioners	X	X	X	115	—	N	N
Therapists & audiologists	X	X	X	597	5	N	N
Registered nurses	X	X	X	54	—	N	N
Licensed practical nurses	X	X	X	13	—	N	N
Other health practitioners	X	X	X	288	73	N	N
Other employees	X	X	X	2 450	52	N	N
Sole practitioners	453	86 225	14 277	1 170	453	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	126	231	N	N
Podiatrists	X	X	X	16	35	N	N
Optometrists	X	X	X	44	112	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	2	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	18	73	N	N
Other employees	X	X	X	966	—	N	N
Partnerships	44	20 529	4 734	280	108	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	23	14	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	27	39	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	48	3	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	4	—	N	N
Other employees	X	X	X	172	52	N	N
Professional service organizations	449	172 968	80 550	2 744	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	187	—	N	N
Podiatrists	X	X	X	32	—	N	N
Optometrists	X	X	X	222	—	N	N
Mental health practitioners	X	X	X	115	—	N	N
Therapists & audiologists	X	X	X	549	—	N	N
Registered nurses	X	X	X	50	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	266	—	N	N
Other employees	X	X	X	1 312	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
KENTUCKY							
Total	1 017	365 112	132 255	5 287	504	73.1	71.2
Physicians	X	X	X	6	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	311	79	N	N
Podiatrists	X	X	X	81	34	N	N
Optometrists	X	X	X	234	231	N	N
Mental health practitioners	X	X	X	128	152	N	N
Therapists & audiologists	X	X	X	1 759	1	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	16	—	N	N
Other health practitioners	X	X	X	373	—	N	N
Other employees	X	X	X	2 370	7	N	N
Sole practitioners	381	73 611	11 543	942	381	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	140	68	N	N
Podiatrists	X	X	X	32	34	N	N
Optometrists	X	X	X	40	190	N	N
Mental health practitioners	X	X	X	6	88	N	N
Therapists & audiologists	X	X	X	3	1	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	50	—	N	N
Other employees	X	X	X	671	—	N	N
Partnerships	60	22 959	4 660	244	123	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	22	11	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	26	41	N	N
Mental health practitioners	X	X	X	21	64	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	175	7	N	N
Professional service organizations	576	268 542	116 052	4 101	—	N	N
Physicians	X	X	X	6	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	149	—	N	N
Podiatrists	X	X	X	49	—	N	N
Optometrists	X	X	X	168	—	N	N
Mental health practitioners	X	X	X	101	—	N	N
Therapists & audiologists	X	X	X	1 756	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	16	—	N	N
Other health practitioners	X	X	X	323	—	N	N
Other employees	X	X	X	1 524	—	N	N
LOUISIANA							
Total	1 053	366 851	152 801	5 717	453	53.1	51.2
Physicians	X	X	X	15	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	313	165	N	N
Podiatrists	X	X	X	24	43	N	N
Optometrists	X	X	X	179	85	N	N
Mental health practitioners	X	X	X	242	—	N	N
Therapists & audiologists	X	X	X	1 487	127	N	N
Registered nurses	X	X	X	59	—	N	N
Licensed practical nurses	X	X	X	36	—	N	N
Other health practitioners	X	X	X	522	—	N	N
Other employees	X	X	X	2 838	33	N	N
Sole practitioners	322	71 230	13 462	942	319	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	82	122	N	N
Podiatrists	X	X	X	12	43	N	N
Optometrists	X	X	X	34	60	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	12	94	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	110	—	N	N
Other employees	X	X	X	691	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
LOUISIANA—Con.							
Partnerships	61	26 813	8 977	409	134	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	13	43	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	25	25	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	106	33	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	83	—	N	N
Other employees	X	X	X	182	33	N	N
Professional service organizations	670	268 808	130 362	4 366	—	N	N
Physicians	X	X	X	15	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	218	—	N	N
Podiatrists	X	X	X	12	—	N	N
Optometrists	X	X	X	120	—	N	N
Mental health practitioners	X	X	X	242	—	N	N
Therapists & audiologists	X	X	X	1 369	—	N	N
Registered nurses	X	X	X	59	—	N	N
Licensed practical nurses	X	X	X	35	—	N	N
Other health practitioners	X	X	X	329	—	N	N
Other employees	X	X	X	1 965	—	N	N
MAINE							
Total	492	134 895	46 292	1 920	266	73.6	48.8
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	137	68	N	N
Podiatrists	X	X	X	41	16	N	N
Optometrists	X	X	X	258	106	N	N
Mental health practitioners	X	X	X	184	72	N	N
Therapists & audiologists	X	X	X	435	2	N	N
Registered nurses	X	X	X	48	—	N	N
Licensed practical nurses	X	X	X	26	—	N	N
Other health practitioners	X	X	X	90	—	N	N
Other employees	X	X	X	700	2	N	N
Sole practitioners	240	46 414	8 079	583	240	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	82	65	N	N
Podiatrists	X	X	X	12	16	N	N
Optometrists	X	X	X	214	83	N	N
Mental health practitioners	X	X	X	21	72	N	N
Therapists & audiologists	X	X	X	7	2	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	13	—	N	N
Other employees	X	X	X	231	2	N	N
Partnerships	21	8 957	2 038	94	26	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	3	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	7	23	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	4	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	83	—	N	N
Professional service organizations	231	79 524	36 175	1 243	—	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	55	—	N	N
Podiatrists	X	X	X	29	—	N	N
Optometrists	X	X	X	37	—	N	N
Mental health practitioners	X	X	X	163	—	N	N
Therapists & audiologists	X	X	X	424	—	N	N
Registered nurses	X	X	X	45	—	N	N
Licensed practical nurses	X	X	X	26	—	N	N
Other health practitioners	X	X	X	77	—	N	N
Other employees	X	X	X	386	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MARYLAND							
Total	1 513	610 888	260 234	8 763	493	63.2	29.3
Physicians	X	X	X	32	7	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	237	44	N	N
Podiatrists	X	X	X	187	144	N	N
Optometrists	X	X	X	258	221	N	N
Mental health practitioners	X	X	X	1 619	26	N	N
Therapists & audiologists	X	X	X	1 857	47	N	N
Registered nurses	X	X	X	105	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	401	—	N	N
Other employees	X	X	X	4 053	4	N	N
Sole practitioners	392	85 757	15 744	1 087	392	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	49	26	N	N
Podiatrists	X	X	X	—	144	N	N
Optometrists	X	X	X	68	185	N	N
Mental health practitioners	X	X	X	31	4	N	N
Therapists & audiologists	X	X	X	117	33	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	37	—	N	N
Other employees	X	X	X	782	—	N	N
Partnerships	83	31 877	11 887	518	101	N	N
Physicians	X	X	X	12	7	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	18	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	23	36	N	N
Mental health practitioners	X	X	X	20	22	N	N
Therapists & audiologists	X	X	X	125	14	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	49	—	N	N
Other employees	X	X	X	287	4	N	N
Professional service organizations	1 038	493 254	232 603	7 158	—	N	N
Physicians	X	X	X	20	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	186	—	N	N
Podiatrists	X	X	X	187	—	N	N
Optometrists	X	X	X	167	—	N	N
Mental health practitioners	X	X	X	1 568	—	N	N
Therapists & audiologists	X	X	X	1 615	—	N	N
Registered nurses	X	X	X	102	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	315	—	N	N
Other employees	X	X	X	2 984	—	N	N
MASSACHUSETTS							
Total	1 949	791 058	320 323	10 877	1 027	60.8	54.2
Physicians	X	X	X	78	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	656	627	N	N
Podiatrists	X	X	X	129	120	N	N
Optometrists	X	X	X	407	269	N	N
Mental health practitioners	X	X	X	485	—	N	N
Therapists & audiologists	X	X	X	3 725	8	N	N
Registered nurses	X	X	X	230	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	1 328	3	N	N
Other employees	X	X	X	3 832	—	N	N
Sole practitioners	966	198 450	37 876	2 427	966	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	376	607	N	N
Podiatrists	X	X	X	44	100	N	N
Optometrists	X	X	X	231	248	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	74	8	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	196	3	N	N
Other employees	X	X	X	1 503	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MASSACHUSETTS—Con.							
Partnerships	63	17 139	2 777	184	61	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	15	20	N	N
Podiatrists	X	X	X	5	20	N	N
Optometrists	X	X	X	10	21	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	20	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	134	—	N	N
Professional service organizations	920	575 469	279 670	8 266	—	N	N
Physicians	X	X	X	78	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	265	—	N	N
Podiatrists	X	X	X	80	—	N	N
Optometrists	X	X	X	166	—	N	N
Mental health practitioners	X	X	X	485	—	N	N
Therapists & audiologists	X	X	X	3 631	—	N	N
Registered nurses	X	X	X	227	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	1 132	—	N	N
Other employees	X	X	X	2 195	—	N	N
MICHIGAN							
Total	3 141	1 115 207	442 569	15 947	1 264	58.0	26.2
Physicians	X	X	X	99	—	N	N
Osteopathic physicians	X	X	X	5	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	1 230	423	N	N
Podiatrists	X	X	X	490	77	N	N
Optometrists	X	X	X	1 551	588	N	N
Mental health practitioners	X	X	X	417	26	N	N
Therapists & audiologists	X	X	X	3 587	59	N	N
Registered nurses	X	X	X	440	4	N	N
Licensed practical nurses	X	X	X	43	—	N	N
Other health practitioners	X	X	X	1 061	—	N	N
Other employees	X	X	X	7 021	87	N	N
Sole practitioners	952	192 592	31 704	2 548	952	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	176	423	N	N
Podiatrists	X	X	X	85	48	N	N
Optometrists	X	X	X	933	436	N	N
Mental health practitioners	X	X	X	3	11	N	N
Therapists & audiologists	X	X	X	94	30	N	N
Registered nurses	X	X	X	6	4	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	126	—	N	N
Other employees	X	X	X	1 116	—	N	N
Partnerships	137	64 537	17 886	776	312	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	20	29	N	N
Optometrists	X	X	X	47	152	N	N
Mental health practitioners	X	X	X	27	15	N	N
Therapists & audiologists	X	X	X	148	29	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	98	—	N	N
Other employees	X	X	X	436	87	N	N
Professional service organizations	2 052	858 078	392 979	12 623	—	N	N
Physicians	X	X	X	99	—	N	N
Osteopathic physicians	X	X	X	5	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	1 054	—	N	N
Podiatrists	X	X	X	385	—	N	N
Optometrists	X	X	X	571	—	N	N
Mental health practitioners	X	X	X	387	—	N	N
Therapists & audiologists	X	X	X	3 345	—	N	N
Registered nurses	X	X	X	434	—	N	N
Licensed practical nurses	X	X	X	34	—	N	N
Other health practitioners	X	X	X	837	—	N	N
Other employees	X	X	X	5 469	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MINNESOTA							
Total	1 767	555 059	209 801	8 415	739	66.1	56.8
Physicians	X	X	X	7	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	1 175	519	N	N
Podiatrists	X	X	X	50	29	N	N
Optometrists	X	X	X	275	51	N	N
Mental health practitioners	X	X	X	1 386	108	N	N
Therapists & audiologists	X	X	X	1 030	7	N	N
Registered nurses	X	X	X	95	—	N	N
Licensed practical nurses	X	X	X	34	—	N	N
Other health practitioners	X	X	X	399	10	N	N
Other employees	X	X	X	3 959	15	N	N
Sole practitioners	646	122 003	22 424	1 751	640	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	219	480	N	N
Podiatrists	X	X	X	—	24	N	N
Optometrists	X	X	X	59	21	N	N
Mental health practitioners	X	X	X	—	103	N	N
Therapists & audiologists	X	X	X	1	2	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	17	—	N	N
Other health practitioners	X	X	X	163	10	N	N
Other employees	X	X	X	1 291	—	N	N
Partnerships	53	27 763	7 121	392	99	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	9	39	N	N
Podiatrists	X	X	X	—	5	N	N
Optometrists	X	X	X	5	30	N	N
Mental health practitioners	X	X	X	104	5	N	N
Therapists & audiologists	X	X	X	24	5	N	N
Registered nurses	X	X	X	16	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	14	—	N	N
Other employees	X	X	X	218	15	N	N
Professional service organizations	1 068	405 293	180 256	6 272	—	N	N
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	947	—	N	N
Podiatrists	X	X	X	50	—	N	N
Optometrists	X	X	X	211	—	N	N
Mental health practitioners	X	X	X	1 282	—	N	N
Therapists & audiologists	X	X	X	1 005	—	N	N
Registered nurses	X	X	X	78	—	N	N
Licensed practical nurses	X	X	X	17	—	N	N
Other health practitioners	X	X	X	222	—	N	N
Other employees	X	X	X	2 450	—	N	N
MISSISSIPPI							
Total	471	156 690	57 833	2 461	226	61.9	96.4
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	106	51	N	N
Podiatrists	X	X	X	25	99	N	N
Optometrists	X	X	X	300	73	N	N
Mental health practitioners	X	X	X	22	—	N	N
Therapists & audiologists	X	X	X	403	2	N	N
Registered nurses	X	X	X	24	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	371	1	N	N
Other employees	X	X	X	1 193	—	N	N
Sole practitioners	202	40 815	6 789	525	202	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	9	51	N	N
Podiatrists	X	X	X	11	99	N	N
Optometrists	X	X	X	49	49	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	3	2	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	6	1	N	N
Other employees	X	X	X	442	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MISSISSIPPI—Con.							
Partnerships	19	6 021	1 711	77	24	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	3	24	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	28	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	15	—	N	N
Other employees	X	X	X	31	—	N	N
Professional service organizations	250	109 854	49 333	1 859	—	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	97	—	N	N
Podiatrists	X	X	X	14	—	N	N
Optometrists	X	X	X	248	—	N	N
Mental health practitioners	X	X	X	22	—	N	N
Therapists & audiologists	X	X	X	372	—	N	N
Registered nurses	X	X	X	22	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	350	—	N	N
Other employees	X	X	X	720	—	N	N
MISSOURI							
Total	1 647	504 841	208 050	8 065	813	59.1	45.2
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	561	528	N	N
Podiatrists	X	X	X	220	72	N	N
Optometrists	X	X	X	322	141	N	N
Mental health practitioners	X	X	X	343	23	N	N
Therapists & audiologists	X	X	X	2 936	9	N	N
Registered nurses	X	X	X	74	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	441	22	N	N
Other employees	X	X	X	3 155	18	N	N
Sole practitioners	714	114 395	19 390	1 640	714	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	249	526	N	N
Podiatrists	X	X	X	142	68	N	N
Optometrists	X	X	X	29	115	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	27	5	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	18	—	N	N
Other employees	X	X	X	1 171	—	N	N
Partnerships	58	23 210	6 819	254	99	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	9	2	N	N
Podiatrists	X	X	X	15	4	N	N
Optometrists	X	X	X	51	26	N	N
Mental health practitioners	X	X	X	2	23	N	N
Therapists & audiologists	X	X	X	51	4	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	18	22	N	N
Other employees	X	X	X	108	18	N	N
Professional service organizations	875	367 236	181 841	6 171	—	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	303	—	N	N
Podiatrists	X	X	X	63	—	N	N
Optometrists	X	X	X	242	—	N	N
Mental health practitioners	X	X	X	341	—	N	N
Therapists & audiologists	X	X	X	2 858	—	N	N
Registered nurses	X	X	X	70	—	N	N
Licensed practical nurses	X	X	X	10	—	N	N
Other health practitioners	X	X	X	405	—	N	N
Other employees	X	X	X	1 876	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MONTANA							
Total	403	82 921	24 275	1 285	266	66.5	59.5
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	101	100	N	N
Podiatrists	X	X	X	5	17	N	N
Optometrists	X	X	X	129	78	N	N
Mental health practitioners	X	X	X	47	32	N	N
Therapists & audiologists	X	X	X	133	30	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	61	9	N	N
Other employees	X	X	X	797	—	N	N
Sole practitioners	205	32 788	5 611	489	205	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	38	100	N	N
Podiatrists	X	X	X	—	13	N	N
Optometrists	X	X	X	3	25	N	N
Mental health practitioners	X	X	X	38	32	N	N
Therapists & audiologists	X	X	X	39	26	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	15	9	N	N
Other employees	X	X	X	354	—	N	N
Partnerships	25	7 160	1 718	92	61	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	4	N	N
Optometrists	X	X	X	52	53	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	6	4	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	34	—	N	N
Professional service organizations	173	42 973	16 946	704	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	63	—	N	N
Podiatrists	X	X	X	5	—	N	N
Optometrists	X	X	X	74	—	N	N
Mental health practitioners	X	X	X	9	—	N	N
Therapists & audiologists	X	X	X	88	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	46	—	N	N
Other employees	X	X	X	409	—	N	N
NEBRASKA							
Total	549	161 656	57 885	2 383	286	74.4	42.8
Physicians	X	X	X	54	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	256	131	N	N
Podiatrists	X	X	X	20	19	N	N
Optometrists	X	X	X	142	95	N	N
Mental health practitioners	X	X	X	66	29	N	N
Therapists & audiologists	X	X	X	325	10	N	N
Registered nurses	X	X	X	26	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	141	2	N	N
Other employees	X	X	X	1 345	—	N	N
Sole practitioners	217	41 260	6 931	549	217	N	N
Physicians	X	X	X	50	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	112	126	N	N
Podiatrists	X	X	X	—	19	N	N
Optometrists	X	X	X	20	64	N	N
Mental health practitioners	X	X	X	13	8	N	N
Therapists & audiologists	X	X	X	3	—	N	N
Registered nurses	X	X	X	12	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	8	—	N	N
Other employees	X	X	X	328	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEBRASKA—Con.							
Partnerships	33	15 788	4 640	228	69	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	3	5	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	13	31	N	N
Mental health practitioners	X	X	X	—	21	N	N
Therapists & audiologists	X	X	X	65	10	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	2	N	N
Other employees	X	X	X	147	—	N	N
Professional service organizations	299	104 608	46 314	1 606	—	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	141	—	N	N
Optometrists	X	X	X	20	—	N	N
Mental health practitioners	X	X	X	109	—	N	N
Therapists & audiologists	X	X	X	53	—	N	N
Registered nurses	X	X	X	257	—	N	N
Licensed practical nurses	X	X	X	14	—	N	N
Other health practitioners	X	X	X	5	—	N	N
Other employees	X	X	X	133	—	N	N
				870	—	N	N
NEVADA							
Total	548	185 514	66 509	2 205	217	61.6	43.0
Physicians	X	X	X	15	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	319	133	N	N
Optometrists	X	X	X	40	24	N	N
Mental health practitioners	X	X	X	189	34	N	N
Therapists & audiologists	X	X	X	64	25	N	N
Registered nurses	X	X	X	257	1	N	N
Licensed practical nurses	X	X	X	21	—	N	N
Other health practitioners	X	X	X	1	—	N	N
Other employees	X	X	X	147	—	N	N
				1 152	—	N	N
Sole practitioners	205	48 341	9 046	546	205	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	144	133	N	N
Optometrists	X	X	X	23	12	N	N
Mental health practitioners	X	X	X	9	34	N	N
Therapists & audiologists	X	X	X	—	25	N	N
Registered nurses	X	X	X	23	1	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	23	—	N	N
				324	—	N	N
Partnerships	13	2 935	498	30	12	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	12	N	N
Optometrists	X	X	X	3	—	N	N
Mental health practitioners	X	X	X	1	—	N	N
Therapists & audiologists	X	X	X	5	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	3	—	N	N
				16	—	N	N
Professional service organizations	330	134 238	56 965	1 629	—	N	N
Physicians	X	X	X	15	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	173	—	N	N
Optometrists	X	X	X	17	—	N	N
Mental health practitioners	X	X	X	177	—	N	N
Therapists & audiologists	X	X	X	63	—	N	N
Registered nurses	X	X	X	229	—	N	N
Licensed practical nurses	X	X	X	21	—	N	N
Other health practitioners	X	X	X	1	—	N	N
Other employees	X	X	X	121	—	N	N
				812	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW HAMPSHIRE							
Total	382	103 109	35 607	1 472	321	71.8	60.7
Physicians	X	X	X	28	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	119	91	N	N
Podiatrists	X	X	X	14	109	N	N
Optometrists	X	X	X	76	70	N	N
Mental health practitioners	X	X	X	360	—	N	N
Therapists & audiologists	X	X	X	160	51	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	46	—	N	N
Other employees	X	X	X	665	—	N	N
Sole practitioners	223	49 494	9 527	597	223	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	97	91	N	N
Podiatrists	X	X	X	—	11	N	N
Optometrists	X	X	X	30	70	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	82	51	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	8	—	N	N
Other employees	X	X	X	378	—	N	N
Partnerships	15	4 550	745	49	98	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	98	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	49	—	N	N
Professional service organizations	144	49 065	25 335	826	—	N	N
Physicians	X	X	X	28	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	22	—	N	N
Podiatrists	X	X	X	14	—	N	N
Optometrists	X	X	X	46	—	N	N
Mental health practitioners	X	X	X	360	—	N	N
Therapists & audiologists	X	X	X	78	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	38	—	N	N
Other employees	X	X	X	238	—	N	N
NEW JERSEY							
Total	3 557	1 147 577	393 816	14 578	2 022	54.6	66.6
Physicians	X	X	X	36	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	6	N	N
Chiropractors	X	X	X	1 669	1 134	N	N
Podiatrists	X	X	X	313	377	N	N
Optometrists	X	X	X	989	292	N	N
Mental health practitioners	X	X	X	408	32	N	N
Therapists & audiologists	X	X	X	2 217	44	N	N
Registered nurses	X	X	X	201	12	N	N
Licensed practical nurses	X	X	X	66	12	N	N
Other health practitioners	X	X	X	642	31	N	N
Other employees	X	X	X	8 033	82	N	N
Sole practitioners	1 619	351 051	55 888	4 168	1 616	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	689	1 090	N	N
Podiatrists	X	X	X	39	281	N	N
Optometrists	X	X	X	631	236	N	N
Mental health practitioners	X	X	X	6	1	N	N
Therapists & audiologists	X	X	X	39	7	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	217	—	N	N
Other employees	X	X	X	2 519	1	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW JERSEY—Con.							
Partnerships	199	76 635	16 699	959	406	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	6	N	N
Chiropractors	X	X	X	41	44	N	N
Podiatrists	X	X	X	9	96	N	N
Optometrists	X	X	X	18	56	N	N
Mental health practitioners	X	X	X	25	31	N	N
Therapists & audiologists	X	X	X	99	37	N	N
Registered nurses	X	X	X	—	12	N	N
Licensed practical nurses	X	X	X	—	12	N	N
Other health practitioners	X	X	X	87	31	N	N
Other employees	X	X	X	680	81	N	N
Professional service organizations	1 739	719 891	321 229	9 451	—	N	N
Physicians	X	X	X	36	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	939	—	N	N
Podiatrists	X	X	X	265	—	N	N
Optometrists	X	X	X	340	—	N	N
Mental health practitioners	X	X	X	377	—	N	N
Therapists & audiologists	X	X	X	2 079	—	N	N
Registered nurses	X	X	X	195	—	N	N
Licensed practical nurses	X	X	X	44	—	N	N
Other health practitioners	X	X	X	338	—	N	N
Other employees	X	X	X	4 834	—	N	N
NEW MEXICO							
Total	640	152 928	55 111	2 513	284	68.7	68.0
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	147	72	N	N
Podiatrists	X	X	X	52	24	N	N
Optometrists	X	X	X	234	94	N	N
Mental health practitioners	X	X	X	178	—	N	N
Therapists & audiologists	X	X	X	345	48	N	N
Registered nurses	X	X	X	142	—	N	N
Licensed practical nurses	X	X	X	12	—	N	N
Other health practitioners	X	X	X	55	46	N	N
Other employees	X	X	X	1 348	—	N	N
Sole practitioners	259	45 620	7 768	646	259	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	72	N	N
Podiatrists	X	X	X	8	24	N	N
Optometrists	X	X	X	157	69	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	192	48	N	N
Registered nurses	X	X	X	15	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	2	46	N	N
Other employees	X	X	X	268	—	N	N
Partnerships	26	6 719	1 417	84	25	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	13	—	N	N
Optometrists	X	X	X	4	25	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	67	—	N	N
Professional service organizations	355	100 589	45 926	1 783	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	147	—	N	N
Podiatrists	X	X	X	31	—	N	N
Optometrists	X	X	X	73	—	N	N
Mental health practitioners	X	X	X	178	—	N	N
Therapists & audiologists	X	X	X	153	—	N	N
Registered nurses	X	X	X	127	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	53	—	N	N
Other employees	X	X	X	1 013	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW YORK							
Total	5 702	1 591 649	503 182	21 280	3 568	70.6	69.5
Physicians	X	X	X	58	3	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	13	—	N	N
Chiropractors	X	X	X	1 886	1 559	N	N
Podiatrists	X	X	X	635	461	N	N
Optometrists	X	X	X	901	274	N	N
Mental health practitioners	X	X	X	591	10	N	N
Therapists & audiologists	X	X	X	4 577	118	N	N
Registered nurses	X	X	X	1 065	1 127	N	N
Licensed practical nurses	X	X	X	71	—	N	N
Other health practitioners	X	X	X	885	3	N	N
Other employees	X	X	X	10 596	13	N	N
Sole practitioners	2 864	601 858	112 036	7 935	2 866	N	N
Physicians	X	X	X	8	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	10	—	N	N
Chiropractors	X	X	X	1 001	1 196	N	N
Podiatrists	X	X	X	157	250	N	N
Optometrists	X	X	X	552	223	N	N
Mental health practitioners	X	X	X	22	5	N	N
Therapists & audiologists	X	X	X	371	63	N	N
Registered nurses	X	X	X	851	1 127	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	124	—	N	N
Other employees	X	X	X	4 831	2	N	N
Partnerships	389	142 423	30 820	1 690	702	N	N
Physicians	X	X	X	6	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	30	363	N	N
Podiatrists	X	X	X	66	211	N	N
Optometrists	X	X	X	36	51	N	N
Mental health practitioners	X	X	X	16	5	N	N
Therapists & audiologists	X	X	X	274	55	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	283	3	N	N
Other employees	X	X	X	975	11	N	N
Professional service organizations	2 449	847 368	360 326	11 655	—	N	N
Physicians	X	X	X	44	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	855	—	N	N
Podiatrists	X	X	X	412	—	N	N
Optometrists	X	X	X	313	—	N	N
Mental health practitioners	X	X	X	553	—	N	N
Therapists & audiologists	X	X	X	3 932	—	N	N
Registered nurses	X	X	X	212	—	N	N
Licensed practical nurses	X	X	X	61	—	N	N
Other health practitioners	X	X	X	478	—	N	N
Other employees	X	X	X	4 790	—	N	N
NORTH CAROLINA							
Total	2 013	771 103	271 362	10 416	939	69.4	74.1
Physicians	X	X	X	29	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	577	349	N	N
Podiatrists	X	X	X	104	181	N	N
Optometrists	X	X	X	1 579	355	N	N
Mental health practitioners	X	X	X	191	3	N	N
Therapists & audiologists	X	X	X	1 966	13	N	N
Registered nurses	X	X	X	105	19	N	N
Licensed practical nurses	X	X	X	36	—	N	N
Other health practitioners	X	X	X	335	4	N	N
Other employees	X	X	X	5 490	3	N	N
Sole practitioners	772	167 648	31 398	1 992	769	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	308	330	N	N
Podiatrists	X	X	X	10	119	N	N
Optometrists	X	X	X	308	312	N	N
Mental health practitioners	X	X	X	11	3	N	N
Therapists & audiologists	X	X	X	6	4	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	59	1	N	N
Other employees	X	X	X	1 289	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NORTH CAROLINA—Con.							
Partnerships	88	32 538	7 128	361	170	N	N
Physicians	X	X	X	2	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	9	19	N	N
Podiatrists	X	X	X	—	62	N	N
Optometrists	X	X	X	14	43	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	7	9	N	N
Registered nurses	X	X	X	29	19	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	38	3	N	N
Other employees	X	X	X	260	3	N	N
Professional service organizations	1 153	570 917	232 836	8 063	—	N	N
Physicians	X	X	X	27	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	260	—	N	N
Podiatrists	X	X	X	94	—	N	N
Optometrists	X	X	X	1 257	—	N	N
Mental health practitioners	X	X	X	180	—	N	N
Therapists & audiologists	X	X	X	1 953	—	N	N
Registered nurses	X	X	X	76	—	N	N
Licensed practical nurses	X	X	X	33	—	N	N
Other health practitioners	X	X	X	238	—	N	N
Other employees	X	X	X	3 941	—	N	N
NORTH DAKOTA							
Total	234	63 651	23 905	1 075	130	73.8	64.6
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	124	60	N	N
Podiatrists	X	X	X	7	—	N	N
Optometrists	X	X	X	75	44	N	N
Mental health practitioners	X	X	X	24	12	N	N
Therapists & audiologists	X	X	X	173	7	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	13	7	N	N
Other employees	X	X	X	658	—	N	N
Sole practitioners	109	17 821	3 039	248	109	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	48	55	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	27	38	N	N
Mental health practitioners	X	X	X	—	9	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	3	7	N	N
Other employees	X	X	X	167	—	N	N
Partnerships	13	13 022	6 775	297	21	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	8	5	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	6	6	N	N
Mental health practitioners	X	X	X	3	3	N	N
Therapists & audiologists	X	X	X	103	7	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	177	—	N	N
Professional service organizations	112	32 808	14 091	530	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	68	—	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	42	—	N	N
Mental health practitioners	X	X	X	21	—	N	N
Therapists & audiologists	X	X	X	70	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	10	—	N	N
Other employees	X	X	X	314	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OHIO							
Total	3 576	1 195 288	480 951	19 294	1 640	70.2	54.3
Physicians	X	X	X	42	—	N	N
Osteopathic physicians	X	X	X	15	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	1 354	392	N	N
Podiatrists	X	X	X	305	267	N	N
Optometrists	X	X	X	1 042	478	N	N
Mental health practitioners	X	X	X	1 279	393	N	N
Therapists & audiologists	X	X	X	3 837	30	N	N
Registered nurses	X	X	X	339	—	N	N
Licensed practical nurses	X	X	X	475	2	N	N
Other health practitioners	X	X	X	1 385	16	N	N
Other employees	X	X	X	9 216	62	N	N
Sole practitioners	1 398	305 477	58 579	4 328	1 398	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	183	368	N	N
Podiatrists	X	X	X	62	253	N	N
Optometrists	X	X	X	115	364	N	N
Mental health practitioners	X	X	X	518	389	N	N
Therapists & audiologists	X	X	X	157	24	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	97	—	N	N
Other employees	X	X	X	3 171	—	N	N
Partnerships	150	69 671	16 977	820	242	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	24	24	N	N
Podiatrists	X	X	X	4	14	N	N
Optometrists	X	X	X	92	114	N	N
Mental health practitioners	X	X	X	—	4	N	N
Therapists & audiologists	X	X	X	59	6	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	—	2	N	N
Other health practitioners	X	X	X	211	16	N	N
Other employees	X	X	X	408	62	N	N
Professional service organizations	2 028	820 140	405 395	14 146	—	N	N
Physicians	X	X	X	40	—	N	N
Osteopathic physicians	X	X	X	15	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	1 147	—	N	N
Podiatrists	X	X	X	239	—	N	N
Optometrists	X	X	X	835	—	N	N
Mental health practitioners	X	X	X	761	—	N	N
Therapists & audiologists	X	X	X	3 621	—	N	N
Registered nurses	X	X	X	313	—	N	N
Licensed practical nurses	X	X	X	460	—	N	N
Other health practitioners	X	X	X	1 077	—	N	N
Other employees	X	X	X	5 637	—	N	N
OKLAHOMA							
Total	1 125	326 914	112 877	5 049	446	57.3	60.8
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	4	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	268	105	N	N
Podiatrists	X	X	X	134	14	N	N
Optometrists	X	X	X	271	162	N	N
Mental health practitioners	X	X	X	722	81	N	N
Therapists & audiologists	X	X	X	1 047	80	N	N
Registered nurses	X	X	X	46	—	N	N
Licensed practical nurses	X	X	X	61	—	N	N
Other health practitioners	X	X	X	308	—	N	N
Other employees	X	X	X	2 183	4	N	N
Sole practitioners	401	75 466	12 209	995	401	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	81	101	N	N
Podiatrists	X	X	X	61	14	N	N
Optometrists	X	X	X	14	125	N	N
Mental health practitioners	X	X	X	101	81	N	N
Therapists & audiologists	X	X	X	107	80	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	56	—	N	N
Other health practitioners	X	X	X	10	—	N	N
Other employees	X	X	X	565	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OKLAHOMA—Con.							
Partnerships	38	11 772	2 521	130	45	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	4	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	15	37	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	7	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	99	4	N	N
Professional service organizations	686	239 676	98 147	3 924	—	N	N
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	4	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	187	—	N	N
Optometrists	X	X	X	71	—	N	N
Mental health practitioners	X	X	X	242	—	N	N
Therapists & audiologists	X	X	X	621	—	N	N
Registered nurses	X	X	X	933	—	N	N
Licensed practical nurses	X	X	X	46	—	N	N
Other health practitioners	X	X	X	5	—	N	N
Other employees	X	X	X	291	—	N	N
				1 519	—	N	N
OREGON							
Total	1 302	324 831	105 976	4 797	748	68.4	59.0
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	507	369	N	N
Podiatrists	X	X	X	42	52	N	N
Optometrists	X	X	X	225	212	N	N
Mental health practitioners	X	X	X	396	47	N	N
Therapists & audiologists	X	X	X	891	55	N	N
Registered nurses	X	X	X	44	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	205	9	N	N
Other employees	X	X	X	2 481	4	N	N
Sole practitioners	665	125 743	22 737	1 648	662	N	N
Physicians	X	X	X	1	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	267	369	N	N
Podiatrists	X	X	X	14	48	N	N
Optometrists	X	X	X	72	183	N	N
Mental health practitioners	X	X	X	8	43	N	N
Therapists & audiologists	X	X	X	111	10	N	N
Registered nurses	X	X	X	22	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	111	9	N	N
Other employees	X	X	X	1 042	—	N	N
Partnerships	56	21 870	6 104	282	86	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	3	—	N	N
Podiatrists	X	X	X	—	4	N	N
Optometrists	X	X	X	21	29	N	N
Mental health practitioners	X	X	X	10	4	N	N
Therapists & audiologists	X	X	X	80	45	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	9	—	N	N
Other employees	X	X	X	156	4	N	N
Professional service organizations	581	177 218	77 135	2 867	—	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	237	—	N	N
Podiatrists	X	X	X	28	—	N	N
Optometrists	X	X	X	132	—	N	N
Mental health practitioners	X	X	X	378	—	N	N
Therapists & audiologists	X	X	X	700	—	N	N
Registered nurses	X	X	X	19	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	85	—	N	N
Other employees	X	X	X	1 283	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
PENNSYLVANIA							
Total	4 566	1 488 499	582 995	22 531	2 752	62.9	43.7
Physicians	X	X	X	96	3	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	1 045	1 095	N	N
Podiatrists	X	X	X	808	513	N	N
Optometrists	X	X	X	587	1 006	N	N
Mental health practitioners	X	X	X	1 668	47	N	N
Therapists & audiologists	X	X	X	5 303	63	N	N
Registered nurses	X	X	X	186	—	N	N
Licensed practical nurses	X	X	X	107	—	N	N
Other health practitioners	X	X	X	1 366	—	N	N
Other employees	X	X	X	11 358	25	N	N
Sole practitioners	2 387	483 561	88 288	6 653	2 387	N	N
Physicians	X	X	X	10	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	228	999	N	N
Podiatrists	X	X	X	152	467	N	N
Optometrists	X	X	X	147	882	N	N
Mental health practitioners	X	X	X	329	10	N	N
Therapists & audiologists	X	X	X	124	29	N	N
Registered nurses	X	X	X	39	—	N	N
Licensed practical nurses	X	X	X	45	—	N	N
Other health practitioners	X	X	X	426	—	N	N
Other employees	X	X	X	5 153	—	N	N
Partnerships	261	97 878	25 650	1 192	365	N	N
Physicians	X	X	X	10	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	46	96	N	N
Podiatrists	X	X	X	—	46	N	N
Optometrists	X	X	X	48	124	N	N
Mental health practitioners	X	X	X	18	37	N	N
Therapists & audiologists	X	X	X	360	34	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	64	—	N	N
Other employees	X	X	X	638	25	N	N
Professional service organizations	1 918	907 060	469 057	14 686	—	N	N
Physicians	X	X	X	76	—	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	771	—	N	N
Podiatrists	X	X	X	656	—	N	N
Optometrists	X	X	X	392	—	N	N
Mental health practitioners	X	X	X	1 321	—	N	N
Therapists & audiologists	X	X	X	4 819	—	N	N
Registered nurses	X	X	X	143	—	N	N
Licensed practical nurses	X	X	X	58	—	N	N
Other health practitioners	X	X	X	876	—	N	N
Other employees	X	X	X	5 567	—	N	N
RHODE ISLAND							
Total	313	91 596	34 854	1 408	158	64.4	47.0
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	83	45	N	N
Podiatrists	X	X	X	71	50	N	N
Optometrists	X	X	X	79	54	N	N
Mental health practitioners	X	X	X	13	—	N	N
Therapists & audiologists	X	X	X	324	9	N	N
Registered nurses	X	X	X	32	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	139	—	N	N
Other employees	X	X	X	660	—	N	N
Sole practitioners	127	26 956	5 592	383	127	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	40	45	N	N
Podiatrists	X	X	X	—	35	N	N
Optometrists	X	X	X	5	45	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	15	2	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	321	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
RHODE ISLAND—Con.							
Partnerships	11	5 487	1 834	79	31	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	26	15	N	N
Optometrists	X	X	X	—	9	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	29	7	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1	—	N	N
Other employees	X	X	X	23	—	N	N
Professional service organizations	175	59 153	27 428	946	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	43	—	N	N
Optometrists	X	X	X	45	—	N	N
Mental health practitioners	X	X	X	74	—	N	N
Therapists & audiologists	X	X	X	13	—	N	N
Registered nurses	X	X	X	280	—	N	N
Licensed practical nurses	X	X	X	30	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	138	—	N	N
				316	—	N	N
SOUTH CAROLINA							
Total	919	300 822	120 083	4 169	382	59.6	48.0
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	265	32	N	N
Optometrists	X	X	X	52	21	N	N
Mental health practitioners	X	X	X	259	308	N	N
Therapists & audiologists	X	X	X	61	3	N	N
Registered nurses	X	X	X	1 250	18	N	N
Licensed practical nurses	X	X	X	86	—	N	N
Other health practitioners	X	X	X	35	—	N	N
Other employees	X	X	X	130	—	N	N
				2 026	—	N	N
Sole practitioners	331	64 066	11 849	819	331	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	38	32	N	N
Optometrists	X	X	X	20	21	N	N
Mental health practitioners	X	X	X	101	272	N	N
Therapists & audiologists	X	X	X	—	3	N	N
Registered nurses	X	X	X	18	3	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	3	—	N	N
Other employees	X	X	X	1	—	N	N
				634	—	N	N
Partnerships	47	13 867	3 130	169	51	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	36	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	36	15	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	14	—	N	N
Other employees	X	X	X	115	—	N	N
Professional service organizations	541	222 889	105 104	3 181	—	N	N
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	227	—	N	N
Optometrists	X	X	X	32	—	N	N
Mental health practitioners	X	X	X	154	—	N	N
Therapists & audiologists	X	X	X	61	—	N	N
Registered nurses	X	X	X	1 196	—	N	N
Licensed practical nurses	X	X	X	82	—	N	N
Other health practitioners	X	X	X	32	—	N	N
Other employees	X	X	X	115	—	N	N
				1 277	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
SOUTH DAKOTA							
Total	299	76 644	24 377	1 149	226	69.2	57.3
Physicians	X	X	X	3	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	161	60	N	N
Podiatrists	X	X	X	32	7	N	N
Optometrists	X	X	X	96	92	N	N
Mental health practitioners	X	X	X	30	23	N	N
Therapists & audiologists	X	X	X	97	26	N	N
Registered nurses	X	X	X	46	—	N	N
Licensed practical nurses	X	X	X	13	—	N	N
Other health practitioners	X	X	X	63	—	N	N
Other employees	X	X	X	608	15	N	N
Sole practitioners	161	29 116	5 059	403	161	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	97	54	N	N
Podiatrists	X	X	X	20	7	N	N
Optometrists	X	X	X	55	73	N	N
Mental health practitioners	X	X	X	—	17	N	N
Therapists & audiologists	X	X	X	6	10	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	11	—	N	N
Other employees	X	X	X	208	—	N	N
Partnerships	32	13 531	2 775	190	65	N	N
Physicians	X	X	X	3	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	6	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	19	N	N
Mental health practitioners	X	X	X	22	6	N	N
Therapists & audiologists	X	X	X	16	16	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	17	—	N	N
Other employees	X	X	X	123	15	N	N
Professional service organizations	106	33 997	16 543	556	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	64	—	N	N
Podiatrists	X	X	X	12	—	N	N
Optometrists	X	X	X	37	—	N	N
Mental health practitioners	X	X	X	8	—	N	N
Therapists & audiologists	X	X	X	75	—	N	N
Registered nurses	X	X	X	42	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	35	—	N	N
Other employees	X	X	X	277	—	N	N
TENNESSEE							
Total	1 437	549 583	223 433	8 020	928	60.2	56.7
Physicians	X	X	X	18	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	621	327	N	N
Podiatrists	X	X	X	72	74	N	N
Optometrists	X	X	X	372	266	N	N
Mental health practitioners	X	X	X	356	249	N	N
Therapists & audiologists	X	X	X	2 111	6	N	N
Registered nurses	X	X	X	145	—	N	N
Licensed practical nurses	X	X	X	25	—	N	N
Other health practitioners	X	X	X	342	—	N	N
Other employees	X	X	X	3 954	5	N	N
Sole practitioners	733	149 446	26 914	1 860	733	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	340	266	N	N
Podiatrists	X	X	X	11	70	N	N
Optometrists	X	X	X	147	159	N	N
Mental health practitioners	X	X	X	4	234	N	N
Therapists & audiologists	X	X	X	32	4	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	119	—	N	N
Other employees	X	X	X	1 201	—	N	N

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Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
TENNESSEE—Con.							
Partnerships	116	35 549	7 422	403	195	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	3	61	N	N
Podiatrists	X	X	X	12	4	N	N
Optometrists	X	X	X	36	107	N	N
Mental health practitioners	X	X	X	—	15	N	N
Therapists & audiologists	X	X	X	8	2	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	2	—	N	N
Other employees	X	X	X	342	5	N	N
Professional service organizations	588	364 588	189 097	5 757	—	N	N
Physicians	X	X	X	14	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	278	—	N	N
Podiatrists	X	X	X	49	—	N	N
Optometrists	X	X	X	189	—	N	N
Mental health practitioners	X	X	X	352	—	N	N
Therapists & audiologists	X	X	X	2 071	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	143	—	N	N
Other health practitioners	X	X	X	25	—	N	N
Other employees	X	X	X	221	—	N	N
Other employees	X	X	X	2 411	—	N	N
TEXAS							
Total	5 444	1 844 362	668 882	25 289	3 454	62.3	48.7
Physicians	X	X	X	96	7	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1 356	726	N	N
Podiatrists	X	X	X	321	145	N	N
Optometrists	X	X	X	881	973	N	N
Mental health practitioners	X	X	X	1 089	831	N	N
Therapists & audiologists	X	X	X	5 051	589	N	N
Registered nurses	X	X	X	279	12	N	N
Licensed practical nurses	X	X	X	214	—	N	N
Other health practitioners	X	X	X	1 843	12	N	N
Other employees	X	X	X	14 157	159	N	N
Sole practitioners	2 431	504 374	92 411	6 429	2 431	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	633	653	N	N
Podiatrists	X	X	X	92	114	N	N
Optometrists	X	X	X	148	759	N	N
Mental health practitioners	X	X	X	398	444	N	N
Therapists & audiologists	X	X	X	449	460	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	13	—	N	N
Other health practitioners	X	X	X	299	—	N	N
Other employees	X	X	X	4 388	—	N	N
Partnerships	334	159 656	52 606	2 220	1 023	N	N
Physicians	X	X	X	—	6	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	30	73	N	N
Podiatrists	X	X	X	3	31	N	N
Optometrists	X	X	X	62	214	N	N
Mental health practitioners	X	X	X	86	387	N	N
Therapists & audiologists	X	X	X	317	129	N	N
Registered nurses	X	X	X	71	12	N	N
Licensed practical nurses	X	X	X	104	—	N	N
Other health practitioners	X	X	X	322	12	N	N
Other employees	X	X	X	1 225	159	N	N
Professional service organizations	2 679	1 180 332	523 865	16 640	—	N	N
Physicians	X	X	X	96	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	693	—	N	N
Podiatrists	X	X	X	226	—	N	N
Optometrists	X	X	X	671	—	N	N
Mental health practitioners	X	X	X	605	—	N	N
Therapists & audiologists	X	X	X	4 285	—	N	N
Registered nurses	X	X	X	199	—	N	N
Licensed practical nurses	X	X	X	97	—	N	N
Other health practitioners	X	X	X	1 222	—	N	N
Other employees	X	X	X	8 544	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UTAH							
Total	617	188 741	79 982	3 524	326	63.8	27.6
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	173	74	N	N
Podiatrists	X	X	X	83	17	N	N
Optometrists	X	X	X	124	120	N	N
Mental health practitioners	X	X	X	65	6	N	N
Therapists & audiologists	X	X	X	910	109	N	N
Registered nurses	X	X	X	43	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	426	—	N	N
Other employees	X	X	X	1 689	—	N	N
Sole practitioners	198	36 086	6 144	574	198	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	51	74	N	N
Podiatrists	X	X	X	44	17	N	N
Optometrists	X	X	X	2	35	N	N
Mental health practitioners	X	X	X	—	6	N	N
Therapists & audiologists	X	X	X	40	66	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	13	—	N	N
Other employees	X	X	X	424	—	N	N
Partnerships	36	27 436	12 999	469	128	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	6	85	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	188	43	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	15	—	N	N
Other employees	X	X	X	260	—	N	N
Professional service organizations	383	125 219	60 839	2 481	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	122	—	N	N
Podiatrists	X	X	X	39	—	N	N
Optometrists	X	X	X	116	—	N	N
Mental health practitioners	X	X	X	65	—	N	N
Therapists & audiologists	X	X	X	682	—	N	N
Registered nurses	X	X	X	43	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	398	—	N	N
Other employees	X	X	X	1 005	—	N	N
VERMONT							
Total	235	47 684	14 553	663	141	76.3	61.7
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	43	55	N	N
Podiatrists	X	X	X	4	5	N	N
Optometrists	X	X	X	63	55	N	N
Mental health practitioners	X	X	X	67	15	N	N
Therapists & audiologists	X	X	X	112	3	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	46	8	N	N
Other employees	X	X	X	322	—	N	N
Sole practitioners	124	24 825	4 812	302	124	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	28	55	N	N
Podiatrists	X	X	X	3	5	N	N
Optometrists	X	X	X	5	38	N	N
Mental health practitioners	X	X	X	15	15	N	N
Therapists & audiologists	X	X	X	23	3	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	12	8	N	N
Other employees	X	X	X	215	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
VERMONT—Con.							
Partnerships	12	4 301	1 156	50	17	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	50	17	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Professional service organizations	99	18 558	8 585	311	—	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	15	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	8	—	N	N
Mental health practitioners	X	X	X	52	—	N	N
Therapists & audiologists	X	X	X	89	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	34	—	N	N
Other employees	X	X	X	107	—	N	N
VIRGINIA							
Total	1 823	580 779	244 179	9 091	669	65.6	67.0
Physicians	X	X	X	23	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	454	239	N	N
Podiatrists	X	X	X	199	94	N	N
Optometrists	X	X	X	460	265	N	N
Mental health practitioners	X	X	X	1 262	2	N	N
Therapists & audiologists	X	X	X	1 619	6	N	N
Registered nurses	X	X	X	38	—	N	N
Licensed practical nurses	X	X	X	38	—	N	N
Other health practitioners	X	X	X	459	63	N	N
Other employees	X	X	X	4 539	—	N	N
Sole practitioners	575	114 993	21 788	1 460	575	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	110	233	N	N
Podiatrists	X	X	X	49	88	N	N
Optometrists	X	X	X	118	242	N	N
Mental health practitioners	X	X	X	1	2	N	N
Therapists & audiologists	X	X	X	14	6	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	28	4	N	N
Other employees	X	X	X	1 135	—	N	N
Partnerships	58	17 868	4 474	205	94	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	7	6	N	N
Podiatrists	X	X	X	—	6	N	N
Optometrists	X	X	X	24	23	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	59	59	N	N
Other employees	X	X	X	113	—	N	N
Professional service organizations	1 190	447 918	217 917	7 426	—	N	N
Physicians	X	X	X	21	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	337	—	N	N
Podiatrists	X	X	X	150	—	N	N
Optometrists	X	X	X	318	—	N	N
Mental health practitioners	X	X	X	1 261	—	N	N
Therapists & audiologists	X	X	X	1 605	—	N	N
Registered nurses	X	X	X	35	—	N	N
Licensed practical nurses	X	X	X	36	—	N	N
Other health practitioners	X	X	X	372	—	N	N
Other employees	X	X	X	3 291	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WASHINGTON							
Total	2 386	654 396	218 683	9 351	1 336	73.0	55.1
Physicians	X	X	X	24	—	N	N
Osteopathic physicians	X	X	X	30	6	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	810	874	N	N
Podiatrists	X	X	X	215	90	N	N
Optometrists	X	X	X	630	295	N	N
Mental health practitioners	X	X	X	415	10	N	N
Therapists & audiologists	X	X	X	1 588	56	N	N
Registered nurses	X	X	X	481	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	675	2	N	N
Other employees	X	X	X	4 471	3	N	N
Sole practitioners	1 218	238 478	41 955	3 014	1 218	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	377	864	N	N
Podiatrists	X	X	X	143	62	N	N
Optometrists	X	X	X	243	265	N	N
Mental health practitioners	X	X	X	9	6	N	N
Therapists & audiologists	X	X	X	62	19	N	N
Registered nurses	X	X	X	17	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	150	2	N	N
Other employees	X	X	X	2 011	—	N	N
Partnerships	89	34 330	9 336	464	118	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	29	6	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	5	10	N	N
Podiatrists	X	X	X	—	28	N	N
Optometrists	X	X	X	29	30	N	N
Mental health practitioners	X	X	X	—	4	N	N
Therapists & audiologists	X	X	X	75	37	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	70	—	N	N
Other employees	X	X	X	256	3	N	N
Professional service organizations	1 079	381 588	167 392	5 873	—	N	N
Physicians	X	X	X	22	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	428	—	N	N
Podiatrists	X	X	X	72	—	N	N
Optometrists	X	X	X	358	—	N	N
Mental health practitioners	X	X	X	406	—	N	N
Therapists & audiologists	X	X	X	1 451	—	N	N
Registered nurses	X	X	X	464	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	455	—	N	N
Other employees	X	X	X	2 204	—	N	N
WEST VIRGINIA							
Total	461	138 848	41 984	1 936	324	64.8	46.4
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	156	84	N	N
Podiatrists	X	X	X	18	21	N	N
Optometrists	X	X	X	288	92	N	N
Mental health practitioners	X	X	X	79	67	N	N
Therapists & audiologists	X	X	X	195	45	N	N
Registered nurses	X	X	X	33	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	67	—	N	N
Other employees	X	X	X	1 092	15	N	N
Sole practitioners	258	66 731	12 073	895	255	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	96	84	N	N
Podiatrists	X	X	X	9	15	N	N
Optometrists	X	X	X	164	88	N	N
Mental health practitioners	X	X	X	10	27	N	N
Therapists & audiologists	X	X	X	60	41	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	5	—	N	N
Other employees	X	X	X	550	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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WEST VIRGINIA—Con.							
Partnerships	22	8 883	2 315	99	69	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	6	N	N
Optometrists	X	X	X	29	4	N	N
Mental health practitioners	X	X	X	—	40	N	N
Therapists & audiologists	X	X	X	8	4	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	62	15	N	N
Professional service organizations	181	63 234	27 596	942	—	N	N
Physicians	X	X	X	3	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	60	—	N	N
Podiatrists	X	X	X	9	—	N	N
Optometrists	X	X	X	95	—	N	N
Mental health practitioners	X	X	X	69	—	N	N
Therapists & audiologists	X	X	X	127	—	N	N
Registered nurses	X	X	X	32	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	62	—	N	N
Other employees	X	X	X	480	—	N	N
WISCONSIN							
Total	1 784	613 307	253 426	9 962	816	69.7	57.3
Physicians	X	X	X	16	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1 889	398	N	N
Podiatrists	X	X	X	96	88	N	N
Optometrists	X	X	X	250	228	N	N
Mental health practitioners	X	X	X	552	41	N	N
Therapists & audiologists	X	X	X	2 267	33	N	N
Registered nurses	X	X	X	58	—	N	N
Licensed practical nurses	X	X	X	40	—	N	N
Other health practitioners	X	X	X	486	—	N	N
Other employees	X	X	X	4 308	28	N	N
Sole practitioners	709	153 152	29 142	2 179	709	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1 105	377	N	N
Podiatrists	X	X	X	14	84	N	N
Optometrists	X	X	X	65	215	N	N
Mental health practitioners	X	X	X	36	28	N	N
Therapists & audiologists	X	X	X	30	5	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	19	—	N	N
Other employees	X	X	X	901	—	N	N
Partnerships	81	31 417	7 997	348	107	N	N
Physicians	X	X	X	5	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	28	21	N	N
Podiatrists	X	X	X	5	4	N	N
Optometrists	X	X	X	—	13	N	N
Mental health practitioners	X	X	X	11	13	N	N
Therapists & audiologists	X	X	X	29	28	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	36	—	N	N
Other employees	X	X	X	234	28	N	N
Professional service organizations	994	428 738	216 287	7 435	—	N	N
Physicians	X	X	X	11	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	756	—	N	N
Podiatrists	X	X	X	77	—	N	N
Optometrists	X	X	X	185	—	N	N
Mental health practitioners	X	X	X	505	—	N	N
Therapists & audiologists	X	X	X	2 208	—	N	N
Registered nurses	X	X	X	56	—	N	N
Licensed practical nurses	X	X	X	33	—	N	N
Other health practitioners	X	X	X	431	—	N	N
Other employees	X	X	X	3 173	—	N	N

See footnotes at end of table.

Table 3. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WYOMING							
Total	194	45 975	13 483	699	110	70.6	60.5
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	57	14	N	N
Podiatrists	X	X	X	5	6	N	N
Optometrists	X	X	X	142	49	N	N
Mental health practitioners	X	X	X	24	27	N	N
Therapists & audiologists	X	X	X	58	2	N	N
Registered nurses	X	X	X	64	6	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	15	6	N	N
Other employees	X	X	X	334	—	N	N
Sole practitioners	79	15 623	2 744	222	79	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	14	14	N	N
Podiatrists	X	X	X	4	6	N	N
Optometrists	X	X	X	58	39	N	N
Mental health practitioners	X	X	X	—	6	N	N
Therapists & audiologists	X	X	X	28	2	N	N
Registered nurses	X	X	X	5	6	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	6	N	N
Other employees	X	X	X	113	—	N	N
Partnerships	11	4 659	952	47	31	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	30	10	N	N
Mental health practitioners	X	X	X	—	21	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	17	—	N	N
Professional service organizations	104	25 693	9 787	430	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	43	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	54	—	N	N
Mental health practitioners	X	X	X	24	—	N	N
Therapists & audiologists	X	X	X	30	—	N	N
Registered nurses	X	X	X	59	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	15	—	N	N
Other employees	X	X	X	204	—	N	N

¹Number represents personnel for pay period including March 12.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UNITED STATES							
Total	11 828	17 306 497	5 501 909	173 809	7 935	52.8	59.6
Physicians	X	X	X	10 126	5 057	N	N
Osteopathic physicians	X	X	X	449	62	N	N
Dentists	X	X	X	118	84	N	N
Chiropractors	X	X	X	47	25	N	N
Podiatrists	X	X	X	39	36	N	N
Optometrists	X	X	X	80	2	N	N
Mental health practitioners	X	X	X	5 586	436	N	N
Therapists & audiologists	X	X	X	8 918	300	N	N
Registered nurses	X	X	X	37 525	235	N	N
Licensed practical nurses	X	X	X	7 983	21	N	N
Other health practitioners	X	X	X	39 810	203	N	N
Other employees	X	X	X	63 071	1 474	N	N
Sole practitioners	833	225 280	59 684	3 022	800	N	N
Physicians	X	X	X	152	173	N	N
Osteopathic physicians	X	X	X	—	14	N	N
Dentists	X	X	X	3	11	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	314	197	N	N
Therapists & audiologists	X	X	X	350	263	N	N
Registered nurses	X	X	X	110	—	N	N
Licensed practical nurses	X	X	X	79	—	N	N
Other health practitioners	X	X	X	492	86	N	N
Other employees	X	X	X	1 520	56	N	N
Partnerships	1 102	1 897 985	425 603	15 795	7 135	N	N
Physicians	X	X	X	265	4 884	N	N
Osteopathic physicians	X	X	X	15	48	N	N
Dentists	X	X	X	7	73	N	N
Chiropractors	X	X	X	—	25	N	N
Podiatrists	X	X	X	3	36	N	N
Optometrists	X	X	X	—	2	N	N
Mental health practitioners	X	X	X	273	239	N	N
Therapists & audiologists	X	X	X	1 596	37	N	N
Registered nurses	X	X	X	4 129	235	N	N
Licensed practical nurses	X	X	X	602	21	N	N
Other health practitioners	X	X	X	2 670	117	N	N
Other employees	X	X	X	6 235	1 418	N	N
Professional service organizations	9 893	15 183 232	5 016 622	154 935	—	N	N
Physicians	X	X	X	9 709	—	N	N
Osteopathic physicians	X	X	X	434	—	N	N
Dentists	X	X	X	108	—	N	N
Chiropractors	X	X	X	46	—	N	N
Podiatrists	X	X	X	35	—	N	N
Optometrists	X	X	X	80	—	N	N
Mental health practitioners	X	X	X	4 999	—	N	N
Therapists & audiologists	X	X	X	6 972	—	N	N
Registered nurses	X	X	X	33 286	—	N	N
Licensed practical nurses	X	X	X	7 302	—	N	N
Other health practitioners	X	X	X	36 648	—	N	N
Other employees	X	X	X	55 316	—	N	N
ALABAMA							
Total	181	321 210	90 880	3 593	119	64.3	51.3
Physicians	X	X	X	70	107	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	1	N	N
Therapists & audiologists	X	X	X	510	1	N	N
Registered nurses	X	X	X	665	—	N	N
Licensed practical nurses	X	X	X	94	—	N	N
Other health practitioners	X	X	X	997	2	N	N
Other employees	X	X	X	1 252	8	N	N
Sole practitioners	3	227	47	3	3	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	1	N	N
Therapists & audiologists	X	X	X	—	1	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	3	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ALABAMA—Con.							
Partnerships	20	51 693	11 175	352	116	N	N
Physicians	X	X	X	—	106	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	92	—	N	N
Registered nurses	X	X	X	81	—	N	N
Licensed practical nurses	X	X	X	34	—	N	N
Other health practitioners	X	X	X	56	2	N	N
Other employees	X	X	X	87	8	N	N
Professional service organizations	158	269 290	79 658	3 238	—	N	N
Physicians	X	X	X	70	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	418	—	N	N
Registered nurses	X	X	X	584	—	N	N
Licensed practical nurses	X	X	X	60	—	N	N
Other health practitioners	X	X	X	941	—	N	N
Other employees	X	X	X	1 162	—	N	N
ALASKA							
Total	25	26 253	8 824	301	8	59.3	84.8
Physicians	X	X	X	29	5	N	N
Osteopathic physicians	X	X	X	5	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	45	1	N	N
Therapists & audiologists	X	X	X	1	2	N	N
Registered nurses	X	X	X	26	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	122	—	N	N
Other employees	X	X	X	62	—	N	N
Sole practitioners	4	533	118	9	4	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	1	N	N
Therapists & audiologists	X	X	X	1	2	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1	—	N	N
Other employees	X	X	X	6	—	N	N
Partnerships	3	2 785	1 233	57	4	N	N
Physicians	X	X	X	10	4	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	13	—	N	N
Other employees	X	X	X	19	—	N	N
Professional service organizations	18	22 935	7 473	229	—	N	N
Physicians	X	X	X	19	—	N	N
Osteopathic physicians	X	X	X	4	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	44	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	17	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	108	—	N	N
Other employees	X	X	X	37	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARIZONA							
Total	269	320 540	88 428	3 077	90	52.5	34.7
Physicians	X	X	X	109	35	N	N
Osteopathic physicians	X	X	X	2	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	6	—	N	N
Mental health practitioners	X	X	X	39	4	N	N
Therapists & audiologists	X	X	X	302	13	N	N
Registered nurses	X	X	X	749	—	N	N
Licensed practical nurses	X	X	X	48	—	N	N
Other health practitioners	X	X	X	440	7	N	N
Other employees	X	X	X	1 381	30	N	N
Sole practitioners	19	5 390	1 375	48	18	N	N
Physicians	X	X	X	—	4	N	N
Osteopathic physicians	X	X	X	—	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	7	4	N	N
Therapists & audiologists	X	X	X	7	5	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	2	N	N
Other employees	X	X	X	34	2	N	N
Partnerships	19	28 526	8 134	376	72	N	N
Physicians	X	X	X	11	31	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	187	8	N	N
Registered nurses	X	X	X	30	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	17	5	N	N
Other employees	X	X	X	129	28	N	N
Professional service organizations	231	286 624	78 919	2 652	—	N	N
Physicians	X	X	X	98	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	6	—	N	N
Mental health practitioners	X	X	X	32	—	N	N
Therapists & audiologists	X	X	X	108	—	N	N
Registered nurses	X	X	X	719	—	N	N
Licensed practical nurses	X	X	X	46	—	N	N
Other health practitioners	X	X	X	423	—	N	N
Other employees	X	X	X	1 218	—	N	N
ARKANSAS							
Total	97	117 142	36 884	1 142	29	82.5	36.7
Physicians	X	X	X	70	22	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	2	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	2	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	6	1	N	N
Therapists & audiologists	X	X	X	142	2	N	N
Registered nurses	X	X	X	212	—	N	N
Licensed practical nurses	X	X	X	118	—	N	N
Other health practitioners	X	X	X	164	—	N	N
Other employees	X	X	X	427	—	N	N
Sole practitioners	4	1 712	545	11	4	N	N
Physicians	X	X	X	11	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	1	N	N
Therapists & audiologists	X	X	X	—	2	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARKANSAS—Con.							
Partnerships	11	9 448	3 675	98	25	N	N
Physicians	X	X	X	25	21	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	2	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	2	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	10	—	N	N
Licensed practical nurses	X	X	X	24	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	39	—	N	N
Professional service organizations	82	105 982	32 664	1 030	—	N	N
Physicians	X	X	X	34	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	6	—	N	N
Therapists & audiologists	X	X	X	142	—	N	N
Registered nurses	X	X	X	202	—	N	N
Licensed practical nurses	X	X	X	94	—	N	N
Other health practitioners	X	X	X	164	—	N	N
Other employees	X	X	X	388	—	N	N
CALIFORNIA							
Total	1 418	2 243 316	658 193	20 151	1 266	82.4	100.0
Physicians	X	X	X	917	1 036	N	N
Osteopathic physicians	X	X	X	16	—	N	N
Dentists	X	X	X	27	14	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	2	1	N	N
Optometrists	X	X	X	33	2	N	N
Mental health practitioners	X	X	X	386	22	N	N
Therapists & audiologists	X	X	X	491	68	N	N
Registered nurses	X	X	X	4 985	—	N	N
Licensed practical nurses	X	X	X	1 088	—	N	N
Other health practitioners	X	X	X	2 981	33	N	N
Other employees	X	X	X	9 212	90	N	N
Sole practitioners	202	54 808	16 469	858	174	N	N
Physicians	X	X	X	22	33	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	11	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	28	21	N	N
Therapists & audiologists	X	X	X	86	65	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	278	33	N	N
Other employees	X	X	X	410	11	N	N
Partnerships	212	503 296	101 101	3 553	1 092	N	N
Physicians	X	X	X	32	1 003	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	3	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	1	N	N
Optometrists	X	X	X	—	2	N	N
Mental health practitioners	X	X	X	17	1	N	N
Therapists & audiologists	X	X	X	72	3	N	N
Registered nurses	X	X	X	1 002	—	N	N
Licensed practical nurses	X	X	X	134	—	N	N
Other health practitioners	X	X	X	221	—	N	N
Other employees	X	X	X	2 075	79	N	N
Professional service organizations	1 004	1 685 212	540 623	15 729	—	N	N
Physicians	X	X	X	863	—	N	N
Osteopathic physicians	X	X	X	16	—	N	N
Dentists	X	X	X	27	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	33	—	N	N
Mental health practitioners	X	X	X	341	—	N	N
Therapists & audiologists	X	X	X	333	—	N	N
Registered nurses	X	X	X	3 958	—	N	N
Licensed practical nurses	X	X	X	945	—	N	N
Other health practitioners	X	X	X	2 482	—	N	N
Other employees	X	X	X	6 727	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
COLORADO							
Total	202	247 325	78 202	2 468	110	52.5	42.6
Physicians	X	X	X	114	69	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	2	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	3	14	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	80	3	N	N
Therapists & audiologists	X	X	X	215	4	N	N
Registered nurses	X	X	X	531	—	N	N
Licensed practical nurses	X	X	X	78	—	N	N
Other health practitioners	X	X	X	588	1	N	N
Other employees	X	X	X	857	17	N	N
Sole practitioners	13	4 383	1 580	62	12	N	N
Physicians	X	X	X	8	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	3	N	N
Therapists & audiologists	X	X	X	—	4	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	4	1	N	N
Other employees	X	X	X	42	1	N	N
Partnerships	30	43 160	11 562	408	98	N	N
Physicians	X	X	X	—	66	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	2	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	3	14	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	133	—	N	N
Licensed practical nurses	X	X	X	76	—	N	N
Other health practitioners	X	X	X	18	—	N	N
Other employees	X	X	X	59	—	N	N
Other employees	X	X	X	119	16	N	N
Professional service organizations	159	199 782	65 060	1 998	—	N	N
Physicians	X	X	X	106	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	80	—	N	N
Therapists & audiologists	X	X	X	82	—	N	N
Registered nurses	X	X	X	451	—	N	N
Licensed practical nurses	X	X	X	56	—	N	N
Other health practitioners	X	X	X	525	—	N	N
Other employees	X	X	X	696	—	N	N
CONNECTICUT							
Total	137	205 807	71 592	2 325	41	44.4	10.0
Physicians	X	X	X	93	32	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	5	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	32	9	N	N
Therapists & audiologists	X	X	X	444	—	N	N
Registered nurses	X	X	X	371	—	N	N
Licensed practical nurses	X	X	X	81	—	N	N
Other health practitioners	X	X	X	521	—	N	N
Other employees	X	X	X	774	—	N	N
Sole practitioners	9	5 906	1 192	49	9	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	9	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	48	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
CONNECTICUT—Con.							
Partnerships	8	16 254	5 080	121	32	N	N
Physicians	X	X	X	17	32	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	60	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	13	—	N	N
Other employees	X	X	X	23	—	N	N
Professional service organizations	120	183 647	65 320	2 152	—	N	N
Physicians	X	X	X	76	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	5	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	31	—	N	N
Therapists & audiologists	X	X	X	444	—	N	N
Registered nurses	X	X	X	311	—	N	N
Licensed practical nurses	X	X	X	74	—	N	N
Other health practitioners	X	X	X	508	—	N	N
Other employees	X	X	X	703	—	N	N
DELAWARE							
Total	50	65 373	18 037	628	19	42.0	—
Physicians	X	X	X	13	14	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	4	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	21	1	N	—
Therapists & audiologists	X	X	X	22	2	N	—
Registered nurses	X	X	X	159	—	N	—
Licensed practical nurses	X	X	X	24	—	N	—
Other health practitioners	X	X	X	215	—	N	—
Other employees	X	X	X	170	2	N	—
Sole practitioners	4	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	D	D	N	—
Therapists & audiologists	X	X	X	D	D	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
Partnerships	2	D	D	D	D	N	—
Physicians	X	X	X	D	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	D	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	D	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	D	N	—
Professional service organizations	44	62 451	17 252	581	—	N	—
Physicians	X	X	X	12	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	4	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	20	—	N	—
Therapists & audiologists	X	X	X	18	—	N	—
Registered nurses	X	X	X	148	—	N	—
Licensed practical nurses	X	X	X	23	—	N	—
Other health practitioners	X	X	X	209	—	N	—
Other employees	X	X	X	147	—	N	—

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
DISTRICT OF COLUMBIA							
Total	49	81 324	29 395	980	13	40.6	—
Physicians	X	X	X	28	10	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	36	—	N	—
Therapists & audiologists	X	X	X	17	—	N	—
Registered nurses	X	X	X	220	—	N	—
Licensed practical nurses	X	X	X	37	—	N	—
Other health practitioners	X	X	X	419	—	N	—
Other employees	X	X	X	223	3	N	—
Sole practitioners	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	D	N	—
Partnerships	2	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	D	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	D	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	D	N	—
Professional service organizations	46	D	D	D	—	N	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	D	—	N	—
Therapists & audiologists	X	X	X	D	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	D	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
FLORIDA							
Total	1 102	1 548 616	459 714	15 584	1 004	47.1	71.2
Physicians	X	X	X	501	692	N	N
Osteopathic physicians	X	X	X	9	7	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	—	3	N	N
Podiatrists	X	X	X	2	4	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	337	15	N	N
Therapists & audiologists	X	X	X	671	—	N	N
Registered nurses	X	X	X	3 995	36	N	N
Licensed practical nurses	X	X	X	695	—	N	N
Other health practitioners	X	X	X	3 725	32	N	N
Other employees	X	X	X	5 642	215	N	N
Sole practitioners	23	4 392	913	48	23	N	N
Physicians	X	X	X	—	8	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	15	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	48	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
FLORIDA—Con.							
Partnerships	81	217 411	38 879	1 735	981	N	N
Physicians	X	X	X	17	684	N	N
Osteopathic physicians	X	X	X	—	7	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	4	N	N
Optometrists	X	X	X	—	3	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	416	36	N	N
Licensed practical nurses	X	X	X	436	—	N	N
Other health practitioners	X	X	X	18	—	N	N
Other employees	X	X	X	293	32	N	N
				555	215	N	N
Professional service organizations	998	1 326 813	419 922	13 799	—	N	N
Physicians	X	X	X	484	—	N	N
Osteopathic physicians	X	X	X	9	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	337	—	N	N
Registered nurses	X	X	X	255	—	N	N
Licensed practical nurses	X	X	X	3 559	—	N	N
Other health practitioners	X	X	X	677	—	N	N
Other employees	X	X	X	3 432	—	N	N
				5 039	—	N	N
GEORGIA							
Total	420	614 118	180 584	6 803	108	32.6	26.3
Physicians	X	X	X	315	79	N	N
Osteopathic physicians	X	X	X	15	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	3	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	148	—	N	N
Therapists & audiologists	X	X	X	71	—	N	N
Registered nurses	X	X	X	1 759	—	N	N
Licensed practical nurses	X	X	X	557	—	N	N
Other health practitioners	X	X	X	1 846	—	N	N
Other employees	X	X	X	2 089	29	N	N
Sole practitioners	9	5 758	1 511	28	9	N	N
Physicians	X	X	X	9	9	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	19	—	N	N
Partnerships	21	34 857	9 348	511	99	N	N
Physicians	X	X	X	37	70	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	8	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	114	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	197	—	N	N
Other employees	X	X	X	144	29	N	N
Professional service organizations	390	573 503	169 725	6 264	—	N	N
Physicians	X	X	X	269	—	N	N
Osteopathic physicians	X	X	X	15	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	3	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	140	—	N	N
Therapists & audiologists	X	X	X	71	—	N	N
Registered nurses	X	X	X	1 645	—	N	N
Licensed practical nurses	X	X	X	546	—	N	N
Other health practitioners	X	X	X	1 649	—	N	N
Other employees	X	X	X	1 926	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
HAWAII							
Total	47	58 253	22 090	501	5	61.3	—
Physicians	X	X	X	54	3	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	11	—	N	—
Therapists & audiologists	X	X	X	20	2	N	—
Registered nurses	X	X	X	86	—	N	—
Licensed practical nurses	X	X	X	41	—	N	—
Other health practitioners	X	X	X	98	—	N	—
Other employees	X	X	X	191	—	N	—
Sole practitioners	2	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	D	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	—	N	—
Partnerships	1	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
Professional service organizations	44	D	D	D	—	N	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	D	—	N	—
Therapists & audiologists	X	X	X	D	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	D	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
IDAHO							
Total	79	47 620	17 656	714	30	75.5	65.3
Physicians	X	X	X	72	30	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	1	—	N	N
Mental health practitioners	X	X	X	40	—	N	N
Therapists & audiologists	X	X	X	8	—	N	N
Registered nurses	X	X	X	142	—	N	N
Licensed practical nurses	X	X	X	48	—	N	N
Other health practitioners	X	X	X	57	—	N	N
Other employees	X	X	X	345	—	N	N
Sole practitioners	12	4 646	1 392	49	12	N	N
Physicians	X	X	X	—	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	4	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	9	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	28	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
IDAHO—Con.							
Partnerships	12	12 423	2 818	118	18	N	N
Physicians	X	X	X	—	18	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	42	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	38	—	N	N
Other employees	X	X	X	20	—	N	N
Professional service organizations	55	30 551	13 446	547	—	N	N
Physicians	X	X	X	72	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	—	N	N
Therapists & audiologists	X	X	X	36	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	92	—	N	N
Other health practitioners	X	X	X	21	—	N	N
Other employees	X	X	X	19	—	N	N
				297	—	N	N
ILLINOIS							
Total	429	877 567	208 865	6 710	780	54.1	15.3
Physicians	X	X	X	398	543	N	N
Osteopathic physicians	X	X	X	23	19	N	N
Dentists	X	X	X	—	24	N	N
Chiropractors	X	X	X	3	—	N	N
Podiatrists	X	X	X	7	12	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	99	6	N	N
Therapists & audiologists	X	X	X	38	28	N	N
Registered nurses	X	X	X	1 840	—	N	N
Licensed practical nurses	X	X	X	233	—	N	N
Other health practitioners	X	X	X	1 630	21	N	N
Other employees	X	X	X	2 439	127	N	N
Sole practitioners	29	7 082	1 324	67	28	N	N
Physicians	X	X	X	—	6	N	N
Osteopathic physicians	X	X	X	—	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	6	N	N
Therapists & audiologists	X	X	X	—	10	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	3	N	N
Other employees	X	X	X	65	2	N	N
Partnerships	46	101 813	18 309	728	752	N	N
Physicians	X	X	X	6	537	N	N
Osteopathic physicians	X	X	X	—	18	N	N
Dentists	X	X	X	—	24	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	12	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	15	—	N	N
Therapists & audiologists	X	X	X	2	18	N	N
Registered nurses	X	X	X	316	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	108	18	N	N
Other employees	X	X	X	275	125	N	N
Professional service organizations	354	768 672	189 232	5 915	—	N	N
Physicians	X	X	X	392	—	N	N
Osteopathic physicians	X	X	X	23	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	6	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	84	—	N	N
Therapists & audiologists	X	X	X	36	—	N	N
Registered nurses	X	X	X	1 524	—	N	N
Licensed practical nurses	X	X	X	227	—	N	N
Other health practitioners	X	X	X	1 522	—	N	N
Other employees	X	X	X	2 099	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
INDIANA							
Total	208	275 766	95 298	2 684	339	54.3	22.4
Physicians	X	X	X	261	317	N	N
Osteopathic physicians	X	X	X	13	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	77	4	N	N
Therapists & audiologists	X	X	X	64	—	N	N
Registered nurses	X	X	X	448	—	N	N
Licensed practical nurses	X	X	X	129	—	N	N
Other health practitioners	X	X	X	889	14	N	N
Other employees	X	X	X	794	4	N	N
Sole practitioners	14	2 828	392	31	14	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	14	N	N
Other employees	X	X	X	31	—	N	N
Partnerships	33	79 912	24 057	615	325	N	N
Physicians	X	X	X	19	317	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	19	4	N	N
Therapists & audiologists	X	X	X	4	—	N	N
Registered nurses	X	X	X	86	—	N	N
Licensed practical nurses	X	X	X	58	—	N	N
Other health practitioners	X	X	X	199	—	N	N
Other employees	X	X	X	230	4	N	N
Professional service organizations	161	193 026	70 849	2 038	—	N	N
Physicians	X	X	X	242	—	N	N
Osteopathic physicians	X	X	X	13	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	58	—	N	N
Therapists & audiologists	X	X	X	60	—	N	N
Registered nurses	X	X	X	362	—	N	N
Licensed practical nurses	X	X	X	71	—	N	N
Other health practitioners	X	X	X	690	—	N	N
Other employees	X	X	X	533	—	N	N
IOWA							
Total	72	87 478	33 661	617	7	48.0	60.0
Physicians	X	X	X	74	—	N	N
Osteopathic physicians	X	X	X	6	4	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	33	—	N	N
Therapists & audiologists	X	X	X	63	—	N	N
Registered nurses	X	X	X	135	—	N	N
Licensed practical nurses	X	X	X	19	—	N	N
Other health practitioners	X	X	X	82	3	N	N
Other employees	X	X	X	203	—	N	N
Sole practitioners	7	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	D	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	D	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	D	—	N	N
Other health practitioners	X	X	X	—	D	N	N
Other employees	X	X	X	D	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
IOWA—Con.							
Partnerships	1	D	D	—	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Professional service organizations	64	86 020	33 352	592	—	N	N
Physicians	X	X	X	74	—	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	21	—	N	N
Therapists & audiologists	X	X	X	63	—	N	N
Registered nurses	X	X	X	135	—	N	N
Licensed practical nurses	X	X	X	17	—	N	N
Other health practitioners	X	X	X	82	—	N	N
Other employees	X	X	X	192	—	N	N
KANSAS							
Total	135	D	D	D	D	34.5	41.1
Physicians	X	X	X	D	D	N	N
Osteopathic physicians	X	X	X	D	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	D	D	N	N
Therapists & audiologists	X	X	X	D	D	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	D	—	N	N
Other health practitioners	X	X	X	D	D	N	N
Other employees	X	X	X	D	D	N	N
Sole practitioners	11	D	D	D	D	N	N
Physicians	X	X	X	—	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	D	N	N
Therapists & audiologists	X	X	X	—	D	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	D	N	N
Other employees	X	X	X	D	D	N	N
Partnerships	10	D	D	D	D	N	N
Physicians	X	X	X	—	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	D	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Professional service organizations	114	D	D	D	—	N	N
Physicians	X	X	X	D	—	N	N
Osteopathic physicians	X	X	X	D	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	D	—	N	N
Therapists & audiologists	X	X	X	D	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	D	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
KENTUCKY							
Total	136	180 733	61 229	1 974	86	44.5	8.4
Physicians	X	X	X	181	8	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	113	5	N	N
Therapists & audiologists	X	X	X	48	—	N	N
Registered nurses	X	X	X	499	—	N	N
Licensed practical nurses	X	X	X	67	—	N	N
Other health practitioners	X	X	X	441	—	N	N
Other employees	X	X	X	623	73	N	N
Sole practitioners	13	4 282	837	45	13	N	N
Physicians	X	X	X	—	8	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	5	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	20	—	N	N
Other employees	X	X	X	18	—	N	N
Partnerships	13	16 915	3 248	146	73	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	20	—	N	N
Registered nurses	X	X	X	43	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	19	—	N	N
Other employees	X	X	X	64	73	N	N
Professional service organizations	110	159 536	57 144	1 783	—	N	N
Physicians	X	X	X	181	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	113	—	N	N
Therapists & audiologists	X	X	X	28	—	N	N
Registered nurses	X	X	X	449	—	N	N
Licensed practical nurses	X	X	X	67	—	N	N
Other health practitioners	X	X	X	402	—	N	N
Other employees	X	X	X	541	—	N	N
LOUISIANA							
Total	297	335 413	105 265	3 511	205	59.8	15.3
Physicians	X	X	X	192	153	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	6	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	100	2	N	N
Therapists & audiologists	X	X	X	172	4	N	N
Registered nurses	X	X	X	1 028	—	N	N
Licensed practical nurses	X	X	X	194	—	N	N
Other health practitioners	X	X	X	928	1	N	N
Other employees	X	X	X	895	39	N	N
Sole practitioners	10	1 895	245	10	10	N	N
Physicians	X	X	X	—	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	2	N	N
Therapists & audiologists	X	X	X	1	4	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	2	1	N	N
Other employees	X	X	X	6	1	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
LOUISIANA—Con.							
Partnerships	29	26 891	7 723	290	195	N	N
Physicians	X	X	X	2	151	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	6	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	6	—	N	N
Therapists & audiologists	X	X	X	39	—	N	N
Registered nurses	X	X	X	88	—	N	N
Licensed practical nurses	X	X	X	21	—	N	N
Other health practitioners	X	X	X	26	—	N	N
Other employees	X	X	X	108	38	N	N
Professional service organizations	258	306 627	97 297	3 209	—	N	N
Physicians	X	X	X	190	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	93	—	N	N
Therapists & audiologists	X	X	X	132	—	N	N
Registered nurses	X	X	X	940	—	N	N
Licensed practical nurses	X	X	X	173	—	N	N
Other health practitioners	X	X	X	900	—	N	N
Other employees	X	X	X	781	—	N	N
MAINE							
Total	40	41 579	12 385	368	2	38.6	26.7
Physicians	X	X	X	10	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	19	2	N	N
Registered nurses	X	X	X	90	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	133	—	N	N
Other employees	X	X	X	106	—	N	N
Sole practitioners	2	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	D	D	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	D	—	N	N
Partnerships	1	D	D	—	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Professional service organizations	37	D	D	D	—	N	N
Physicians	X	X	X	D	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	D	—	N	N
Therapists & audiologists	X	X	X	D	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	D	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MARYLAND							
Total	308	556 031	173 739	5 640	422	29.8	23.8
Physicians	X	X	X	208	121	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	228	5	N	N
Registered nurses	X	X	X	301	3	N	N
Licensed practical nurses	X	X	X	1 093	140	N	N
Other health practitioners	X	X	X	154	4	N	N
Other employees	X	X	X	1 825	5	N	N
Sole practitioners	6	1 950	280	17	6	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	1	N	N
Therapists & audiologists	X	X	X	—	3	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	1	N	N
Other employees	X	X	X	17	—	N	N
Partnerships	33	38 091	9 986	348	416	N	N
Physicians	X	X	X	12	120	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	4	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	145	140	N	N
Licensed practical nurses	X	X	X	35	4	N	N
Other health practitioners	X	X	X	29	4	N	N
Other employees	X	X	X	124	144	N	N
Professional service organizations	269	515 990	163 473	5 271	—	N	N
Physicians	X	X	X	196	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	—	N	N
Therapists & audiologists	X	X	X	225	—	N	N
Registered nurses	X	X	X	301	—	N	N
Licensed practical nurses	X	X	X	948	—	N	N
Other health practitioners	X	X	X	119	—	N	N
Other employees	X	X	X	1 796	—	N	N
MASSACHUSETTS							
Total	284	757 849	259 895	6 723	169	66.7	6.4
Physicians	X	X	X	781	90	N	N
Osteopathic physicians	X	X	X	4	18	N	N
Dentists	X	X	X	10	36	N	N
Chiropractors	X	X	X	—	18	N	N
Podiatrists	X	X	X	—	1	N	N
Optometrists	X	X	X	—	6	N	N
Mental health practitioners	X	X	X	265	—	N	N
Therapists & audiologists	X	X	X	220	7	N	N
Registered nurses	X	X	X	1 270	—	N	N
Licensed practical nurses	X	X	X	194	—	N	N
Other health practitioners	X	X	X	1 010	—	N	N
Other employees	X	X	X	2 962	—	N	N
Sole practitioners	7	903	166	15	7	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	7	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	15	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MASSACHUSETTS—Con.							
Partnerships	8	23 780	8 105	252	162	N	N
Physicians	X	X	X	—	90	N	N
Osteopathic physicians	X	X	X	—	18	N	N
Dentists	X	X	X	—	36	N	N
Chiropractors	X	X	X	—	18	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	125	—	N	N
Licensed practical nurses	X	X	X	21	—	N	N
Other health practitioners	X	X	X	11	—	N	N
Other employees	X	X	X	95	—	N	N
Professional service organizations	269	733 166	251 624	6 456	—	N	N
Physicians	X	X	X	781	—	N	N
Osteopathic physicians	X	X	X	4	—	N	N
Dentists	X	X	X	10	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	1	—	N	N
Optometrists	X	X	X	6	—	N	N
Mental health practitioners	X	X	X	265	—	N	N
Therapists & audiologists	X	X	X	220	—	N	N
Registered nurses	X	X	X	1 145	—	N	N
Licensed practical nurses	X	X	X	173	—	N	N
Other health practitioners	X	X	X	999	—	N	N
Other employees	X	X	X	2 852	—	N	N
MICHIGAN							
Total	365	369 921	148 232	4 245	130	47.8	5.9
Physicians	X	X	X	617	75	N	N
Osteopathic physicians	X	X	X	100	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	199	46	N	N
Therapists & audiologists	X	X	X	228	6	N	N
Registered nurses	X	X	X	581	—	N	N
Licensed practical nurses	X	X	X	116	—	N	N
Other health practitioners	X	X	X	961	2	N	N
Other employees	X	X	X	1 439	1	N	N
Sole practitioners	16	1 513	283	29	15	N	N
Physicians	X	X	X	—	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	29	3	N	N
Therapists & audiologists	X	X	X	—	6	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	2	N	N
Other employees	X	X	X	—	1	N	N
Partnerships	18	15 281	4 793	158	115	N	N
Physicians	X	X	X	17	72	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	43	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	56	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	37	—	N	N
Other employees	X	X	X	48	—	N	N
Professional service organizations	331	353 127	143 156	4 058	—	N	N
Physicians	X	X	X	600	—	N	N
Osteopathic physicians	X	X	X	100	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	4	—	N	N
Mental health practitioners	X	X	X	170	—	N	N
Therapists & audiologists	X	X	X	228	—	N	N
Registered nurses	X	X	X	525	—	N	N
Licensed practical nurses	X	X	X	116	—	N	N
Other health practitioners	X	X	X	924	—	N	N
Other employees	X	X	X	1 391	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MINNESOTA							
Total	232	257 500	91 136	3 222	78	44.4	3.0
Physicians	X	X	X	31	53	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	13	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	200	7	N	N
Therapists & audiologists	X	X	X	1 134	—	N	N
Registered nurses	X	X	X	345	1	N	N
Licensed practical nurses	X	X	X	119	—	N	N
Other health practitioners	X	X	X	427	1	N	N
Other employees	X	X	X	951	16	N	N
Sole practitioners	11	1 605	275	22	11	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	6	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	19	5	N	N
Partnerships	12	16 271	4 194	181	67	N	N
Physicians	X	X	X	2	53	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	1	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	1	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	165	1	N	N
Other employees	X	X	X	14	11	N	N
Professional service organizations	209	239 624	86 667	3 019	—	N	N
Physicians	X	X	X	29	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	13	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	197	—	N	N
Therapists & audiologists	X	X	X	1 134	—	N	N
Registered nurses	X	X	X	345	—	N	N
Licensed practical nurses	X	X	X	119	—	N	N
Other health practitioners	X	X	X	262	—	N	N
Other employees	X	X	X	918	—	N	N
MISSISSIPPI							
Total	119	174 066	56 387	1 547	74	49.0	8.7
Physicians	X	X	X	119	27	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	39	45	N	N
Therapists & audiologists	X	X	X	97	2	N	N
Registered nurses	X	X	X	386	—	N	N
Licensed practical nurses	X	X	X	108	—	N	N
Other health practitioners	X	X	X	373	—	N	N
Other employees	X	X	X	425	—	N	N
Sole practitioners	2	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	D	—	N	N
Therapists & audiologists	X	X	X	D	D	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MISSISSIPPI—Con.							
Partnerships	10	D	D	D	D	N	N
Physicians	X	X	X	—	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	D	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	D	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	D	—	N	N
Professional service organizations	107	168 880	54 805	1 501	—	N	N
Physicians	X	X	X	119	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	38	—	N	N
Therapists & audiologists	X	X	X	96	—	N	N
Registered nurses	X	X	X	380	—	N	N
Licensed practical nurses	X	X	X	102	—	N	N
Other health practitioners	X	X	X	371	—	N	N
Other employees	X	X	X	395	—	N	N
MISSOURI							
Total	260	374 536	118 244	3 649	171	57.6	58.4
Physicians	X	X	X	453	101	N	N
Osteopathic physicians	X	X	X	49	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	3	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	78	7	N	N
Therapists & audiologists	X	X	X	348	8	N	N
Registered nurses	X	X	X	558	—	N	N
Licensed practical nurses	X	X	X	214	—	N	N
Other health practitioners	X	X	X	607	2	N	N
Other employees	X	X	X	1 339	49	N	N
Sole practitioners	20	4 292	1 268	69	19	N	N
Physicians	X	X	X	—	4	N	N
Osteopathic physicians	X	X	X	—	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	4	N	N
Therapists & audiologists	X	X	X	54	6	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	2	N	N
Other employees	X	X	X	15	2	N	N
Partnerships	22	90 615	12 876	576	152	N	N
Physicians	X	X	X	1	97	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	3	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	3	N	N
Therapists & audiologists	X	X	X	215	2	N	N
Registered nurses	X	X	X	57	—	N	N
Licensed practical nurses	X	X	X	11	—	N	N
Other health practitioners	X	X	X	89	—	N	N
Other employees	X	X	X	203	47	N	N
Professional service organizations	218	279 629	104 100	3 001	—	N	N
Physicians	X	X	X	452	—	N	N
Osteopathic physicians	X	X	X	49	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	78	—	N	N
Therapists & audiologists	X	X	X	79	—	N	N
Registered nurses	X	X	X	501	—	N	N
Licensed practical nurses	X	X	X	203	—	N	N
Other health practitioners	X	X	X	518	—	N	N
Other employees	X	X	X	1 121	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MONTANA							
Total	39	27 955	10 353	353	53	83.7	11.8
Physicians	X	X	X	38	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	—	2	N	N
Registered nurses	X	X	X	73	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	58	17	N	N
Other employees	X	X	X	164	34	N	N
Sole practitioners	2	D	D	—	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	D	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Partnerships	12	D	D	D	D	N	N
Physicians	X	X	X	D	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	D	—	N	N
Other health practitioners	X	X	X	D	D	N	N
Other employees	X	X	X	D	D	N	N
Professional service organizations	25	20 287	7 840	251	—	N	N
Physicians	X	X	X	35	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	34	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	39	—	N	N
Other employees	X	X	X	130	—	N	N
NEBRASKA							
Total	39	44 732	23 547	771	28	74.8	—
Physicians	X	X	X	10	20	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	12	1	N	—
Therapists & audiologists	X	X	X	337	3	N	—
Registered nurses	X	X	X	9	—	N	—
Licensed practical nurses	X	X	X	4	—	N	—
Other health practitioners	X	X	X	349	1	N	—
Other employees	X	X	X	50	3	N	—
Sole practitioners	6	1 137	297	31	6	N	—
Physicians	X	X	X	1	1	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	3	1	N	—
Therapists & audiologists	X	X	X	3	3	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	1	—	N	—
Other health practitioners	X	X	X	5	1	N	—
Other employees	X	X	X	17	—	N	—

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEBRASKA—Con.							
Partnerships	5	4 027	1 250	58	22	N	—
Physicians	X	X	X	5	19	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	3	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	47	—	N	—
Other employees	X	X	X	3	3	N	—
Professional service organizations	28	39 568	22 000	682	—	N	—
Physicians	X	X	X	4	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	9	—	N	—
Therapists & audiologists	X	X	X	331	—	N	—
Registered nurses	X	X	X	8	—	N	—
Licensed practical nurses	X	X	X	3	—	N	—
Other health practitioners	X	X	X	297	—	N	—
Other employees	X	X	X	30	—	N	—
NEVADA							
Total	75	148 798	51 432	1 368	93	74.7	82.3
Physicians	X	X	X	85	86	N	N
Osteopathic physicians	X	X	X	16	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	39	—	N	N
Therapists & audiologists	X	X	X	10	—	N	N
Registered nurses	X	X	X	389	—	N	N
Licensed practical nurses	X	X	X	33	—	N	N
Other health practitioners	X	X	X	289	6	N	N
Other employees	X	X	X	507	1	N	N
Sole practitioners	5	654	133	12	5	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	5	N	N
Other employees	X	X	X	12	—	N	N
Partnerships	9	21 603	5 877	180	88	N	N
Physicians	X	X	X	—	86	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	81	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	10	1	N	N
Other employees	X	X	X	88	1	N	N
Professional service organizations	61	126 541	45 422	1 176	—	N	N
Physicians	X	X	X	85	—	N	N
Osteopathic physicians	X	X	X	16	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	39	—	N	N
Therapists & audiologists	X	X	X	10	—	N	N
Registered nurses	X	X	X	308	—	N	N
Licensed practical nurses	X	X	X	32	—	N	N
Other health practitioners	X	X	X	279	—	N	N
Other employees	X	X	X	407	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW HAMPSHIRE							
Total	40	36 596	11 633	404	30	63.9	20.4
Physicians	X	X	X	5	4	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	153	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	119	—	N	N
Other employees	X	X	X	99	26	N	N
Sole practitioners	4	D	D	D	D	N	N
Physicians	X	X	X	D	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	D	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Partnerships	2	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	D	—	N	N
Therapists & audiologists	X	X	X	D	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	D	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	D	N	N
Professional service organizations	34	30 107	8 970	306	—	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	15	—	N	N
Registered nurses	X	X	X	140	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	65	—	N	N
Other employees	X	X	X	76	—	N	N
NEW JERSEY							
Total	349	416 072	131 726	3 841	182	40.3	41.1
Physicians	X	X	X	154	62	N	N
Osteopathic physicians	X	X	X	5	7	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	111	—	N	N
Therapists & audiologists	X	X	X	358	8	N	N
Registered nurses	X	X	X	835	19	N	N
Licensed practical nurses	X	X	X	116	17	N	N
Other health practitioners	X	X	X	752	—	N	N
Other employees	X	X	X	1 510	69	N	N
Sole practitioners	22	12 499	3 375	89	22	N	N
Physicians	X	X	X	5	7	N	N
Osteopathic physicians	X	X	X	—	7	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	14	—	N	N
Therapists & audiologists	X	X	X	9	8	N	N
Registered nurses	X	X	X	15	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	5	—	N	N
Other employees	X	X	X	34	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW JERSEY—Con.							
Partnerships	33	34 223	9 296	315	160	N	N
Physicians	X	X	X	4	55	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	39	—	N	N
Therapists & audiologists	X	X	X	52	—	N	N
Registered nurses	X	X	X	61	19	N	N
Licensed practical nurses	X	X	X	—	17	N	N
Other health practitioners	X	X	X	28	—	N	N
Other employees	X	X	X	131	69	N	N
Professional service organizations	294	369 350	119 055	3 437	—	N	N
Physicians	X	X	X	145	—	N	N
Osteopathic physicians	X	X	X	5	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	58	—	N	N
Therapists & audiologists	X	X	X	297	—	N	N
Registered nurses	X	X	X	759	—	N	N
Licensed practical nurses	X	X	X	109	—	N	N
Other health practitioners	X	X	X	719	—	N	N
Other employees	X	X	X	1 345	—	N	N
NEW MEXICO							
Total	81	326 006	100 690	2 976	38	21.6	39.5
Physicians	X	X	X	75	27	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	6	1	N	N
Therapists & audiologists	X	X	X	157	1	N	N
Registered nurses	X	X	X	398	—	N	N
Licensed practical nurses	X	X	X	91	—	N	N
Other health practitioners	X	X	X	934	—	N	N
Other employees	X	X	X	1 310	9	N	N
Sole practitioners	3	631	173	11	3	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	1	N	N
Therapists & audiologists	X	X	X	1	1	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	2	—	N	N
Other employees	X	X	X	7	—	N	N
Partnerships	5	5 058	1 789	70	35	N	N
Physicians	X	X	X	—	26	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	27	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	2	—	N	N
Other employees	X	X	X	35	9	N	N
Professional service organizations	73	320 317	98 728	2 895	—	N	N
Physicians	X	X	X	75	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	5	—	N	N
Therapists & audiologists	X	X	X	129	—	N	N
Registered nurses	X	X	X	393	—	N	N
Licensed practical nurses	X	X	X	90	—	N	N
Other health practitioners	X	X	X	930	—	N	N
Other employees	X	X	X	1 268	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW YORK							
Total	454	613 669	222 713	6 411	64	47.8	23.8
Physicians	X	X	X	509	39	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	21	—	N	N
Chiropractors	X	X	X	6	—	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	531	—	N	N
Therapists & audiologists	X	X	X	273	25	N	N
Registered nurses	X	X	X	1 186	—	N	N
Licensed practical nurses	X	X	X	283	—	N	N
Other health practitioners	X	X	X	1 219	—	N	N
Other employees	X	X	X	2 365	—	N	N
Sole practitioners	51	16 415	3 988	196	51	N	N
Physicians	X	X	X	—	26	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	12	25	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	25	—	N	N
Other health practitioners	X	X	X	85	—	N	N
Other employees	X	X	X	49	—	N	N
Partnerships	30	20 864	5 862	211	13	N	N
Physicians	X	X	X	9	13	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	7	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	6	—	N	N
Therapists & audiologists	X	X	X	17	—	N	N
Registered nurses	X	X	X	66	—	N	N
Licensed practical nurses	X	X	X	7	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	92	—	N	N
Professional service organizations	373	576 390	212 863	5 996	—	N	N
Physicians	X	X	X	500	—	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	14	—	N	N
Chiropractors	X	X	X	6	—	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	525	—	N	N
Therapists & audiologists	X	X	X	244	—	N	N
Registered nurses	X	X	X	1 095	—	N	N
Licensed practical nurses	X	X	X	251	—	N	N
Other health practitioners	X	X	X	1 127	—	N	N
Other employees	X	X	X	2 224	—	N	N
NORTH CAROLINA							
Total	339	519 205	177 329	6 059	111	50.2	5.7
Physicians	X	X	X	275	100	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	73	—	N	N
Therapists & audiologists	X	X	X	92	5	N	N
Registered nurses	X	X	X	1 462	—	N	N
Licensed practical nurses	X	X	X	333	—	N	N
Other health practitioners	X	X	X	1 841	—	N	N
Other employees	X	X	X	1 980	6	N	N
Sole practitioners	16	2 915	685	41	16	N	N
Physicians	X	X	X	—	5	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	5	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	5	—	N	N
Other employees	X	X	X	31	6	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NORTH CAROLINA—Con.							
Partnerships	29	25 874	5 891	221	95	N	N
Physicians	X	X	X	5	95	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	93	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	65	—	N	N
Other employees	X	X	X	53	—	N	N
Professional service organizations	294	490 416	170 753	5 796	—	N	N
Physicians	X	X	X	270	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1 364	—	N	N
Licensed practical nurses	X	X	X	328	—	N	N
Other health practitioners	X	X	X	1 771	—	N	N
Other employees	X	X	X	1 896	—	N	N
NORTH DAKOTA							
Total	13	26 292	11 916	275	24	43.3	—
Physicians	X	X	X	40	20	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	24	—	N	—
Therapists & audiologists	X	X	X	5	—	N	—
Registered nurses	X	X	X	33	—	N	—
Licensed practical nurses	X	X	X	7	—	N	—
Other health practitioners	X	X	X	31	—	N	—
Other employees	X	X	X	135	4	N	—
Sole practitioners	—	—	—	—	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	—	—	N	—
Partnerships	3	7 530	1 828	64	24	N	—
Physicians	X	X	X	1	20	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	1	—	N	—
Therapists & audiologists	X	X	X	5	—	N	—
Registered nurses	X	X	X	17	—	N	—
Licensed practical nurses	X	X	X	2	—	N	—
Other health practitioners	X	X	X	8	—	N	—
Other employees	X	X	X	30	4	N	—
Professional service organizations	10	18 762	10 088	211	—	N	—
Physicians	X	X	X	39	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	23	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	16	—	N	—
Licensed practical nurses	X	X	X	5	—	N	—
Other health practitioners	X	X	X	23	—	N	—
Other employees	X	X	X	105	—	N	—

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OHIO							
Total	357	407 399	139 191	4 462	78	49.4	27.1
Physicians	X	X	X	244	9	N	N
Osteopathic physicians	X	X	X	29	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	6	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	197	9	N	N
Therapists & audiologists	X	X	X	320	9	N	N
Registered nurses	X	X	X	794	—	N	N
Licensed practical nurses	X	X	X	101	—	N	N
Other health practitioners	X	X	X	1 353	—	N	N
Other employees	X	X	X	1 418	51	N	N
Sole practitioners	27	6 011	1 722	111	27	N	N
Physicians	X	X	X	5	9	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	22	9	N	N
Therapists & audiologists	X	X	X	25	9	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	28	—	N	N
Other employees	X	X	X	29	—	N	N
Partnerships	42	43 057	10 480	438	51	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	102	—	N	N
Registered nurses	X	X	X	21	—	N	N
Licensed practical nurses	X	X	X	30	—	N	N
Other health practitioners	X	X	X	157	—	N	N
Other employees	X	X	X	124	51	N	N
Professional service organizations	288	358 331	126 989	3 913	—	N	N
Physicians	X	X	X	235	—	N	N
Osteopathic physicians	X	X	X	29	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	6	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	175	—	N	N
Therapists & audiologists	X	X	X	193	—	N	N
Registered nurses	X	X	X	771	—	N	N
Licensed practical nurses	X	X	X	71	—	N	N
Other health practitioners	X	X	X	1 168	—	N	N
Other employees	X	X	X	1 265	—	N	N
OKLAHOMA							
Total	151	170 833	52 123	1 859	26	55.0	23.6
Physicians	X	X	X	33	4	N	N
Osteopathic physicians	X	X	X	18	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	68	4	N	N
Therapists & audiologists	X	X	X	70	4	N	N
Registered nurses	X	X	X	337	—	N	N
Licensed practical nurses	X	X	X	158	—	N	N
Other health practitioners	X	X	X	413	—	N	N
Other employees	X	X	X	758	14	N	N
Sole practitioners	12	4 397	1 236	57	12	N	N
Physicians	X	X	X	—	4	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	4	N	N
Therapists & audiologists	X	X	X	36	4	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	18	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OKLAHOMA—Con.							
Partnerships	10	15 740	2 766	100	14	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	43	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	29	—	N	N
Other employees	X	X	X	28	14	N	N
Professional service organizations	129	150 696	48 121	1 702	—	N	N
Physicians	X	X	X	33	—	N	N
Osteopathic physicians	X	X	X	18	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	65	—	N	N
Therapists & audiologists	X	X	X	34	—	N	N
Registered nurses	X	X	X	294	—	N	N
Licensed practical nurses	X	X	X	158	—	N	N
Other health practitioners	X	X	X	384	—	N	N
Other employees	X	X	X	712	—	N	N
OREGON							
Total	122	187 957	70 455	1 851	19	68.9	34.3
Physicians	X	X	X	254	11	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	1	—	N	N
Mental health practitioners	X	X	X	83	4	N	N
Therapists & audiologists	X	X	X	65	2	N	N
Registered nurses	X	X	X	336	—	N	N
Licensed practical nurses	X	X	X	34	—	N	N
Other health practitioners	X	X	X	143	1	N	N
Other employees	X	X	X	923	1	N	N
Sole practitioners	8	1 737	637	43	8	N	N
Physicians	X	X	X	7	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	2	N	N
Therapists & audiologists	X	X	X	—	2	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	3	1	N	N
Other employees	X	X	X	27	1	N	N
Partnerships	16	15 448	4 412	158	11	N	N
Physicians	X	X	X	2	9	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	9	2	N	N
Therapists & audiologists	X	X	X	10	—	N	N
Registered nurses	X	X	X	45	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	30	—	N	N
Other employees	X	X	X	59	—	N	N
Professional service organizations	98	170 772	65 406	1 649	—	N	N
Physicians	X	X	X	245	—	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	3	—	N	N
Optometrists	X	X	X	1	—	N	N
Mental health practitioners	X	X	X	71	—	N	N
Therapists & audiologists	X	X	X	55	—	N	N
Registered nurses	X	X	X	288	—	N	N
Licensed practical nurses	X	X	X	31	—	N	N
Other health practitioners	X	X	X	110	—	N	N
Other employees	X	X	X	837	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
PENNSYLVANIA							
Total	436	709 976	226 029	7 470	426	42.4	7.3
Physicians	X	X	X	267	285	N	N
Osteopathic physicians	X	X	X	48	—	N	N
Dentists	X	X	X	7	—	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	342	33	N	N
Therapists & audiologists	X	X	X	173	—	N	N
Registered nurses	X	X	X	1 837	12	N	N
Licensed practical nurses	X	X	X	169	—	N	N
Other health practitioners	X	X	X	2 120	36	N	N
Other employees	X	X	X	2 495	60	N	N
Sole practitioners	21	4 814	1 477	111	21	N	N
Physicians	X	X	X	11	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	21	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	6	—	N	N
Other employees	X	X	X	66	—	N	N
Partnerships	41	49 284	15 586	584	405	N	N
Physicians	X	X	X	2	285	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	20	12	N	N
Therapists & audiologists	X	X	X	36	—	N	N
Registered nurses	X	X	X	164	12	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	212	36	N	N
Other employees	X	X	X	135	60	N	N
Professional service organizations	374	655 878	208 966	6 770	—	N	N
Physicians	X	X	X	254	—	N	N
Osteopathic physicians	X	X	X	48	—	N	N
Dentists	X	X	X	7	—	N	N
Chiropractors	X	X	X	7	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	322	—	N	N
Therapists & audiologists	X	X	X	137	—	N	N
Registered nurses	X	X	X	1 667	—	N	N
Licensed practical nurses	X	X	X	132	—	N	N
Other health practitioners	X	X	X	1 902	—	N	N
Other employees	X	X	X	2 294	—	N	N
RHODE ISLAND							
Total	36	D	D	D	D	61.3	—
Physicians	X	X	X	D	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	D	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	D	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	D	N	—
Sole practitioners	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	D	N	—

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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RHODE ISLAND—Con.							
Partnerships	1	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	—	N	—
Professional service organizations	34	D	D	D	—	N	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	D	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
SOUTH CAROLINA							
Total	150	207 538	59 763	2 072	85	45.8	40.4
Physicians	X	X	X	49	61	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	3	2	N	N
Therapists & audiologists	X	X	X	86	5	N	N
Registered nurses	X	X	X	579	—	N	N
Licensed practical nurses	X	X	X	77	—	N	N
Other health practitioners	X	X	X	545	1	N	N
Other employees	X	X	X	733	16	N	N
Sole practitioners	11	594	142	13	11	N	N
Physicians	X	X	X	1	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	2	N	N
Therapists & audiologists	X	X	X	1	5	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	2	1	N	N
Other employees	X	X	X	7	1	N	N
Partnerships	12	13 704	2 639	91	74	N	N
Physicians	X	X	X	3	59	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	33	—	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	21	—	N	N
Other employees	X	X	X	31	15	N	N
Professional service organizations	127	193 240	56 982	1 968	—	N	N
Physicians	X	X	X	45	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	85	—	N	N
Registered nurses	X	X	X	545	—	N	N
Licensed practical nurses	X	X	X	74	—	N	N
Other health practitioners	X	X	X	522	—	N	N
Other employees	X	X	X	695	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
SOUTH DAKOTA							
Total	24	74 080	34 415	830	64	93.1	—
Physicians	X	X	X	71	50	N	—
Osteopathic physicians	X	X	X	1	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	1	—	N	—
Optometrists	X	X	X	2	—	N	—
Mental health practitioners	X	X	X	17	1	N	—
Therapists & audiologists	X	X	X	5	—	N	—
Registered nurses	X	X	X	161	1	N	—
Licensed practical nurses	X	X	X	68	—	N	—
Other health practitioners	X	X	X	58	1	N	—
Other employees	X	X	X	446	11	N	—
Sole practitioners	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	D	—	N	—
Therapists & audiologists	X	X	X	D	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	D	N	—
Partnerships	5	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	D	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	D	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	D	N	—
Other employees	X	X	X	D	D	N	—
Professional service organizations	18	50 581	29 582	657	—	N	—
Physicians	X	X	X	71	—	N	—
Osteopathic physicians	X	X	X	1	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	1	—	N	—
Optometrists	X	X	X	2	—	N	—
Mental health practitioners	X	X	X	16	—	N	—
Therapists & audiologists	X	X	X	4	—	N	—
Registered nurses	X	X	X	82	—	N	—
Licensed practical nurses	X	X	X	68	—	N	—
Other health practitioners	X	X	X	21	—	N	—
Other employees	X	X	X	391	—	N	—
TENNESSEE							
Total	269	514 882	163 259	5 461	179	32.6	26.1
Physicians	X	X	X	462	104	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	41	—	N	N
Therapists & audiologists	X	X	X	248	10	N	N
Registered nurses	X	X	X	1 283	—	N	N
Licensed practical nurses	X	X	X	333	—	N	N
Other health practitioners	X	X	X	1 767	—	N	N
Other employees	X	X	X	1 321	65	N	N
Sole practitioners	20	10 989	2 168	116	20	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	58	10	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	58	10	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
TENNESSEE—Con.							
Partnerships	27	39 043	6 981	263	159	N	N
Physicians	X	X	X	—	104	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	10	—	N	N
Therapists & audiologists	X	X	X	5	—	N	N
Registered nurses	X	X	X	71	—	N	N
Licensed practical nurses	X	X	X	13	—	N	N
Other health practitioners	X	X	X	66	—	N	N
Other employees	X	X	X	98	55	N	N
Professional service organizations	222	464 850	154 110	5 082	—	N	N
Physicians	X	X	X	462	—	N	N
Osteopathic physicians	X	X	X	6	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	31	—	N	N
Therapists & audiologists	X	X	X	185	—	N	N
Registered nurses	X	X	X	1 212	—	N	N
Licensed practical nurses	X	X	X	320	—	N	N
Other health practitioners	X	X	X	1 701	—	N	N
Other employees	X	X	X	1 165	—	N	N
TEXAS							
Total	984	1 536 362	478 509	14 929	601	52.4	45.8
Physicians	X	X	X	1 041	315	N	N
Osteopathic physicians	X	X	X	49	5	N	N
Dentists	X	X	X	15	—	N	N
Chiropractors	X	X	X	—	4	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	584	30	N	N
Therapists & audiologists	X	X	X	591	34	N	N
Registered nurses	X	X	X	2 975	—	N	N
Licensed practical nurses	X	X	X	791	—	N	N
Other health practitioners	X	X	X	3 422	15	N	N
Other employees	X	X	X	5 452	198	N	N
Sole practitioners	75	20 573	6 581	339	75	N	N
Physicians	X	X	X	59	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	113	30	N	N
Therapists & audiologists	X	X	X	24	30	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	12	15	N	N
Other employees	X	X	X	131	—	N	N
Partnerships	89	143 088	30 648	1 135	526	N	N
Physicians	X	X	X	2	315	N	N
Osteopathic physicians	X	X	X	13	5	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	4	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	2	—	N	N
Therapists & audiologists	X	X	X	111	4	N	N
Registered nurses	X	X	X	248	—	N	N
Licensed practical nurses	X	X	X	54	—	N	N
Other health practitioners	X	X	X	212	—	N	N
Other employees	X	X	X	493	198	N	N
Professional service organizations	820	1 372 701	441 280	13 452	—	N	N
Physicians	X	X	X	980	—	N	N
Osteopathic physicians	X	X	X	36	—	N	N
Dentists	X	X	X	15	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	4	—	N	N
Optometrists	X	X	X	2	—	N	N
Mental health practitioners	X	X	X	469	—	N	N
Therapists & audiologists	X	X	X	456	—	N	N
Registered nurses	X	X	X	2 727	—	N	N
Licensed practical nurses	X	X	X	737	—	N	N
Other health practitioners	X	X	X	3 198	—	N	N
Other employees	X	X	X	4 828	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UTAH							
Total	68	69 837	27 685	740	13	47.0	—
Physicians	X	X	X	2	9	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	27	1	N	—
Therapists & audiologists	X	X	X	136	1	N	—
Registered nurses	X	X	X	87	—	N	—
Licensed practical nurses	X	X	X	19	—	N	—
Other health practitioners	X	X	X	177	—	N	—
Other employees	X	X	X	292	2	N	—
Sole practitioners	3	2 119	524	1	3	N	—
Physicians	X	X	X	—	1	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	1	N	—
Therapists & audiologists	X	X	X	—	1	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	1	—	N	—
Partnerships	7	8 458	663	26	10	N	—
Physicians	X	X	X	—	8	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	17	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	9	2	N	—
Professional service organizations	58	59 260	26 498	713	—	N	—
Physicians	X	X	X	2	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	27	—	N	—
Therapists & audiologists	X	X	X	119	—	N	—
Registered nurses	X	X	X	87	—	N	—
Licensed practical nurses	X	X	X	19	—	N	—
Other health practitioners	X	X	X	177	—	N	—
Other employees	X	X	X	282	—	N	—
VERMONT							
Total	17	3 305	1 207	40	5	5.0	25.0
Physicians	X	X	X	2	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	—	N	N
Therapists & audiologists	X	X	X	6	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	13	4	N	N
Sole practitioners	4	208	73	5	4	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	5	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	4	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
VERMONT—Con.							
Partnerships	3	411	81	3	1	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	1	—	N	N
Professional service organizations	10	2 686	1 053	32	—	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	1	—	N	N
Therapists & audiologists	X	X	X	1	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	12	—	N	N
VIRGINIA							
Total	296	341 594	117 561	3 875	75	51.9	18.8
Physicians	X	X	X	276	40	N	N
Osteopathic physicians	X	X	X	4	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	297	—	N	N
Therapists & audiologists	X	X	X	40	10	N	N
Registered nurses	X	X	X	696	—	N	N
Licensed practical nurses	X	X	X	531	—	N	N
Other health practitioners	X	X	X	892	—	N	N
Other employees	X	X	X	1 139	25	N	N
Sole practitioners	15	2 377	726	32	15	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	8	10	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	24	5	N	N
Partnerships	14	15 498	3 779	154	60	N	N
Physicians	X	X	X	—	40	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	44	—	N	N
Therapists & audiologists	X	X	X	7	—	N	N
Registered nurses	X	X	X	48	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	15	—	N	N
Other employees	X	X	X	40	20	N	N
Professional service organizations	267	323 719	113 056	3 689	—	N	N
Physicians	X	X	X	276	—	N	N
Osteopathic physicians	X	X	X	4	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	253	—	N	N
Therapists & audiologists	X	X	X	25	—	N	N
Registered nurses	X	X	X	648	—	N	N
Licensed practical nurses	X	X	X	531	—	N	N
Other health practitioners	X	X	X	877	—	N	N
Other employees	X	X	X	1 075	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WASHINGTON							
Total	241	189 228	69 686	2 150	144	48.2	19.5
Physicians	X	X	X	132	80	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	5	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	18	—	N	N
Mental health practitioners	X	X	X	82	38	N	N
Therapists & audiologists	X	X	X	78	12	N	N
Registered nurses	X	X	X	326	7	N	N
Licensed practical nurses	X	X	X	26	—	N	N
Other health practitioners	X	X	X	419	—	N	N
Other employees	X	X	X	1 056	7	N	N
Sole practitioners	48	10 458	2 959	161	48	N	N
Physicians	X	X	X	12	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	29	24	N	N
Therapists & audiologists	X	X	X	3	12	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	3	—	N	N
Other employees	X	X	X	111	—	N	N
Partnerships	15	19 092	5 353	213	96	N	N
Physicians	X	X	X	2	68	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	14	N	N
Therapists & audiologists	X	X	X	4	—	N	N
Registered nurses	X	X	X	99	7	N	N
Licensed practical nurses	X	X	X	4	—	N	N
Other health practitioners	X	X	X	30	—	N	N
Other employees	X	X	X	74	7	N	N
Professional service organizations	178	159 678	61 374	1 772	—	N	N
Physicians	X	X	X	118	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	2	—	N	N
Optometrists	X	X	X	18	—	N	N
Mental health practitioners	X	X	X	53	—	N	N
Therapists & audiologists	X	X	X	71	—	N	N
Registered nurses	X	X	X	227	—	N	N
Licensed practical nurses	X	X	X	22	—	N	N
Other health practitioners	X	X	X	386	—	N	N
Other employees	X	X	X	871	—	N	N
WEST VIRGINIA							
Total	66	71 804	22 740	805	14	38.4	—
Physicians	X	X	X	22	12	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	25	—	N	—
Therapists & audiologists	X	X	X	74	—	N	—
Registered nurses	X	X	X	149	—	N	—
Licensed practical nurses	X	X	X	26	—	N	—
Other health practitioners	X	X	X	197	—	N	—
Other employees	X	X	X	312	2	N	—
Sole practitioners	—	—	—	—	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	—	—	N	—

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WEST VIRGINIA—Con.							
Partnerships	5	3 228	1 003	37	14	N	—
Physicians	X	X	X	—	12	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	3	—	N	—
Licensed practical nurses	X	X	X	10	—	N	—
Other health practitioners	X	X	X	1	—	N	—
Other employees	X	X	X	5	—	N	—
				18	2	N	—
Professional service organizations	61	68 576	21 737	768	—	N	—
Physicians	X	X	X	22	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	25	—	N	—
Licensed practical nurses	X	X	X	71	—	N	—
Other health practitioners	X	X	X	139	—	N	—
Other employees	X	X	X	25	—	N	—
				192	—	N	—
				294	—	N	—
WISCONSIN							
Total	211	218 090	84 754	2 708	222	48.6	38.5
Physicians	X	X	X	212	81	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	4	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	233	126	N	N
Therapists & audiologists	X	X	X	100	10	N	N
Registered nurses	X	X	X	413	—	N	N
Licensed practical nurses	X	X	X	160	—	N	N
Other health practitioners	X	X	X	506	—	N	N
Other employees	X	X	X	1 069	5	N	N
Sole practitioners	25	4 705	871	67	25	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	35	17	N	N
Therapists & audiologists	X	X	X	9	8	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	3	—	N	N
Other employees	X	X	X	20	—	N	N
Partnerships	24	26 859	7 119	263	197	N	N
Physicians	X	X	X	14	81	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	62	109	N	N
Therapists & audiologists	X	X	X	7	2	N	N
Registered nurses	X	X	X	35	—	N	N
Licensed practical nurses	X	X	X	21	—	N	N
Other health practitioners	X	X	X	11	—	N	N
Other employees	X	X	X	113	5	N	N
Professional service organizations	162	186 526	76 764	2 378	—	N	N
Physicians	X	X	X	198	—	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	4	—	N	N
Chiropractors	X	X	X	4	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	136	—	N	N
Therapists & audiologists	X	X	X	84	—	N	N
Registered nurses	X	X	X	378	—	N	N
Licensed practical nurses	X	X	X	139	—	N	N
Other health practitioners	X	X	X	492	—	N	N
Other employees	X	X	X	936	—	N	N

See footnotes at end of table.

Table 4. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WYOMING							
Total	10	7 571	2 264	87	36	34.5	41.7
Physicians	X	X	X	—	5	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	13	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	50	19	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	3	—	N	N
Other employees	X	X	X	18	12	N	N
Sole practitioners	—	—	—	—	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Partnerships	5	2 716	783	36	36	N	N
Physicians	X	X	X	—	5	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	26	19	N	N
Licensed practical nurses	X	X	X	3	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	7	12	N	N
Professional service organizations	5	4 855	1 481	51	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	13	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	24	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	3	—	N	N
Other employees	X	X	X	11	—	N	N

¹Number represents personnel for pay period including March 12.

Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment ¹
United States	9 940	31 561 321	11 157 881	346 501	61.7
Physicians	X	X	X	29 474	N
Osteopathic physicians	X	X	X	571	N
Dentists	X	X	X	1 632	N
Chiropractors	X	X	X	23	N
Podiatrists	X	X	X	153	N
Optometrists	X	X	X	442	N
Mental health practitioners	X	X	X	45 908	N
Therapists & audiologists	X	X	X	5 688	N
Registered nurses	X	X	X	25 582	N
Licensed practical nurses	X	X	X	12 828	N
Other health practitioners	X	X	X	53 600	N
Other employees	X	X	X	170 320	N
Alabama	165	393 878	172 280	5 768	80.2
Physicians	X	X	X	734	N
Osteopathic physicians	X	X	X	4	N
Dentists	X	X	X	6	N
Chiropractors	X	X	X	-	N
Podiatrists	X	X	X	1	N
Optometrists	X	X	X	1	N
Mental health practitioners	X	X	X	608	N
Therapists & audiologists	X	X	X	12	N
Registered nurses	X	X	X	277	N
Licensed practical nurses	X	X	X	204	N
Other health practitioners	X	X	X	1 245	N
Other employees	X	X	X	2 676	N
Alaska	39	74 875	37 720	1 228	67.1
Physicians	X	X	X	12	N
Osteopathic physicians	X	X	X	3	N
Dentists	X	X	X	-	N
Chiropractors	X	X	X	-	N
Podiatrists	X	X	X	-	N
Optometrists	X	X	X	-	N
Mental health practitioners	X	X	X	265	N
Therapists & audiologists	X	X	X	4	N
Registered nurses	X	X	X	82	N
Licensed practical nurses	X	X	X	-	N
Other health practitioners	X	X	X	352	N
Other employees	X	X	X	509	N
Arizona	152	697 675	224 976	6 766	89.3
Physicians	X	X	X	454	N
Osteopathic physicians	X	X	X	8	N
Dentists	X	X	X	12	N
Chiropractors	X	X	X	-	N
Podiatrists	X	X	X	-	N
Optometrists	X	X	X	1	N
Mental health practitioners	X	X	X	552	N
Therapists & audiologists	X	X	X	21	N
Registered nurses	X	X	X	461	N
Licensed practical nurses	X	X	X	170	N
Other health practitioners	X	X	X	1 142	N
Other employees	X	X	X	3 945	N
Arkansas	130	103 471	52 405	2 231	56.7
Physicians	X	X	X	125	N
Osteopathic physicians	X	X	X	5	N
Dentists	X	X	X	14	N
Chiropractors	X	X	X	-	N
Podiatrists	X	X	X	-	N
Optometrists	X	X	X	-	N
Mental health practitioners	X	X	X	339	N
Therapists & audiologists	X	X	X	7	N
Registered nurses	X	X	X	116	N
Licensed practical nurses	X	X	X	148	N
Other health practitioners	X	X	X	240	N
Other employees	X	X	X	1 237	N
California	916	8 911 455	1 124 268	33 363	44.1
Physicians	X	X	X	1 902	N
Osteopathic physicians	X	X	X	36	N
Dentists	X	X	X	317	N
Chiropractors	X	X	X	2	N
Podiatrists	X	X	X	29	N
Optometrists	X	X	X	32	N
Mental health practitioners	X	X	X	2 929	N
Therapists & audiologists	X	X	X	380	N
Registered nurses	X	X	X	1 821	N
Licensed practical nurses	X	X	X	1 261	N
Other health practitioners	X	X	X	4 579	N
Other employees	X	X	X	20 025	N
Colorado	233	524 394	172 324	6 404	81.5
Physicians	X	X	X	76	N
Osteopathic physicians	X	X	X	21	N
Dentists	X	X	X	21	N
Chiropractors	X	X	X	-	N
Podiatrists	X	X	X	-	N
Optometrists	X	X	X	26	N
Mental health practitioners	X	X	X	792	N
Therapists & audiologists	X	X	X	47	N
Registered nurses	X	X	X	565	N
Licensed practical nurses	X	X	X	281	N
Other health practitioners	X	X	X	878	N
Other employees	X	X	X	3 697	N

See footnotes at end of table.

Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment ¹
Connecticut	151	254 874	122 661	4 253	66.6
Physicians	X	X	X	279	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	21	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	5	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	633	N
Therapists & audiologists	X	X	X	131	N
Registered nurses	X	X	X	324	N
Licensed practical nurses	X	X	X	80	N
Other health practitioners	X	X	X	534	N
Other employees	X	X	X	2 246	N
Delaware	21	D	D	D	44.5
Physicians	X	X	X	D	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	—	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	D	N
Therapists & audiologists	X	X	X	D	N
Registered nurses	X	X	X	D	N
Licensed practical nurses	X	X	X	D	N
Other health practitioners	X	X	X	D	N
Other employees	X	X	X	D	N
District of Columbia	31	108 978	31 267	944	70.9
Physicians	X	X	X	95	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	10	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	135	N
Therapists & audiologists	X	X	X	3	N
Registered nurses	X	X	X	30	N
Licensed practical nurses	X	X	X	—	N
Other health practitioners	X	X	X	62	N
Other employees	X	X	X	609	N
Florida	408	684 942	347 310	12 883	65.7
Physicians	X	X	X	656	N
Osteopathic physicians	X	X	X	21	N
Dentists	X	X	X	38	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	2	N
Optometrists	X	X	X	3	N
Mental health practitioners	X	X	X	1 888	N
Therapists & audiologists	X	X	X	73	N
Registered nurses	X	X	X	866	N
Licensed practical nurses	X	X	X	537	N
Other health practitioners	X	X	X	2 839	N
Other employees	X	X	X	5 855	N
Georgia	166	1 000 214	465 473	9 558	55.5
Physicians	X	X	X	1 658	N
Osteopathic physicians	X	X	X	2	N
Dentists	X	X	X	23	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	11	N
Mental health practitioners	X	X	X	328	N
Therapists & audiologists	X	X	X	63	N
Registered nurses	X	X	X	1 351	N
Licensed practical nurses	X	X	X	277	N
Other health practitioners	X	X	X	1 092	N
Other employees	X	X	X	4 753	N
Hawaii	56	433 619	93 420	2 318	85.9
Physicians	X	X	X	48	N
Osteopathic physicians	X	X	X	1	N
Dentists	X	X	X	8	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	31	N
Therapists & audiologists	X	X	X	51	N
Registered nurses	X	X	X	307	N
Licensed practical nurses	X	X	X	99	N
Other health practitioners	X	X	X	777	N
Other employees	X	X	X	996	N
Idaho	31	29 899	10 402	383	82.0
Physicians	X	X	X	66	N
Osteopathic physicians	X	X	X	1	N
Dentists	X	X	X	1	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	9	N
Therapists & audiologists	X	X	X	—	N
Registered nurses	X	X	X	18	N
Licensed practical nurses	X	X	X	35	N
Other health practitioners	X	X	X	83	N
Other employees	X	X	X	170	N

See footnotes at end of table.

Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment ¹
Illinois	334	695 495	338 333	11 026	65.7
Physicians	X	X	X	569	N
Osteopathic physicians	X	X	X	11	N
Dentists	X	X	X	33	N
Chiropractors	X	X	X	2	N
Podiatrists	X	X	X	3	N
Optometrists	X	X	X	6	N
Mental health practitioners	X	X	X	2 754	N
Therapists & audiologists	X	X	X	348	N
Registered nurses	X	X	X	1 040	N
Licensed practical nurses	X	X	X	360	N
Other health practitioners	X	X	X	1 297	N
Other employees	X	X	X	4 603	N
Indiana	282	345 271	172 180	6 799	63.5
Physicians	X	X	X	264	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	5	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	2	N
Optometrists	X	X	X	13	N
Mental health practitioners	X	X	X	1 798	N
Therapists & audiologists	X	X	X	139	N
Registered nurses	X	X	X	600	N
Licensed practical nurses	X	X	X	173	N
Other health practitioners	X	X	X	1 160	N
Other employees	X	X	X	2 645	N
Iowa	170	162 283	95 507	3 198	64.3
Physicians	X	X	X	213	N
Osteopathic physicians	X	X	X	28	N
Dentists	X	X	X	9	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	439	N
Therapists & audiologists	X	X	X	33	N
Registered nurses	X	X	X	325	N
Licensed practical nurses	X	X	X	68	N
Other health practitioners	X	X	X	468	N
Other employees	X	X	X	1 613	N
Kansas	109	124 358	61 307	2 257	53.3
Physicians	X	X	X	165	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	2	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	740	N
Therapists & audiologists	X	X	X	13	N
Registered nurses	X	X	X	129	N
Licensed practical nurses	X	X	X	97	N
Other health practitioners	X	X	X	227	N
Other employees	X	X	X	884	N
Kentucky	261	274 544	139 221	5 659	85.7
Physicians	X	X	X	225	N
Osteopathic physicians	X	X	X	4	N
Dentists	X	X	X	11	N
Chiropractors	X	X	X	4	N
Podiatrists	X	X	X	1	N
Optometrists	X	X	X	4	N
Mental health practitioners	X	X	X	1 433	N
Therapists & audiologists	X	X	X	53	N
Registered nurses	X	X	X	349	N
Licensed practical nurses	X	X	X	114	N
Other health practitioners	X	X	X	690	N
Other employees	X	X	X	2 771	N
Louisiana	52	D	D	D	49.9
Physicians	X	X	X	D	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	D	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	D	N
Optometrists	X	X	X	D	N
Mental health practitioners	X	X	X	D	N
Therapists & audiologists	X	X	X	D	N
Registered nurses	X	X	X	D	N
Licensed practical nurses	X	X	X	D	N
Other health practitioners	X	X	X	D	N
Other employees	X	X	X	D	N
Maine	99	173 318	65 611	2 383	58.3
Physicians	X	X	X	94	N
Osteopathic physicians	X	X	X	45	N
Dentists	X	X	X	7	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	2	N
Optometrists	X	X	X	2	N
Mental health practitioners	X	X	X	933	N
Therapists & audiologists	X	X	X	91	N
Registered nurses	X	X	X	82	N
Licensed practical nurses	X	X	X	41	N
Other health practitioners	X	X	X	362	N
Other employees	X	X	X	724	N

See footnotes at end of table.

Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment ¹
Maryland	144	452 924	147 370	4 523	61.9
Physicians	X	X	X	867	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	6	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	5	N
Optometrists	X	X	X	5	N
Mental health practitioners	X	X	X	394	N
Therapists & audiologists	X	X	X	37	N
Registered nurses	X	X	X	273	N
Licensed practical nurses	X	X	X	120	N
Other health practitioners	X	X	X	670	N
Other employees	X	X	X	2 146	N
Massachusetts	349	1 475 840	792 465	21 419	28.8
Physicians	X	X	X	2 354	N
Osteopathic physicians	X	X	X	17	N
Dentists	X	X	X	125	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	10	N
Optometrists	X	X	X	45	N
Mental health practitioners	X	X	X	2 583	N
Therapists & audiologists	X	X	X	330	N
Registered nurses	X	X	X	1 728	N
Licensed practical nurses	X	X	X	434	N
Other health practitioners	X	X	X	2 128	N
Other employees	X	X	X	11 655	N
Michigan	357	1 197 236	440 230	13 349	36.0
Physicians	X	X	X	865	N
Osteopathic physicians	X	X	X	50	N
Dentists	X	X	X	72	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	17	N
Mental health practitioners	X	X	X	1 449	N
Therapists & audiologists	X	X	X	214	N
Registered nurses	X	X	X	1 198	N
Licensed practical nurses	X	X	X	445	N
Other health practitioners	X	X	X	3 000	N
Other employees	X	X	X	6 014	N
Minnesota	235	2 502 322	1 158 082	27 105	74.1
Physicians	X	X	X	3 654	N
Osteopathic physicians	X	X	X	36	N
Dentists	X	X	X	72	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	9	N
Optometrists	X	X	X	22	N
Mental health practitioners	X	X	X	1 180	N
Therapists & audiologists	X	X	X	696	N
Registered nurses	X	X	X	1 302	N
Licensed practical nurses	X	X	X	750	N
Other health practitioners	X	X	X	1 891	N
Other employees	X	X	X	17 493	N
Mississippi	119	116 858	52 412	2 226	71.9
Physicians	X	X	X	86	N
Osteopathic physicians	X	X	X	1	N
Dentists	X	X	X	19	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	1	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	346	N
Therapists & audiologists	X	X	X	46	N
Registered nurses	X	X	X	163	N
Licensed practical nurses	X	X	X	142	N
Other health practitioners	X	X	X	595	N
Other employees	X	X	X	827	N
Missouri	208	276 273	126 745	4 955	73.2
Physicians	X	X	X	243	N
Osteopathic physicians	X	X	X	40	N
Dentists	X	X	X	29	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	3	N
Optometrists	X	X	X	4	N
Mental health practitioners	X	X	X	826	N
Therapists & audiologists	X	X	X	46	N
Registered nurses	X	X	X	422	N
Licensed practical nurses	X	X	X	246	N
Other health practitioners	X	X	X	670	N
Other employees	X	X	X	2 393	N
Montana	89	D	D	D	65.8
Physicians	X	X	X	D	N
Osteopathic physicians	X	X	X	D	N
Dentists	X	X	X	D	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	D	N
Optometrists	X	X	X	D	N
Mental health practitioners	X	X	X	D	N
Therapists & audiologists	X	X	X	D	N
Registered nurses	X	X	X	D	N
Licensed practical nurses	X	X	X	D	N
Other health practitioners	X	X	X	D	N
Other employees	X	X	X	D	N

See footnotes at end of table.

Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment ¹
Nebraska	42	51 416	22 165	769	58.0
Physicians	X	X	X	26	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	—	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	148	N
Therapists & audiologists	X	X	X	78	N
Registered nurses	X	X	X	148	N
Licensed practical nurses	X	X	X	38	N
Other health practitioners	X	X	X	117	N
Other employees	X	X	X	214	N
Nevada	26	14 874	7 692	327	52.6
Physicians	X	X	X	17	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	—	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	6	N
Therapists & audiologists	X	X	X	—	N
Registered nurses	X	X	X	32	N
Licensed practical nurses	X	X	X	15	N
Other health practitioners	X	X	X	34	N
Other employees	X	X	X	223	N
New Hampshire	97	379 073	122 421	4 770	35.2
Physicians	X	X	X	230	N
Osteopathic physicians	X	X	X	9	N
Dentists	X	X	X	—	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	3	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	1 191	N
Therapists & audiologists	X	X	X	63	N
Registered nurses	X	X	X	236	N
Licensed practical nurses	X	X	X	139	N
Other health practitioners	X	X	X	907	N
Other employees	X	X	X	1 992	N
New Jersey	223	456 003	222 508	7 197	50.5
Physicians	X	X	X	372	N
Osteopathic physicians	X	X	X	8	N
Dentists	X	X	X	53	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	6	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	1 156	N
Therapists & audiologists	X	X	X	131	N
Registered nurses	X	X	X	830	N
Licensed practical nurses	X	X	X	210	N
Other health practitioners	X	X	X	895	N
Other employees	X	X	X	3 536	N
New Mexico	97	111 319	56 164	2 436	82.8
Physicians	X	X	X	135	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	31	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	224	N
Therapists & audiologists	X	X	X	27	N
Registered nurses	X	X	X	199	N
Licensed practical nurses	X	X	X	64	N
Other health practitioners	X	X	X	598	N
Other employees	X	X	X	1 151	N
New York	781	2 157 281	1 044 017	32 248	59.3
Physicians	X	X	X	4 699	N
Osteopathic physicians	X	X	X	25	N
Dentists	X	X	X	345	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	35	N
Mental health practitioners	X	X	X	91	N
Therapists & audiologists	X	X	X	4 262	N
Registered nurses	X	X	X	694	N
Licensed practical nurses	X	X	X	1 980	N
Other health practitioners	X	X	X	1 347	N
Other employees	X	X	X	4 213	N
Other employees	X	X	X	14 551	N
North Carolina	164	361 943	169 127	4 497	73.9
Physicians	X	X	X	269	N
Osteopathic physicians	X	X	X	9	N
Dentists	X	X	X	7	N
Chiropractors	X	X	X	1	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	20	N
Mental health practitioners	X	X	X	160	N
Therapists & audiologists	X	X	X	70	N
Registered nurses	X	X	X	364	N
Licensed practical nurses	X	X	X	229	N
Other health practitioners	X	X	X	558	N
Other employees	X	X	X	2 808	N

See footnotes at end of table.

Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment ¹
North Dakota	27	18 790	11 472	298	77.5
Physicians	X	X	X	31	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	1	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	1	N
Therapists & audiologists	X	X	X	—	N
Registered nurses	X	X	X	30	N
Licensed practical nurses	X	X	X	25	N
Other health practitioners	X	X	X	43	N
Other employees	X	X	X	167	N
Ohio	526	833 321	389 241	14 682	68.4
Physicians	X	X	X	663	N
Osteopathic physicians	X	X	X	18	N
Dentists	X	X	X	35	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	7	N
Optometrists	X	X	X	6	N
Mental health practitioners	X	X	X	3 362	N
Therapists & audiologists	X	X	X	219	N
Registered nurses	X	X	X	1 125	N
Licensed practical nurses	X	X	X	819	N
Other health practitioners	X	X	X	2 266	N
Other employees	X	X	X	6 160	N
Oklahoma	113	143 065	74 902	2 429	44.6
Physicians	X	X	X	99	N
Osteopathic physicians	X	X	X	13	N
Dentists	X	X	X	13	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	2	N
Mental health practitioners	X	X	X	602	N
Therapists & audiologists	X	X	X	—	N
Registered nurses	X	X	X	83	N
Licensed practical nurses	X	X	X	90	N
Other health practitioners	X	X	X	257	N
Other employees	X	X	X	1 270	N
Oregon	128	398 624	169 418	5 428	76.5
Physicians	X	X	X	60	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	9	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	595	N
Therapists & audiologists	X	X	X	67	N
Registered nurses	X	X	X	479	N
Licensed practical nurses	X	X	X	102	N
Other health practitioners	X	X	X	2 347	N
Other employees	X	X	X	1 769	N
Pennsylvania	565	1 268 735	557 654	17 882	66.0
Physicians	X	X	X	1 866	N
Osteopathic physicians	X	X	X	95	N
Dentists	X	X	X	50	N
Chiropractors	X	X	X	2	N
Podiatrists	X	X	X	14	N
Optometrists	X	X	X	8	N
Mental health practitioners	X	X	X	2 959	N
Therapists & audiologists	X	X	X	260	N
Registered nurses	X	X	X	1 007	N
Licensed practical nurses	X	X	X	380	N
Other health practitioners	X	X	X	3 110	N
Other employees	X	X	X	8 125	N
Rhode Island	55	177 182	73 252	2 290	64.8
Physicians	X	X	X	188	N
Osteopathic physicians	X	X	X	5	N
Dentists	X	X	X	5	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	509	N
Therapists & audiologists	X	X	X	40	N
Registered nurses	X	X	X	231	N
Licensed practical nurses	X	X	X	28	N
Other health practitioners	X	X	X	616	N
Other employees	X	X	X	668	N
South Carolina	80	116 493	50 612	1 787	72.8
Physicians	X	X	X	45	N
Osteopathic physicians	X	X	X	3	N
Dentists	X	X	X	7	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	60	N
Therapists & audiologists	X	X	X	95	N
Registered nurses	X	X	X	316	N
Licensed practical nurses	X	X	X	139	N
Other health practitioners	X	X	X	287	N
Other employees	X	X	X	829	N

See footnotes at end of table.

Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment ¹
South Dakota	52	39 599	21 075	898	74.1
Physicians	X	X	X	86	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	—	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	1	N
Mental health practitioners	X	X	X	175	N
Therapists & audiologists	X	X	X	—	N
Registered nurses	X	X	X	77	N
Licensed practical nurses	X	X	X	22	N
Other health practitioners	X	X	X	119	N
Other employees	X	X	X	418	N
Tennessee	239	446 818	194 855	7 441	59.9
Physicians	X	X	X	761	N
Osteopathic physicians	X	X	X	12	N
Dentists	X	X	X	23	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	2	N
Mental health practitioners	X	X	X	1 131	N
Therapists & audiologists	X	X	X	18	N
Registered nurses	X	X	X	652	N
Licensed practical nurses	X	X	X	452	N
Other health practitioners	X	X	X	1 372	N
Other employees	X	X	X	3 017	N
Texas	454	518 387	243 253	9 313	59.8
Physicians	X	X	X	258	N
Osteopathic physicians	X	X	X	2	N
Dentists	X	X	X	30	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	2	N
Mental health practitioners	X	X	X	905	N
Therapists & audiologists	X	X	X	399	N
Registered nurses	X	X	X	523	N
Licensed practical nurses	X	X	X	857	N
Other health practitioners	X	X	X	1 857	N
Other employees	X	X	X	4 474	N
Utah	51	74 045	35 040	1 119	48.7
Physicians	X	X	X	136	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	2	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	2	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	88	N
Therapists & audiologists	X	X	X	16	N
Registered nurses	X	X	X	70	N
Licensed practical nurses	X	X	X	84	N
Other health practitioners	X	X	X	45	N
Other employees	X	X	X	676	N
Vermont	84	128 225	48 058	2 258	86.8
Physicians	X	X	X	77	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	6	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	732	N
Therapists & audiologists	X	X	X	—	N
Registered nurses	X	X	X	58	N
Licensed practical nurses	X	X	X	88	N
Other health practitioners	X	X	X	731	N
Other employees	X	X	X	566	N
Virginia	166	345 381	116 447	3 980	78.5
Physicians	X	X	X	438	N
Osteopathic physicians	X	X	X	4	N
Dentists	X	X	X	11	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	87	N
Therapists & audiologists	X	X	X	149	N
Registered nurses	X	X	X	510	N
Licensed practical nurses	X	X	X	118	N
Other health practitioners	X	X	X	723	N
Other employees	X	X	X	1 940	N
Washington	335	1 261 509	514 952	15 438	78.3
Physicians	X	X	X	1 774	N
Osteopathic physicians	X	X	X	13	N
Dentists	X	X	X	79	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	3	N
Optometrists	X	X	X	79	N
Mental health practitioners	X	X	X	2 369	N
Therapists & audiologists	X	X	X	264	N
Registered nurses	X	X	X	1 501	N
Licensed practical nurses	X	X	X	863	N
Other health practitioners	X	X	X	2 626	N
Other employees	X	X	X	5 850	N

See footnotes at end of table.

Table 5. Personnel by Occupation and Legal Form of Organization for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Employment of establishments reporting personnel by occupation as percent of total employment ¹
West Virginia	129	167 040	83 146	3 930	61.5
Physicians	X	X	X	252	N
Osteopathic physicians	X	X	X	10	N
Dentists	X	X	X	13	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	2	N
Mental health practitioners	X	X	X	1 054	N
Therapists & audiologists	X	X	X	10	N
Registered nurses	X	X	X	184	N
Licensed practical nurses	X	X	X	218	N
Other health practitioners	X	X	X	657	N
Other employees	X	X	X	1 530	N
Wisconsin	172	915 740	404 200	10 502	77.8
Physicians	X	X	X	1 177	N
Osteopathic physicians	X	X	X	8	N
Dentists	X	X	X	32	N
Chiropractors	X	X	X	12	N
Podiatrists	X	X	X	6	N
Optometrists	X	X	X	33	N
Mental health practitioners	X	X	X	321	N
Therapists & audiologists	X	X	X	149	N
Registered nurses	X	X	X	823	N
Licensed practical nurses	X	X	X	285	N
Other health practitioners	X	X	X	1 483	N
Other employees	X	X	X	6 172	N
Wyoming	27	13 723	9 388	416	55.8
Physicians	X	X	X	13	N
Osteopathic physicians	X	X	X	—	N
Dentists	X	X	X	—	N
Chiropractors	X	X	X	—	N
Podiatrists	X	X	X	—	N
Optometrists	X	X	X	—	N
Mental health practitioners	X	X	X	220	N
Therapists & audiologists	X	X	X	7	N
Registered nurses	X	X	X	18	N
Licensed practical nurses	X	X	X	2	N
Other health practitioners	X	X	X	23	N
Other employees	X	X	X	133	N

¹Number represents personnel for pay period including March 12.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UNITED STATES							
Total	9 076	16 317 096	5 401 749	151 338	4 494	62.0	21.7
Physicians	X	X	X	5 441	3 277	N	N
Osteopathic physicians	X	X	X	142	121	N	N
Dentists	X	X	X	125	141	N	N
Chiropractors	X	X	X	12	—	N	N
Podiatrists	X	X	X	36	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	44	—	N	N
Therapists & audiologists	X	X	X	57	—	N	N
Registered nurses	X	X	X	812	—	N	N
Licensed practical nurses	X	X	X	153	—	N	N
Other health practitioners	X	X	X	53 773	631	N	N
Other employees	X	X	X	90 743	324	N	N
Sole practitioners	416	167 651	47 039	2 008	416	N	N
Physicians	X	X	X	51	122	N	N
Osteopathic physicians	X	X	X	—	5	N	N
Dentists	X	X	X	122	134	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	9	—	N	N
Registered nurses	X	X	X	42	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	509	67	N	N
Other employees	X	X	X	1 270	88	N	N
Partnerships	837	1 481 374	334 338	11 349	4 078	N	N
Physicians	X	X	X	251	3 155	N	N
Osteopathic physicians	X	X	X	—	116	N	N
Dentists	X	X	X	—	7	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	80	—	N	N
Licensed practical nurses	X	X	X	15	—	N	N
Other health practitioners	X	X	X	4 721	564	N	N
Other employees	X	X	X	6 282	236	N	N
Professional service organizations	7 823	14 668 071	5 020 372	137 981	—	N	N
Physicians	X	X	X	5 139	—	N	N
Osteopathic physicians	X	X	X	142	—	N	N
Dentists	X	X	X	3	—	N	N
Chiropractors	X	X	X	12	—	N	N
Podiatrists	X	X	X	36	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	44	—	N	N
Therapists & audiologists	X	X	X	48	—	N	N
Registered nurses	X	X	X	690	—	N	N
Licensed practical nurses	X	X	X	133	—	N	N
Other health practitioners	X	X	X	48 543	—	N	N
Other employees	X	X	X	83 191	—	N	N
ALABAMA							
Total	112	189 059	58 274	2 012	18	51.2	—
Physicians	X	X	X	64	11	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	362	3	N	—
Other employees	X	X	X	1 585	3	N	—
Sole practitioners	8	2 576	430	34	8	N	—
Physicians	X	X	X	1	3	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	13	2	N	—
Other employees	X	X	X	19	2	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ALABAMA—Con.							
Partnerships	9	6 656	907	37	10	N	—
Physicians	X	X	X	1	8	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	18	1	N	—
Other employees	X	X	X	18	1	N	—
Professional service organizations	95	179 827	56 937	1 941	—	N	—
Physicians	X	X	X	62	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	331	—	N	—
Other employees	X	X	X	1 548	—	N	—
ALASKA							
Total	18	17 460	7 373	153	2	35.5	—
Physicians	X	X	X	44	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	53	—	N	—
Other employees	X	X	X	56	2	N	—
Sole practitioners	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	—	D	N	—
Partnerships	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	D	N	—
Professional service organizations	16	D	D	D	—	N	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARIZONA							
Total	165	283 921	93 185	2 797	390	55.8	7.8
Physicians	X	X	X	94	3	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	—	1	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	844	384	N	N
Other employees	X	X	X	1 827	2	N	N
Sole practitioners	8	6 760	1 853	70	8	N	N
Physicians	X	X	X	—	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	1	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	33	2	N	N
Other employees	X	X	X	37	2	N	N
Partnerships	15	17 393	4 421	191	382	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	89	382	N	N
Other employees	X	X	X	102	—	N	N
Professional service organizations	142	259 768	86 911	2 536	—	N	N
Physicians	X	X	X	94	—	N	N
Osteopathic physicians	X	X	X	7	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	722	—	N	N
Other employees	X	X	X	1 688	—	N	N
ARKANSAS							
Total	62	78 565	28 664	830	9	72.6	—
Physicians	X	X	X	43	7	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	5	—	N	—
Licensed practical nurses	X	X	X	4	—	N	—
Other health practitioners	X	X	X	276	1	N	—
Other employees	X	X	X	502	1	N	—
Sole practitioners	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	D	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
ARKANSAS—Con.							
Partnerships	8	D	D	D	D	N	—
Physicians	X	X	X	D	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	D	N	—
Other employees	X	X	X	D	—	N	—
Professional service organizations	53	72 089	27 737	799	—	N	—
Physicians	X	X	X	42	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	5	—	N	—
Licensed practical nurses	X	X	X	4	—	N	—
Other health practitioners	X	X	X	262	—	N	—
Other employees	X	X	X	486	—	N	—
CALIFORNIA							
Total	1 555	2 269 646	738 397	21 224	373	46.3	12.0
Physicians	X	X	X	539	244	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	119	116	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	91	—	N	N
Licensed practical nurses	X	X	X	23	—	N	N
Other health practitioners	X	X	X	6 884	—	N	N
Other employees	X	X	X	13 566	13	N	N
Sole practitioners	116	35 701	9 563	451	116	N	N
Physicians	X	X	X	19	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	117	116	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	315	—	N	N
Partnerships	121	170 963	40 461	1 364	257	N	N
Physicians	X	X	X	42	244	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	23	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	338	—	N	N
Other employees	X	X	X	955	13	N	N
Professional service organizations	1 318	2 062 982	688 373	19 409	—	N	N
Physicians	X	X	X	478	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	2	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	68	—	N	N
Licensed practical nurses	X	X	X	17	—	N	N
Other health practitioners	X	X	X	6 546	—	N	N
Other employees	X	X	X	12 296	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
COLORADO							
Total	109	160 194	52 972	1 881	46	62.4	—
Physicians	X	X	X	16	36	N	—
Osteopathic physicians	X	X	X	2	—	N	—
Dentists	X	X	X	—	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	2	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	10	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	705	5	N	—
Other employees	X	X	X	1 146	4	N	—
Sole practitioners	8	1 121	338	16	8	N	—
Physicians	X	X	X	1	3	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	6	2	N	—
Other employees	X	X	X	8	2	N	—
Partnerships	18	13 402	3 733	136	38	N	—
Physicians	X	X	X	—	33	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	3	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	75	3	N	—
Other employees	X	X	X	58	2	N	—
Professional service organizations	83	145 671	48 901	1 729	—	N	—
Physicians	X	X	X	15	—	N	—
Osteopathic physicians	X	X	X	2	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	2	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	6	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	624	—	N	—
Other employees	X	X	X	1 080	—	N	—
CONNECTICUT							
Total	202	345 147	135 975	3 423	78	71.5	31.4
Physicians	X	X	X	147	78	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1 639	—	N	N
Other employees	X	X	X	1 634	—	N	N
Sole practitioners	7	1 916	595	23	7	N	N
Physicians	X	X	X	3	7	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	20	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
CONNECTICUT—Con.							
Partnerships	11	19 711	3 454	114	71	N	N
Physicians	X	X	X	—	71	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	20	—	N	N
Other employees	X	X	X	94	—	N	N
Professional service organizations	184	323 520	131 926	3 286	—	N	N
Physicians	X	X	X	144	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1 619	—	N	N
Other employees	X	X	X	1 520	—	N	N
DELAWARE							
Total	47	82 871	22 476	696	86	26.0	22.0
Physicians	X	X	X	126	86	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	404	—	N	N
Other employees	X	X	X	166	—	N	N
Sole practitioners	—	—	—	—	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Partnerships	11	28 772	2 316	59	86	N	N
Physicians	X	X	X	45	86	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	7	—	N	N
Other employees	X	X	X	7	—	N	N
Professional service organizations	36	54 099	20 160	637	—	N	N
Physicians	X	X	X	81	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	397	—	N	N
Other employees	X	X	X	159	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
DISTRICT OF COLUMBIA							
Total	18	D	D	D	D	41.3	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	D	N	—
Sole practitioners	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	D	N	—
Partnerships	—	—	—	—	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	—	—	N	—
Professional service organizations	17	D	D	D	—	N	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
FLORIDA							
Total	809	1 064 159	332 052	9 680	320	78.9	.8
Physicians	X	X	X	627	299	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	51	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	2 001	—	N	N
Other employees	X	X	X	6 980	21	N	N
Sole practitioners	21	5 798	1 870	110	21	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	110	21	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
FLORIDA—Con.							
Partnerships	46	113 609	22 792	747	299	N	N
Physicians	X	X	X	21	299	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	142	—	N	N
Other employees	X	X	X	580	—	N	N
Professional service organizations	742	944 752	307 390	8 823	—	N	N
Physicians	X	X	X	606	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	49	—	N	N
Licensed practical nurses	X	X	X	16	—	N	N
Other health practitioners	X	X	X	1 859	—	N	N
Other employees	X	X	X	6 290	—	N	N
GEORGIA							
Total	205	368 105	120 049	3 510	146	67.4	5.6
Physicians	X	X	X	47	141	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	1	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	1 769	2	N	N
Other employees	X	X	X	1 672	2	N	N
Sole practitioners	8	8 596	2 094	85	8	N	N
Physicians	X	X	X	3	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	1	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	2	N	N
Other employees	X	X	X	82	2	N	N
Partnerships	12	14 760	2 570	58	138	N	N
Physicians	X	X	X	10	138	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	38	—	N	N
Other employees	X	X	X	10	—	N	N
Professional service organizations	185	344 749	115 385	3 367	—	N	N
Physicians	X	X	X	34	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	1 731	—	N	N
Other employees	X	X	X	1 580	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
HAWAII							
Total	42	139 451	45 210	1 264	112	45.1	—
Physicians	X	X	X	45	95	N	—
Osteopathic physicians	X	X	X	—	1	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	7	—	N	—
Licensed practical nurses	X	X	X	7	—	N	—
Other health practitioners	X	X	X	401	9	N	—
Other employees	X	X	X	804	7	N	—
Sole practitioners	3	942	147	5	3	N	—
Physicians	X	X	X	—	1	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	1	N	—
Other employees	X	X	X	5	1	N	—
Partnerships	7	31 437	12 307	392	109	N	—
Physicians	X	X	X	—	94	N	—
Osteopathic physicians	X	X	X	—	1	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	7	—	N	—
Licensed practical nurses	X	X	X	7	—	N	—
Other health practitioners	X	X	X	378	8	N	—
Other employees	X	X	X	—	6	N	—
Professional service organizations	32	107 072	32 756	867	—	N	—
Physicians	X	X	X	45	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	23	—	N	—
Other employees	X	X	X	799	—	N	—
IDAHO							
Total	33	40 565	12 453	361	26	70.6	37.4
Physicians	X	X	X	7	14	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	105	1	N	N
Other employees	X	X	X	249	11	N	N
Sole practitioners	4	535	131	11	4	N	N
Physicians	X	X	X	—	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	7	1	N	N
Other employees	X	X	X	4	1	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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IDAHO—Con.							
Partnerships	13	14 992	2 894	120	22	N	N
Physicians	X	X	X	—	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	65	—	N	N
Other employees	X	X	X	55	10	N	N
Professional service organizations	16	25 038	9 428	230	—	N	N
Physicians	X	X	X	7	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	33	—	N	N
Other employees	X	X	X	190	—	N	N
ILLINOIS							
Total	333	464 702	157 026	4 685	80	72.2	33.7
Physicians	X	X	X	113	73	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	7	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	22	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	2 392	—	N	N
Other employees	X	X	X	2 146	—	N	N
Sole practitioners	20	7 659	1 627	94	20	N	N
Physicians	X	X	X	—	13	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	2	7	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	16	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	23	—	N	N
Other employees	X	X	X	51	—	N	N
Partnerships	38	60 502	14 270	553	60	N	N
Physicians	X	X	X	2	60	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	476	—	N	N
Other employees	X	X	X	75	—	N	N
Professional service organizations	275	396 541	141 129	4 038	—	N	N
Physicians	X	X	X	111	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	6	—	N	N
Other health practitioners	X	X	X	1 893	—	N	N
Other employees	X	X	X	2 020	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
INDIANA							
Total	152	242 629	77 774	2 312	4	87.8	62.3
Physicians	X	X	X	125	4	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	10	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	433	—	N	N
Other employees	X	X	X	1 743	—	N	N
Sole practitioners	2	D	D	D	D	N	N
Physicians	X	X	X	D	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	D	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Partnerships	18	D	D	D	D	N	N
Physicians	X	X	X	—	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Professional service organizations	132	191 759	62 303	1 880	—	N	N
Physicians	X	X	X	120	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	412	—	N	N
Other employees	X	X	X	1 343	—	N	N
IOWA							
Total	56	81 680	29 154	902	9	87.6	56.5
Physicians	X	X	X	29	9	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	11	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	454	—	N	N
Other employees	X	X	X	389	—	N	N
Sole practitioners	2	D	D	D	D	N	N
Physicians	X	X	X	—	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
IOWA—Con.							
Partnerships	6	D	D	D	D	N	N
Physicians	X	X	X	D	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Professional service organizations	48	66 247	23 624	665	—	N	N
Physicians	X	X	X	27	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	11	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	301	—	N	N
Other employees	X	X	X	307	—	N	N
KANSAS							
Total	71	209 086	65 284	1 706	21	80.2	23.3
Physicians	X	X	X	27	11	N	N
Osteopathic physicians	X	X	X	—	4	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	17	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	524	1	N	N
Other employees	X	X	X	1 138	5	N	N
Sole practitioners	8	1 370	365	26	8	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	4	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	26	4	N	N
Partnerships	8	12 735	1 389	47	13	N	N
Physicians	X	X	X	—	11	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	38	1	N	N
Other employees	X	X	X	9	1	N	N
Professional service organizations	55	194 981	63 530	1 633	—	N	N
Physicians	X	X	X	27	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	17	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	486	—	N	N
Other employees	X	X	X	1 103	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
KENTUCKY							
Total	106	244 696	72 633	1 724	22	35.0	—
Physicians	X	X	X	82	15	N	—
Osteopathic physicians	X	X	X	53	—	N	—
Dentists	X	X	X	—	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	23	—	N	—
Licensed practical nurses	X	X	X	3	—	N	—
Other health practitioners	X	X	X	741	3	N	—
Other employees	X	X	X	822	3	N	—
Sole practitioners	8	2 174	506	27	8	N	—
Physicians	X	X	X	1	3	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	10	2	N	—
Other employees	X	X	X	15	2	N	—
Partnerships	11	11 194	1 581	49	14	N	—
Physicians	X	X	X	—	12	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	29	1	N	—
Other employees	X	X	X	20	1	N	—
Professional service organizations	87	231 328	70 546	1 648	—	N	—
Physicians	X	X	X	81	—	N	—
Osteopathic physicians	X	X	X	53	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	22	—	N	—
Licensed practical nurses	X	X	X	3	—	N	—
Other health practitioners	X	X	X	702	—	N	—
Other employees	X	X	X	787	—	N	—
LOUISIANA							
Total	132	D	D	D	D	64.2	—
Physicians	X	X	X	D	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	D	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	D	N	—
Other employees	X	X	X	D	D	N	—
Sole practitioners	7	D	D	D	D	N	—
Physicians	X	X	X	D	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	D	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	D	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	D	N	—
Other employees	X	X	X	D	D	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
LOUISIANA—Con.							
Partnerships	16	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	D	N	—
Other employees	X	X	X	D	D	N	—
Professional service organizations	109	D	D	D	—	N	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
MAINE							
Total	28	54 690	16 774	531	9	69.3	—
Physicians	X	X	X	14	7	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	315	1	N	—
Other employees	X	X	X	201	1	N	—
Sole practitioners	—	—	—	—	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	—	—	N	—
Partnerships	3	8 983	898	33	9	N	—
Physicians	X	X	X	—	7	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	33	1	N	—
Other employees	X	X	X	—	1	N	—
Professional service organizations	25	45 707	15 876	498	—	N	—
Physicians	X	X	X	14	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	282	—	N	—
Other employees	X	X	X	201	—	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MARYLAND							
Total	244	587 560	144 719	4 859	71	62.5	67.7
Physicians	X	X	X	113	59	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	2 793	1	N	N
Other employees	X	X	X	1 924	11	N	N
Sole practitioners	4	948	221	7	4	N	N
Physicians	X	X	X	—	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	3	1	N	N
Other employees	X	X	X	4	1	N	N
Partnerships	29	52 898	11 511	572	67	N	N
Physicians	X	X	X	3	57	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	439	—	N	N
Other employees	X	X	X	130	10	N	N
Professional service organizations	211	533 714	132 987	4 280	—	N	N
Physicians	X	X	X	110	—	N	N
Osteopathic physicians	X	X	X	2	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	2 351	—	N	N
Other employees	X	X	X	1 790	—	N	N
MASSACHUSETTS							
Total	220	473 431	169 901	4 550	182	64.7	3.8
Physicians	X	X	X	154	180	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	6	—	N	N
Registered nurses	X	X	X	47	—	N	N
Licensed practical nurses	X	X	X	8	—	N	N
Other health practitioners	X	X	X	1 350	1	N	N
Other employees	X	X	X	2 985	1	N	N
Sole practitioners	3	491	71	5	3	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	2	1	N	N
Other employees	X	X	X	3	1	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MASSACHUSETTS—Con.							
Partnerships	14	30 004	5 465	179	179	N	N
Physicians	X	X	X	—	179	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	16	—	N	N
Other employees	X	X	X	163	—	N	N
Professional service organizations	203	442 936	164 365	4 366	—	N	N
Physicians	X	X	X	154	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	47	—	N	N
Other health practitioners	X	X	X	8	—	N	N
Other employees	X	X	X	1 332	—	N	N
				2 819	—	N	N
MICHIGAN							
Total	237	457 465	170 165	4 630	118	50.4	1.7
Physicians	X	X	X	286	97	N	N
Osteopathic physicians	X	X	X	32	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	36	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	46	—	N	N
Licensed practical nurses	X	X	X	12	—	N	N
Other health practitioners	X	X	X	2 035	8	N	N
Other employees	X	X	X	2 183	12	N	N
Sole practitioners	9	5 111	2 962	52	9	N	N
Physicians	X	X	X	4	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	6	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	11	—	N	N
Other employees	X	X	X	31	6	N	N
Partnerships	12	33 453	10 635	391	109	N	N
Physicians	X	X	X	—	94	N	N
Osteopathic physicians	X	X	X	—	1	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	8	N	N
Other employees	X	X	X	391	6	N	N
Professional service organizations	216	418 901	156 568	4 187	—	N	N
Physicians	X	X	X	282	—	N	N
Osteopathic physicians	X	X	X	32	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	36	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	40	—	N	N
Licensed practical nurses	X	X	X	12	—	N	N
Other health practitioners	X	X	X	2 024	—	N	N
Other employees	X	X	X	1 761	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MINNESOTA							
Total	61	110 341	51 540	994	4	57.4	—
Physicians	X	X	X	100	2	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	31	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	307	1	N	—
Other employees	X	X	X	556	1	N	—
Sole practitioners	4	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	D	N	—
Other employees	X	X	X	D	D	N	—
Partnerships	1	D	D	D	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	—	N	—
Professional service organizations	56	109 435	51 168	986	—	N	—
Physicians	X	X	X	100	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	31	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	304	—	N	—
Other employees	X	X	X	551	—	N	—
MISSISSIPPI							
Total	53	71 419	23 847	922	7	88.9	57.8
Physicians	X	X	X	14	7	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	123	—	N	N
Other employees	X	X	X	783	—	N	N
Sole practitioners	—	—	—	—	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MISSISSIPPI—Con.							
Partnerships	5	8 641	1 108	45	7	N	N
Physicians	X	X	X	—	7	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	45	—	N	N
Professional service organizations	48	62 778	22 739	877	—	N	N
Physicians	X	X	X	14	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	123	—	N	N
Other employees	X	X	X	738	—	N	N
MISSOURI							
Total	128	290 293	95 008	2 574	63	63.2	26.7
Physicians	X	X	X	52	58	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	1	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	64	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	1 392	2	N	N
Other employees	X	X	X	1 064	2	N	N
Sole practitioners	8	8 511	3 133	110	8	N	N
Physicians	X	X	X	—	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	1	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	105	2	N	N
Other employees	X	X	X	5	2	N	N
Partnerships	13	31 259	3 626	133	55	N	N
Physicians	X	X	X	—	55	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	37	—	N	N
Other employees	X	X	X	92	—	N	N
Professional service organizations	107	250 523	88 249	2 331	—	N	N
Physicians	X	X	X	52	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	60	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	1 250	—	N	N
Other employees	X	X	X	967	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
MONTANA							
Total	24	15 172	5 639	236	8	66.7	19.2
Physicians	X	X	X	4	8	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	7	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	88	—	N	N
Other employees	X	X	X	137	—	N	N
Sole practitioners	6	1 493	278	22	6	N	N
Physicians	X	X	X	2	6	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	7	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	13	—	N	N
Partnerships	3	1 230	231	8	2	N	N
Physicians	X	X	X	—	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	4	—	N	N
Other employees	X	X	X	4	—	N	N
Professional service organizations	15	12 449	5 130	206	—	N	N
Physicians	X	X	X	2	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	84	—	N	N
Other employees	X	X	X	120	—	N	N
NEBRASKA							
Total	51	72 060	22 779	782	—	100.0	—
Physicians	X	X	X	20	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	1	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	368	—	N	—
Other employees	X	X	X	393	—	N	—
Sole practitioners	—	—	—	—	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	—	—	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEBRASKA—Con.							
Partnerships	2	D	D	—	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	—	—	N	—
Professional service organizations	49	D	D	D	—	N	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	D	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
NEVADA							
Total	54	192 347	68 606	1 706	245	73.6	6.6
Physicians	X	X	X	39	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	535	114	N	N
Other employees	X	X	X	1 123	129	N	N
Sole practitioners	4	2 049	382	16	4	N	N
Physicians	X	X	X	1	2	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	6	1	N	N
Other employees	X	X	X	8	1	N	N
Partnerships	7	33 746	6 919	241	241	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	98	113	N	N
Other employees	X	X	X	140	128	N	N
Professional service organizations	43	156 552	61 305	1 449	—	N	N
Physicians	X	X	X	38	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	431	—	N	N
Other employees	X	X	X	975	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW HAMPSHIRE							
Total	47	41 498	16 573	575	16	84.0	100.0
Physicians	X	X	X	—	16	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	474	—	N	N
Other employees	X	X	X	101	—	N	N
Sole practitioners	—	—	—	—	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Partnerships	4	5 234	1 899	43	16	N	N
Physicians	X	X	X	—	16	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	43	—	N	N
Other employees	X	X	X	—	—	N	N
Professional service organizations	43	36 264	14 674	532	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	431	—	N	N
Other employees	X	X	X	101	—	N	N
NEW JERSEY							
Total	355	1 044 326	310 940	7 493	149	90.4	23.8
Physicians	X	X	X	112	149	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	16	—	N	N
Registered nurses	X	X	X	11	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	1 659	—	N	N
Other employees	X	X	X	5 691	—	N	N
Sole practitioners	3	6 582	2 215	51	3	N	N
Physicians	X	X	X	2	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	16	—	N	N
Other employees	X	X	X	31	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW JERSEY—Con.							
Partnerships	50	78 170	16 499	596	146	N	N
Physicians	X	X	X	7	146	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	275	—	N	N
Other employees	X	X	X	307	—	N	N
Professional service organizations	302	959 574	292 226	6 846	—	N	N
Physicians	X	X	X	103	—	N	N
Osteopathic physicians	X	X	X	1	—	N	N
Dentists	X	X	X	1	—	N	N
Chiropractors	X	X	X	1	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	16	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1 368	—	N	N
Other employees	X	X	X	5 353	—	N	N
NEW MEXICO							
Total	67	94 161	32 994	1 382	15	51.7	—
Physicians	X	X	X	42	11	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	3	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	532	2	N	—
Other employees	X	X	X	805	2	N	—
Sole practitioners	4	593	154	3	4	N	—
Physicians	X	X	X	—	2	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	1	1	N	—
Other employees	X	X	X	2	1	N	—
Partnerships	6	6 974	808	40	11	N	—
Physicians	X	X	X	2	9	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	1	N	—
Other employees	X	X	X	38	1	N	—
Professional service organizations	57	86 594	32 032	1 339	—	N	—
Physicians	X	X	X	40	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	3	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	531	—	N	—
Other employees	X	X	X	765	—	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NEW YORK							
Total	760	1 321 651	483 138	12 259	193	50.7	25.0
Physicians	X	X	X	691	176	N	N
Osteopathic physicians	X	X	X	21	5	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	77	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	3 932	—	N	N
Other employees	X	X	X	7 534	12	N	N
Sole practitioners	24	17 753	4 716	152	24	N	N
Physicians	X	X	X	—	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	152	12	N	N
Partnerships	62	111 451	29 017	974	169	N	N
Physicians	X	X	X	52	164	N	N
Osteopathic physicians	X	X	X	—	5	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	411	—	N	N
Other employees	X	X	X	486	—	N	N
Professional service organizations	674	1 192 447	449 405	11 133	—	N	N
Physicians	X	X	X	639	—	N	N
Osteopathic physicians	X	X	X	21	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	2	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	52	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	3 521	—	N	N
Other employees	X	X	X	6 896	—	N	N
NORTH CAROLINA							
Total	146	419 607	134 624	3 468	53	55.6	23.1
Physicians	X	X	X	113	35	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	477	13	N	N
Other employees	X	X	X	2 869	5	N	N
Sole practitioners	3	292	75	4	3	N	N
Physicians	X	X	X	—	1	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	1	1	N	N
Other employees	X	X	X	3	1	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
NORTH CAROLINA—Con.							
Partnerships	8	15 451	3 043	104	50	N	N
Physicians	X	X	X	—	34	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	40	12	N	N
Other employees	X	X	X	64	4	N	N
Professional service organizations	135	403 864	131 506	3 360	—	N	N
Physicians	X	X	X	113	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	436	—	N	N
Other employees	X	X	X	2 802	—	N	N
NORTH DAKOTA							
Total	11	51 324	10 003	247	5	21.3	100.0
Physicians	X	X	X	37	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	29	—	N	N
Other employees	X	X	X	181	5	N	N
Sole practitioners	—	—	—	—	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Partnerships	2	D	D	D	D	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	D	N	N
Professional service organizations	9	D	D	D	—	N	N
Physicians	X	X	X	D	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OHIO							
Total	271	423 186	139 040	4 343	207	77.5	—
Physicians	X	X	X	105	176	N	—
Osteopathic physicians	X	X	X	9	1	N	—
Dentists	X	X	X	1	1	N	—
Chiropractors	X	X	X	3	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	3	—	N	—
Therapists & audiologists	X	X	X	1	—	N	—
Registered nurses	X	X	X	18	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	857	16	N	—
Other employees	X	X	X	3 346	13	N	—
Sole practitioners	10	5 632	1 999	76	10	N	—
Physicians	X	X	X	2	5	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	1	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	1	—	N	—
Registered nurses	X	X	X	3	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	28	2	N	—
Other employees	X	X	X	41	2	N	—
Partnerships	26	60 526	18 546	711	197	N	—
Physicians	X	X	X	1	171	N	—
Osteopathic physicians	X	X	X	—	1	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	9	14	N	—
Other employees	X	X	X	701	11	N	—
Professional service organizations	235	357 028	118 495	3 556	—	N	—
Physicians	X	X	X	102	—	N	—
Osteopathic physicians	X	X	X	9	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	3	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	3	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	15	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	820	—	N	—
Other employees	X	X	X	2 604	—	N	—
OKLAHOMA							
Total	97	155 903	52 618	1 480	16	61.1	7.0
Physicians	X	X	X	—	14	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	577	1	N	N
Other employees	X	X	X	885	1	N	N
Sole practitioners	3	858	158	9	3	N	N
Physicians	X	X	X	—	3	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	9	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
OKLAHOMA—Con.							
Partnerships	11	4 991	1 233	48	13	N	N
Physicians	X	X	X	—	11	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	48	1	N	N
Other employees	X	X	X	—	1	N	N
Professional service organizations	83	150 054	51 227	1 423	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	18	—	N	N
Other health practitioners	X	X	X	529	—	N	N
Other employees	X	X	X	876	—	N	N
OREGON							
Total	79	178 985	55 898	1 719	125	74.5	—
Physicians	X	X	X	33	106	N	—
Osteopathic physicians	X	X	X	—	1	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	780	10	N	—
Other employees	X	X	X	905	8	N	—
Sole practitioners	6	1 509	379	18	6	N	—
Physicians	X	X	X	1	4	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	7	1	N	—
Other employees	X	X	X	9	1	N	—
Partnerships	12	49 700	13 758	429	119	N	—
Physicians	X	X	X	—	102	N	—
Osteopathic physicians	X	X	X	—	1	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	216	9	N	—
Other employees	X	X	X	213	7	N	—
Professional service organizations	61	127 776	41 761	1 272	—	N	—
Physicians	X	X	X	32	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	557	—	N	—
Other employees	X	X	X	683	—	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
PENNSYLVANIA							
Total	468	860 879	289 296	7 985	535	83.5	.8
Physicians	X	X	X	148	423	N	N
Osteopathic physicians	X	X	X	11	105	N	N
Dentists	X	X	X	2	1	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	14	—	N	N
Therapists & audiologists	X	X	X	19	—	N	N
Registered nurses	X	X	X	29	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	3 932	3	N	N
Other employees	X	X	X	3 828	3	N	N
Sole practitioners	15	5 192	1 459	112	15	N	N
Physicians	X	X	X	4	7	N	N
Osteopathic physicians	X	X	X	—	1	N	N
Dentists	X	X	X	2	1	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	1	—	N	N
Registered nurses	X	X	X	4	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	41	3	N	N
Other employees	X	X	X	59	3	N	N
Partnerships	44	69 324	9 561	416	520	N	N
Physicians	X	X	X	—	416	N	N
Osteopathic physicians	X	X	X	—	104	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	155	—	N	N
Other employees	X	X	X	261	—	N	N
Professional service organizations	409	786 363	278 276	7 457	—	N	N
Physicians	X	X	X	144	—	N	N
Osteopathic physicians	X	X	X	11	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	14	—	N	N
Therapists & audiologists	X	X	X	18	—	N	N
Registered nurses	X	X	X	25	—	N	N
Licensed practical nurses	X	X	X	1	—	N	N
Other health practitioners	X	X	X	3 736	—	N	N
Other employees	X	X	X	3 508	—	N	N
RHODE ISLAND							
Total	78	69 717	27 554	697	5	77.1	—
Physicians	X	X	X	16	4	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	430	—	N	—
Other employees	X	X	X	250	1	N	—
Sole practitioners	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	D	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
RHODE ISLAND—Con.							
Partnerships	3	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
Professional service organizations	74	66 204	27 159	673	—	N	—
Physicians	X	X	X	16	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	419	—	N	—
Other employees	X	X	X	237	—	N	—
SOUTH CAROLINA							
Total	69	79 867	21 558	720	19	57.1	10.6
Physicians	X	X	X	11	19	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	3	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	210	—	N	N
Other employees	X	X	X	494	—	N	N
Sole practitioners	—	—	—	—	—	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	—	—	N	N
Partnerships	9	7 788	2 526	85	19	N	N
Physicians	X	X	X	—	19	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	1	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	51	—	N	N
Other employees	X	X	X	33	—	N	N
Professional service organizations	60	72 079	19 032	635	—	N	N
Physicians	X	X	X	11	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	2	—	N	N
Registered nurses	X	X	X	2	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	159	—	N	N
Other employees	X	X	X	461	—	N	N

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Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
SOUTH DAKOTA							
Total	18	25 083	12 656	238	1	54.6	—
Physicians	X	X	X	51	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	74	—	N	—
Other employees	X	X	X	113	1	N	—
Sole practitioners	1	D	D	D	D	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	D	N	—
Partnerships	2	D	D	D	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	—	N	—
Professional service organizations	15	D	D	D	—	N	—
Physicians	X	X	X	D	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	D	—	N	—
Other employees	X	X	X	D	—	N	—
TENNESSEE							
Total	157	373 053	134 057	3 759	36	73.5	9.7
Physicians	X	X	X	141	24	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	8	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	1 244	2	N	N
Other employees	X	X	X	2 361	2	N	N
Sole practitioners	9	3 277	1 058	51	9	N	N
Physicians	X	X	X	—	4	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	1	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	2	N	N
Other employees	X	X	X	51	2	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
TENNESSEE—Con.							
Partnerships	18	18 044	5 369	93	27	N	N
Physicians	X	X	X	—	20	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	7	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	16	—	N	N
Other employees	X	X	X	77	—	N	N
Professional service organizations	130	351 732	127 630	3 615	—	N	N
Physicians	X	X	X	141	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	8	—	N	N
Licensed practical nurses	X	X	X	5	—	N	N
Other health practitioners	X	X	X	1 228	—	N	N
Other employees	X	X	X	2 233	—	N	N
TEXAS							
Total	604	1 102 337	361 783	9 899	516	53.1	50.9
Physicians	X	X	X	294	453	N	N
Osteopathic physicians	X	X	X	—	3	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	13	—	N	N
Therapists & audiologists	X	X	X	6	—	N	N
Registered nurses	X	X	X	18	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	4 881	36	N	N
Other employees	X	X	X	4 685	24	N	N
Sole practitioners	43	17 523	3 597	202	43	N	N
Physicians	X	X	X	—	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	131	36	N	N
Other employees	X	X	X	71	7	N	N
Partnerships	76	159 212	38 484	1 152	473	N	N
Physicians	X	X	X	18	453	N	N
Osteopathic physicians	X	X	X	—	3	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	5	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	807	—	N	N
Other employees	X	X	X	322	17	N	N
Professional service organizations	485	925 602	319 702	8 545	—	N	N
Physicians	X	X	X	276	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	13	—	N	N
Therapists & audiologists	X	X	X	6	—	N	N
Registered nurses	X	X	X	13	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	3 943	—	N	N
Other employees	X	X	X	4 292	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
UTAH							
Total	47	166 937	59 127	1 748	18	13.8	10.7
Physicians	X	X	X	232	16	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	390	1	N	N
Other employees	X	X	X	1 119	1	N	N
Sole practitioners	4	D	D	D	D	N	N
Physicians	X	X	X	—	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Partnerships	2	D	D	D	D	N	N
Physicians	X	X	X	D	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	D	N	N
Other employees	X	X	X	D	D	N	N
Professional service organizations	41	164 129	57 775	1 692	—	N	N
Physicians	X	X	X	231	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	7	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	364	—	N	N
Other employees	X	X	X	1 090	—	N	N
VERMONT							
Total	12	6 607	2 920	60	—	73.3	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	16	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	7	—	N	—
Other employees	X	X	X	37	—	N	—
Sole practitioners	—	—	—	—	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	—	—	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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VERMONT—Con.							
Partnerships	—	—	—	—	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	—	—	N	—
Professional service organizations	12	6 607	2 920	60	—	N	—
Physicians	X	X	X	—	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	16	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	7	—	N	—
Other employees	X	X	X	37	—	N	—
VIRGINIA							
Total	134	429 353	128 795	3 457	15	22.0	—
Physicians	X	X	X	108	13	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	77	—	N	—
Licensed practical nurses	X	X	X	9	—	N	—
Other health practitioners	X	X	X	448	1	N	—
Other employees	X	X	X	2 815	1	N	—
Sole practitioners	2	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	—	N	—
Other employees	X	X	X	D	—	N	—
Partnerships	10	D	D	D	D	N	—
Physicians	X	X	X	—	D	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	—	D	N	—
Other employees	X	X	X	D	D	N	—
Professional service organizations	122	420 201	127 285	3 408	—	N	—
Physicians	X	X	X	108	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	77	—	N	—
Licensed practical nurses	X	X	X	9	—	N	—
Other health practitioners	X	X	X	448	—	N	—
Other employees	X	X	X	2 766	—	N	—

See footnotes at end of table.

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WASHINGTON							
Total	180	399 152	148 331	3 819	21	46.1	44.3
Physicians	X	X	X	186	15	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	1 854	1	N	N
Other employees	X	X	X	1 768	5	N	N
Sole practitioners	6	918	161	11	6	N	N
Physicians	X	X	X	—	4	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	4	1	N	N
Other employees	X	X	X	7	1	N	N
Partnerships	18	21 010	5 215	163	15	N	N
Physicians	X	X	X	23	11	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	30	—	N	N
Other employees	X	X	X	110	4	N	N
Professional service organizations	156	377 224	142 955	3 645	—	N	N
Physicians	X	X	X	163	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	2	—	N	N
Other health practitioners	X	X	X	1 820	—	N	N
Other employees	X	X	X	1 651	—	N	N
WEST VIRGINIA							
Total	43	37 055	11 256	310	12	60.5	100.0
Physicians	X	X	X	57	12	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	9	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	81	—	N	N
Other employees	X	X	X	163	—	N	N
Sole practitioners	2	D	D	D	D	N	N
Physicians	X	X	X	—	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WEST VIRGINIA—Con.							
Partnerships	2	D	D	D	D	N	N
Physicians	X	X	X	D	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	—	N	N
Other employees	X	X	X	D	—	N	N
Professional service organizations	39	D	D	D	—	N	N
Physicians	X	X	X	D	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	D	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
WISCONSIN							
Total	91	219 724	86 483	2 694	31	77.6	—
Physicians	X	X	X	39	24	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	6	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	1 086	3	N	—
Other employees	X	X	X	1 563	3	N	—
Sole practitioners	7	2 657	496	21	7	N	—
Physicians	X	X	X	1	3	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	1	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	1	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	8	1	N	—
Other employees	X	X	X	11	2	N	—
Partnerships	9	42 090	6 699	88	24	N	—
Physicians	X	X	X	13	21	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	—	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	28	2	N	—
Other employees	X	X	X	47	1	N	—
Professional service organizations	75	174 977	79 288	2 585	—	N	—
Physicians	X	X	X	25	—	N	—
Osteopathic physicians	X	X	X	—	—	N	—
Dentists	X	X	X	—	—	N	—
Chiropractors	X	X	X	—	—	N	—
Podiatrists	X	X	X	—	—	N	—
Optometrists	X	X	X	—	—	N	—
Mental health practitioners	X	X	X	—	—	N	—
Therapists & audiologists	X	X	X	—	—	N	—
Registered nurses	X	X	X	5	—	N	—
Licensed practical nurses	X	X	X	—	—	N	—
Other health practitioners	X	X	X	1 050	—	N	—
Other employees	X	X	X	1 505	—	N	—

See footnotes at end of table.

Table 6. Personnel by Occupation and Legal Form of Organization for Firms Subject to Federal Income Tax for the United States and States: 1997—Con.

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

Geographic area, legal form of organization, and personnel by occupation	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Sole practitioners and partners as of March 12 ¹ (number)	Employment of establishments reporting personnel by occupation as percent of total employment	Employment of establishments reporting proprietor/partners as percent of total employment
WYOMING							
Total	15	12 119	5 153	166	13	91.4	11.5
Physicians	X	X	X	6	11	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	105	1	N	N
Other employees	X	X	X	55	1	N	N
Sole practitioners	2	D	D	D	D	N	N
Physicians	X	X	X	—	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	D	—	N	N
Other employees	X	X	X	D	—	N	N
Partnerships	5	D	D	D	D	N	N
Physicians	X	X	X	D	D	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	—	D	N	N
Other employees	X	X	X	D	D	N	N
Professional service organizations	8	7 672	3 949	114	—	N	N
Physicians	X	X	X	4	—	N	N
Osteopathic physicians	X	X	X	—	—	N	N
Dentists	X	X	X	—	—	N	N
Chiropractors	X	X	X	—	—	N	N
Podiatrists	X	X	X	—	—	N	N
Optometrists	X	X	X	—	—	N	N
Mental health practitioners	X	X	X	—	—	N	N
Therapists & audiologists	X	X	X	—	—	N	N
Registered nurses	X	X	X	—	—	N	N
Licensed practical nurses	X	X	X	—	—	N	N
Other health practitioners	X	X	X	94	—	N	N
Other employees	X	X	X	16	—	N	N

¹Number represents personnel for pay period including March 12.

Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 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 or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
UNITED STATES										
624	Social assistance	69 737	44 756 300	42 811 946	2 867	2 570 499	547 772	66 870	42 185 801	78.6
6241	Individual & family services	36 364	26 452 637	25 278 862	1 177	1 480 982	361 647	35 187	24 971 655	77.7
62411	Child & youth services	11 086	7 718 841	7 347 657	420	454 485	50 055	10 666	7 264 356	78.9
62412	Services for the elderly & persons with disabilities	9 960	8 217 311	7 962 085	180	255 877	104 982	9 780	7 961 434	81.2
62419	Other individual & family services	15 318	10 516 485	9 969 120	577	770 620	206 610	14 741	9 745 865	74.1
6242	Community food & housing/emergency & other relief services ..	9 606	6 085 252	5 707 267	373	735 857	167 444	9 233	5 349 395	86.5
62421	Community food services	2 988	1 597 522	1 494 365	75	173 503	43 893	2 913	1 424 019	92.2
62422	Community housing services	4 737	2 954 163	2 753 362	254	164 251	18 968	4 483	2 789 912	84.3
624221	Temporary shelters	2 537	1 514 645	1 431 136	50	42 921	2 928	2 487	1 471 724	86.1
624229	Other community housing services	2 200	1 439 518	1 322 226	204	121 330	16 040	1 996	1 318 188	82.4
62423	Emergency & other relief services	1 881	1 533 567	1 459 540	44	398 103	104 583	1 837	1 135 464	84.8
6243	Vocational rehabilitation services ..	5 668	6 461 745	6 256 924	116	163 873	5 907	5 552	6 297 872	77.1
62431	Vocational rehabilitation services ..	5 668	6 461 745	6 256 924	116	163 873	5 907	5 552	6 297 872	77.1
6244	Child day care services	18 099	5 756 666	5 568 893	1 201	189 787	12 774	16 898	5 566 879	76.3
62441	Child day care services	18 099	5 756 666	5 568 893	1 201	189 787	12 774	16 898	5 566 879	76.3
ALABAMA										
624	Social assistance	837	357 515	340 634	11	8 185	4 991	826	349 330	87.1
6241	Individual & family services	440	230 180	217 228	5	5 229	3 616	435	224 951	85.1
62411	Child & youth services	146	95 578	89 792	2	D	D	144	D	80.2
62412	Services for the elderly & persons with disabilities	109	60 670	59 731	2	D	D	107	D	78.9
62419	Other individual & family services	185	73 932	67 705	1	D	D	184	D	96.5
6242	Community food & housing/emergency & other relief services ..	130	36 977	36 262	2	D	D	128	D	100.0
62421	Community food services	33	9 218	9 103	—	—	—	33	9 218	100.0
62422	Community housing services	47	17 415	17 087	2	D	D	45	D	93.7
624221	Temporary shelters	27	11 012	11 040	2	D	D	25	D	55.7
624229	Other community housing services	20	6 403	6 047	—	—	—	20	6 403	100.0
62423	Emergency & other relief services	50	10 344	10 072	—	—	—	50	10 344	100.0
6243	Vocational rehabilitation services ..	39	38 161	36 491	—	—	—	39	38 161	87.2
62431	Vocational rehabilitation services ..	39	38 161	36 491	—	—	—	39	38 161	87.2
6244	Child day care services	228	52 197	50 653	4	D	D	224	D	78.3
62441	Child day care services	228	52 197	50 653	4	D	D	224	D	78.3
ALASKA										
624	Social assistance	272	218 352	215 476	14	18 539	665	258	199 813	100.0
6241	Individual & family services	129	127 447	126 410	4	16 104	550	125	111 343	86.3
62411	Child & youth services	42	27 587	26 424	2	D	D	40	D	87.5
62412	Services for the elderly & persons with disabilities	38	23 711	23 048	—	—	—	38	23 711	76.2
62419	Other individual & family services	49	76 149	76 938	2	D	D	47	D	89.1
6242	Community food & housing/emergency & other relief services ..	45	32 729	31 711	6	1 189	4	39	31 540	100.0
62421	Community food services	13	10 755	10 578	6	1 189	4	7	9 566	48.2
62422	Community housing services	24	20 121	19 292	—	—	—	24	20 121	100.0
624221	Temporary shelters	19	11 284	11 438	—	—	—	19	11 284	72.7
624229	Other community housing services	5	8 837	7 854	—	—	—	5	8 837	100.0
62423	Emergency & other relief services	8	1 853	1 841	—	—	—	8	1 853	40.1
6243	Vocational rehabilitation services ..	17	33 682	33 402	—	—	—	17	33 682	88.3
62431	Vocational rehabilitation services ..	17	33 682	33 402	—	—	—	17	33 682	88.3
6244	Child day care services	81	24 494	23 953	4	1 246	111	77	23 248	68.4
62441	Child day care services	81	24 494	23 953	4	1 246	111	77	23 248	68.4
ARIZONA										
624	Social assistance	854	616 582	600 926	26	71 926	45 177	828	544 656	84.8
6241	Individual & family services	504	340 760	329 043	14	22 812	3 236	490	317 948	80.6
62411	Child & youth services	166	113 223	110 052	8	6 959	3 046	158	106 264	81.1
62412	Services for the elderly & persons with disabilities	112	76 545	74 820	—	—	—	112	76 545	79.8
62419	Other individual & family services	226	150 992	144 171	6	15 853	190	220	135 139	80.6
6242	Community food & housing/emergency & other relief services ..	144	166 403	164 221	8	48 564	41 934	136	117 839	100.0
62421	Community food services	46	68 751	67 574	—	—	—	46	68 751	100.0
62422	Community housing services	88	D	D	D	D	D	D	D	63.5
624221	Temporary shelters	60	28 149	27 316	2	D	D	58	D	48.4
624229	Other community housing services	28	D	D	D	D	D	D	D	82.1
62423	Emergency & other relief services	10	D	D	D	D	D	D	D	95.8
6243	Vocational rehabilitation services ..	102	76 777	75 771	2	D	D	100	D	63.0
62431	Vocational rehabilitation services ..	102	76 777	75 771	2	D	D	100	D	63.0
6244	Child day care services	104	32 642	31 891	2	D	D	102	D	70.1
62441	Child day care services	104	32 642	31 891	2	D	D	102	D	70.1

Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 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 or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
ARKANSAS										
624	Social assistance	793	358 762	344 837	27	19 008	127	766	339 754	80.0
6241	Individual & family services	407	236 954	229 390	12	5 471	85	395	231 483	72.5
62411	Child & youth services	103	37 974	35 947	3	3 252	35	100	34 722	51.4
62412	Services for the elderly & persons with disabilities	150	145 789	141 711	4	874	43	146	144 915	83.6
62419	Other individual & family services	154	53 191	51 732	5	1 345	7	149	51 846	57.4
6242	Community food & housing/emergency & other relief services ..	105	30 722	28 750	—	—	—	105	30 722	100.0
62421	Community food services	36	7 928	7 404	—	—	—	36	7 928	50.6
62422	Community housing services	44	17 388	16 148	—	—	—	44	17 388	100.0
624221	Temporary shelters	29	6 190	5 740	—	—	—	29	6 190	100.0
624229	Other community housing services	15	11 198	10 408	—	—	—	15	11 198	100.0
62423	Emergency & other relief services	25	5 406	5 198	—	—	—	25	5 406	59.3
6243	Vocational rehabilitation services ..	66	50 471	47 474	6	9 879	27	60	40 592	87.3
62431	Vocational rehabilitation services ..	66	50 471	47 474	6	9 879	27	60	40 592	87.3
6244	Child day care services	215	40 615	39 223	9	3 658	15	206	36 957	76.2
62441	Child day care services	215	40 615	39 223	9	3 658	15	206	36 957	76.2
CALIFORNIA										
624	Social assistance	7 117	5 507 731	5 261 984	181	306 108	93 828	6 936	5 201 623	79.5
6241	Individual & family services	3 723	3 322 025	3 162 749	111	120 541	83 240	3 612	3 201 484	74.4
62411	Child & youth services	1 263	917 908	872 409	27	19 996	1 973	1 236	897 912	71.5
62412	Services for the elderly & persons with disabilities	970	1 394 610	1 322 061	31	84 162	78 153	939	1 310 448	83.1
62419	Other individual & family services	1 490	1 009 507	968 279	53	16 383	3 114	1 437	993 124	65.0
6242	Community food & housing/emergency & other relief services ..	939	746 688	692 935	27	91 086	6 119	912	655 602	100.0
62421	Community food services	310	246 509	233 434	11	73 228	2 076	299	173 281	74.8
62422	Community housing services	478	391 242	363 404	4	5 889	1 926	474	385 353	100.0
624221	Temporary shelters	242	167 535	158 328	1	D	D	241	D	100.0
624229	Other community housing services	236	223 707	205 076	3	D	D	233	D	100.0
62423	Emergency & other relief services	151	108 937	96 097	12	11 969	2 117	139	96 968	50.6
6243	Vocational rehabilitation services ..	631	724 731	719 392	7	50 120	168	624	674 611	80.4
62431	Vocational rehabilitation services ..	631	724 731	719 392	7	50 120	168	624	674 611	80.4
6244	Child day care services	1 824	714 287	686 908	36	44 361	4 301	1 788	669 926	79.8
62441	Child day care services	1 824	714 287	686 908	36	44 361	4 301	1 788	669 926	79.8
COLORADO										
624	Social assistance	1 053	658 740	619 574	45	16 397	1 749	1 008	642 343	78.8
6241	Individual & family services	588	395 086	378 892	19	7 985	287	569	387 101	90.3
62411	Child & youth services	196	175 059	168 391	6	4 090	121	190	170 969	93.5
62412	Services for the elderly & persons with disabilities	108	113 335	111 052	—	—	—	108	113 335	100.0
62419	Other individual & family services	284	106 692	99 449	13	3 895	166	271	102 797	67.5
6242	Community food & housing/emergency & other relief services ..	156	112 633	96 092	18	5 129	1 419	138	107 504	40.8
62421	Community food services	35	37 948	32 678	—	—	—	35	37 948	75.1
62422	Community housing services	81	61 113	50 901	15	4 909	1 393	66	56 204	20.8
624221	Temporary shelters	39	26 907	24 810	4	246	4	35	26 661	22.8
624229	Other community housing services	42	34 206	26 091	11	4 663	1 389	31	29 543	19.2
62423	Emergency & other relief services	40	13 572	12 513	3	220	26	37	13 352	35.0
6243	Vocational rehabilitation services ..	70	88 714	86 555	3	1 653	8	67	87 061	64.6
62431	Vocational rehabilitation services ..	70	88 714	86 555	3	1 653	8	67	87 061	64.6
6244	Child day care services	239	62 307	58 035	5	1 630	35	234	60 677	95.6
62441	Child day care services	239	62 307	58 035	5	1 630	35	234	60 677	95.6
CONNECTICUT										
624	Social assistance	1 120	817 047	787 498	25	9 655	789	1 095	807 392	71.1
6241	Individual & family services	533	501 436	487 790	11	3 821	622	522	497 615	79.1
62411	Child & youth services	176	82 191	77 293	7	2 013	597	169	80 178	59.5
62412	Services for the elderly & persons with disabilities	147	185 931	182 196	2	D	D	145	D	71.9
62419	Other individual & family services	210	233 314	228 301	2	D	—	208	D	91.6
6242	Community food & housing/emergency & other relief services ..	133	67 307	61 049	9	3 319	150	124	63 988	33.2
62421	Community food services	36	14 219	13 264	9	3 319	150	27	10 900	38.0
62422	Community housing services	72	41 524	36 713	—	—	—	72	41 524	28.1
624221	Temporary shelters	36	27 479	22 758	—	—	—	36	27 479	18.2
624229	Other community housing services	36	14 045	13 955	—	—	—	36	14 045	47.4
62423	Emergency & other relief services	25	11 564	11 072	—	—	—	25	11 564	45.9
6243	Vocational rehabilitation services ..	114	155 859	148 436	—	—	—	114	155 859	61.0
62431	Vocational rehabilitation services ..	114	155 859	148 436	—	—	—	114	155 859	61.0
6244	Child day care services	340	92 445	90 223	5	2 515	17	335	89 930	72.4
62441	Child day care services	340	92 445	90 223	5	2 515	17	335	89 930	72.4

Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 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 or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
DELAWARE										
624	Social assistance	260	132 675	128 878	6	2 406	27	254	130 269	76.7
6241	Individual & family services	147	71 705	68 427	2	D	D	145	D	67.7
62411	Child & youth services	31	13 149	13 365	—	—	—	31	13 149	91.2
62412	Services for the elderly & persons with disabilities	43	17 013	15 976	—	—	—	43	17 013	58.2
62419	Other individual & family services	73	41 543	39 086	2	D	D	71	D	64.1
6242	Community food & housing/emergency & other relief services ..	27	14 795	14 852	—	—	—	27	14 795	100.0
62421	Community food services	6	D	D	—	—	—	D	D	100.0
62422	Community housing services	17	D	D	—	—	—	D	D	38.8
624221	Temporary shelters	8	D	D	—	—	—	D	D	37.5
624229	Other community housing services	9	2 729	2 325	—	—	—	9	2 729	41.1
62423	Emergency & other relief services	4	D	D	—	—	—	D	D	93.3
6243	Vocational rehabilitation services ..	17	24 626	24 679	—	—	—	17	24 626	76.0
62431	Vocational rehabilitation services ..	17	24 626	24 679	—	—	—	17	24 626	76.0
6244	Child day care services	69	21 549	20 920	4	D	D	65	D	86.4
62441	Child day care services	69	21 549	20 920	4	D	D	65	D	86.4
DISTRICT OF COLUMBIA										
624	Social assistance	493	631 488	573 882	20	28 697	4 969	473	602 791	58.8
6241	Individual & family services	255	311 299	272 188	9	14 028	3 321	246	297 271	48.9
62411	Child & youth services	99	129 167	118 277	—	—	—	99	129 167	55.7
62412	Services for the elderly & persons with disabilities	48	44 328	43 467	3	5 232	2	45	39 096	54.2
62419	Other individual & family services	108	137 804	110 444	6	8 796	3 319	102	129 008	40.9
6242	Community food & housing/emergency & other relief services ..	82	175 124	161 026	9	D	D	73	D	61.3
62421	Community food services	10	24 328	20 862	3	D	D	7	D	85.4
62422	Community housing services	54	62 357	43 457	6	9 490	1 489	48	52 867	71.9
624221	Temporary shelters	23	21 585	20 437	—	—	—	23	21 585	47.7
624229	Other community housing services	31	40 772	23 020	6	9 490	1 489	25	31 282	84.7
62423	Emergency & other relief services	18	88 439	96 707	—	—	—	18	88 439	47.3
6243	Vocational rehabilitation services ..	52	101 661	100 849	2	D	D	50	D	82.8
62431	Vocational rehabilitation services ..	52	101 661	100 849	2	D	D	50	D	82.8
6244	Child day care services	104	43 404	39 819	—	—	—	104	43 404	62.7
62441	Child day care services	104	43 404	39 819	—	—	—	104	43 404	62.7
FLORIDA										
624	Social assistance	2 608	1 696 886	1 620 693	101	122 839	3 571	2 507	1 574 047	75.1
6241	Individual & family services	1 450	1 035 051	1 002 431	29	75 351	385	1 421	959 700	69.7
62411	Child & youth services	511	337 404	321 339	13	68 122	65	498	269 282	78.5
62412	Services for the elderly & persons with disabilities	330	275 197	270 557	4	3 097	168	326	272 100	69.7
62419	Other individual & family services	609	422 450	410 535	12	4 132	152	597	418 318	62.7
6242	Community food & housing/emergency & other relief services ..	311	189 953	159 059	32	22 641	3 001	279	167 312	100.0
62421	Community food services	68	39 088	36 314	5	D	D	63	D	38.4
62422	Community housing services	178	125 459	99 868	26	21 559	2 836	152	103 900	83.9
624221	Temporary shelters	100	74 073	54 893	8	5 328	24	92	68 745	100.0
624229	Other community housing services	78	51 386	44 975	18	16 231	2 812	60	35 155	53.0
62423	Emergency & other relief services	65	25 406	22 877	1	D	D	64	D	100.0
6243	Vocational rehabilitation services ..	175	244 747	240 960	23	19 886	27	152	224 861	62.9
62431	Vocational rehabilitation services ..	175	244 747	240 960	23	19 886	27	152	224 861	62.9
6244	Child day care services	672	227 135	218 243	17	4 961	158	655	222 174	72.7
62441	Child day care services	672	227 135	218 243	17	4 961	158	655	222 174	72.7
GEORGIA										
624	Social assistance	1 329	909 093	841 489	21	41 585	1 804	1 308	867 508	77.9
6241	Individual & family services	686	385 489	368 830	9	33 955	1 342	677	351 534	92.3
62411	Child & youth services	223	151 800	140 844	7	D	D	216	D	86.1
62412	Services for the elderly & persons with disabilities	165	82 176	79 561	1	D	D	164	D	100.0
62419	Other individual & family services	298	151 513	148 425	1	D	D	297	D	87.7
6242	Community food & housing/emergency & other relief services ..	192	327 187	284 543	4	3 623	119	188	323 564	58.7
62421	Community food services	41	D	D	—	—	—	D	D	69.9
62422	Community housing services	108	134 927	130 616	4	3 623	119	104	131 304	9.2
624221	Temporary shelters	64	25 364	24 000	—	—	—	64	25 364	23.3
624229	Other community housing services	44	109 563	106 616	4	3 623	119	40	105 940	5.9
62423	Emergency & other relief services	43	D	D	—	—	—	D	D	96.6
6243	Vocational rehabilitation services ..	81	82 664	78 492	—	—	—	81	82 664	63.5
62431	Vocational rehabilitation services ..	81	82 664	78 492	—	—	—	81	82 664	63.5
6244	Child day care services	370	113 753	109 624	8	4 007	343	362	109 746	94.7
62441	Child day care services	370	113 753	109 624	8	4 007	343	362	109 746	94.7

Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 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 or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
HAWAII										
624	Social assistance	438	238 293	236 454	24	24 955	509	414	213 338	87.7
6241	Individual & family services	226	138 787	140 058	13	10 002	36	213	128 785	84.8
62411	Child & youth services	70	44 795	45 753	2	D	D	68	D	98.2
62412	Services for the elderly & persons with disabilities	70	38 841	37 650	1	D	D	69	D	84.8
62419	Other individual & family services	86	55 151	56 655	10	2 227	30	76	52 924	74.1
6242	Community food & housing/emergency & other relief services ..	56	36 331	35 714	4	12 845	212	52	23 486	100.0
62421	Community food services	8	13 255	12 951	4	12 845	212	4	410	78.3
62422	Community housing services	35	17 276	16 998	—	—	—	35	17 276	100.0
624221	Temporary shelters	21	10 217	9 856	—	—	—	21	10 217	54.5
624229	Other community housing services	14	7 059	7 142	—	—	—	14	7 059	100.0
62423	Emergency & other relief services	13	5 800	5 765	—	—	—	13	5 800	79.0
6243	Vocational rehabilitation services ..	18	18 219	17 124	—	—	—	18	18 219	38.4
62431	Vocational rehabilitation services ..	18	18 219	17 124	—	—	—	18	18 219	38.4
6244	Child day care services	138	44 956	43 558	7	2 108	261	131	42 848	95.1
62441	Child day care services	138	44 956	43 558	7	2 108	261	131	42 848	95.1
IDAHO										
624	Social assistance	366	107 771	104 438	18	625	17	348	107 146	80.5
6241	Individual & family services	195	54 685	52 750	17	D	D	178	D	80.9
62411	Child & youth services	67	20 261	19 521	16	D	D	51	D	94.2
62412	Services for the elderly & persons with disabilities	52	8 916	8 776	—	—	—	52	8 916	30.9
62419	Other individual & family services	76	25 508	24 453	1	D	D	75	D	87.8
6242	Community food & housing/emergency & other relief services ..	83	15 341	14 247	—	—	—	83	15 341	59.6
62421	Community food services	39	3 984	3 659	—	—	—	39	3 984	62.0
62422	Community housing services	32	8 882	8 335	—	—	—	32	8 882	55.2
624221	Temporary shelters	18	5 696	5 530	—	—	—	18	5 696	32.2
624229	Other community housing services	14	3 186	2 805	—	—	—	14	3 186	96.3
62423	Emergency & other relief services	12	2 475	2 253	—	—	—	12	2 475	71.3
6243	Vocational rehabilitation services ..	23	22 840	22 295	—	—	—	23	22 840	88.7
62431	Vocational rehabilitation services ..	23	22 840	22 295	—	—	—	23	22 840	88.7
6244	Child day care services	65	14 905	15 146	1	D	D	64	D	88.2
62441	Child day care services	65	14 905	15 146	1	D	D	64	D	88.2
ILLINOIS										
624	Social assistance	3 089	2 458 063	2 257 302	53	377 021	156 962	3 036	2 081 042	79.5
6241	Individual & family services	1 752	1 677 938	1 516 734	38	353 367	156 280	1 714	1 324 571	79.8
62411	Child & youth services	574	500 527	491 966	17	17 756	917	557	482 771	83.1
62412	Services for the elderly & persons with disabilities	422	342 110	322 706	6	16 499	11 059	416	325 611	80.4
62419	Other individual & family services	756	835 301	702 062	15	319 112	144 304	741	516 189	77.7
6242	Community food & housing/emergency & other relief services ..	331	211 460	198 654	8	20 661	548	323	190 799	89.7
62421	Community food services	78	67 737	60 994	1	D	D	77	D	100.0
62422	Community housing services	178	110 092	104 933	3	D	D	175	D	83.7
624221	Temporary shelters	93	62 543	60 691	1	D	D	92	D	90.2
624229	Other community housing services	85	47 549	44 242	2	D	D	83	D	75.1
62423	Emergency & other relief services	75	33 631	32 727	4	63	3	71	33 568	34.8
6243	Vocational rehabilitation services ..	295	301 738	289 204	—	—	—	295	301 738	73.3
62431	Vocational rehabilitation services ..	295	301 738	289 204	—	—	—	295	301 738	73.3
6244	Child day care services	711	266 927	252 710	7	2 993	134	704	263 934	76.6
62441	Child day care services	711	266 927	252 710	7	2 993	134	704	263 934	76.6
INDIANA										
624	Social assistance	1 570	904 738	870 568	20	5 513	608	1 550	899 225	81.4
6241	Individual & family services	790	518 771	500 683	11	4 574	493	779	514 197	82.3
62411	Child & youth services	307	155 260	153 630	5	2 258	345	302	153 002	79.7
62412	Services for the elderly & persons with disabilities	187	153 996	143 239	2	D	D	185	D	95.3
62419	Other individual & family services	296	209 515	203 814	4	D	D	292	D	74.6
6242	Community food & housing/emergency & other relief services ..	227	93 651	87 730	7	D	D	220	D	100.0
62421	Community food services	60	26 966	25 247	—	—	—	60	26 966	100.0
62422	Community housing services	98	49 671	46 896	7	D	D	91	D	100.0
624221	Temporary shelters	48	27 641	26 176	6	679	86	42	26 962	57.9
624229	Other community housing services	50	22 030	20 720	1	D	D	49	D	100.0
62423	Emergency & other relief services	69	17 014	15 587	—	—	—	69	17 014	57.3
6243	Vocational rehabilitation services ..	153	185 092	179 870	2	D	D	151	D	54.7
62431	Vocational rehabilitation services ..	153	185 092	179 870	2	D	D	151	D	54.7
6244	Child day care services	400	107 224	102 285	—	—	—	400	107 224	89.5
62441	Child day care services	400	107 224	102 285	—	—	—	400	107 224	89.5

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NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
IOWA										
624	Social assistance	1 255	453 137	436 330	3	4 260	413	1 252	448 877	88.5
6241	Individual & family services	612	272 557	264 424	3	4 260	413	609	268 297	100.0
62411	Child & youth services	105	42 988	39 875	1	D	D	104	D	95.5
62412	Services for the elderly & persons with disabilities	184	69 362	66 496	—	—	—	184	69 362	100.0
62419	Other individual & family services	323	160 207	158 053	2	D	D	321	D	90.3
6242	Community food & housing/emergency & other relief services ..	171	38 142	33 828	—	—	—	171	38 142	42.8
62421	Community food services	75	7 868	7 535	—	—	—	75	7 868	41.8
62422	Community housing services	60	25 546	21 707	—	—	—	60	25 546	44.2
624221	Temporary shelters	33	13 890	13 113	—	—	—	33	13 890	71.0
624229	Other community housing services	27	11 656	8 594	—	—	—	27	11 656	12.3
62423	Emergency & other relief services	36	4 728	4 586	—	—	—	36	4 728	36.5
6243	Vocational rehabilitation services ..	81	85 725	82 644	—	—	—	81	85 725	90.9
62431	Vocational rehabilitation services ..	81	85 725	82 644	—	—	—	81	85 725	90.9
6244	Child day care services	391	56 713	55 434	—	—	—	391	56 713	53.4
62441	Child day care services	391	56 713	55 434	—	—	—	391	56 713	53.4
KANSAS										
624	Social assistance	955	414 440	404 971	14	12 775	49	941	401 665	88.6
6241	Individual & family services	460	249 072	245 757	4	8 439	37	456	240 633	90.4
62411	Child & youth services	146	111 986	110 738	1	D	D	145	D	94.3
62412	Services for the elderly & persons with disabilities	169	85 885	84 560	1	D	D	168	D	99.1
62419	Other individual & family services	145	51 201	50 459	2	D	D	143	D	67.1
6242	Community food & housing/emergency & other relief services ..	217	41 178	38 917	10	4 336	12	207	36 842	100.0
62421	Community food services	145	16 504	16 445	—	—	—	145	16 504	100.0
62422	Community housing services	42	D	D	D	D	D	D	D	25.7
624221	Temporary shelters	21	D	D	D	D	D	D	D	24.5
624229	Other community housing services	21	D	D	—	—	—	D	D	26.3
62423	Emergency & other relief services	30	D	D	—	—	—	D	D	57.7
6243	Vocational rehabilitation services ..	74	85 718	82 558	—	—	—	74	85 718	63.1
62431	Vocational rehabilitation services ..	74	85 718	82 558	—	—	—	74	85 718	63.1
6244	Child day care services	204	38 472	37 739	—	—	—	204	38 472	83.3
62441	Child day care services	204	38 472	37 739	—	—	—	204	38 472	83.3
KENTUCKY										
624	Social assistance	919	425 272	399 767	10	1 074	95	909	424 198	92.0
6241	Individual & family services	540	279 940	261 019	1	D	D	539	D	97.2
62411	Child & youth services	134	58 917	56 280	—	—	—	134	58 917	64.9
62412	Services for the elderly & persons with disabilities	160	79 346	77 205	—	—	—	160	79 346	100.0
62419	Other individual & family services	246	141 677	127 534	1	D	D	245	D	86.2
6242	Community food & housing/emergency & other relief services ..	137	43 568	41 365	5	320	88	132	43 248	76.2
62421	Community food services	29	10 828	10 269	—	—	—	29	10 828	3.7
62422	Community housing services	74	28 834	27 299	2	D	D	72	D	100.0
624221	Temporary shelters	38	19 243	18 870	—	—	—	38	19 243	100.0
624229	Other community housing services	36	9 591	8 429	2	D	D	34	D	100.0
62423	Emergency & other relief services	34	3 906	3 797	3	D	D	31	D	21.8
6243	Vocational rehabilitation services ..	75	52 036	49 788	—	—	—	75	52 036	95.0
62431	Vocational rehabilitation services ..	75	52 036	49 788	—	—	—	75	52 036	95.0
6244	Child day care services	167	49 728	47 595	4	D	D	163	D	73.0
62441	Child day care services	167	49 728	47 595	4	D	D	163	D	73.0
LOUISIANA										
624	Social assistance	983	438 123	414 791	10	5 217	404	973	432 906	72.3
6241	Individual & family services	540	267 732	257 423	5	4 628	274	535	263 104	72.9
62411	Child & youth services	135	64 224	59 739	4	D	D	131	D	69.1
62412	Services for the elderly & persons with disabilities	188	86 513	83 271	—	—	—	188	86 513	71.6
62419	Other individual & family services	217	116 995	114 413	1	D	D	216	D	75.9
6242	Community food & housing/emergency & other relief services ..	116	43 410	38 292	1	D	D	115	D	47.8
62421	Community food services	28	12 139	10 603	—	—	—	28	12 139	51.1
62422	Community housing services	57	23 870	20 663	1	D	D	56	D	44.8
624221	Temporary shelters	34	16 965	14 916	—	—	—	34	16 965	37.4
624229	Other community housing services	23	6 905	5 747	1	D	D	22	D	63.1
62423	Emergency & other relief services	31	7 401	7 026	—	—	—	31	7 401	51.9
6243	Vocational rehabilitation services ..	64	65 127	60 256	—	—	—	64	65 127	96.2
62431	Vocational rehabilitation services ..	64	65 127	60 256	—	—	—	64	65 127	96.2
6244	Child day care services	263	61 854	58 820	4	D	D	259	D	61.6
62441	Child day care services	263	61 854	58 820	4	D	D	259	D	61.6

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NAICS code	Geographic area and kind of business or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
MAINE										
624	Social assistance	535	368 595	357 995	4	2 260	26	531	366 335	88.0
6241	Individual & family services	298	263 147	253 959	3	D	D	295	D	86.7
62411	Child & youth services	87	69 245	66 010	1	D	D	86	D	84.7
62412	Services for the elderly & persons with disabilities	95	72 826	70 832	—	—	—	95	72 826	93.0
62419	Other individual & family services	116	121 076	117 117	2	D	D	114	D	84.0
6242	Community food & housing/emergency & other relief services ..	45	18 078	17 240	1	D	D	44	D	100.0
62421	Community food services	8	3 529	3 445	—	—	—	8	3 529	69.0
62422	Community housing services	28	11 771	11 009	1	D	D	27	D	38.0
624221	Temporary shelters	16	9 748	9 108	—	—	—	16	9 748	30.8
624229	Other community housing services	12	2 023	1 901	1	D	D	11	D	72.6
62423	Emergency & other relief services	9	2 778	2 786	—	—	—	9	2 778	100.0
6243	Vocational rehabilitation services ..	35	43 855	43 499	—	—	—	35	43 855	84.4
62431	Vocational rehabilitation services ..	35	43 855	43 499	—	—	—	35	43 855	84.4
6244	Child day care services	157	43 515	43 297	—	—	—	157	43 515	76.8
62441	Child day care services	157	43 515	43 297	—	—	—	157	43 515	76.8
MARYLAND										
624	Social assistance	1 266	1 191 940	1 171 371	122	322 911	38 514	1 144	869 029	70.3
6241	Individual & family services	575	545 601	539 241	99	25 914	10 845	476	519 687	61.7
62411	Child & youth services	141	94 460	91 412	14	4 488	211	127	89 972	70.4
62412	Services for the elderly & persons with disabilities	180	264 134	263 281	3	198	112	177	263 936	53.6
62419	Other individual & family services	254	187 007	184 548	82	21 228	10 522	172	165 779	68.8
6242	Community food & housing/emergency & other relief services ..	170	388 744	381 333	12	292 572	27 283	158	96 172	75.5
62421	Community food services	54	D	D	—	—	—	D	D	76.2
62422	Community housing services	85	50 338	48 256	7	D	D	78	D	60.1
624221	Temporary shelters	35	18 427	18 007	—	—	—	35	18 427	63.7
624229	Other community housing services	50	31 911	30 249	7	D	D	43	D	58.0
62423	Emergency & other relief services	31	D	D	D	D	D	D	D	78.0
6243	Vocational rehabilitation services ..	108	139 735	135 019	—	—	—	108	139 735	82.3
62431	Vocational rehabilitation services ..	108	139 735	135 019	—	—	—	108	139 735	82.3
6244	Child day care services	413	117 860	115 778	11	4 425	386	402	113 435	78.2
62441	Child day care services	413	117 860	115 778	11	4 425	386	402	113 435	78.2
MASSACHUSETTS										
624	Social assistance	2 422	1 885 983	1 815 492	36	38 184	681	2 386	1 847 799	81.9
6241	Individual & family services	1 235	1 043 398	1 012 405	22	24 494	639	1 213	1 018 904	84.2
62411	Child & youth services	367	303 696	297 301	15	10 136	262	352	293 560	60.4
62412	Services for the elderly & persons with disabilities	359	331 631	328 501	4	11 148	154	355	320 483	74.5
62419	Other individual & family services	509	408 071	386 603	3	3 210	223	506	404 861	100.0
6242	Community food & housing/emergency & other relief services ..	272	249 895	240 714	6	8 201	5	266	241 694	100.0
62421	Community food services	59	50 589	47 785	—	—	—	59	50 589	60.9
62422	Community housing services	179	186 995	180 466	6	8 201	5	173	178 794	100.0
624221	Temporary shelters	101	78 766	74 719	6	8 201	5	95	70 565	100.0
624229	Other community housing services	78	108 229	105 747	—	—	—	78	108 229	79.2
62423	Emergency & other relief services	34	12 311	12 463	—	—	—	34	12 311	36.6
6243	Vocational rehabilitation services ..	228	217 977	201 886	—	—	—	228	217 977	58.6
62431	Vocational rehabilitation services ..	228	217 977	201 886	—	—	—	228	217 977	58.6
6244	Child day care services	687	374 713	360 487	8	5 489	37	679	369 224	75.9
62441	Child day care services	687	374 713	360 487	8	5 489	37	679	369 224	75.9
MICHIGAN										
624	Social assistance	2 248	1 787 309	1 738 450	27	60 117	28 333	2 221	1 727 192	79.7
6241	Individual & family services	1 180	1 138 139	1 108 460	21	23 943	1 960	1 159	1 114 196	79.8
62411	Child & youth services	364	262 649	249 366	12	17 865	1 574	352	244 784	82.5
62412	Services for the elderly & persons with disabilities	308	525 469	517 038	4	1 795	6	304	523 674	67.0
62419	Other individual & family services	508	350 021	342 056	5	4 283	380	503	345 738	97.0
6242	Community food & housing/emergency & other relief services ..	305	252 496	239 678	3	32 807	26 333	302	219 689	81.4
62421	Community food services	96	64 270	61 044	2	D	D	94	D	51.6
62422	Community housing services	159	80 485	76 363	1	D	D	158	D	86.6
624221	Temporary shelters	88	52 320	49 641	—	—	—	88	52 320	50.4
624229	Other community housing services	71	28 165	26 722	1	D	D	70	D	100.0
62423	Emergency & other relief services	50	107 741	102 271	—	—	—	50	107 741	95.3
6243	Vocational rehabilitation services ..	211	273 991	268 582	—	—	—	211	273 991	75.2
62431	Vocational rehabilitation services ..	211	273 991	268 582	—	—	—	211	273 991	75.2
6244	Child day care services	552	122 683	121 730	3	3 367	40	549	119 316	85.3
62441	Child day care services	552	122 683	121 730	3	3 367	40	549	119 316	85.3

Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 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 or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
MINNESOTA										
624	Social assistance	1 649	1 100 558	1 049 998	44	39 605	2 596	1 605	1 060 953	90.4
6241	Individual & family services	879	626 214	605 694	34	36 563	1 781	845	589 651	85.5
62411	Child & youth services	228	155 070	146 216	12	7 786	270	216	147 284	100.0
62412	Services for the elderly & persons with disabilities	258	141 897	136 594	8	8 452	934	250	133 445	92.7
62419	Other individual & family services	393	329 247	322 884	14	20 325	577	379	308 922	73.7
6242	Community food & housing/emergency & other relief services ..	259	174 897	157 102	6	34	3	253	174 863	100.0
62421	Community food services	118	70 817	55 430	—	—	—	118	70 817	76.7
62422	Community housing services	101	72 898	72 422	—	—	—	101	72 898	100.0
624221	Temporary shelters	41	41 348	42 242	—	—	—	41	41 348	60.6
624229	Other community housing services	60	31 550	30 180	—	—	—	60	31 550	100.0
62423	Emergency & other relief services	40	31 182	29 250	6	34	3	34	31 148	85.9
6243	Vocational rehabilitation services ..	174	209 069	203 472	2	D	D	172	D	76.9
62431	Vocational rehabilitation services ..	174	209 069	203 472	2	D	D	172	D	76.9
6244	Child day care services	337	90 378	83 730	2	D	D	335	D	96.1
62441	Child day care services	337	90 378	83 730	2	D	D	335	D	96.1
MISSISSIPPI										
624	Social assistance	525	215 928	207 085	8	523	42	517	215 405	70.4
6241	Individual & family services	220	104 032	98 482	5	269	35	215	103 763	49.8
62411	Child & youth services	73	31 140	29 999	2	D	D	71	D	79.1
62412	Services for the elderly & persons with disabilities	40	14 618	14 254	—	—	—	40	14 618	41.7
62419	Other individual & family services	107	58 274	54 229	3	D	D	104	D	36.3
6242	Community food & housing/emergency & other relief services ..	65	15 122	14 176	3	254	7	62	14 868	16.8
62421	Community food services	16	4 790	4 164	—	—	—	16	4 790	9.0
62422	Community housing services	29	7 609	7 361	3	254	7	26	7 355	5.7
624221	Temporary shelters	15	5 911	5 683	—	—	—	15	5 911	3.0
624229	Other community housing services	14	1 698	1 678	3	254	7	11	1 444	15.0
62423	Emergency & other relief services	20	2 723	2 651	—	—	—	20	2 723	61.4
6243	Vocational rehabilitation services ..	51	34 620	33 684	—	—	—	51	34 620	100.0
62431	Vocational rehabilitation services ..	51	34 620	33 684	—	—	—	51	34 620	100.0
6244	Child day care services	189	62 154	60 743	—	—	—	189	62 154	63.7
62441	Child day care services	189	62 154	60 743	—	—	—	189	62 154	63.7
MISSOURI										
624	Social assistance	1 682	815 259	775 572	28	30 725	8 334	1 654	784 534	74.3
6241	Individual & family services	880	449 091	424 164	22	27 111	6 834	858	421 980	82.8
62411	Child & youth services	141	87 517	79 527	5	7 715	156	136	79 802	76.5
62412	Services for the elderly & persons with disabilities	325	133 401	129 263	3	6 530	6 138	322	126 871	64.1
62419	Other individual & family services	414	228 173	215 374	14	12 866	540	400	215 307	96.2
6242	Community food & housing/emergency & other relief services ..	276	92 500	87 911	3	1 880	217	273	90 620	40.4
62421	Community food services	129	38 037	36 561	3	1 880	217	126	36 157	48.4
62422	Community housing services	103	43 106	41 794	—	—	—	103	43 106	40.9
624221	Temporary shelters	65	29 018	28 687	—	—	—	65	29 018	47.7
624229	Other community housing services	38	14 088	13 107	—	—	—	38	14 088	26.8
62423	Emergency & other relief services	44	11 357	9 556	—	—	—	44	11 357	12.2
6243	Vocational rehabilitation services ..	175	169 567	161 376	2	D	D	173	D	69.5
62431	Vocational rehabilitation services ..	175	169 567	161 376	2	D	D	173	D	69.5
6244	Child day care services	351	104 101	102 121	1	D	D	350	D	75.1
62441	Child day care services	351	104 101	102 121	1	D	D	350	D	75.1
MONTANA										
624	Social assistance	404	146 284	143 213	9	2 098	193	395	144 186	86.6
6241	Individual & family services	213	91 129	88 622	5	1 264	158	208	89 865	95.4
62411	Child & youth services	48	14 931	14 948	3	D	D	45	D	100.0
62412	Services for the elderly & persons with disabilities	84	34 011	32 668	2	D	D	82	D	82.0
62419	Other individual & family services	81	42 187	41 006	—	—	—	81	42 187	77.0
6242	Community food & housing/emergency & other relief services ..	63	12 798	12 199	3	D	D	60	D	84.7
62421	Community food services	28	3 079	2 802	1	D	D	27	D	100.0
62422	Community housing services	23	8 149	7 835	2	D	D	21	D	54.8
624221	Temporary shelters	17	4 136	3 968	—	—	—	17	4 136	100.0
624229	Other community housing services	6	4 013	3 867	2	D	D	4	D	—
62423	Emergency & other relief services	12	1 570	1 562	—	—	—	12	1 570	97.5
6243	Vocational rehabilitation services ..	43	26 498	26 890	—	—	—	43	26 498	63.0
62431	Vocational rehabilitation services ..	43	26 498	26 890	—	—	—	43	26 498	63.0
6244	Child day care services	85	15 859	15 502	1	D	D	84	D	77.0
62441	Child day care services	85	15 859	15 502	1	D	D	84	D	77.0

Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 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 or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
NEBRASKA										
624	Social assistance	586	208 877	200 426	10	3 602	382	576	205 275	98.8
6241	Individual & family services	325	123 754	119 024	8	D	D	317	D	94.9
62411	Child & youth services	79	38 757	36 422	4	D	D	75	D	100.0
62412	Services for the elderly & persons with disabilities	102	27 749	26 602	—	—	—	102	27 749	100.0
62419	Other individual & family services	144	57 248	56 000	4	1 767	2	140	55 481	88.5
6242	Community food & housing/emergency & other relief services ..	79	34 332	32 315	—	—	—	79	34 332	100.0
62421	Community food services	27	18 733	17 914	—	—	—	27	18 733	8.5
62422	Community housing services	43	12 419	11 554	—	—	—	43	12 419	100.0
624221	Temporary shelters	28	9 481	8 792	—	—	—	28	9 481	100.0
624229	Other community housing services	15	2 938	2 762	—	—	—	15	2 938	48.5
62423	Emergency & other relief services	9	3 180	2 847	—	—	—	9	3 180	60.1
6243	Vocational rehabilitation services ..	34	23 387	22 012	—	—	—	34	23 387	85.7
62431	Vocational rehabilitation services ..	34	23 387	22 012	—	—	—	34	23 387	85.7
6244	Child day care services	148	27 404	27 075	2	D	D	146	D	57.1
62441	Child day care services	148	27 404	27 075	2	D	D	146	D	57.1
NEVADA										
624	Social assistance	259	136 664	132 431	6	4 108	22	253	132 556	87.8
6241	Individual & family services	147	75 042	72 689	—	—	—	147	75 042	79.8
62411	Child & youth services	43	29 955	27 008	—	—	—	43	29 955	87.9
62412	Services for the elderly & persons with disabilities	26	17 655	19 031	—	—	—	26	17 655	100.0
62419	Other individual & family services	78	27 432	26 650	—	—	—	78	27 432	33.9
6242	Community food & housing/emergency & other relief services ..	38	21 180	20 914	5	D	D	33	D	100.0
62421	Community food services	10	4 213	4 253	5	D	D	5	D	100.0
62422	Community housing services	24	15 737	15 451	—	—	—	24	15 737	87.1
624221	Temporary shelters	11	7 635	7 867	—	—	—	11	7 635	100.0
624229	Other community housing services	13	8 102	7 584	—	—	—	13	8 102	42.6
62423	Emergency & other relief services	4	1 230	1 210	—	—	—	4	1 230	35.6
6243	Vocational rehabilitation services ..	15	10 920	10 565	—	—	—	15	10 920	48.5
62431	Vocational rehabilitation services ..	15	10 920	10 565	—	—	—	15	10 920	48.5
6244	Child day care services	59	29 522	28 263	1	D	D	58	D	91.2
62441	Child day care services	59	29 522	28 263	1	D	D	58	D	91.2
NEW HAMPSHIRE										
624	Social assistance	499	260 896	259 355	3	1 211	8	496	259 685	85.7
6241	Individual & family services	219	170 154	169 556	—	—	—	219	170 154	96.3
62411	Child & youth services	65	35 934	35 889	—	—	—	65	35 934	100.0
62412	Services for the elderly & persons with disabilities	62	98 075	98 539	—	—	—	62	98 075	100.0
62419	Other individual & family services	92	36 145	35 128	—	—	—	92	36 145	71.2
6242	Community food & housing/emergency & other relief services ..	73	28 152	28 264	1	D	D	72	D	55.0
62421	Community food services	39	15 559	15 745	—	—	—	39	15 559	80.4
62422	Community housing services	25	8 778	8 854	1	D	D	24	D	26.0
624221	Temporary shelters	13	3 365	3 255	1	D	D	12	D	—
624229	Other community housing services	12	5 413	5 599	—	—	—	12	5 413	42.1
62423	Emergency & other relief services	9	3 815	3 665	—	—	—	9	3 815	18.3
6243	Vocational rehabilitation services ..	73	29 991	29 195	2	D	D	71	D	82.8
62431	Vocational rehabilitation services ..	73	29 991	29 195	2	D	D	71	D	82.8
6244	Child day care services	134	32 599	32 340	—	—	—	134	32 599	59.2
62441	Child day care services	134	32 599	32 340	—	—	—	134	32 599	59.2
NEW JERSEY										
624	Social assistance	1 690	1 064 058	1 026 408	24	43 470	4 455	1 666	1 020 588	76.1
6241	Individual & family services	831	559 679	544 068	13	38 524	3 981	818	521 155	69.1
62411	Child & youth services	234	144 073	142 445	7	4 249	176	227	139 824	75.2
62412	Services for the elderly & persons with disabilities	215	148 760	145 408	4	D	D	211	D	67.4
62419	Other individual & family services	382	266 846	256 215	2	D	D	380	D	66.8
6242	Community food & housing/emergency & other relief services ..	209	121 944	116 368	—	—	—	209	121 944	100.0
62421	Community food services	51	48 485	47 126	—	—	—	51	48 485	72.7
62422	Community housing services	111	60 503	56 511	—	—	—	111	60 503	100.0
624221	Temporary shelters	57	36 738	35 005	—	—	—	57	36 738	100.0
624229	Other community housing services	54	23 765	21 506	—	—	—	54	23 765	34.3
62423	Emergency & other relief services	47	12 956	12 731	—	—	—	47	12 956	35.9
6243	Vocational rehabilitation services ..	103	145 692	138 966	—	—	—	103	145 692	72.4
62431	Vocational rehabilitation services ..	103	145 692	138 966	—	—	—	103	145 692	72.4
6244	Child day care services	547	236 743	227 006	11	4 946	474	536	231 797	70.2
62441	Child day care services	547	236 743	227 006	11	4 946	474	536	231 797	70.2

Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 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 or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
NEW MEXICO										
624	Social assistance	510	273 834	263 601	47	10 673	305	463	263 161	68.5
6241	Individual & family services	310	185 482	178 965	42	9 992	264	268	175 490	66.4
62411	Child & youth services	124	65 295	60 526	7	5 296	52	117	59 999	59.3
62412	Services for the elderly & persons with disabilities	59	55 195	54 319	—	—	—	59	55 195	79.6
62419	Other individual & family services	127	64 992	64 120	35	4 696	212	92	60 296	62.4
6242	Community food & housing/emergency & other relief services ..	77	23 439	22 344	—	—	—	77	23 439	34.5
62421	Community food services	15	3 589	3 499	—	—	—	15	3 589	58.6
62422	Community housing services	47	16 230	15 495	—	—	—	47	16 230	26.4
624221	Temporary shelters	30	10 099	9 696	—	—	—	30	10 099	11.7
624229	Other community housing services	17	6 131	5 799	—	—	—	17	6 131	50.7
62423	Emergency & other relief services	15	3 620	3 350	—	—	—	15	3 620	46.6
6243	Vocational rehabilitation services ..	22	38 650	36 576	—	—	—	22	38 650	61.5
62431	Vocational rehabilitation services ..	22	38 650	36 576	—	—	—	22	38 650	61.5
6244	Child day care services	101	26 263	25 716	5	681	41	96	25 582	100.0
62441	Child day care services	101	26 263	25 716	5	681	41	96	25 582	100.0
NEW YORK										
624	Social assistance	5 815	5 550 150	5 320 098	808	408 423	110 947	5 007	5 141 727	72.8
6241	Individual & family services	3 114	3 460 773	3 290 746	94	285 835	58 093	3 020	3 174 938	73.6
62411	Child & youth services	876	1 065 904	988 646	34	112 280	29 941	842	953 624	82.4
62412	Services for the elderly & persons with disabilities	955	1 093 164	1 057 493	16	19 153	87	939	1 074 011	69.8
62419	Other individual & family services	1 283	1 301 705	1 244 607	44	154 402	28 065	1 239	1 147 303	69.5
6242	Community food & housing/emergency & other relief services ..	706	688 172	659 389	25	82 092	50 257	681	606 080	62.4
62421	Community food services	204	142 981	135 419	9	18 680	13 044	195	124 301	73.4
62422	Community housing services	397	378 338	361 970	10	11 182	3 179	387	367 156	56.3
624221	Temporary shelters	172	205 780	195 794	—	—	—	172	205 780	56.6
624229	Other community housing services	225	172 558	166 176	10	11 182	3 179	215	161 376	56.0
62423	Emergency & other relief services	105	166 853	162 000	6	52 230	34 034	99	114 623	66.7
6243	Vocational rehabilitation services ..	412	611 625	600 009	3	11 776	2	409	599 849	85.6
62431	Vocational rehabilitation services ..	412	611 625	600 009	3	11 776	2	409	599 849	85.6
6244	Child day care services	1 583	789 580	769 954	686	28 720	2 595	897	760 860	68.8
62441	Child day care services	1 583	789 580	769 954	686	28 720	2 595	897	760 860	68.8
NORTH CAROLINA										
624	Social assistance	1 759	792 527	744 815	113	32 721	1 907	1 646	759 806	86.4
6241	Individual & family services	828	418 834	401 738	103	19 889	1 436	725	398 945	86.0
62411	Child & youth services	267	131 493	122 385	92	13 989	944	175	117 504	88.0
62412	Services for the elderly & persons with disabilities	172	77 534	74 752	2	D	D	170	D	96.5
62419	Other individual & family services	389	209 807	204 601	9	D	D	380	D	81.0
6242	Community food & housing/emergency & other relief services ..	252	80 087	73 669	1	D	D	251	D	87.4
62421	Community food services	40	22 979	19 587	—	—	—	40	22 979	100.0
62422	Community housing services	131	39 586	37 278	1	D	D	130	D	73.6
624221	Temporary shelters	77	25 930	24 417	—	—	—	77	25 930	90.0
624229	Other community housing services	54	13 656	12 861	1	D	D	53	D	42.6
62423	Emergency & other relief services	81	17 522	16 804	—	—	—	81	17 522	47.0
6243	Vocational rehabilitation services ..	100	145 597	126 435	1	D	D	99	D	100.0
62431	Vocational rehabilitation services ..	100	145 597	126 435	1	D	D	99	D	100.0
6244	Child day care services	579	148 009	142 973	8	D	D	571	D	73.4
62441	Child day care services	579	148 009	142 973	8	D	D	571	D	73.4
NORTH DAKOTA										
624	Social assistance	268	124 546	119 876	20	5 164	261	248	119 382	73.8
6241	Individual & family services	161	83 473	80 267	4	4 014	7	157	79 459	83.2
62411	Child & youth services	47	18 948	18 531	—	—	—	47	18 948	74.0
62412	Services for the elderly & persons with disabilities	66	34 386	32 482	4	4 014	7	62	30 372	100.0
62419	Other individual & family services	48	30 139	29 254	—	—	—	48	30 139	67.1
6242	Community food & housing/emergency & other relief services ..	40	14 326	13 563	5	62	10	35	14 264	15.5
62421	Community food services	15	5 048	4 658	5	62	10	10	4 986	9.6
62422	Community housing services	17	8 306	7 982	—	—	—	17	8 306	19.4
624221	Temporary shelters	10	3 805	3 581	—	—	—	10	3 805	39.0
624229	Other community housing services	7	4 501	4 401	—	—	—	7	4 501	2.8
62423	Emergency & other relief services	8	972	923	—	—	—	8	972	13.2
6243	Vocational rehabilitation services ..	22	17 783	17 105	3	693	104	19	17 090	86.6
62431	Vocational rehabilitation services ..	22	17 783	17 105	3	693	104	19	17 090	86.6
6244	Child day care services	45	8 964	8 941	8	395	140	37	8 569	54.1
62441	Child day care services	45	8 964	8 941	8	395	140	37	8 569	54.1

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
OHIO										
624	Social assistance	2 805	1 948 905	1 859 456	148	67 594	3 227	2 657	1 881 311	88.9
6241	Individual & family services	1 420	1 237 077	1 185 768	80	38 756	1 795	1 340	1 198 321	91.2
62411	Child & youth services	419	304 754	285 867	20	18 100	344	399	286 654	70.5
62412	Services for the elderly & persons with disabilities	395	395 188	382 437	—	—	—	395	395 188	100.0
62419	Other individual & family services	606	537 135	517 464	60	20 656	1 451	546	516 479	80.1
6242	Community food & housing/emergency & other relief services ..	395	219 385	205 247	6	4 151	1 126	389	215 234	100.0
62421	Community food services	119	70 812	67 428	2	D	D	117	D	100.0
62422	Community housing services	180	107 656	98 597	4	D	D	176	D	47.9
624221	Temporary shelters	98	59 997	55 102	4	D	D	94	D	45.9
624229	Other community housing services	82	47 659	43 495	—	—	—	82	47 659	50.5
62423	Emergency & other relief services	96	40 917	39 222	—	—	—	96	40 917	70.5
6243	Vocational rehabilitation services ..	272	292 795	273 999	44	21 219	132	228	271 576	82.3
62431	Vocational rehabilitation services ..	272	292 795	273 999	44	21 219	132	228	271 576	82.3
6244	Child day care services	718	199 648	194 442	18	3 468	174	700	196 180	69.5
62441	Child day care services	718	199 648	194 442	18	3 468	174	700	196 180	69.5
OKLAHOMA										
624	Social assistance	897	340 850	332 747	18	8 709	2 632	879	332 141	77.3
6241	Individual & family services	475	193 247	184 127	14	8 065	2 543	461	185 182	78.1
62411	Child & youth services	149	63 195	60 907	2	D	D	147	D	94.9
62412	Services for the elderly & persons with disabilities	139	31 572	31 556	—	—	—	139	31 572	68.6
62419	Other individual & family services	187	98 480	91 664	12	D	D	175	D	70.3
6242	Community food & housing/emergency & other relief services ..	177	50 872	51 033	—	—	—	177	50 872	90.7
62421	Community food services	100	27 549	27 556	—	—	—	100	27 549	79.7
62422	Community housing services	48	15 557	15 357	—	—	—	48	15 557	100.0
624221	Temporary shelters	36	13 116	13 368	—	—	—	36	13 116	100.0
624229	Other community housing services	12	2 441	1 989	—	—	—	12	2 441	5.2
62423	Emergency & other relief services	29	7 766	8 120	—	—	—	29	7 766	79.7
6243	Vocational rehabilitation services ..	83	53 114	54 492	—	—	—	83	53 114	80.8
62431	Vocational rehabilitation services ..	83	53 114	54 492	—	—	—	83	53 114	80.8
6244	Child day care services	162	43 617	43 095	4	644	89	158	42 973	54.2
62441	Child day care services	162	43 617	43 095	4	644	89	158	42 973	54.2
OREGON										
624	Social assistance	1 109	627 251	599 630	55	62 734	553	1 054	564 517	70.7
6241	Individual & family services	561	318 753	300 498	45	18 848	319	516	299 905	62.6
62411	Child & youth services	185	137 993	126 264	13	16 403	300	172	121 590	54.1
62412	Services for the elderly & persons with disabilities	154	68 309	65 978	—	—	—	154	68 309	63.6
62419	Other individual & family services	222	112 451	108 256	32	2 445	19	190	110 006	72.5
6242	Community food & housing/emergency & other relief services ..	158	133 752	127 108	1	D	D	157	D	77.9
62421	Community food services	39	38 365	37 178	1	D	D	38	D	96.1
62422	Community housing services	91	45 885	41 798	—	—	—	91	45 885	50.8
624221	Temporary shelters	42	16 660	15 806	—	—	—	42	16 660	18.2
624229	Other community housing services	49	29 225	25 992	—	—	—	49	29 225	69.3
62423	Emergency & other relief services	28	49 502	48 132	—	—	—	28	49 502	89.0
6243	Vocational rehabilitation services ..	116	125 668	123 100	7	33 282	15	109	92 386	76.3
62431	Vocational rehabilitation services ..	116	125 668	123 100	7	33 282	15	109	92 386	76.3
6244	Child day care services	274	49 078	48 924	2	D	D	272	D	89.5
62441	Child day care services	274	49 078	48 924	2	D	D	272	D	89.5
PENNSYLVANIA										
624	Social assistance	3 458	2 211 679	2 145 846	189	125 646	5 955	3 269	2 086 033	75.8
6241	Individual & family services	1 980	1 426 576	1 376 700	74	66 807	2 499	1 906	1 359 769	67.5
62411	Child & youth services	590	441 795	426 392	13	5 441	125	577	436 354	74.6
62412	Services for the elderly & persons with disabilities	575	405 807	397 454	30	28 352	738	545	377 455	76.9
62419	Other individual & family services	815	578 974	552 854	31	33 014	1 636	784	545 960	55.5
6242	Community food & housing/emergency & other relief services ..	392	223 125	215 546	109	54 420	3 318	283	168 705	100.0
62421	Community food services	94	56 348	54 929	2	D	D	92	D	100.0
62422	Community housing services	225	145 539	140 203	107	D	D	118	D	76.3
624221	Temporary shelters	115	73 325	72 833	4	D	D	111	D	59.4
624229	Other community housing services	110	72 214	67 370	103	51 999	3 247	7	20 215	93.4
62423	Emergency & other relief services	73	21 238	20 414	—	—	—	73	21 238	100.0
6243	Vocational rehabilitation services ..	246	313 903	311 707	—	—	—	246	313 903	86.0
62431	Vocational rehabilitation services ..	246	313 903	311 707	—	—	—	246	313 903	86.0
6244	Child day care services	840	248 075	241 893	6	4 419	138	834	243 656	78.6
62441	Child day care services	840	248 075	241 893	6	4 419	138	834	243 656	78.6

Table 7. Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 1997—Con.

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
RHODE ISLAND										
624	Social assistance	306	245 205	240 153	3	3 584	10	303	241 621	67.0
6241	Individual & family services	168	155 868	154 156	1	D	D	167	D	72.0
62411	Child & youth services	54	85 616	83 436	—	—	—	54	85 616	52.9
62412	Services for the elderly & persons with disabilities	55	32 853	33 187	—	—	—	55	32 853	70.5
62419	Other individual & family services	59	37 399	37 533	1	D	D	58	D	100.0
6242	Community food & housing/emergency & other relief services ..	46	24 187	22 299	—	—	—	46	24 187	41.3
62421	Community food services	12	D	D	—	—	—	D	D	33.6
62422	Community housing services	31	14 509	14 208	—	—	—	31	14 509	39.7
624221	Temporary shelters	15	8 979	8 876	—	—	—	15	8 979	52.6
624229	Other community housing services	16	5 530	5 332	—	—	—	16	5 530	18.7
62423	Emergency & other relief services	3	D	D	—	—	—	D	D	73.8
6243	Vocational rehabilitation services ..	33	43 430	42 817	—	—	—	33	43 430	54.2
62431	Vocational rehabilitation services ..	33	43 430	42 817	—	—	—	33	43 430	54.2
6244	Child day care services	59	21 720	20 881	2	D	D	57	D	84.6
62441	Child day care services	59	21 720	20 881	2	D	D	57	D	84.6
SOUTH CAROLINA										
624	Social assistance	772	284 165	267 646	4	1 883	69	768	282 282	81.9
6241	Individual & family services	394	159 919	148 966	—	—	—	394	159 919	95.3
62411	Child & youth services	125	43 479	40 916	—	—	—	125	43 479	100.0
62412	Services for the elderly & persons with disabilities	133	68 395	61 560	—	—	—	133	68 395	67.1
62419	Other individual & family services	136	48 045	46 490	—	—	—	136	48 045	59.8
6242	Community food & housing/emergency & other relief services ..	109	36 498	33 400	—	—	—	109	36 498	62.9
62421	Community food services	28	14 011	12 883	—	—	—	28	14 011	46.6
62422	Community housing services	48	17 126	15 164	—	—	—	48	17 126	88.3
624221	Temporary shelters	31	12 774	11 868	—	—	—	31	12 774	41.4
624229	Other community housing services	17	4 352	3 296	—	—	—	17	4 352	100.0
62423	Emergency & other relief services	33	5 361	5 353	—	—	—	33	5 361	24.5
6243	Vocational rehabilitation services ..	70	32 676	32 385	—	—	—	70	32 676	78.0
62431	Vocational rehabilitation services ..	70	32 676	32 385	—	—	—	70	32 676	78.0
6244	Child day care services	199	55 072	52 895	4	1 883	69	195	53 189	58.1
62441	Child day care services	199	55 072	52 895	4	1 883	69	195	53 189	58.1
SOUTH DAKOTA										
624	Social assistance	363	135 964	132 683	15	6 726	42	348	129 238	74.1
6241	Individual & family services	169	86 770	84 017	14	D	D	155	D	80.8
62411	Child & youth services	39	13 495	13 371	1	D	D	38	D	84.9
62412	Services for the elderly & persons with disabilities	36	32 482	30 310	13	D	D	23	D	100.0
62419	Other individual & family services	94	40 793	40 336	—	—	—	94	40 793	48.5
6242	Community food & housing/emergency & other relief services ..	99	12 237	11 924	—	—	—	99	12 237	61.6
62421	Community food services	63	6 799	6 615	—	—	—	63	6 799	44.7
62422	Community housing services	24	4 244	4 123	—	—	—	24	4 244	100.0
624221	Temporary shelters	15	3 488	3 450	—	—	—	15	3 488	100.0
624229	Other community housing services	9	756	673	—	—	—	9	756	53.8
62423	Emergency & other relief services	12	1 194	1 186	—	—	—	12	1 194	8.2
6243	Vocational rehabilitation services ..	27	20 788	20 956	—	—	—	27	20 788	57.7
62431	Vocational rehabilitation services ..	27	20 788	20 956	—	—	—	27	20 788	57.7
6244	Child day care services	68	16 169	15 786	1	D	D	67	D	68.8
62441	Child day care services	68	16 169	15 786	1	D	D	67	D	68.8
TENNESSEE										
624	Social assistance	1 275	504 522	484 298	8	5 106	227	1 267	499 416	76.2
6241	Individual & family services	601	272 496	266 937	1	D	D	600	D	86.2
62411	Child & youth services	174	85 930	82 448	1	D	D	173	D	100.0
62412	Services for the elderly & persons with disabilities	205	103 909	102 827	—	—	—	205	103 909	85.2
62419	Other individual & family services	222	82 657	81 662	—	—	—	222	82 657	63.0
6242	Community food & housing/emergency & other relief services ..	196	67 938	63 545	1	D	D	195	D	58.3
62421	Community food services	41	8 074	7 755	—	—	—	41	8 074	22.8
62422	Community housing services	104	44 997	41 715	1	D	D	103	D	68.1
624221	Temporary shelters	52	17 045	15 800	—	—	—	52	17 045	17.7
624229	Other community housing services	52	27 952	25 915	1	D	D	51	D	98.8
62423	Emergency & other relief services	51	14 867	14 075	—	—	—	51	14 867	48.0
6243	Vocational rehabilitation services ..	87	67 421	62 113	—	—	—	87	67 421	31.6
62431	Vocational rehabilitation services ..	87	67 421	62 113	—	—	—	87	67 421	31.6
6244	Child day care services	391	96 667	91 703	6	D	D	385	D	91.7
62441	Child day care services	391	96 667	91 703	6	D	D	385	D	91.7

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
TEXAS										
624	Social assistance	3 722	1 858 446	1 779 495	93	55 834	2 421	3 629	1 802 612	70.7
6241	Individual & family services	1 960	1 015 654	972 644	49	42 157	2 085	1 911	973 497	68.2
62411	Child & youth services	705	395 369	380 157	14	16 143	1 751	691	379 226	63.4
62412	Services for the elderly & persons with disabilities	430	177 418	173 301	21	7 722	207	409	169 696	100.0
62419	Other individual & family services	825	442 867	419 186	14	18 292	127	811	424 575	58.2
6242	Community food & housing/emergency & other relief services ..	550	239 558	222 166	7	953	187	543	238 605	71.6
62421	Community food services	228	85 217	78 347	1	D	D	227	D	100.0
62422	Community housing services	222	120 734	111 921	6	D	D	216	D	31.7
624221	Temporary shelters	143	87 402	83 799	—	—	—	143	87 402	41.8
624229	Other community housing services	79	33 332	28 122	6	D	D	73	D	5.1
62423	Emergency & other relief services	100	33 607	31 898	—	—	—	100	33 607	58.2
6243	Vocational rehabilitation services ..	236	272 015	263 936	2	D	D	234	D	73.8
62431	Vocational rehabilitation services ..	236	272 015	263 936	2	D	D	234	D	73.8
6244	Child day care services	976	331 219	320 749	35	D	D	941	D	75.1
62441	Child day care services	976	331 219	320 749	35	D	D	941	D	75.1
UTAH										
624	Social assistance	335	164 156	158 713	4	538	43	331	163 618	100.0
6241	Individual & family services	168	89 358	86 377	2	D	D	166	D	100.0
62411	Child & youth services	64	43 287	41 977	2	D	D	62	D	100.0
62412	Services for the elderly & persons with disabilities	35	14 123	13 654	—	—	—	35	14 123	57.4
62419	Other individual & family services	69	31 948	30 746	—	—	—	69	31 948	77.8
6242	Community food & housing/emergency & other relief services ..	55	19 419	18 708	—	—	—	55	19 419	56.3
62421	Community food services	17	4 314	4 066	—	—	—	17	4 314	38.5
62422	Community housing services	31	12 197	11 632	—	—	—	31	12 197	61.1
624221	Temporary shelters	17	9 541	9 248	—	—	—	17	9 541	35.3
624229	Other community housing services	14	2 656	2 384	—	—	—	14	2 656	100.0
62423	Emergency & other relief services	7	2 908	3 010	—	—	—	7	2 908	62.3
6243	Vocational rehabilitation services ..	28	26 075	25 100	2	D	D	26	D	81.4
62431	Vocational rehabilitation services ..	28	26 075	25 100	2	D	D	26	D	81.4
6244	Child day care services	84	29 304	28 528	—	—	—	84	29 304	100.0
62441	Child day care services	84	29 304	28 528	—	—	—	84	29 304	100.0
VERMONT										
624	Social assistance	356	143 352	141 013	6	6 189	584	350	137 163	78.7
6241	Individual & family services	188	100 998	99 160	4	D	D	184	D	54.3
62411	Child & youth services	37	20 287	20 078	2	D	D	35	D	61.8
62412	Services for the elderly & persons with disabilities	58	27 465	26 913	—	—	—	58	27 465	65.0
62419	Other individual & family services	93	53 246	52 169	2	D	D	91	D	45.8
6242	Community food & housing/emergency & other relief services ..	55	20 793	20 242	—	—	—	55	20 793	100.0
62421	Community food services	22	4 445	4 266	—	—	—	22	4 445	100.0
62422	Community housing services	28	14 053	13 695	—	—	—	28	14 053	49.7
624221	Temporary shelters	10	2 061	2 033	—	—	—	10	2 061	26.4
624229	Other community housing services	18	11 992	11 662	—	—	—	18	11 992	53.7
62423	Emergency & other relief services	5	2 295	2 281	—	—	—	5	2 295	100.0
6243	Vocational rehabilitation services ..	9	7 434	7 341	—	—	—	9	7 434	76.5
62431	Vocational rehabilitation services ..	9	7 434	7 341	—	—	—	9	7 434	76.5
6244	Child day care services	104	14 127	14 270	2	D	D	102	D	82.9
62441	Child day care services	104	14 127	14 270	2	D	D	102	D	82.9
VIRGINIA										
624	Social assistance	1 459	781 295	719 830	261	49 576	8 725	1 198	731 719	80.8
6241	Individual & family services	652	369 266	318 153	9	23 323	6 501	643	345 943	69.1
62411	Child & youth services	175	94 785	87 472	2	D	D	173	D	67.9
62412	Services for the elderly & persons with disabilities	187	97 059	93 267	4	9 899	3 143	183	87 160	73.2
62419	Other individual & family services	290	177 422	137 414	3	D	D	287	D	67.6
6242	Community food & housing/emergency & other relief services ..	261	142 152	141 320	9	4 994	360	252	137 158	100.0
62421	Community food services	46	34 589	33 991	—	—	—	46	34 589	70.5
62422	Community housing services	132	63 469	59 527	8	D	D	124	D	92.2
624221	Temporary shelters	75	34 980	33 625	1	D	D	74	D	100.0
624229	Other community housing services	57	28 489	25 902	7	D	D	50	D	38.6
62423	Emergency & other relief services	83	44 094	47 802	1	D	D	82	D	100.0
6243	Vocational rehabilitation services ..	109	159 758	153 578	—	—	—	109	159 758	79.6
62431	Vocational rehabilitation services ..	109	159 758	153 578	—	—	—	109	159 758	79.6
6244	Child day care services	437	110 119	106 779	243	21 259	1 864	194	88 860	79.4
62441	Child day care services	437	110 119	106 779	243	21 259	1 864	194	88 860	79.4

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					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
WASHINGTON										
624	Social assistance	1 767	927 558	892 810	59	64 083	8 783	1 708	863 475	72.8
6241	Individual & family services	788	550 691	533 387	41	49 776	4 127	747	500 915	76.4
62411	Child & youth services	245	159 815	152 922	12	11 499	647	233	148 316	87.0
62412	Services for the elderly & persons with disabilities	163	149 893	145 749	4	12 101	212	159	137 792	80.0
62419	Other individual & family services	380	240 983	234 716	25	26 176	3 268	355	214 807	67.0
6242	Community food & housing/emergency & other relief services ..	272	140 736	128 964	10	5 652	1 369	262	135 084	56.6
62421	Community food services	99	34 629	31 033	5	3 026	407	94	31 603	15.7
62422	Community housing services	134	68 021	64 848	5	2 626	962	129	65 395	61.9
624221	Temporary shelters	62	29 234	28 042	—	—	—	62	29 234	62.7
624229	Other community housing services	72	38 787	36 806	5	2 626	962	67	36 161	61.2
62423	Emergency & other relief services	39	38 086	33 083	—	—	—	39	38 086	84.3
6243	Vocational rehabilitation services ..	148	138 115	134 407	2	D	D	146	D	62.0
62431	Vocational rehabilitation services ..	148	138 115	134 407	2	D	D	146	D	62.0
6244	Child day care services	559	98 016	96 052	6	D	D	553	D	91.5
62441	Child day care services	559	98 016	96 052	6	D	D	553	D	91.5
WEST VIRGINIA										
624	Social assistance	552	243 284	238 965	36	3 912	400	516	239 372	74.6
6241	Individual & family services	321	163 271	162 177	33	3 092	367	288	160 179	76.3
62411	Child & youth services	91	32 975	31 268	—	—	—	91	32 975	57.7
62412	Services for the elderly & persons with disabilities	114	86 914	86 502	1	D	D	113	D	78.7
62419	Other individual & family services	116	43 382	44 407	32	D	D	84	D	85.5
6242	Community food & housing/emergency & other relief services ..	82	18 542	17 764	3	820	33	79	17 722	59.4
62421	Community food services	21	2 760	2 733	—	—	—	21	2 760	57.2
62422	Community housing services	42	13 207	12 484	3	820	33	39	12 387	61.4
624221	Temporary shelters	30	10 888	10 492	—	—	—	30	10 888	61.6
624229	Other community housing services	12	2 319	1 992	3	820	33	9	1 499	60.6
62423	Emergency & other relief services	19	2 575	2 547	—	—	—	19	2 575	51.7
6243	Vocational rehabilitation services ..	57	38 607	36 880	—	—	—	57	38 607	70.3
62431	Vocational rehabilitation services ..	57	38 607	36 880	—	—	—	57	38 607	70.3
6244	Child day care services	92	22 864	22 144	—	—	—	92	22 864	82.6
62441	Child day care services	92	22 864	22 144	—	—	—	92	22 864	82.6
WISCONSIN										
624	Social assistance	1 894	971 707	935 406	23	25 709	319	1 871	945 998	87.3
6241	Individual & family services	989	507 176	486 265	12	22 017	283	977	485 159	90.8
62411	Child & youth services	313	151 512	141 059	9	15 010	114	304	136 502	93.3
62412	Services for the elderly & persons with disabilities	272	153 017	150 750	—	—	—	272	153 017	80.8
62419	Other individual & family services	404	202 647	194 456	3	7 007	169	401	195 640	96.6
6242	Community food & housing/emergency & other relief services ..	198	91 038	86 593	2	D	D	196	D	60.5
62421	Community food services	42	23 709	22 256	—	—	—	42	23 709	58.4
62422	Community housing services	115	54 356	51 474	2	D	D	113	D	57.2
624221	Temporary shelters	56	25 506	24 193	—	—	—	56	25 506	74.2
624229	Other community housing services	59	28 850	27 281	2	D	D	57	D	42.2
62423	Emergency & other relief services	41	12 973	12 863	—	—	—	41	12 973	77.9
6243	Vocational rehabilitation services ..	179	261 669	253 257	1	D	D	178	D	97.9
62431	Vocational rehabilitation services ..	179	261 669	253 257	1	D	D	178	D	97.9
6244	Child day care services	528	111 824	109 291	8	1 407	25	520	110 417	68.1
62441	Child day care services	528	111 824	109 291	8	1 407	25	520	110 417	68.1
WYOMING										
624	Social assistance	239	99 845	96 577	7	96	22	232	99 749	92.1
6241	Individual & family services	138	50 661	49 224	6	D	D	132	D	93.7
62411	Child & youth services	43	15 489	14 857	—	—	—	43	15 489	100.0
62412	Services for the elderly & persons with disabilities	51	18 128	17 500	—	—	—	51	18 128	64.8
62419	Other individual & family services	44	17 044	16 867	6	D	D	38	D	94.2
6242	Community food & housing/emergency & other relief services ..	30	5 259	4 982	1	D	D	29	D	69.7
62421	Community food services	12	2 618	2 466	—	—	—	12	2 618	84.3
62422	Community housing services	13	2 196	2 071	1	D	D	12	D	63.7
624221	Temporary shelters	11	D	D	—	—	—	D	D	75.5
624229	Other community housing services	2	D	D	D	D	D	D	D	—
62423	Emergency & other relief services	5	445	445	—	—	—	5	445	13.5
6243	Vocational rehabilitation services ..	15	30 732	29 345	—	—	—	15	30 732	89.0
62431	Vocational rehabilitation services ..	15	30 732	29 345	—	—	—	15	30 732	89.0

Table 7. **Transferred Contributions for Firms Exempt From Federal Income Tax for the United States and States: 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 or operation	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Establishments with transferred contributions			Establishments with no transferred contributions		Revenue of establishments responding to inquiry as percent of total revenue
					Number	Revenue (\$1,000)	Amount (\$1,000)	Number	Revenue (\$1,000)	
	WYOMING—Con.									
624	Social assistance—Con.									
6244	Child day care services	56	13 193	13 026	—	—	—	56	13 193	100.0
62441	Child day care services	56	13 193	13 026	—	—	—	56	13 193	100.0

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.

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 performed 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.

Appendix B.

NAICS Codes, Titles, and Descriptions

62 HEALTH CARE AND SOCIAL ASSISTANCE

The Health Care and Social Assistance sector comprises establishments providing health care and social assistance for individuals. The sector includes both health care and social assistance because it is sometimes difficult to distinguish between the boundaries of these two activities. The industries in this sector are arranged on a continuum starting with those establishments providing medical care exclusively, continuing with those providing health care and social assistance, and finally finishing with those providing only social assistance. The services provided by establishments in this sector are delivered by trained professionals. All industries in the sector share this commonality of process, namely, labor inputs of health practitioners or social workers with the requisite expertise. Many of the industries in the sector are defined based on the educational degree held by the practitioners included in the industry.

Excluded from this sector are aerobic classes in Subsector 713, Amusement, Gambling and Recreation Industries and nonmedical diet and weight reducing centers in Subsector 812, Personal and Laundry Services. Although these can be viewed as health services, these services are not typically delivered by health practitioners.

621 Ambulatory Health Care Services

Industries in the Ambulatory Health Care Services subsector provide health care services directly or indirectly to ambulatory patients and do not usually provide inpatient services. Health practitioners in this subsector provide outpatient services, with the facilities and equipment not usually being the most significant part of the production process.

6211 Offices of Physicians

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

62111 Offices of Physicians

This industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or

D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (e.g., anesthesiology, oncology, ophthalmology, psychiatry) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621111 Offices of Physicians (Except Mental Health Specialists)

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621111 are comprised of these parts of the following SIC industries:

8011 (pt) Offices of Doctors of Medicine (Except Mental Health Specialists)

8031 (pt) Offices of Doctors of Osteopathy (Except Mental Health Specialists)

6211111 Offices of Doctors of Medicine (Except Mental Health Specialists)

Establishments of licensed practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of general or specialized medicine or surgery (except the practice of mental health). These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers. Included here are group clinics owned and operated by associated physicians.

6211112 Offices of Doctors of Osteopathy (Except Mental Health Specialists)

Establishments of licensed practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the practice of general or specialized osteopathic medicine or surgery (except mental health specialists). Included here are group clinics owned and operated by associated osteopathic physicians.

621112 Offices of Physicians, Mental Health Specialists

This U.S. industry comprises establishments of health practitioners having the degree of M.D. (Doctor of medicine) or D.O. (Doctor of osteopathy) primarily engaged in the independent practice of psychiatry or psychoanalysis. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621112 are comprised of these parts of the following SIC industries:

- 8011 (pt) Offices of Doctors of Medicine (Mental Health Specialists)
- 8031 (pt) Offices of Doctors of Osteopathy (Mental Health Specialists)

621121 Offices of Doctors of Medicine, Mental Health Specialists

Establishments of health practitioners having the degree of M.D. (Doctor of medicine) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

621122 Offices of Doctors of Osteopathy, Mental Health Specialists

Establishments of health practitioners having the degree of D.O. (Doctor of osteopathy) primarily engaged in the private or group practice of psychiatry or psychoanalysis. These practitioners may provide services in their own facilities or in the facilities of others, such as hospitals or HMO medical centers.

6212 Offices of Dentists

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

62121 Offices of Dentists

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or

group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

621210 Offices of Dentists

This industry comprises establishments of health practitioners having the degree of D.M.D. (Doctor of dental medicine), D.D.S. (Doctor of dental surgery), or D.D.Sc. (Doctor of dental science) primarily engaged in the independent practice of general or specialized dentistry or dental surgery. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers. They can provide either comprehensive preventive, cosmetic, or emergency care, or specialize in a single field of dentistry.

The data published with NAICS code 621210 are comprised of the following SIC industry:

- 8021 Offices of Dentists

6213 Offices of Other Health Practitioners

This industry group comprises establishments of independent health practitioners (except physicians and dentists).

62131 Offices of Chiropractors

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621310 Offices of Chiropractors

This industry comprises establishments of health practitioners having the degree of D.C. (Doctor of chiropractic) primarily engaged in the independent practice of chiropractic. These practitioners provide diagnostic and therapeutic treatment of neuromusculoskeletal and related disorders through the manipulation and adjustment of the spinal column and extremities, and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621310 are comprised of this part of the following SIC industry:

- 8041 Offices of Chiropractors

62132 Offices of Optometrists

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

621320 Offices of Optometrists

This industry comprises establishments of health practitioners having the degree of O.D. (Doctor of optometry) primarily engaged in the independent practice of optometry. These practitioners provide eye examinations to determine visual acuity or the presence of vision problems and to prescribe eyeglasses, contact lenses, and eye exercises. They operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers, and may also provide the same service as opticians, such as selling and fitting prescription eyeglasses and contact lenses.

The data published with NAICS code 621320 are comprised of the following SIC industry:

8042 Offices of Optometrists

62133 Offices of Mental Health Practitioners (Except Physicians)

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621330 Offices of Mental Health Practitioners (Except Physicians)

This industry comprises establishments of independent mental health practitioners (except physicians) primarily engaged in (1) the diagnosis and treatment of mental, emotional, and behavioral disorders and/or (2) the diagnosis and treatment of individual or group social dysfunction brought about by such causes as mental illness, alcohol and substance abuse, physical and emotional trauma, or stress. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621330 are comprised of this part of the following SIC industry:

8049 (pt) Offices of Mental Health Practitioners
(Except Physicians)

62134 Offices of Physical, Occupational and Speech Therapists, and Audiologists

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621340 Offices of Physical, Occupational and Speech Therapists, and Audiologists

This industry comprises establishments of independent health practitioners primarily engaged in one of the following: (1) administering medically prescribed physical therapy treatment for patients suffering from injuries or muscle, nerve, joint, and bone disease; (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities, regain physical or mental functioning or to adapt to their disabilities; and (3) diagnosing and treating speech, language, or hearing problems. These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621340 are comprised of these parts of the following SIC industries:

8049 (pt) Offices of Speech Therapists and
Audiologists

8049 (pt) Offices of Physical and Occupational
Therapists

6213401 Speech Therapists and Audiologists

Establishments of health practitioners primarily engaged in diagnosing and treating speech, language, or hearing problems. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

6213402 Physical and Occupational Therapists

Establishments of health practitioners primarily engaged in the following: (1) administering medically prescribed physical therapy treatment for patients suffering

from injuries, or muscle, nerve, joint, and bone disease; or (2) planning and administering educational, recreational, and social activities designed to help patients or individuals with disabilities regain physical or mental functioning, or to adapt to their disabilities. These practitioners may operate as a private or group practice in their own facilities or in the facilities of others.

62139 Offices of All Other Health Practitioners

This industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; and audiologists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

621391 Offices of Podiatrists

This U.S. industry comprises establishments of health practitioners having the degree of D.P. (Doctor of podiatry) primarily engaged in the independent practice of podiatry. These practitioners diagnose and treat diseases and deformities of the foot and operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621391 are comprised of the following SIC industry:

8043 Offices of Podiatrists

621399 Offices of All Other Miscellaneous Health Practitioners

This U.S. industry comprises establishments of independent health practitioners (except physicians; dentists; chiropractors; optometrists; mental health specialists; physical, occupational, and speech therapists; audiologists; and podiatrists). These practitioners operate private or group practices in their own offices (e.g., centers, clinics) or in the facilities of others, such as hospitals or HMO medical centers.

The data published with NAICS code 621399 are comprised of this part of the following SIC industry:

8049 (pt) Offices of All Other Health Practitioners

6214 Outpatient Care Centers

This NAICS industry group includes establishments classified in the following NAICS industries: 62141, Family Planning Centers; 62142, Outpatient Mental Health and Substance Abuse Centers; and 62149, Other Outpatient Care Centers.

62141 Family Planning Centers

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

621410 Family Planning Centers

This industry comprises establishments with medical staff primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

The data published with NAICS code 621410 are comprised of these parts of the following SIC industries:

8093 (pt) Family Planning Centers

8099 (pt) Childbirth Preparation Classes

6214101 Childbirth Preparation Classes

Establishments primarily engaged in providing childbirth preparation classes.

6214102 Family Planning Centers (Except Childbirth Preparation)

Establishments, with medical staff, primarily engaged in providing a range of family planning services on an outpatient basis, such as contraceptive services, genetic and prenatal counseling, voluntary sterilization, and therapeutic and medically indicated termination of pregnancy.

62142 Outpatient Mental Health and Substance Abuse Centers

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

621420 Outpatient Mental Health and Substance Abuse Centers

This industry comprises establishments with medical staff primarily engaged in providing outpatient services related to the diagnosis and treatment of mental health disorders and alcohol and other substance abuse. These establishments generally treat patients who do not require inpatient treatment. They may provide a counseling staff and information regarding a wide range of mental health and substance abuse issues and/or refer patients to more extensive treatment programs, if necessary.

The data published with NAICS code 621420 are comprised of this part of the following SIC industry:

8093 (pt) Outpatient Mental Health and Substance Abuse Centers

62149 Other Outpatient Care Centers

This industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers and outpatient mental health and substance abuse centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

621491 HMO Medical Centers

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in providing a range of outpatient medical services to the health maintenance organization (HMO) subscribers with a focus generally on primary health care. These establishments are owned by the HMO. Included in this industry are HMO establishments that both provide health care services and underwrite health and medical insurance policies.

The data published with NAICS code 621491 are comprised of this part of the following SIC industry:

8011 (pt) HMO Medical Centers

621492 Kidney Dialysis Centers

This U.S. industry comprises establishments with medical staff primarily engaged in providing outpatient kidney or renal dialysis services.

The data published with NAICS code 621492 are comprised of the following SIC industry:

8092 Kidney Dialysis Centers

621493 Freestanding Ambulatory Surgical and Emergency Centers

This U.S. industry comprises establishments with physicians and other medical staff primarily engaged in (1) providing surgical services (e.g., orthoscopic and cataract surgery) on an outpatient basis or (2) providing emergency care services (e.g., setting broken bones, treating lacerations, or tending to patients suffering injuries as a result of accidents, trauma, or medical conditions necessitating immediate medical care) on an outpatient basis. Outpatient surgical establishments have specialized facilities, such as operating and recovery rooms, and specialized equipment, such as anesthetic or X-ray equipment.

The data published with NAICS code 621493 are comprised of this part of the following SIC industry:

8011 (pt) Freestanding Ambulatory Surgical and Emergency Centers

621498 All Other Outpatient Care Centers

This U.S. industry comprises establishments with medical staff primarily engaged in providing general or specialized outpatient care (except family planning centers, outpatient mental health and substance abuse centers, HMO

medical centers, kidney dialysis centers, and freestanding ambulatory surgical and emergency centers). Centers or clinics of health practitioners with different degrees from more than one industry practicing within the same establishment (i.e., Doctor of medicine and Doctor of dental medicine) are included in this industry.

The data published with NAICS code 621498 are comprised of this part of the following SIC industry:

8093 (pt) All Other Outpatient Care Centers

6215 Medical and Diagnostic Laboratories

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

62151 Medical and Diagnostic Laboratories

This industry comprises establishments known as medical and diagnostic laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis and diagnostic imaging, generally to the medical profession or to the patient on referral from a health practitioner.

621511 Medical Laboratories

This U.S. industry comprises establishments known as medical laboratories primarily engaged in providing analytic or diagnostic services, including body fluid analysis, generally to the medical profession or to the patient on referral from a health practitioner.

The data published with NAICS code 621511 are comprised of this part of the following SIC industry:

8071 (pt) Medical Laboratories

621512 Diagnostic Imaging Centers

This U.S. industry comprises establishments known as diagnostic imaging centers primarily engaged in producing images of the patient generally on referral from a health practitioner.

The data published with NAICS code 621512 are comprised of this part of the following SIC industry:

8071 (pt) Diagnostic Imaging Centers

6216 Home Health Care Services

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical

equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

62161 Home Health Care Services

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

621610 Home Health Care Services

This industry comprises establishments primarily engaged in providing skilled nursing services in the home, along with a range of the following: personal care services; homemaker and companion services; physical therapy; medical social services; medications; medical equipment and supplies; counseling; 24-hour home care; occupation and vocational therapy; dietary and nutritional services; speech therapy; audiology; and high-tech care, such as intravenous therapy.

The data published with NAICS code 621610 are comprised of the following SIC industry:

8082 Home Health Care Services

6219 Other Ambulatory Health Care Services

This industry group comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical laboratories and diagnostic imaging centers; and home health care providers).

62191 Ambulance Services

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

621910 Ambulance Services

This industry comprises establishments primarily engaged in providing transportation of patients by ground or air, along with medical care. These services are often provided during a medical emergency but are not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

The data published with NAICS code 621910 are comprised of these parts of the following SIC industries:

4119 (pt) Ambulance or Rescue Service (Except by Air)

4522 (pt) Air Ambulance

6219101 Air Ambulance Services

Establishments primarily engaged in providing air transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. These aircraft are equipped with lifesaving equipment operated by medically trained personnel.

6219109 Ambulance or Rescue Service (Except by Air)

Establishments primarily engaged in providing ground transportation of patients, along with medical care. This service is often provided during a medical emergency but is not restricted to emergencies. The vehicles are equipped with lifesaving equipment operated by medically trained personnel.

62199 All Other Ambulatory Health Care Services

This industry comprises establishments primarily engaged in providing ambulatory health care services (except office physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; and ambulances).

621991 Blood and Organ Banks

This U.S. industry comprises establishments primarily engaged in collecting, storing, and distributing blood and blood products and storing and distributing body organs.

The data published with NAICS code 621991 are comprised of this part of the following SIC industry:

8099 (pt) Blood and Organ Banks

621999 All Other Miscellaneous Ambulatory Health Care Services

This U.S. industry comprises establishments primarily engaged in providing ambulatory health care services (except offices of physicians, dentists, and other health practitioners; outpatient care centers; medical and diagnostic laboratories; home health care providers; ambulances; and blood and organ banks).

The data published with NAICS code 621999 are comprised of this part of the following SIC industry:

8099 (pt) All Other Miscellaneous Ambulatory Health Care Services

622 Hospitals

Industries in the Hospitals subsector provide medical, diagnostic, and treatment services that include physician, nursing, and other health services to inpatients and the specialized accommodation services required by inpatients. Hospitals may also provide outpatient services as a secondary activity. Establishments in the Hospitals subsector provide inpatient health services, many of which can only be provided using the specialized facilities and equipment that form a significant and integral part of the production process.

6221 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

62211 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

622110 General Medical and Surgical Hospitals

This industry comprises establishments known and licensed as general medical and surgical hospitals primarily engaged in providing diagnostic and medical treatment (both surgical and nonsurgical) to inpatients with any of a wide variety of medical conditions. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. These hospitals have an organized staff of physicians and other medical staff to provide patient care services. These establishments usually provide other

services, such as outpatient services, anatomical pathology services, diagnostic X-ray services, clinical laboratory services, operating room services for a variety of procedures, and pharmacy services.

The data published with NAICS code 622110 are comprised of these parts of the following SIC industries:

- 8062 General Medical and Surgical Hospitals
- 8069 (pt) Children's Hospitals (Except Government)
- 8069 (pt) Children's Hospitals (Government)

6221101 General Medical and Surgical Hospitals, Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

62211011 Children's Hospitals, Government

Government establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

62211012 General Medical and Surgical Hospitals (Except Children's Hospitals), Government

Government establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

6221102 General Medical and Surgical Hospitals (Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services,

such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

62211021 Children's Hospitals (Except Government)

Nongovernment establishments, known and licensed as children's hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services to children. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

62211022 General Medical and Surgical Hospitals (Except Children's Hospitals, Except Government)

Nongovernment establishments, known and licensed as general medical and surgical hospitals, primarily engaged in providing diagnostic and therapeutic inpatient services. These establishments also provide continuous nursing services and typically provide a variety of ancillary services, such as outpatient, laboratory, operating room, and pharmacy services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.

6222 Psychiatric and Substance Abuse Hospitals

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

62221 Psychiatric and Substance Abuse Hospitals

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional

requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

622210 Psychiatric and Substance Abuse Hospitals

This industry comprises establishments known and licensed as psychiatric and substance abuse hospitals primarily engaged in providing diagnostic, medical treatment, and monitoring services for inpatients who suffer from mental illness or substance abuse disorders. The treatment often requires an extended stay in the hospital. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. Psychiatric, psychological, and social work services are available at the facility. These hospitals usually provide other services, such as outpatient services, clinical laboratory services, diagnostic X-ray services, and electroencephalograph services.

The data published with NAICS code 622210 are comprised of these parts of the following SIC industries:

8063 Psychiatric Hospitals

8069 (pt) Substance Abuse Hospitals (Except Government)

8069 (pt) Substance Abuse Hospitals, (Government)

6222101 Psychiatric and Substance Abuse Hospitals, Government

Government establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities provide complete psychiatric care.

62221011 Substance Abuse Hospitals, Government

Government establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

62221012 Psychiatric Hospitals, Government

Government establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

6222102 Psychiatric and Substance Abuse Hospitals (Except Government)

Nongovernment establishments, known and licensed as psychiatric and substance abuse hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses or substance abuse disorders. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

62221021 Substance Abuse Hospitals (Except Government)

Nongovernment establishments, known and licensed as hospitals, primarily engaged in providing diagnostic, inpatient treatment, and continuous nursing services for persons recovering from substance abuse. These establishments have organized medical staff, inpatient beds, and equipment and facilities to provide complete care to inpatients recovering from substance abuse.

62221022 Psychiatric Hospitals (Except Government)

Nongovernment establishments, known and licensed as psychiatric hospitals, primarily engaged in providing diagnostic medical treatment and monitoring services for patients with psychiatric illnesses. Psychiatric, psychological, and social work services are available at the facility. These establishments typically provide a variety of ancillary services, such as outpatient, clinical laboratory, diagnostic X-ray, and electroencephalograph services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete psychiatric care.

6223 Specialty (Except Psychiatric and Substance Abuse) Hospitals

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with

a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

62231 Specialty (Except Psychiatric and Substance Abuse) Hospitals

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

622310 Specialty (Except Psychiatric and Substance Abuse) Hospitals

This industry consists of establishments known and licensed as specialty hospitals primarily engaged in providing diagnostic and medical treatment to inpatients with a specific type of disease or medical condition (except psychiatric or substance abuse). Hospitals providing long-term care for the chronically ill and hospitals providing rehabilitation, restorative, and adjustive services to physically challenged or disabled people are included in this industry. These establishments maintain inpatient beds and provide patients with food services that meet their nutritional requirements. They have an organized staff of physicians and other medical staff to provide patient care services. These hospitals may provide other services, such as outpatient services, diagnostic X-ray services, clinical laboratory services, operating room services, physical therapy services, educational and vocational services, and psychological and social work services.

The data published with NAICS code 622310 are comprised of these parts of the following SIC industries:

8069 (pt) Other Specialty Hospitals (Except Government)

8069 (pt) Other Specialty Hospitals, (Government)

6223101 Specialty (Except Psychiatric and Abuse) Hospitals, Government

Government establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

6223102 Specialty (Except Psychiatric and Abuse, Except Government) Hospitals

Nongovernment establishments, known and licensed as specialty hospitals, primarily engaged in providing diagnostic and medical inpatient treatment for specialized categories of patients (except mental and substance abuse). These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide health care to specialized categories of patients.

623 Nursing and Residential Care Facilities

Industries in the Nursing and Residential Care Facilities subsector provide residential care combined with either nursing, supervisory, or other types of care as required by the residents. In this subsector, the facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services.

6231 Nursing Care Facilities

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

62311 Nursing Care Facilities

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

623110 Nursing Care Facilities

This industry comprises establishments primarily engaged in providing inpatient nursing and rehabilitative services. The care is generally provided for an extended

period of time to individuals requiring nursing care. These establishments have a permanent core staff of registered or licensed practical nurses who, along with other staff, provide nursing and continuous personal care services.

The data published with NAICS code 623110 are comprised of this part of the following SIC industry:

805 (pt) Nursing Care Facilities

6232 Residential Mental Retardation, Mental Health and Substance Abuse Facilities

This industry group comprises establishments primarily engaged in providing residential care (but not licensed hospital care) to people with mental retardation, mental illness, or substance abuse problems.

62321 Residential Mental Retardation Facilities

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

623210 Residential Mental Retardation Facilities

This industry comprises establishments (e.g., group homes, hospitals, intermediate care facilities) primarily engaged in providing residential care services for persons diagnosed with mental retardation. These facilities may provide some health care, though the focus is room, board, protective supervision, and counseling.

The data published with NAICS code 623210 are comprised of this part of the following SIC industry:

805 (pt) Residential Mental Retardation Facilities

62322 Residential Mental Health and Substance Abuse Facilities

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

623220 Residential Mental Health and Substance Abuse Facilities

This industry comprises establishments primarily engaged in providing residential care and treatment for patients with mental health and substance abuse illnesses. These establishments provide room, board, supervision, and counseling services. Although medical services may be available at these establishments, they are incidental to

the counseling, mental rehabilitation, and support services offered. These establishments generally provide a wide range of social services in addition to counseling.

The data published with NAICS code 623220 are comprised of this part of the following SIC industry:

8361 (pt) Residential Mental Health and Substance Abuse Facilities

6233 Community Care Facilities for the Elderly

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

62331 Community Care Facilities for the Elderly

This industry comprises establishments primarily engaged in providing residential and personal care services for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services. In some instances these establishments provide skilled nursing care for residents in separate on-site facilities.

623311 Continuing Care Retirement Communities

This U.S. industry comprises establishments primarily engaged in providing a range of residential and personal care services with on-site nursing care facilities for (1) the elderly and other persons who are unable to fully care for themselves and/or (2) the elderly and other persons who do not desire to live independently. Individuals live in a variety of residential settings with meals, housekeeping, social, leisure, and other services available to assist residents in daily living. Assisted-living facilities with on-site nursing care facilities are included in this industry.

The data published with NAICS code 623311 are comprised of this part of the following SIC industry:

805 (pt) Continuing Care Retirement Communities

623312 Homes for the Elderly

This U.S. industry comprises establishments primarily engaged in providing residential and personal care services (i.e., without on-site nursing care facilities) for (1) the elderly or other persons who are unable to fully care for themselves and/or (2) the elderly or other persons who do not desire to live independently. The care typically includes room, board, supervision, and assistance in daily living, such as housekeeping services.

The data published with NAICS code 623312 are comprised of this part of the following SIC industry:

8361 (pt) Homes for the Elderly

6239 Other Residential Care Facilities

This industry group comprises establishments of residential care facilities (except residential mental retardation, mental health, and substance abuse facilities and community care facilities for the elderly).

62399 Other Residential Care Facilities

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

623990 Other Residential Care Facilities

This industry comprises establishments primarily engaged in providing residential care (except residential mental retardation facilities, residential health and substance abuse facilities, continuing care retirement communities, and homes for the elderly). These establishments also provide supervision and personal care services.

The data published with NAICS code 623990 are comprised of this part of the following SIC industry:

8361 (pt) Other Residential Care Facilities

624 Social Assistance

Industries in the Social Assistance subsector provide a wide variety of social assistance services directly to their clients. These services do not include residential or accommodation services, except on a short stay basis.

6241 Individual and Family Services

This NAICS industry group includes establishments classified in the following NAICS industries: 62411, Child and Youth Services; 62412, Services for the Elderly and Persons with Disabilities; and 62419, Other Individual and Family Services.

62411 Child and Youth Services

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

624110 Child and Youth Services

This industry comprises establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in such areas as adoption and foster care, drug prevention, life skills training, and positive social development.

The data published with NAICS code 624110 are comprised of these parts of the following SIC industries:

8322 (pt) Child and Youth Services

8641 (pt) Scouting and Related Youth Development Organizations

For the 1997 Economic Census, scouting and related youth development organizations are classified here in 624110.

6241101 Child and Youth Services (Except Scouting and Related Youth Development Organizations)

Establishments primarily engaged in providing nonresidential social assistance services for children and youth. These establishments provide for the welfare of children in areas, such as adoption and foster care, drug prevention, life skills training, and positive social development.

6241102 Scouting and Related Youth Development Organizations

Establishments primarily engaged in providing guidance, life skills training, positive social development and character through youth development organizations, such as scouting.

62412 Services for the Elderly and Persons With Disabilities

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

624120 Services for the Elderly and Persons With Disabilities

This industry comprises establishments primarily engaged in providing nonresidential social assistance services to improve the quality of life for the elderly, persons diagnosed with mental retardation, or persons with disabilities. These establishments provide for the welfare of these of individuals in such areas as day care, nonmedical home care or homemaker services, social activities, group support, and companionship.

The data published with NAICS code 624120 are comprised of this part of the following SIC industry:

8322 (pt) Services for the Elderly and Persons With Disabilities

62419 Other Individual and Family Services

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

624190 Other Individual and Family Services

This industry comprises establishments primarily engaged in providing nonresidential individual and family social assistance services (except those specifically directed toward children, the elderly, persons diagnosed with mental retardation, or persons with disabilities).

The data published with NAICS code 624190 are comprised of this part of the following SIC industry:

8322 (pt) Other Individual and Family Social Services

6242 Community Food and Housing, and Emergency and Other Relief Services

This NAICS industry group includes establishments classified in the following NAICS industries: 62421, Community Food Services; 62422, Community Housing Services; and 62423, Emergency and Other Relief Services.

62421 Community Food Services

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

624210 Community Food Services

This industry comprises establishments primarily engaged in the collection, preparation, and delivery of food for the needy. Establishments in this industry may also distribute clothing and blankets to the poor. These establishments may prepare and deliver meals to persons who by reason of age, disability, or illness are unable to prepare meals for themselves; collect and distribute salvageable or donated food; or prepare and provide meals at fixed or mobile locations. Food banks, meal delivery programs, and soup kitchens are included in this industry.

The data published with NAICS code 624210 are comprised of this part of the following SIC industry:

8322 (pt) Community Food Services

62422 Community Housing Services

This industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse; (2) temporary residential shelter for the homeless, runaway youths, and patients and families caught in medical crises; (3) transitional housing for low-income individuals and families; (4) volunteer construction or repair of low cost housing, in partnership with the homeowner who

may assist in construction or repair work; and (5) repair of homes for elderly or disabled homeowners. These establishments may operate their own shelter; or may subsidize housing using existing homes, apartments, hotels, or motels; or may require a low-cost mortgage or work (sweat) equity.

624221 Temporary Shelters

This U.S. industry comprises establishments primarily engaged in providing (1) short term emergency shelter for victims of domestic violence, sexual assault, or child abuse and/or (2) temporary residential shelter for homeless individuals or families, runaway youth, and patients and families caught in medical crises. These establishments may operate their own shelters or may subsidize housing using existing homes, apartments, hotels, or motels.

The data published with NAICS code 624221 are comprised of this part of the following SIC industry:

8322 (pt) Temporary Shelters

624229 Other Community Housing Services

This U.S. industry comprises establishments primarily engaged in providing one or more of the following community housing services: (1) transitional housing to low-income individuals and families; (2) volunteer construction or repair of low-cost housing, in partnership with the homeowner who may assist in the construction or repair work; and (3) the repair of homes for elderly or disabled homeowners. These establishments may subsidize housing using existing homes, apartments, hotels, or motels or may require a low-cost mortgage or sweat equity. These establishments may also provide low-income families with furniture and household supplies.

The data published with NAICS code 624229 are comprised of this part of the following SIC industry:

8322 (pt) Other Community Housing Services

62423 Emergency and Other Relief Services

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

624230 Emergency and Other Relief Services

This industry comprises establishments primarily engaged in providing food, shelter, clothing, medical relief, resettlement, and counseling to victims of domestic or international disasters or conflicts (e.g., wars).

The data published with NAICS code 624230 are comprised of this part of the following SIC industry:

8322 (pt) Emergency and Other Relief Services

6243 Vocational Rehabilitation Services

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

62431 Vocational Rehabilitation Services

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

624310 Vocational Rehabilitation Services

This industry comprises (1) establishments primarily engaged in providing vocational rehabilitation or habilitation services, such as job counseling, job training, and work experience, to unemployed and underemployed persons, persons with disabilities, and persons who have a job market disadvantage because of lack of education, job skill, or experience and (2) establishments primarily engaged in providing training and employment to persons with disabilities. Vocational rehabilitation job training facilities (except schools) and sheltered workshops (i.e., work experience centers) are included in this industry.

The data published with NAICS code 624310 are comprised of the following SIC industry:

8331 Vocational Rehabilitation Services

6244 Child Day Care Services

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

62441 Child Day Care Services

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

624410 Child Day Care Services

This industry comprises establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

The data published with NAICS code 624410 are comprised of these parts of the following SIC industries:

- 7299 (pt) Babysitting Services
- 8351 Child Day Care Services

6244101 Child Day Care Services (Except Babysitting Services)

Establishments primarily engaged in providing day care of infants or children. These establishments generally care for preschool children, but may care for older children when they are not in school and may also offer prekindergarten educational programs.

6244102 Babysitting Services

Establishments primarily engaged in babysitting children on an intermittent or irregular basis.

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.

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

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

