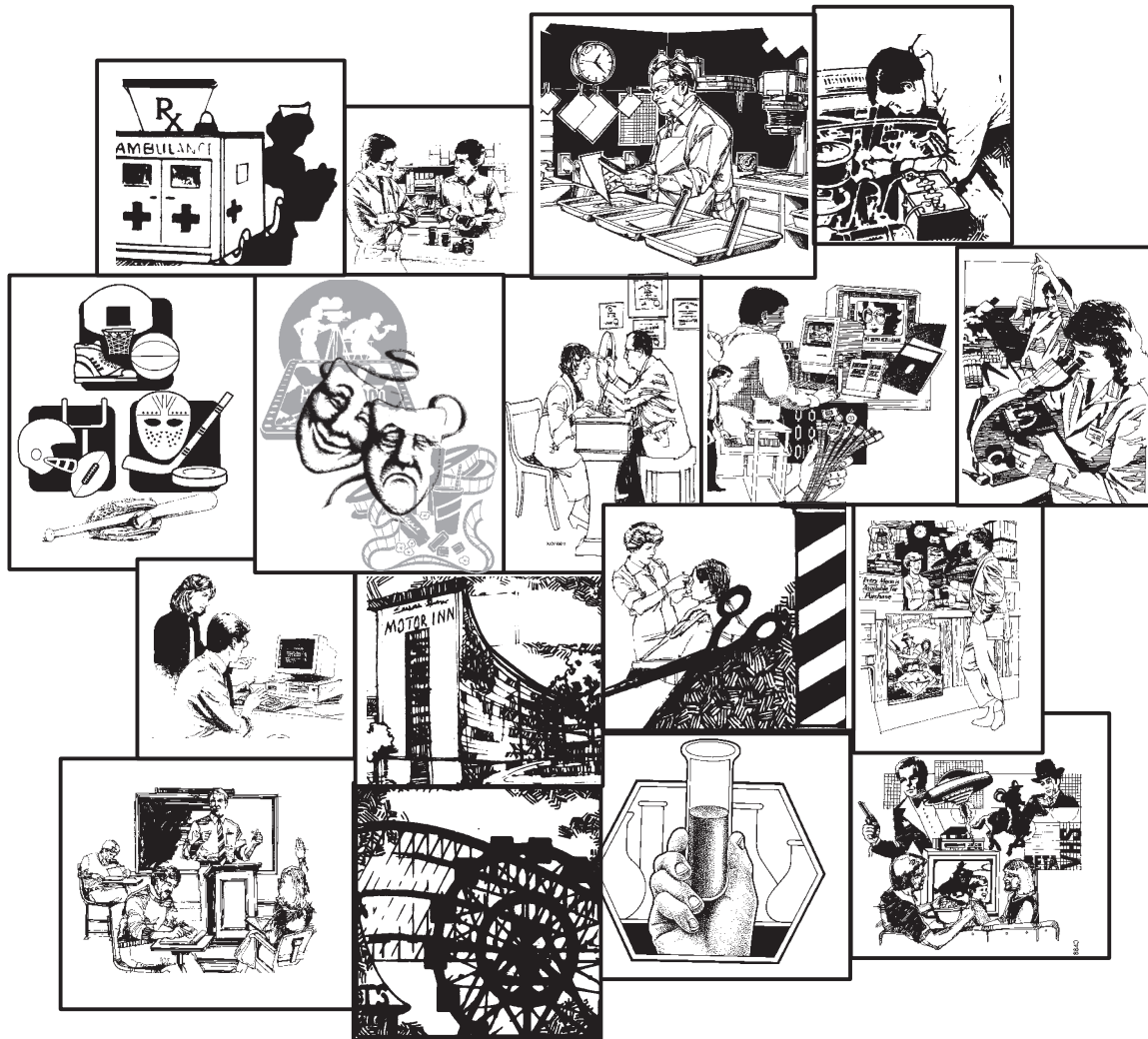


CURRENT BUSINESS REPORTS

# Service Annual Survey: 1996

BS/96



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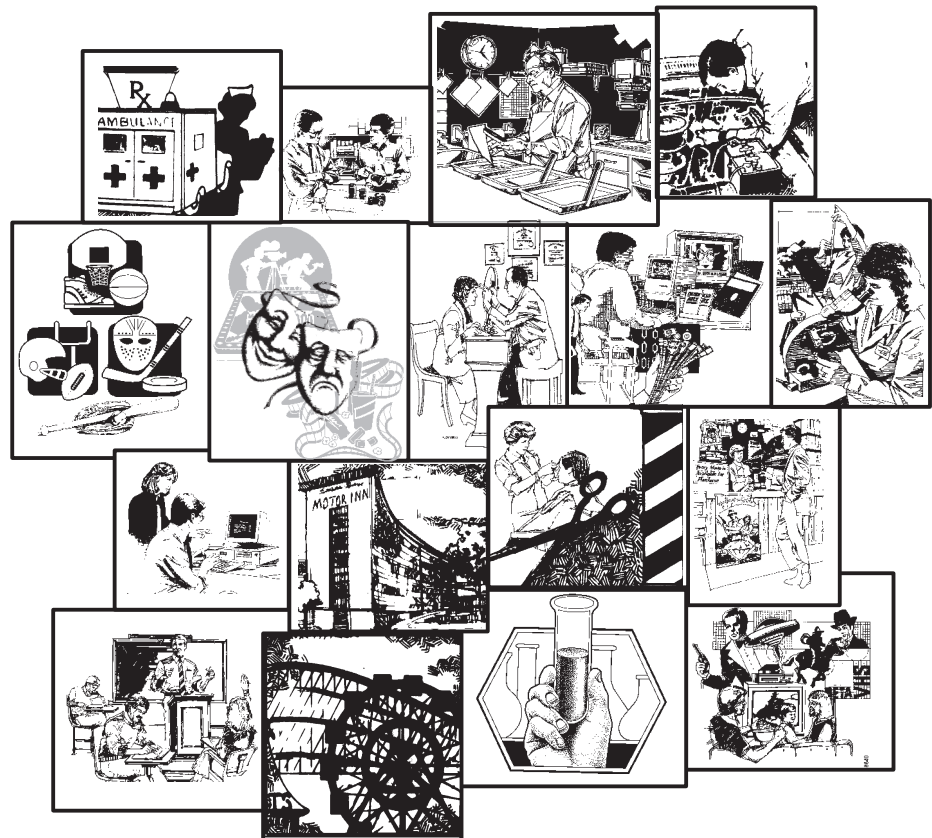
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Please send all inquiries concerning this report to **David M. Lassman**, Services Division, Bureau of the Census, Washington, DC 20233, telephone 301-457-2826 or 457-2766.

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# Introduction

## Coverage

This report presents the results from the 1996 Service Annual Survey (SAS). This annual sample survey provides estimates of operating receipts of taxable firms and revenue and expenses of firms exempt from Federal income taxes for selected service industries.

The statistics presented in this report are summarized by kind-of-business classification based on the 1987 edition of the *Standard Industrial Classification* (SIC) manual issued by the Office of Management and Budget. The industries covered are defined in Division I of the SIC Manual and include: hotels, rooming houses, camps, and other lodging places (SIC 70); personal services (SIC 72); business services (SIC 73); automotive repair, services and parking (SIC 75); miscellaneous repair services (SIC 76); motion pictures (SIC 78); amusement and recreation services (SIC 79); health services (SIC 80); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); selected membership organizations (SIC's 861, 862, 864, and 869); and engineering, accounting, research, management, and related services (SIC 87). The survey also includes arrangement of passenger transportation (Division E, SIC 472) and real estate agents and managers (Division H, SIC 653).

The survey excludes from Division I of the SIC Manual, elementary and secondary schools (SIC 821); colleges, universities, professional schools, and junior colleges (SIC 822); miscellaneous educational services (SIC 829); labor unions and similar labor organizations (SIC 863); political organizations (SIC 865); religious organizations (SIC 866); private households (SIC 881); and services not elsewhere classified (SIC 899).

Separate estimates were developed for receipts of taxable firms and revenue of firms exempt from Federal income taxes for camps and recreational vehicle parks (SIC 703); selected amusement services (SIC's 792 and 7991, 7997 and 7999); selected health services (SIC's 801, 802, 805, 806, 808, and 809); legal services (SIC 81); libraries and vocational schools (SIC's 823 and 824); social services (SIC 83); museums, art galleries, and botanical and zoological gardens (SIC 84); research, testing, and development services (SIC 873); and selected management and public relation services (SIC 874, excluding 8744). Firms considered tax exempt include membership

lodging (SIC 704), membership organizations (SIC 86), and noncommercial research organizations (SIC 8733). Firms in all remaining SIC's were defined to be taxable.

The estimates for tax-exempt firms were derived from a sample of employer firms only. For all other kinds of business presented here, data represent combined estimates for employers and nonemployers.

The survey excluded all government establishments classified in the covered industries, except for government-operated hospitals which were included.

Appendix A provides estimated measures of sampling variability (coefficients of variation) for the dollar volume estimates and all estimated ratios presented in the report. Appendix B gives an explanation of the survey coverage, sampling, and estimation methodology. Appendix C provides a description of each kind of business included in the report. Samples of the 1996 questionnaires are shown in Appendix D.

## Data Expansion

This report has been expanded to include data for the following SIC's:

- 7212 - Garment pressing and agents for laundries and drycleaners
- 7312 - Outdoor advertising services
- 7322 - Adjustment and collection services
- 7334 - Photocopying and duplicating services
- 7335 - Commercial photography
- 7338 - Secretarial and court reporting services
- 7632 - Refrigeration and air-conditioning service and repair shops
- 7692 - Welding repair
- 8731 - Commercial physical and biological research
- 8733 - Noncommercial research organizations

## Benchmarking

Because a new sample was introduced for the 1996 SAS, we asked all firms in the new sample to provide data for two consecutive years - 1995 and 1996. We used this extra year of data to "link" the estimates derived from the new and old samples. In order to do this, we performed a benchmarking operation. This benchmarking revised the previously published annual estimates of receipts, revenues, and expenses for 1993, 1994, and 1995 in a manner which —

- Constrained the 1992 annual estimates to the previously published figures from the 1992 Census of Service Industries.
- Constrained the 1995 annual estimates to those obtained for 1995 from the 1996 survey.
- Minimized differences between the year-to-year trends of the previously published estimates and the revised estimates.

We benchmarked estimates of receipts, revenues, and expenses at detailed kind-of-business levels (usually defined by 4-digit SIC codes) and added appropriate estimates to derive summary totals. This process assured additivity.

## Nonemployer Revisions

The 1995 nonemployer receipts shown in this report reflect a change that adjusted previously published estimates by replacing imputed 1995 nonemployer data with administrative records data provided by other federal agencies.

## Unpublished Estimates

Additional statistics, such as dollar volume estimates for some kinds of business not separately shown in this report, are produced as a byproduct of the regularly published statistics. These additional estimates have not been included in this publication because of high sampling variability, poor response rates, or other factors that result in their failure to meet Census Bureau standards for publication. The Bureau of the Census, upon written request, will release such figures for individual use, though not for publication. It should be noted that some unpublished figures can be derived directly from this report by subtracting published estimates from their respective totals. However, the figures obtained by such subtraction would be subject to the poor response rates or high sampling variability described previously for unpublished kinds of business.

## Dollar Values

All dollar values presented in this report are expressed in current dollars; that is, the estimates are not adjusted to a constant dollar series. Consequently, when comparing estimates to prior years, users also should consider price level changes.

## Census Disclosure Rules

In accordance with Federal law governing Census Bureau reports, no estimates are published that would disclose the operations of an individual firm.

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# Chapter 1.

## Selected Service Industries

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### SUMMARY OF FINDINGS

#### Taxable Firms

Business services (SIC 73) had estimated receipts of \$485.2 billion in 1996, a 14.2 percent increase from 1995. Estimated operating receipts for health services (SIC 80) rose 6.1 percent from 1995 to \$399.2 billion. Receipts for engineering, accounting, research, management, and related services (SIC 87) were \$292.5 billion, a 10.9 percent increase from 1995. Operating receipts for legal services (SIC 81) were \$124.6 billion in 1996, a 7.4 percent increase from 1995. The receipts for museums, art galleries, and botanical and zoological gardens (SIC 84) were \$273 million in 1996, a 10.5 percent increase from 1995.

#### Tax-Exempt Firms

Revenue for health services (SIC 80) was \$401.0 billion, up 4.1 percent from 1995. Revenue for social services (SIC 83) was \$75.2 billion, a 7.0 percent increase from 1995. Selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) revenue in 1996 rose 4.1 percent from 1995.

Expenses in 1996 for health services (SIC 80) and social services (SIC 83) were up 4.4 percent and 7.2 percent, respectively, from 1995. Expenses for selected amusement and recreation services (SIC's 792, 7991, 7997, and 7999) increased 3.0 percent from 1995 to 1996.

**Table 1.1. Selected Service Industries—Estimated Receipts for Taxable Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
472	Arrangement of passenger transportation .....	15,270	14,192	13,125	12,396	11,926
653	Real estate agents and managers .....	88,985	82,667	80,947	79,206	73,115
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	88,886	84,093	79,555	74,149	71,038
72	Personal services .....	73,229	70,607	66,105	62,597	59,597
73	Business services .....	485,249	425,075	375,067	337,403	309,439
75	Automotive repair, services, and parking .....	106,746	99,227	91,865	84,324	78,511
76	Miscellaneous repair services .....	46,197	44,870	40,683	36,772	35,238
78	Motion pictures .....	60,205	57,184	53,504	49,799	45,662
79	Amusement and recreation services .....	85,769	77,452	68,453	63,651	57,699
80	Health services .....	399,185	376,279	351,419	335,108	321,653
81	Legal services .....	124,565	116,000	114,603	112,145	108,443
824	Vocational schools .....	6,233	5,285	4,710	4,507	4,429
83	Social services .....	28,015	24,858	22,498	20,146	18,201
84	Museums, art galleries, and botanical and zoological gardens .....	273	247	231	222	192
87	Engineering, accounting, research, management, and related services .....	292,496	263,835	235,447	222,853	215,624

See footnotes at end of table.

Table 1.1. **Selected Service Industries—Estimated Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
472	Arrangement of passenger transportation . . . . .	11,438	12,276	11,041	9,521	8,196
653	Real estate agents and managers . . . . .	63,180	63,023	62,325	58,980	52,919
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	65,284	64,225	61,229	58,637	53,630
72	Personal services . . . . .	54,620	54,736	51,832	48,329	43,247
73	Business services . . . . .	287,214	280,699	251,648	223,369	188,856
75	Automotive repair, services, and parking . . . . .	71,542	73,722	70,961	66,053	58,278
76	Miscellaneous repair services . . . . .	32,401	32,848	30,064	27,659	24,599
78	Motion pictures . . . . .	42,838	39,982	36,173	31,746	27,754
79	Amusement and recreation services . . . . .	51,654	50,126	44,539	41,272	36,646
80	Health services . . . . .	293,907	271,212	241,558	221,741	196,212
81	Legal services . . . . .	100,027	97,640	89,144	81,636	72,115
824	Vocational schools . . . . .	4,183	4,519	4,577	4,263	3,400
83	Social services . . . . .	16,365	15,509	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens . . . . .	154	144	(NA)	(NA)	(NA)
87	Engineering, accounting, research, management, and related services . . . . .	202,696	198,395	183,528	160,446	139,897

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. See Appendix A, Table A-1.1 for estimated measures of sampling variability (coefficients of variation).

**Table 1.2. Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
472	Arrangement of passenger transportation .....	7.6	8.1	5.9	3.9	4.3
653	Real estate agents and managers .....	7.6	2.1	2.2	8.3	15.7
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	5.7	5.7	7.3	4.4	8.8
72	Personal services .....	3.7	6.8	5.6	5.0	9.1
73	Business services .....	14.2	13.3	11.2	9.0	7.7
75	Automotive repair, services, and parking .....	7.6	8.0	8.9	7.4	9.7
76	Miscellaneous repair services .....	3.0	10.3	10.6	4.4	8.8
78	Motion pictures .....	5.3	6.9	7.4	9.1	6.6
79	Amusement and recreation services .....	10.7	13.1	7.5	10.3	11.7
80	Health services .....	6.1	7.1	4.9	4.2	9.4
81	Legal services .....	7.4	1.2	2.2	3.4	8.4
824	Vocational schools .....	17.9	12.2	4.5	1.8	5.9
83	Social services .....	12.7	10.5	11.7	10.7	11.2
84	Museums, art galleries, and botanical and zoological gardens .....	10.5	6.9	4.1	15.6	24.7
87	Engineering, accounting, research, management, and related services .....	10.9	12.1	5.7	3.4	6.4

See footnotes at end of table.

Table 1.2. **Selected Service Industries—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
472	Arrangement of passenger transportation .....	-6.8	11.2	16.0	16.2	9.8
653	Real estate agents and managers .....	0.2	1.1	5.7	11.5	9.4
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	1.6	4.9	4.4	9.3	12.6
72	Personal services .....	-0.2	5.6	7.2	11.8	9.2
73	Business services .....	2.3	11.5	12.7	18.3	10.9
75	Automotive repair, services, and parking .....	-3.0	3.9	7.4	13.3	8.2
76	Miscellaneous repair services .....	-1.4	9.3	8.7	12.4	9.4
78	Motion pictures .....	7.1	10.5	13.9	14.4	16.9
79	Amusement and recreation services .....	3.0	12.5	7.9	12.6	7.8
80	Health services .....	8.4	12.3	8.9	13.0	12.8
81	Legal services .....	2.4	9.5	9.2	13.2	13.8
824	Vocational schools .....	-7.4	-1.3	7.4	25.4	2.2
83	Social services .....	5.5	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	6.9	(NA)	(NA)	(NA)	(NA)
87	Engineering, accounting, research, management, and related services .....	2.2	8.1	14.4	14.7	9.4

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. See Appendix A, Table A-1.1 for estimated measures of sampling variability (coefficients of variation).

Table 1.3. **Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
703, 704	Camps and membership lodging .....	877	846	836	817	808
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	13,299	12,778	11,560	10,279	8,993
80	Health services .....	401,047	385,210	363,112	345,081	324,416
81	Legal aid societies and similar legal services ...	1,259	1,278	1,241	1,190	1,161
823	Libraries .....	754	730	655	606	527
824	Vocational schools .....	772	696	612	569	549
83	Social services .....	75,240	70,303	63,493	59,052	53,673
84	Museums, art galleries, and botanical and zoological gardens .....	4,729	4,295	3,972	3,615	3,199
86 (pt.)	Selected membership organizations <sup>2</sup> .....	48,897	45,873	41,907	39,426	36,256
873	Research, development, and testing services ..	14,906	14,493	13,919	13,180	12,534
8731	Commercial physical and biological research .	5,703	5,951	(NA)	(NA)	(NA)
8733	Noncommercial research organizations .....	8,293	7,688	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	4,821	3,732	3,119	2,588	2,246

See footnotes at end of table.

**Table 1.3. Selected Service Industries—Estimated Revenue for Tax-Exempt Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
703, 704 792, 7991, 7997, 7999	Camps and membership lodging .....	782	798	(NA)	(NA)	(NA)
80	Selected amusement and recreation services <sup>1</sup> ..	8,160	7,922	7,163	6,506	5,858
81	Health services .....	298,168	267,858	(NA)	(NA)	(NA)
823	Legal aid societies and similar legal services ...	1,162	1,088	944	775	665
824	Libraries .....	481	476	(NA)	(NA)	(NA)
83	Vocational schools .....	486	507	(NA)	(NA)	(NA)
84	Social services .....	49,055	45,255	(NA)	(NA)	(NA)
86 (pt.)	Museums, art galleries, and botanical and zoological gardens .....	3,048	2,871	(NA)	(NA)	(NA)
873	Selected membership organizations <sup>2</sup> .....	33,288	31,458	(NA)	(NA)	(NA)
8731	Research, development, and testing services ..	11,463	11,035	9,975	9,014	8,304
8733	Commercial physical and biological research .	(NA)	(NA)	(NA)	(NA)	(NA)
874 ex. 8744	Noncommercial research organizations .....	(NA)	(NA)	(NA)	(NA)	(NA)
	Management and public relations services, except facilities support management services	2,150	1,933	1,494	1,201	902

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

**Table 1.4. Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
703, 704	Camps and membership lodging .....	3.7	1.2	2.3	1.1	3.3
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	4.1	10.5	12.5	14.3	10.2
80	Health services .....	4.1	6.1	5.2	6.4	8.8
81	Legal aid societies and similar legal services ...	-1.5	3.0	4.3	2.5	-0.1
823	Libraries .....	3.3	11.5	8.1	15.0	9.6
824	Vocational schools .....	10.9	13.7	7.6	3.6	13.0
83	Social services .....	7.0	10.7	7.5	10.0	9.4
84	Museums, art galleries, and botanical and zoological gardens .....	10.1	8.1	9.9	13.0	5.0
86 (pt.)	Selected membership organizations <sup>2</sup> .....	6.6	9.5	6.3	8.7	8.9
873	Research, development, and testing services ..	2.8	4.1	5.6	5.2	9.3
8731	Commercial physical and biological research .	-4.2	(NA)	(NA)	(NA)	(NA)
8733	Noncommercial research organizations .....	7.9	(NA)	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	29.2	19.7	20.5	15.2	4.5

See footnotes at end of table.

**Table 1.4. Selected Service Industries—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
703, 704	Camps and membership lodging .....	-2.0	(NA)	(NA)	(NA)	(NA)
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	3.0	10.6	10.1	11.1	15.5
80	Health services .....	11.3	(NA)	(NA)	(NA)	(NA)
81	Legal aid societies and similar legal services ...	6.8	15.3	21.8	16.5	18.1
823	Libraries .....	1.1	(NA)	(NA)	(NA)	(NA)
824	Vocational schools .....	-4.1	(NA)	(NA)	(NA)	(NA)
83	Social services .....	8.4	(NA)	(NA)	(NA)	(NA)
84	Museums, art galleries, and botanical and zoological gardens .....	6.2	(NA)	(NA)	(NA)	(NA)
86 (pt.)	Selected membership organizations <sup>2</sup> .....	5.8	(NA)	(NA)	(NA)	(NA)
873	Research, development, and testing services ..	3.9	10.6	10.7	8.6	16.5
8731	Commercial physical and biological research .	(NA)	(NA)	(NA)	(NA)	(NA)
8733	Noncommercial research organizations .....	(NA)	(NA)	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	11.2	29.4	24.4	33.1	14.0

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

Table 1.5. **Selected Service Industries—Estimated Expenses for Tax-Exempt Firms: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
703, 704	Camps and membership lodging .....	863	837	827	817	786
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> ..	12,502	12,136	11,312	10,027	8,808
80	Health services .....	389,378	372,978	355,991	334,458	312,049
81	Legal aid societies and similar legal services ...	1,208	1,250	1,205	1,148	1,129
823	Libraries .....	733	680	634	600	521
824	Vocational schools .....	683	634	571	558	547
83	Social services .....	67,890	63,354	56,525	52,304	47,170
84	Museums, art galleries, and botanical and zoological gardens .....	3,897	3,613	3,480	3,094	2,931
86 (pt.)	Selected membership organizations <sup>2</sup> .....	45,438	42,705	38,691	37,032	33,795
873	Research, development, and testing services ..	14,678	13,866	13,299	12,967	12,149
8731	Commercial physical and biological research .	5,625	5,846	(NA)	(NA)	(NA)
8733	Noncommercial research organizations .....	8,216	7,230	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services	4,540	3,510	2,916	2,427	2,165

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

**Table 1.6. Selected Service Industries—Estimated Year-to-year Percent Change in Expenses for Tax-Exempt Firms: 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992
703, 704	Camps and membership lodging .....	3.1	1.2	1.2	3.9
792, 7991, 7997, 7999	Selected amusement and recreation services <sup>1</sup> .....	3.0	7.3	12.8	13.8
80	Health services .....	4.4	4.8	6.4	7.2
81	Legal aid societies and similar legal services .....	-3.4	3.7	5.0	1.7
823	Libraries .....	7.8	7.3	5.7	15.2
824	Vocational schools .....	7.7	11.0	2.3	2.0
83	Social services .....	7.2	12.1	8.1	10.9
84	Museums, art galleries, and botanical and zoological gardens .....	7.9	3.8	12.5	5.6
86 (pt.)	Selected membership organizations <sup>2</sup> .....	6.4	10.4	4.5	9.6
873	Research, development, and testing services .....	5.9	4.3	2.6	6.7
8731	Commercial physical and biological research .....	-3.8	(NA)	(NA)	(NA)
8733	Noncommercial research organizations .....	13.6	(NA)	(NA)	(NA)
874 ex. 8744	Management and public relations services, except facilities support management services .....	29.3	20.4	20.1	12.1

NA Not available.

<sup>1</sup>Selected amusement and recreational services include theatrical producers (except motion pictures), bands, orchestras, and entertainers (SIC 792); physical fitness facilities (SIC 7991); membership sports and recreation clubs (SIC 7997); and amusement and recreation services, not elsewhere classified (SIC 7999).

<sup>2</sup>Selected membership organizations include business associations (SIC 861); professional membership organizations (SIC 862); civic, social, and fraternal organizations (SIC 864); and other membership organizations, except labor unions and political and religious organizations (SIC 869).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-1.2 for estimated measures of sampling variability (coefficients of variation).

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## Chapter 2. Selected Travel and Lodging Services (SIC's 472 and 70)

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### SUMMARY OF FINDINGS

Receipts in 1996 for arrangers of passenger transportation (SIC 472) rose 7.6 percent from 1995 to \$15.3 billion. Receipts for air carriers were the source of \$7.7 billion, 56.0 percent of the industry total. Packaged tours were the source of 19.7 percent of arrangers of passenger transportation receipts in 1996. Receipts for travel agencies (SIC 4724) in 1996 were \$10.1 billion, a 8.5 percent increase from 1995.

Estimated expenses for arrangers of passenger transportation were \$12.2 billion in 1996. These expense estimates apply only to employer firms. Annual payroll was

\$5.1 billion, up 7.8 percent from 1995 and accounted for 41.8 percent of total expenses in 1996.

Estimated receipts for hotels, rooming houses, camps, and other lodging places, except on a membership basis (SIC 70, except 704), were \$88.9 billion in 1996, a 5.7 percent increase from 1995. Hotels and motels (SIC 701) had receipts of \$85.7 billion, a 5.7 percent gain from 1995. Receipts in 1996 for camps and recreational vehicle parks (SIC 703) were \$2.4 billion in 1996.

Table 2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	15,270	14,192	13,125	12,396	11,926
4724	Travel agencies . . . . .	10,108	9,313	8,660	8,280	8,105
4725	Tour operators . . . . .	2,819	2,599	2,432	2,175	2,009
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	88,886	84,093	79,555	74,149	71,038
701	Hotels and motels . . . . .	85,720	81,104	76,696	71,519	68,508
703	Camps and recreational vehicle parks . . . . .	2,415	2,359	2,238	2,064	2,006

See footnotes at end of table.

Table 2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	11,438	12,276	11,041	9,521	8,196
4724	Travel agencies . . . . .	7,675	7,985	(NA)	(NA)	(NA)
4725	Tour operators . . . . .	1,921	2,055	(NA)	(NA)	(NA)
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	65,284	64,225	61,229	58,637	53,630
701	Hotels and motels . . . . .	63,082	61,991	59,087	56,500	51,633
703	Camps and recreational vehicle parks . . . . .	1,647	1,695	1,594	1,651	1,543

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in Table 2.3. Expense estimates for tax-exempt firms and organizations are shown in Table 2.4. See Appendix A, Table A-2.1 for estimated measures of sampling variability (coefficients of variation).

Table 2.2. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation .....	7.6	8.1	5.9	3.9	4.3
4724	Travel agencies .....	8.5	7.5	4.6	2.2	5.6
4725	Tour operators .....	8.5	6.9	11.8	8.3	4.6
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .	5.7	5.7	7.3	4.4	8.8
701	Hotels and motels .....	5.7	5.7	7.2	4.4	8.6
703	Camps and recreational vehicle parks .....	2.4	5.4	8.4	2.9	21.8

See footnotes at end of table.

Table 2.2. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	-6.8	11.2	16.0	16.2	9.8
4724	Travel agencies . . . . .	-3.9	(NA)	(NA)	(NA)	(NA)
4725	Tour operators . . . . .	-6.5	(NA)	(NA)	(NA)	(NA)
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	1.6	4.9	4.4	9.3	12.6
701	Hotels and motels . . . . .	1.8	4.9	4.6	9.4	12.8
703	Camps and recreational vehicle parks . . . . .	-2.8	6.3	-3.5	7.0	6.6

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. Revenue estimates for tax-exempt firms and organizations are shown in Table 2.3. Expense estimates for tax-exempt firms and organizations are shown in Table 2.4. See Appendix A, Table A-2.1 for estimated measures of sampling variability (coefficients of variation).

**Table 2.3. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Revenue for Tax-Exempt Firms: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
703, 704	Camps and membership lodging .....	877	846	836	817	808
703	Camps and recreational vehicle parks .....	439	404	388	375	374
704	Organization hotels and lodging houses, on membership basis .....	438	442	448	442	434

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

Table 2.4. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
703, 704	Camps and membership lodging .....	3.7	1.2	2.3	1.1	3.3
703	Camps and recreational vehicle parks .....	8.7	4.1	3.5	0.3	14.7
704	Organization hotels and lodging houses, on membership basis .....	-0.9	-1.3	1.4	1.8	-4.8

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.5. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Expenses for Tax-Exempt Firms: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
703, 704	Camps and membership lodging .....	863	837	827	817	786
703	Camps and recreational vehicle parks .....	434	408	384	371	368
704	Organization hotels and lodging houses, on membership basis .....	429	429	443	446	418

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.6. Camps and Membership Lodging (SIC's 703 and 704)—Estimated Year-to-Year Percent Change in Expenses for Tax-Exempt Firms: 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
703, 704	Camps and membership lodging .....	3.1	1.2	1.2	3.9	5.5
703	Camps and recreational vehicle parks .....	6.4	6.3	3.5	0.8	13.2
704	Organization hotels and lodging houses, on membership basis .....	0.0	-3.2	-0.7	6.7	-0.5

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-2.2 for estimated measures of sampling variability (coefficients of variation).

**Table 2.7. Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	1996	1995	1994	1993	1992
Total <sup>1</sup> .....	13,725	12,754	11,710	11,032	10,573
Air carriers .....	7,689	7,174	6,544	6,211	5,881
Water carriers .....	653	679	584	529	523
Hotels and motels .....	1,045	951	846	773	744
Motor coaches .....	421	342	348	363	379
Railroads .....	147	122	116	122	110
Rental cars .....	363	335	264	216	187
Packaged tours .....	2,706	2,539	2,397	2,143	1,989
All other .....	701	612	609	671	760

See footnotes at end of table.

**Table 2.7. Arrangement of Passenger Transportation (SIC 472)—Estimated Receipts for Taxable Employer Firms, by Source: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars]

Sources of receipts	1991	1990	1989	1988	1987
Total <sup>1</sup> .....	10,152	10,921	9,822	8,470	7,291
Air carriers .....	5,527	5,837	5,401	4,731	4,087
Water carriers .....	520	474	394	335	325
Hotels and motels .....	676	771	693	569	463
Motor coaches .....	385	403	343	304	275
Railroads .....	130	127	106	79	57
Rental cars .....	171	175	157	140	130
Packaged tours .....	1,931	2,250	1,978	1,729	1,450
All other .....	812	884	750	583	504

<sup>1</sup>Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.).

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Estimates are not adjusted for price changes. See Appendix A, Table A-2.3 for estimated measures of sampling variability (coefficients of variation).

**Table 2.8. Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	1996	1995	1994	1993	1992
Total <sup>1</sup> .....	100.0	100.0	100.0	100.0	100.0
Air carriers .....	56.0	56.2	55.9	56.3	55.6
Water carriers .....	4.8	5.3	5.0	4.8	4.9
Hotels and motels .....	7.6	7.5	7.2	7.0	7.0
Motor coaches .....	3.1	2.7	3.0	3.3	3.6
Railroads .....	1.1	1.0	1.0	1.1	1.0
Rental cars .....	2.6	2.6	2.3	2.0	1.8
Packaged tours .....	19.7	19.9	20.5	19.4	18.8
All other .....	5.1	4.8	5.2	6.1	7.2

See footnotes at end of table.

**Table 2.8. Arrangement of Passenger Transportation (SIC 472)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1987 Through 1996—Continued**

Sources of receipts	1991	1990	1989	1988	1987
Total <sup>1</sup> .....	100.0	100.0	100.0	100.0	100.0
Air carriers .....	54.4	53.4	55.0	55.9	56.1
Water carriers .....	5.1	4.3	4.0	4.0	4.5
Hotels and motels .....	6.7	7.1	7.1	6.7	6.4
Motor coaches .....	3.8	3.7	3.5	3.6	3.8
Railroads .....	1.3	1.2	1.1	0.9	0.8
Rental cars .....	1.7	1.6	1.6	1.7	1.8
Packaged tours .....	19.0	20.6	20.1	20.4	19.9
All other .....	8.0	8.1	7.6	6.9	6.9

<sup>1</sup>Receipts are from firms primarily engaged in arranging passenger transportation and exclude receipts of transportation companies (airlines, railroads, etc.)

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See Appendix A, Table A-2.3 for estimated measures of sampling variability (coefficients of variation).

**Table 2.9. Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of operating expenses	1996	1995	1994	1993	1992
Total .....	12,238	11,258	10,706	10,051	9,705
Annual payroll .....	5,114	4,745	4,489	4,013	3,924
Employer contributions to Social Security and other supplemental benefits .....	791	718	664	573	526
Lease and rental payments .....	850	786	767	838	873
Advertising and promotion .....	697	607	652	670	653
Taxes and licenses .....	152	160	153	140	135
Utilities .....	544	505	448	417	371
Depreciation .....	412	393	365	339	326
Purchased office supplies .....	337	324	313	288	300
Purchased repair services .....	161	151	142	129	124
Other .....	3,180	2,869	2,713	2,644	2,473

See footnotes at end of table.

**Table 2.9. Arrangement of Passenger Transportation (SIC 472)—Estimated Expenses for Taxable Employer Firms, by Source: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars]

Sources of operating expenses	1991	1990	1989	1988	1987
Total .....	9,469	9,912	8,799	7,633	6,375
Annual payroll .....	3,740	3,891	3,468	3,063	2,602
Employer contributions to Social Security and other supplemental benefits .....	516	519	464	382	319
Lease and rental payments .....	874	919	825	730	608
Advertising and promotion .....	636	722	588	487	370
Taxes and licenses .....	134	158	148	127	114
Utilities .....	341	352	295	244	132
Depreciation .....	379	409	371	354	358
Purchased office supplies .....	295	321	306	260	196
Purchased repair services .....	139	156	124	110	83
Other .....	2,415	2,465	2,210	1,876	1,593

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. See Appendix A, Table A-2.4 for estimated measures of sampling variability (coefficients of variation).

**Table 2.10. Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of operating expenses	1996	1995	1994	1993	1992
Total .....	100.0	100.0	100.0	100.0	100.0
Annual payroll .....	41.8	42.1	41.9	39.9	40.4
Employer contributions to Social Security and other supplemental benefits .....	6.5	6.4	6.2	5.7	5.4
Lease and rental payments .....	6.9	7.0	7.2	8.3	9.0
Advertising and promotion .....	5.7	5.4	6.1	6.7	6.7
Taxes and licenses .....	1.2	1.4	1.4	1.4	1.4
Utilities .....	4.4	4.5	4.2	4.1	3.8
Depreciation .....	3.4	3.5	3.4	3.4	3.4
Purchased office supplies .....	2.8	2.9	2.9	2.9	3.1
Purchased repair services .....	1.3	1.3	1.3	1.3	1.3
Other .....	26.0	25.5	25.3	26.3	25.5

See footnotes at end of table.

Table 2.10. Arrangement of Passenger Transportation (SIC 472)—Sources of Expenses for Taxable Employer Firms as a Percent of Total Dollar Volume: 1987 Through 1996—Continued

Sources of operating expenses	1991	1990	1989	1988	1987
Total .....	100.0	100.0	100.0	100.0	100.0
Annual payroll .....	39.5	39.3	39.4	40.1	40.8
Employer contributions to Social Security and other supplemental benefits .....	5.4	5.2	5.3	5.0	5.0
Lease and rental payments .....	9.2	9.3	9.4	9.6	9.5
Advertising and promotion .....	6.7	7.3	6.7	6.4	5.8
Taxes and licenses .....	1.4	1.6	1.7	1.7	1.8
Utilities .....	3.6	3.6	3.4	3.2	2.1
Depreciation .....	4.0	4.1	4.2	4.6	5.6
Purchased office supplies .....	3.1	3.2	3.5	3.4	3.1
Purchased repair services .....	1.5	1.6	1.4	1.4	1.3
Other .....	25.5	24.9	25.1	24.6	25.0

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See Appendix A, Table A-2.4 for estimated measures of sampling variability (coefficients of variation).

Table 2.11. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996**

[Estimates are in whole dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
	<b>Arrangement of Passenger Transportation</b>					
472	Arrangement of passenger transportation . . . . .	58	54	51	48	47
4724	Travel agencies . . . . .	38	36	33	32	32
4725	Tour operators . . . . .	11	10	9	8	8
	<b>Hotels, Rooming, Houses, Camps, and Other Lodging Places</b>					
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	337	322	307	289	280
701	Hotels and motels . . . . .	325	310	296	279	270
703	Camps and recreational vehicle parks . . . . .	9	9	9	8	8

See footnotes at end of table.

Table 2.11. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996**—Continued

[Estimates are in whole dollars.]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
<b>Arrangement of Passenger Transportation</b>						
472	Arrangement of passenger transportation . . . . .	46	50	45	39	34
4724	Travel agencies . . . . .	31	32	(NA)	(NA)	(NA)
4725	Tour operators . . . . .	8	8	(NA)	(NA)	(NA)
<b>Hotels, Rooming, Houses, Camps, and Other Lodging Places</b>						
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis . . . . .	261	259	250	241	223
701	Hotels and motels . . . . .	252	250	241	233	215
703	Camps and recreational vehicle parks . . . . .	7	7	7	7	6

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in Table 2.1. Civilian population estimates as of July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands); July 1, 1992 - 253,426 (thousands) July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1996 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 3. Personal Services (SIC 72)

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### SUMMARY OF FINDINGS

In 1996, receipts for personal services (SIC 72) were estimated at \$73.2 billion, a 3.7 percent increase from 1995. Receipts for laundry, cleaning, and garment services (SIC 721) were estimated at \$21.5 billion, a 3.9 percent increase from 1995. Receipts for industrial launderers (SIC 7218) totaled \$5.0 billion in 1996. Receipts for photographic and portrait studios (SIC 7221) were estimated at

\$5.8 billion. Beauty shops (SIC 7231) had estimated receipts of \$16.9 billion, a 3.2 percent increase from 1995. Receipts for funeral homes and crematories (SIC 7261) were estimated at \$10.0 billion, a 6.5 percent increase from 1995. Receipts for tax return preparation services (SIC 7291) were estimated at \$3.0 billion, a 16.1 percent increase from 1995.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Data for 1993 and 1994 have been revised to reflect the use of 1994 administrative receipts for nonemployer firms. See the introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
72	Personal services .....	73,229	70,607	66,105	62,597	59,597
721	Laundry, cleaning, and garment services ....	21,524	20,709	19,741	19,075	18,805
7211	Power laundries, family and commercial ...	874	932	906	913	898
7212	Garment pressing and agents for laundries and drycleaners .....	606	585	(NA)	(NA)	(NA)
7213	Linen supply .....	2,601	2,576	2,573	2,570	2,672
7215	Coin-operated laundries and dry cleaning ..	3,480	3,352	3,074	2,949	2,931
7216	Dry cleaning plants, except rug cleaning ...	5,487	5,493	5,432	5,354	5,467
7217	Carpet and upholstery cleaning .....	2,511	2,353	2,292	2,200	1,946
7218	Industrial launderers .....	4,977	4,492	4,110	3,780	3,656
7221	Photographic studios, portrait .....	5,800	5,692	5,093	4,734	4,280
7231	Beauty shops .....	16,900	16,382	15,152	14,608	14,436
7241	Barber shops .....	1,590	1,609	1,558	1,514	1,515
7261	Funeral service and crematories .....	10,046	9,437	8,571	8,193	7,588
7291	Tax return preparation services .....	3,027	2,608	2,732	2,239	1,838

See footnotes at end of table.

Table 3.1. **Selected Personal Services (SIC 72)—Estimated Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
72	Personal services .....	54,620	54,736	51,832	48,329	43,247
721	Laundry, cleaning, and garment services .....	17,579	17,347	16,616	15,700	14,183
7211	Power laundries, family and commercial ...	830	818	824	875	849
7212	Garment pressing and agents for laundries and drycleaners .....	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	2,496	2,387	2,283	2,277	2,131
7215	Coin-operated laundries and dry cleaning ..	3,072	3,214	2,927	2,506	2,132
7216	Dry cleaning plants, except rug cleaning ...	4,538	4,412	4,758	4,656	4,365
7217	Carpet and upholstery cleaning .....	1,764	1,692	1,410	1,326	1,220
7218	Industrial launderers .....	3,487	3,311	3,237	3,084	2,711
7221	Photographic studios, portrait .....	3,922	3,749	3,412	3,261	2,929
7231	Beauty shops .....	13,138	12,841	12,527	11,521	10,639
7241	Barber shops .....	1,466	1,439	1,390	1,434	1,351
7261	Funeral service and crematories .....	7,119	6,825	6,396	6,198	5,668
7291	Tax return preparation services .....	1,643	1,455	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-3.1 for estimated measures of sampling variability (coefficients of variation).

**Table 3.2. Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
72	Personal services .....	3.7	6.8	5.6	5.0	9.1
721	Laundry, cleaning, and garment services .....	3.9	4.9	3.5	1.4	7.0
7211	Power laundries, family and commercial .....	-6.2	2.9	-0.8	1.7	8.2
7212	Garment pressing and agents for laundries and drycleaners .....	3.6	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	1.0	0.1	0.1	-3.8	7.1
7215	Coin-operated laundries and dry cleaning ..	3.8	9.0	4.2	0.6	-4.6
7216	Dry cleaning plants, except rug cleaning ...	-0.1	1.1	1.5	-2.1	20.5
7217	Carpet and upholstery cleaning .....	6.7	2.7	4.2	13.1	10.3
7218	Industrial launderers .....	10.8	9.3	8.7	3.4	4.8
7221	Photographic studios, portrait .....	1.9	11.8	7.6	10.6	9.1
7231	Beauty shops .....	3.2	8.1	3.7	1.2	9.9
7241	Barber shops .....	-1.2	3.3	2.9	-0.1	3.3
7261	Funeral service and crematories .....	6.5	10.1	4.6	8.0	6.6
7291	Tax return preparation services .....	16.1	-4.5	22.0	21.8	11.9

See footnotes at end of table.

Table 3.2. **Selected Personal Services (SIC 72)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
72	Personal services .....	-0.2	5.6	7.2	11.8	9.2
721	Laundry, cleaning, and garment services .....	1.3	4.4	5.8	10.7	7.0
7211	Power laundries, family and commercial ...	1.5	-0.7	-5.8	3.1	13.2
7212	Garment pressing and agents for laundries and drycleaners .....	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	4.6	4.6	0.3	6.9	3.2
7215	Coin-operated laundries and dry cleaning ..	-4.4	9.8	16.8	17.5	7.0
7216	Dry cleaning plants, except rug cleaning ...	2.9	-7.3	2.2	6.7	11.6
7217	Carpet and upholstery cleaning .....	4.3	20.0	6.3	8.7	-8.5
7218	Industrial launderers .....	5.3	2.3	5.0	13.8	11.2
7221	Photographic studios, portrait .....	4.6	9.9	4.6	11.3	9.0
7231	Beauty shops .....	2.3	2.5	8.7	8.3	10.0
7241	Barber shops .....	1.9	3.5	-3.1	6.1	6.2
7261	Funeral service and crematories .....	4.3	6.7	3.2	9.4	4.8
7291	Tax return preparation services .....	12.9	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-3.1 for estimated measures of sampling variability (coefficients of variation).

**Table 3.3. Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996**

[Estimates are in whole dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
72	Personal services .....	277	270	255	244	235
721	Laundry, cleaning, and garment services ....	82	79	76	74	74
7211	Power laundries, family and commercial ...	3	4	3	4	4
7212	Garment pressing and agents for laundries and drycleaners .....	2	2	(NA)	(NA)	(NA)
7213	Linen supply .....	10	10	10	10	11
7215	Coin-operated laundries and dry cleaning ..	13	13	12	12	12
7216	Dry cleaning plants, except rug cleaning ...	21	21	21	21	22
7217	Carpet and upholstery cleaning .....	10	9	9	9	8
7218	Industrial launderers .....	19	17	16	15	14
7221	Photographic studios, portrait .....	22	22	20	18	17
7231	Beauty shops .....	64	63	59	57	57
7241	Barber shops .....	6	6	6	6	6
7261	Funeral service and crematories .....	38	36	33	32	30
7291	Tax return preparation services .....	11	10	11	9	7

See footnotes at end of table.

Table 3.3. **Selected Personal Services (SIC 72)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Estimates are in whole dollars.]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
72	Personal services .....	218	221	211	199	180
721	Laundry, cleaning, and garment services ....	70	70	68	65	59
7211	Power laundries, family and commercial ...	3	3	3	4	4
7212	Garment pressing and agents for laundries and drycleaners .....	(NA)	(NA)	(NA)	(NA)	(NA)
7213	Linen supply .....	10	10	9	9	9
7215	Coin-operated laundries and dry cleaning ..	12	13	12	10	9
7216	Dry cleaning plants, except rug cleaning ...	18	18	19	19	18
7217	Carpet and upholstery cleaning .....	7	7	6	5	5
7218	Industrial launderers .....	14	13	13	13	11
7221	Photographic studios, portrait .....	16	15	14	13	12
7231	Beauty shops .....	52	52	51	47	44
7241	Barber shops .....	6	6	6	6	6
7261	Funeral service and crematories .....	28	28	26	26	24
7291	Tax return preparation services .....	7	6	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in Table 3.1. Civilian population estimates as of July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands); July 1, 1992 - 253,426 (thousands) July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1996 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 4. Business and Selected Professional Services (SIC's 73, 81, and 87)

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### SUMMARY OF FINDINGS

Receipts for business services (SIC 73) were \$485.2 billion in 1996, up 14.2 percent from the prior year. Receipts in 1996 for computer programming, data processing, and other computer related services (SIC 737) rose 17.9 percent from 1995 to \$184.4 billion. Computer programming services (SIC 7371) increased 20.3 percent from 1995 to \$42.2 billion in 1996. Receipts for prepackaged software (SIC 7372) were \$39.3 billion in 1996, up 18.3 percent from 1995.

Legal services (SIC 81) had estimated receipts of \$124.6 billion in 1996. Engineering, accounting, research, management and related services (SIC 87) increased 10.9 percent from the previous year to \$292.5 billion. Commercial, physical and biological research (SIC 8731) increased 16.1 percent from 1995 to \$16.7 billion in 1996. Management and public relations services (SIC 874) had 1996 receipts of \$105.0 billion, up 10.7 percent from the previous year.

**Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
<b>Business Services</b>						
73	Business services . . . . .	485,249	425,075	375,067	337,403	309,439
731	Advertising . . . . .	30,652	27,068	24,212	23,416	22,672
7311	Advertising agencies . . . . .	21,374	19,347	17,259	16,711	15,956
7312	Outdoor advertising services . . . . .	2,679	2,377	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	8,609	7,729	7,092	6,965	6,377
7322	Adjustment and collection services . . . . .	4,708	4,378	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	25,836	24,437	22,307	21,904	20,990
7331	Direct mail advertising services . . . . .	8,198	7,532	7,312	7,346	6,805
7334	Photocopying and duplicating services . . . . .	5,674	5,607	(NA)	(NA)	(NA)
7335	Commercial photography . . . . .	2,061	1,967	(NA)	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	7,254	6,795	6,277	6,018	6,168
7338	Secretarial and court reporting services . . . . .	2,649	2,537	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	30,499	27,451	25,718	23,476	23,586
7342	Disinfecting and pest control services . . . . .	6,289	5,848	5,333	5,044	4,928
7349	Building cleaning and maintenance services, n.e.c . . . . .	24,211	21,603	20,385	18,432	18,658
735	Miscellaneous equipment rental and leasing . . . . .	30,705	29,505	26,440	24,553	22,782
7352	Medical equipment rental and leasing . . . . .	3,679	3,088	2,997	3,344	3,210
7353	Heavy construction equipment rental and leasing . . . . .	6,076	5,740	4,836	4,393	4,090
7359	Equipment rental and leasing, n.e.c . . . . .	20,949	20,677	18,607	16,816	15,482
736	Personnel supply services . . . . .	68,519	59,367	47,984	42,149	38,710
7361	Employment agencies . . . . .	8,945	7,730	6,541	5,624	4,981
7363	Help supply services . . . . .	59,573	51,637	41,443	36,525	33,729
737	Computer programming, data processing, and other computer related services . . . . .	184,393	156,385	135,578	117,920	104,651
7371	Computer programming services . . . . .	42,163	35,053	31,069	27,352	24,973
7372	Prepackaged software . . . . .	39,325	33,249	28,864	25,188	21,236
7373	Computer integrated systems design . . . . .	20,202	17,485	17,037	16,212	15,177
7374	Computer processing and data preparation and processing services . . . . .	41,036	35,607	29,177	23,716	20,447
7375	Information retrieval services . . . . .	6,916	5,343	4,559	4,277	3,931
7376	Computer facilities management services . . . . .	2,911	2,856	2,652	2,557	2,608
7377	Computer rental and leasing . . . . .	3,295	2,937	2,658	2,482	2,385
7378	Computer maintenance and repair . . . . .	12,404	10,678	9,277	8,291	7,660
7379	Computer related services, n.e.c . . . . .	16,500	13,176	10,285	7,845	6,234
738	Miscellaneous business services . . . . .	106,036	93,133	85,736	77,020	69,671
7381	Detective, guard, and armored car services . . . . .	13,474	11,935	10,766	10,250	9,670
7382	Security systems services . . . . .	5,374	5,259	4,642	4,027	3,629
7384	Photofinishing laboratories . . . . .	7,243	6,796	6,555	6,357	5,678
<b>Legal Services</b>						
81	Legal services . . . . .	124,565	116,000	114,603	112,145	108,443
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	292,496	263,835	235,447	222,853	215,624
871	Engineering, architectural, and surveying services . . . . .	102,280	93,467	85,805	83,376	83,033
8711	Engineering services . . . . .	80,264	73,878	68,099	67,067	67,716
8712	Architectural services . . . . .	18,488	16,487	14,779	13,534	12,682
8713	Surveying services . . . . .	3,529	3,103	2,927	2,775	2,635
8721	Accounting, auditing, and bookkeeping services . . . . .	54,484	48,769	42,633	39,807	37,191
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	30,756	26,812	25,570	24,644	22,910
8731	Commercial physical and biological research . . . . .	16,737	14,421	13,798	13,132	11,850
8732	Commercial economic, sociological, and educational research . . . . .	8,187	6,850	6,579	6,522	6,250
8734	Testing laboratories . . . . .	5,833	5,540	5,193	4,990	4,810
874	Management and public relations services . . . . .	104,975	94,787	81,439	75,026	72,490
8741	Management services . . . . .	27,569	27,611	24,328	23,373	23,774
8742	Management consulting services . . . . .	53,716	46,430	38,506	34,516	31,913
8743	Public relations services . . . . .	4,528	3,972	3,571	3,454	3,468
8744	Facilities support management services . . . . .	5,166	4,758	5,191	4,851	5,625
8748	Business consulting services, n.e.c . . . . .	13,997	12,016	9,843	8,832	7,710

See footnotes at end of table.

**Table 4.1. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars.]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
<b>Business Services</b>						
73	Business services . . . . .	287,214	280,699	251,648	223,369	188,856
731	Advertising . . . . .	21,330	21,986	20,277	18,897	16,803
7311	Advertising agencies . . . . .	15,200	16,089	14,849	13,695	12,007
7312	Outdoor advertising services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	6,016	5,827	5,380	4,880	4,685
7322	Adjustment and collection services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	20,421	20,775	19,697	18,792	17,737
7331	Direct mail advertising services . . . . .	6,546	6,956	5,975	5,623	4,659
7334	Photocopying and duplicating services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	6,129	6,069	(NA)	(NA)	(NA)
7338	Secretarial and court reporting services . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	22,424	22,343	20,264	17,555	15,649
7342	Disinfecting and pest control services . . . . .	4,811	4,526	4,055	3,765	3,363
7349	Building cleaning and maintenance services, n.e.c . . . . .	17,613	17,817	16,209	13,790	12,286
735	Miscellaneous equipment rental and leasing . . . . .	22,585	23,083	21,038	18,976	15,472
7352	Medical equipment rental and leasing . . . . .	2,783	2,511	2,197	1,936	1,552
7353	Heavy construction equipment rental and leasing . . . . .	4,537	5,091	(NA)	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c . . . . .	15,265	15,481	(NA)	(NA)	(NA)
736	Personnel supply services . . . . .	33,445	32,540	28,636	25,270	20,336
7361	Employment agencies . . . . .	5,153	6,160	5,413	4,896	4,215
7363	Help supply services . . . . .	28,292	26,380	23,223	20,374	16,121
737	Computer programming, data processing, and other computer related services . . . . .	94,363	88,299	78,653	68,305	56,004
7371	Computer programming services . . . . .	23,376	21,318	(NA)	(NA)	(NA)
7372	Prepackaged software . . . . .	18,306	16,523	(NA)	(NA)	(NA)
7373	Computer integrated systems design . . . . .	13,751	12,916	(NA)	(NA)	(NA)
7374	Computer processing and data preparation and processing services . . . . .	18,824	17,820	(NA)	(NA)	(NA)
7375	Information retrieval services . . . . .	3,691	3,547	(NA)	(NA)	(NA)
7376	Computer facilities management services . . . . .	2,206	1,994	(NA)	(NA)	(NA)
7377	Computer rental and leasing . . . . .	2,396	2,644	(NA)	(NA)	(NA)
7378	Computer maintenance and repair . . . . .	6,919	7,000	(NA)	(NA)	(NA)
7379	Computer related services, n.e.c . . . . .	4,894	4,537	(NA)	(NA)	(NA)
738	Miscellaneous business services . . . . .	66,630	65,846	57,703	50,694	42,170
7381	Detective, guard, and armored car services . . . . .	9,555	9,018	(NA)	(NA)	(NA)
7382	Security systems services . . . . .	3,381	3,406	(NA)	(NA)	(NA)
7384	Photofinishing laboratories . . . . .	5,675	5,604	5,696	5,230	4,703
<b>Legal Services</b>						
81	Legal services . . . . .	100,027	97,640	89,144	81,636	72,115
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	202,696	198,395	183,528	160,446	139,897
871	Engineering, architectural, and surveying services . . . . .	80,716	80,519	74,170	63,127	57,051
8711	Engineering services . . . . .	65,788	64,791	(NA)	(NA)	(NA)
8712	Architectural services . . . . .	12,279	13,021	(NA)	(NA)	(NA)
8713	Surveying services . . . . .	2,649	2,707	(NA)	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services . . . . .	33,738	32,593	32,291	29,237	26,612
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	20,886	20,434	18,125	15,789	12,853
8731	Commercial physical and biological research . . . . .	10,705	10,629	9,342	8,063	6,566
8732	Commercial economic, sociological, and educational research . . . . .	5,734	5,629	5,288	4,860	4,105
8734	Testing laboratories . . . . .	4,447	4,176	3,495	2,866	2,182
874	Management and public relations services . . . . .	67,356	64,849	58,942	52,293	43,381
8741	Management services . . . . .	21,788	20,627	(NA)	(NA)	(NA)
8742	Management consulting services . . . . .	29,839	28,931	(NA)	(NA)	(NA)
8743	Public relations services . . . . .	3,398	3,677	(NA)	(NA)	(NA)
8744	Facilities support management services . . . . .	5,617	5,336	4,803	4,059	3,708
8748	Business consulting services, n.e.c . . . . .	6,714	6,278	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See Appendix A, Table A-4.1 for estimated measures of sampling variability (coefficients of variation).

**Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
<b>Business Services</b>						
73	Business services . . . . .	14.2	13.3	11.2	9.0	7.7
731	Advertising . . . . .	13.2	11.8	3.4	3.3	6.3
7311	Advertising agencies . . . . .	10.5	12.1	3.3	4.7	5.0
7312	Outdoor advertising services . . . . .	12.7	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	11.4	9.0	1.8	9.2	6.0
7322	Adjustment and collection services . . . . .	7.5	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	5.7	9.5	1.8	4.4	2.8
7331	Direct mail advertising services . . . . .	8.8	3.0	-0.5	8.0	4.0
7334	Photocopying and duplicating services . . . . .	1.2	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography . . . . .	4.8	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design . . . . .	6.8	8.3	4.3	-2.4	0.6
7338	Secretarial and court reporting services . . . . .	4.4	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings . . . . .	11.1	6.7	9.6	-0.5	5.2
7342	Disinfecting and pest control services . . . . .	7.5	9.7	5.7	2.4	2.4
7349	Building cleaning and maintenance services, n.e.c . . . . .	12.1	6.0	10.6	-1.2	5.9
735	Miscellaneous equipment rental and leasing . . . . .	4.1	11.6	7.7	7.8	0.9
7352	Medical equipment rental and leasing . . . . .	19.1	3.0	-10.4	4.2	15.3
7353	Heavy construction equipment rental and leasing . . . . .	5.9	18.7	10.1	7.4	-9.9
7359	Equipment rental and leasing, n.e.c . . . . .	1.3	11.1	10.7	8.6	1.4
736	Personnel supply services . . . . .	15.4	23.7	13.8	8.9	15.7
7361	Employment agencies . . . . .	15.7	18.2	16.3	12.9	-3.3
7363	Help supply services . . . . .	15.4	24.6	13.5	8.3	19.2
737	Computer programming, data processing, and other computer related services . . . . .	17.9	15.3	15.0	12.7	10.9
7371	Computer programming services . . . . .	20.3	12.8	13.6	9.5	6.8
7372	Prepackaged software . . . . .	18.3	15.2	14.6	18.6	16.0
7373	Computer integrated systems design . . . . .	15.5	2.6	5.1	6.8	10.4
7374	Computer processing and data preparation and processing services . . . . .	15.2	22.0	23.0	16.0	8.6
7375	Information retrieval services . . . . .	29.4	17.2	6.6	8.8	6.5
7376	Computer facilities management services . . . . .	1.9	7.7	3.7	-2.0	18.2
7377	Computer rental and leasing . . . . .	12.2	10.5	7.1	4.1	-0.5
7378	Computer maintenance and repair . . . . .	12.8	15.1	11.9	8.2	10.7
7379	Computer related services, n.e.c . . . . .	25.3	28.1	31.1	25.8	27.4
738	Miscellaneous business services . . . . .	13.9	8.6	11.3	10.5	4.6
7381	Detective, guard, and armored car services . . . . .	12.9	10.9	5.0	6.0	1.2
7382	Security systems services . . . . .	2.2	13.3	15.3	11.0	7.3
7384	Photofinishing laboratories . . . . .	6.6	3.7	3.1	12.0	0.1
<b>Legal Services</b>						
81	Legal services . . . . .	7.4	1.2	2.2	3.4	8.4
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services . . . . .	10.9	12.1	5.7	3.4	6.4
871	Engineering, architectural, and surveying services . . . . .	9.4	8.9	2.9	0.4	2.9
8711	Engineering services . . . . .	8.6	8.5	1.5	-1.0	2.9
8712	Architectural services . . . . .	12.1	11.6	9.2	6.7	3.3
8713	Surveying services . . . . .	13.7	6.0	5.5	5.3	-0.5
8721	Accounting, auditing, and bookkeeping services . . . . .	11.7	14.4	7.1	7.0	10.2
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	14.7	4.9	3.8	7.6	9.7
8731	Commercial physical and biological research . . . . .	16.1	4.5	5.1	10.8	10.7
8732	Commercial economic, sociological, and educational research . . . . .	19.5	4.1	0.9	4.4	9.0
8734	Testing laboratories . . . . .	5.3	6.7	4.1	3.7	8.2
874	Management and public relations services . . . . .	10.7	16.4	8.5	3.5	7.6
8741	Management services . . . . .	-0.2	13.5	4.1	-1.7	9.1
8742	Management consulting services . . . . .	15.7	20.6	11.6	8.2	7.0
8743	Public relations services . . . . .	14.0	11.2	3.4	-0.4	2.1
8744	Facilities support management services . . . . .	8.6	-8.3	7.0	-13.8	0.1
8748	Business consulting services, n.e.c . . . . .	16.5	22.1	11.4	14.6	14.8

See footnotes at end of table.

**Table 4.2. Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
<b>Business Services</b>						
73	Business services	2.3	11.5	12.7	18.3	10.9
731	Advertising	-3.0	8.4	7.3	12.5	6.6
7311	Advertising agencies	-5.5	8.4	8.4	14.1	2.3
7312	Outdoor advertising services	(NA)	(NA)	(NA)	(NA)	(NA)
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	3.2	8.3	10.2	4.2	17.1
7322	Adjustment and collection services	(NA)	(NA)	(NA)	(NA)	(NA)
733	Mailing, reproduction, commercial art and photography, and stenographic services	-1.7	5.5	4.8	5.9	12.7
7331	Direct mail advertising services	-5.9	16.4	6.3	20.7	8.7
7334	Photocopying and duplicating services	(NA)	(NA)	(NA)	(NA)	(NA)
7335	Commercial photography	(NA)	(NA)	(NA)	(NA)	(NA)
7336	Commercial art and graphic design	1.0	(NA)	(NA)	(NA)	(NA)
7338	Secretarial and court reporting services	(NA)	(NA)	(NA)	(NA)	(NA)
734	Services to dwellings and other buildings	0.4	10.3	15.4	12.2	7.0
7342	Disinfecting and pest control services	6.3	11.6	7.7	12.0	15.2
7349	Building cleaning and maintenance services, n.e.c.	-1.1	9.9	17.5	12.2	4.9
735	Miscellaneous equipment rental and leasing	-2.2	9.7	10.9	22.6	4.9
7352	Medical equipment rental and leasing	10.8	14.3	13.5	24.7	17.8
7353	Heavy construction equipment rental and leasing	-10.9	(NA)	(NA)	(NA)	(NA)
7359	Equipment rental and leasing, n.e.c.	-1.4	(NA)	(NA)	(NA)	(NA)
736	Personnel supply services	2.8	13.6	13.3	24.3	23.3
7361	Employment agencies	-16.3	13.8	10.6	16.2	6.3
7363	Help supply services	7.2	13.6	14.0	26.4	28.7
737	Computer programming, data processing, and other computer related services	6.9	12.3	15.1	22.0	10.8
7371	Computer programming services	9.7	(NA)	(NA)	(NA)	(NA)
7372	Prepackaged software	10.8	(NA)	(NA)	(NA)	(NA)
7373	Computer integrated systems design	6.5	(NA)	(NA)	(NA)	(NA)
7374	Computer processing and data preparation and processing services	5.6	(NA)	(NA)	(NA)	(NA)
7375	Information retrieval services	4.1	(NA)	(NA)	(NA)	(NA)
7376	Computer facilities management services	10.6	(NA)	(NA)	(NA)	(NA)
7377	Computer rental and leasing	-9.4	(NA)	(NA)	(NA)	(NA)
7378	Computer maintenance and repair	-1.2	(NA)	(NA)	(NA)	(NA)
7379	Computer related services, n.e.c.	7.9	(NA)	(NA)	(NA)	(NA)
738	Miscellaneous business services	1.2	14.1	13.8	20.2	10.0
7381	Detective, guard, and armored car services	6.0	(NA)	(NA)	(NA)	(NA)
7382	Security systems services	-0.7	(NA)	(NA)	(NA)	(NA)
7384	Photofinishing laboratories	1.3	-1.6	8.9	11.2	4.5
<b>Legal Services</b>						
81	Legal services	2.4	9.5	9.2	13.2	13.8
<b>Engineering, Accounting, Research, Management, and Related Services</b>						
87	Engineering, accounting, research, management, and related services	2.2	8.1	14.4	14.7	9.4
871	Engineering, architectural, and surveying services	0.2	8.6	17.5	10.7	11.2
8711	Engineering services	1.5	(NA)	(NA)	(NA)	(NA)
8712	Architectural services	-5.7	(NA)	(NA)	(NA)	(NA)
8713	Surveying services	-2.1	(NA)	(NA)	(NA)	(NA)
8721	Accounting, auditing, and bookkeeping services	3.5	0.9	10.4	9.9	16.2
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations	2.2	12.7	14.8	22.8	5.4
8731	Commercial physical and biological research	0.7	13.8	15.9	22.8	4.2
8732	Commercial economic, sociological, and educational research	1.9	6.4	8.8	18.4	4.6
8734	Testing laboratories	6.5	19.5	21.9	31.3	10.8
874	Management and public relations services	3.9	10.0	12.7	20.5	4.6
8741	Management services	5.6	(NA)	(NA)	(NA)	(NA)
8742	Management consulting services	3.1	(NA)	(NA)	(NA)	(NA)
8743	Public relations services	-7.6	(NA)	(NA)	(NA)	(NA)
8744	Facilities support management services	5.3	11.1	18.3	9.5	4.9
8748	Business consulting services, n.e.c.	6.9	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. For selected SIC's (81, 873, and 874 ex. 8744), estimates are for taxable firms only. Revenue and expense estimates of tax-exempt firms and organizations are shown in tables 1.3 and 1.5 for SIC's 81, 873, and 874, excluding 8744. See Appendix A, Table A-4.1 for estimated measures of sampling variability (coefficients of variation).

**Table 4.3. Personnel Supply Services (SIC 736)—Estimated Receipts from Supplying Temporary Help, by Source for Taxable Employer Firms: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	1996	1995	1994	1993	1992
Total personnel supply services .....	67,789	58,733	47,346	41,558	38,164
Total receipts from temporary help supply services <sup>1</sup> .	43,033	36,628	31,516	29,060	27,755
Office support .....	15,440	13,628	10,671	10,752	10,291
Secretaries .....	9,598	8,258	6,578	7,003	6,843
Clerks .....	3,848	3,537	2,878	2,726	2,529
Other office support .....	1,994	1,833	1,215	1,023	919
Technical and professional <sup>2</sup> .....	12,884	10,841	8,286	6,691	6,174
Accountants .....	1,224	1,009	686	688	771
Medical <sup>3</sup> .....	3,719	2,467	2,791	3,061	3,442
Hospital staff .....	97	79	100	107	185
Industrial and construction <sup>4</sup> .....	10,312	8,937	9,077	8,010	7,640
Laborers .....	7,533	6,548	6,537	5,515	5,892

<sup>1</sup>Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

<sup>2</sup>Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

<sup>3</sup>Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

<sup>4</sup>Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-4.2 for estimated measures of sampling variability (coefficients of variation).

**Table 4.4. Personnel Supply Services (SIC 736)—Sources of Receipts from Supplying Temporary Help, as a Percent of Total Temporary Help Supply Services for Taxable Employer Firms: 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	1996	1995	1994	1993	1992
Total receipts from temporary help supply services <sup>1</sup>	100.0	100.0	100.0	100.0	100.0
Office support	35.9	37.2	33.9	37.0	37.1
Secretaries	22.3	22.5	20.9	24.1	24.7
Clerks	8.9	9.7	9.1	9.4	9.1
Other office support	4.6	5.0	3.9	3.5	3.3
Technical and professional <sup>2</sup>	29.9	29.6	26.3	23.0	22.2
Accountants	2.8	2.8	2.2	2.4	2.8
Medical <sup>3</sup>	8.6	6.7	8.9	10.5	12.4
Hospital staff	0.2	0.2	0.3	0.4	0.7
Industrial and construction <sup>4</sup>	24.0	24.4	28.8	27.6	27.5
Laborers	17.5	17.9	20.7	19.0	21.2

<sup>1</sup>Receipts are from supplying temporary help for all firms providing personnel supply services, including employment agencies and other firms whose primary activity is other than providing temporary help supply services.

<sup>2</sup>Includes engineers, programmers, data processors, sales and marketing staff, and other technical and professional personnel.

<sup>3</sup>Includes administrators, technicians, nurses, home health care workers, and other medical personnel.

<sup>4</sup>Includes drivers and warehousemen, security guards, janitors and cleaning personnel, and other industrial and construction personnel.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-4.2 for estimated measures of sampling variability (coefficients of variation).

**Table 4.5. Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Receipts for Taxable Employer Firms, by Source: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	1996	1995	1994	1993	1992
Total .....	179,026	151,845	131,415	114,154	101,074
Computer integrated systems .....	22,211	18,436	16,163	13,313	10,861
Custom computer programming and software design ..	31,552	25,917	20,767	16,582	14,087
Prepackaged computer software design, development, and production .....	35,503	30,457	27,663	25,638	23,986
Information retrieval services .....	8,948	7,056	5,280	4,760	3,146
Computer processing and data preparation services ...	32,097	28,619	24,858	20,797	18,798
Computer facilities management services .....	4,075	4,002	3,143	2,616	2,283
Computer rental and leasing .....	2,851	2,305	2,454	2,541	2,711
Maintenance and repair of computers and peripheral equipment .....	11,882	9,840	9,970	10,528	11,143
Computer consulting .....	12,196	10,464	8,002	6,060	4,971
Other computer services .....	10,313	8,241	7,694	6,535	5,581
All other receipts .....	7,398	6,508	5,421	4,784	3,507

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.3 for estimated measures of sampling variability (coefficients of variation).

Table 4.6. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Percent of Total Dollar Volume for Receipts for Taxable Employer Firms, by Source: 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Percent of total dollar volume				
	1996	1995	1994	1993	1992
Total .....	100.0	100.0	100.0	100.0	100.0
Computer integrated systems .....	12.4	12.1	12.3	11.7	10.7
Custom computer programming and software design ..	17.6	17.1	15.8	14.5	13.9
Prepackaged computer software design, development, and production .....	19.8	20.1	21.1	22.5	23.7
Information retrieval services .....	5.0	4.6	4.0	4.2	3.1
Computer processing and data preparation services ...	17.9	18.8	18.9	18.2	18.6
Computer facilities management services .....	2.3	2.6	2.4	2.3	2.3
Computer rental and leasing .....	1.6	1.5	1.9	2.2	2.7
Maintenance and repair of computers and peripheral equipment .....	6.6	6.5	7.6	9.2	11.0
Computer consulting .....	6.8	6.9	6.1	5.3	4.9
Other computer services .....	5.8	5.4	5.9	5.7	5.5
All other receipts .....	4.1	4.3	4.1	4.2	3.5

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. See Appendix A, Table A-4.3 for estimated measures of sampling variability (coefficients of variation).

**Table 4.7. Management and Public Relations Services (SIC 874)—Estimated Receipts for Taxable Employer Firms, by Source: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	1996	1995	1994	1993	1992
Total .....	83,757	76,147	64,322	58,777	57,320
Management and administrative services .....	29,810	29,132	25,415	23,821	24,779
Construction management .....	4,343	4,913	4,689	5,519	6,542
Facilities support management services .....	12,362	11,634	9,240	7,507	7,199
Other management services .....	13,105	12,585	11,486	10,795	11,038
Consulting, design, and public relations services .....	43,178	37,702	31,049	27,380	25,705
Management consulting .....	23,265	20,587	15,862	14,044	13,674
Engineering consulting and design services .....	2,300	2,378	2,444	2,755	3,313
Tax consulting services .....	941	949	1,048	1,155	1,466
Computer consulting and software services .....	5,735	4,161	3,145	2,771	2,258
Public relations services .....	5,697	5,234	5,091	3,656	2,322
Other consulting and design services .....	5,240	4,393	3,459	2,999	2,672
All other sources .....	9,576	8,198	7,616	7,576	6,836

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See Appendix A, Table A-4.4 for estimated measures of sampling variability (coefficients of variation).

**Table 4.8. Management and Public Relations Services (SIC 874)—Estimated Percent of Total Dollar Volume of Receipts for Taxable Employer Firms, by Source: 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Percent of total dollar volume				
	1996	1995	1994	1993	1992
Total .....	100.0	100.0	100.0	100.0	100.0
Management and administrative services .....	35.6	38.3	39.5	40.5	43.2
Construction management .....	5.2	6.5	7.3	9.4	11.4
Facilities support management services .....	14.8	15.3	14.4	12.8	12.6
Other management services .....	15.6	16.5	17.9	18.4	19.3
Consulting, design, and public relations services .....	51.6	49.5	48.3	46.6	44.8
Management consulting .....	27.8	27.0	24.7	23.9	23.9
Engineering consulting and design services .....	2.7	3.1	3.8	4.7	5.8
Tax consulting services .....	1.1	1.2	1.6	2.0	2.6
Computer consulting and software services .....	6.8	5.5	4.9	4.7	3.9
Public relations services .....	6.8	6.9	7.9	6.2	4.1
Other consulting and design services .....	6.3	5.8	5.4	5.1	4.7
All other sources .....	11.4	10.8	11.8	12.9	11.9

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Detail may not add to total due to kinds of business not shown separately. See Appendix A, Table A-4.4 for estimated measures of sampling variability (coefficients of variation).

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## Chapter 5. Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)

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### SUMMARY OF FINDINGS

Receipts in 1996 for automotive repair, services, and parking services (SIC 75) were \$106.7 billion, up 7.6 percent from 1995. Receipts in 1996 for automotive rental and leasing, without drivers (SIC 751) rose 10.5 percent from 1995 to \$29.4 billion. About 56.0 percent of the total receipts for automotive rental and leasing, without drivers, was from the short-term rental of passenger cars, trucks, utility trailers and recreational vehicles. In 1996, receipts for passenger car rental (SIC 7514) increased 12.5 percent from 1995 to \$14.5 billion.

Automotive repair shops (SIC 753) had receipts of \$62.2 billion in 1996, up 6.1 percent from the previous year. In 1996, receipts for general automotive repair shops (SIC 7538), which includes diesel engine truck and passenger car engine repairs, increased 5.5 percent from 1995 to \$28.9 billion.

Miscellaneous repair services (SIC 76) had receipts in 1996 of \$46.2 billion, up 3.0 percent from 1995. Electrical repair shops (SIC 762), including radio and television repair, had receipts of \$14.6 billion. Radio and television repair shops (SIC 7622) had estimated receipts of \$2.8 billion in 1996.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
	<b>Automotive Repair, Services, and Parking</b>					
75	Automotive repair, services, and parking .....	106,746	99,227	91,865	84,324	78,511
751	Automotive rental and leasing, without drivers .....	29,356	26,566	24,391	22,737	20,906
7513	Truck rental and leasing, without drivers ...	11,172	10,113	8,964	8,120	7,568
7514	Passenger car rental .....	14,494	12,886	12,172	11,387	10,370
7515	Passenger car leasing .....	3,019	2,917	2,755	2,823	2,657
752	Automobile parking .....	3,714	3,611	3,505	3,634	3,744
753	Automotive repair shops .....	62,182	58,619	54,626	49,665	46,200
7532	Top, body, and upholstery repair and paint shops .....	18,757	17,807	16,411	15,037	13,876
7533	Automotive exhaust system repair shops ..	2,513	2,458	2,408	2,353	2,211
7534	Tire retreading and repair shops .....	1,865	1,800	1,676	1,509	1,382
7536	Automotive glass replacement shops .....	3,344	2,822	2,751	2,292	2,018
7537	Automotive transmission repair shops .....	2,703	2,509	2,326	2,147	1,983
7538	General automotive repair shops .....	28,858	27,347	25,227	22,698	21,322
7539	Automotive repair shops, n.e.c .....	4,142	3,876	3,827	3,629	3,408
754	Automotive services, except repair .....	11,495	10,431	9,343	8,288	7,661
7542	Carwashes .....	4,605	4,279	4,037	3,685	3,419
	<b>Miscellaneous Repair Services</b>					
76	Miscellaneous repair services .....	46,197	44,870	40,683	36,772	35,238
762	Electrical repair shops .....	14,623	14,466	13,069	12,354	11,876
7622	Radio and television repair shops .....	2,752	2,638	2,456	2,454	2,297
7623	Refrigeration and air-conditioning service and repair shops .....	3,446	3,394	(NA)	(NA)	(NA)
7692	Welding repair .....	2,523	2,348	(NA)	(NA)	(NA)
7694	Armature rewinding shops .....	2,464	2,370	2,324	2,380	2,454

See footnotes at end of table.

Table 5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
	<b>Automotive Repair, Services, and Parking</b>					
75	Automotive repair, services, and parking .....	71,542	73,722	70,961	66,053	58,278
751	Automotive rental and leasing, without drivers .....	20,339	20,803	19,632	18,847	16,679
7513	Truck rental and leasing, without drivers ...	7,854	8,529	7,927	7,528	6,445
7514	Passenger car rental .....	9,464	8,990	(NA)	(NA)	(NA)
7515	Passenger car leasing .....	2,762	3,010	(NA)	(NA)	(NA)
752	Automobile parking .....	3,305	2,959	3,118	2,960	2,691
753	Automotive repair shops .....	41,203	43,485	41,973	38,578	34,182
7532	Top, body, and upholstery repair and paint shops .....	12,844	13,532	13,135	12,335	10,586
7533	Automotive exhaust system repair shops ..	2,260	2,171	(NA)	(NA)	(NA)
7534	Tire retreading and repair shops .....	1,293	1,283	(NA)	(NA)	(NA)
7536	Automotive glass replacement shops .....	1,913	1,863	(NA)	(NA)	(NA)
7537	Automotive transmission repair shops .....	1,958	2,065	(NA)	(NA)	(NA)
7538	General automotive repair shops .....	17,745	19,623	(NA)	(NA)	(NA)
7539	Automotive repair shops, n.e.c .....	3,190	2,948	(NA)	(NA)	(NA)
754	Automotive services, except repair .....	6,695	6,475	6,238	5,668	4,726
7542	Carwashes .....	2,998	2,841	(NA)	(NA)	(NA)
	<b>Miscellaneous Repair Services</b>					
76	Miscellaneous repair services .....	32,401	32,848	30,064	27,659	24,599
762	Electrical repair shops .....	11,327	11,292	9,579	8,933	7,585
7622	Radio and television repair shops .....	2,190	2,292	2,202	2,146	2,026
7623	Refrigeration and air-conditioning service and repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7692	Welding repair .....	(NA)	(NA)	(NA)	(NA)	(NA)
7694	Armature rewinding shops .....	2,389	2,371	2,341	2,112	2,078

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.1 for estimated measures of sampling variability (coefficients of variation).

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
	<b>Automotive Repair, Services, and Parking</b>					
75	Automotive repair, services, and parking .....	7.6	8.0	8.9	7.4	9.7
751	Automotive rental and leasing, without drivers	10.5	8.9	7.3	8.8	2.8
7513	Truck rental and leasing, without drivers ...	10.5	12.8	10.4	7.3	-3.6
7514	Passenger car rental .....	12.5	5.9	6.9	9.8	9.6
7515	Passenger car leasing .....	3.5	5.9	-2.4	6.2	-3.8
752	Automobile parking .....	2.9	3.0	-3.5	-2.9	13.3
753	Automotive repair shops .....	6.1	7.3	10.0	7.5	12.1
7532	Top, body, and upholstery repair and paint shops .....	5.3	8.5	9.1	8.4	8.0
7533	Automotive exhaust system repair shops ..	2.2	2.1	2.3	6.4	-2.2
7534	Tire retreading and repair shops .....	3.6	7.4	11.1	9.2	6.9
7536	Automotive glass replacement shops .....	18.5	2.6	20.0	13.6	5.5
7537	Automotive transmission repair shops .....	7.7	7.9	8.3	8.3	1.3
7538	General automotive repair shops .....	5.5	8.4	11.1	6.5	20.2
7539	Automotive repair shops, n.e.c .....	6.9	1.3	5.5	6.5	6.8
754	Automotive services, except repair .....	10.2	11.6	12.7	8.2	14.4
7542	Carwashes .....	7.6	6.0	9.6	7.8	14.0
	<b>Miscellaneous Repair Services</b>					
76	Miscellaneous repair services .....	3.0	10.3	10.6	4.4	8.8
762	Electrical repair shops .....	1.1	10.7	5.8	4.0	4.8
7622	Radio and television repair shops .....	4.3	7.4	0.1	6.8	4.9
7623	Refrigeration and air-conditioning service and repair shops .....	1.5	(NA)	(NA)	(NA)	(NA)
7692	Welding repair .....	7.5	(NA)	(NA)	(NA)	(NA)
7694	Armature rewinding shops .....	4.0	2.0	-2.4	-3.0	2.7

See footnotes at end of table.

Table 5.2. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
	<b>Automotive Repair, Services, and Parking</b>					
75	Automotive repair, services, and parking .....	-3.0	3.9	7.4	13.3	8.2
751	Automotive rental and leasing, without drivers	-2.2	6.0	4.2	13.0	7.6
7513	Truck rental and leasing, without drivers ...	-7.9	7.6	5.3	16.8	11.4
7514	Passenger car rental .....	5.3	(NA)	(NA)	(NA)	(NA)
7515	Passenger car leasing .....	-8.2	(NA)	(NA)	(NA)	(NA)
752	Automobile parking .....	11.7	-5.1	5.3	10.0	11.3
753	Automotive repair shops .....	-5.2	3.6	8.8	12.9	8.3
7532	Top, body, and upholstery repair and paint shops .....	-5.1	3.0	6.5	16.5	12.1
7533	Automotive exhaust system repair shops ..	4.1	(NA)	(NA)	(NA)	(NA)
7534	Tire retreading and repair shops .....	0.8	(NA)	(NA)	(NA)	(NA)
7536	Automotive glass replacement shops .....	2.7	(NA)	(NA)	(NA)	(NA)
7537	Automotive transmission repair shops .....	-5.2	(NA)	(NA)	(NA)	(NA)
7538	General automotive repair shops .....	-9.6	(NA)	(NA)	(NA)	(NA)
7539	Automotive repair shops, n.e.c .....	8.2	(NA)	(NA)	(NA)	(NA)
754	Automotive services, except repair .....	3.4	3.8	10.1	19.9	7.8
7542	Carwashes .....	5.5	(NA)	(NA)	(NA)	(NA)
	<b>Miscellaneous Repair Services</b>					
76	Miscellaneous repair services .....	-1.4	9.3	8.7	12.4	9.4
762	Electrical repair shops .....	0.3	17.9	7.2	17.8	16.8
7622	Radio and television repair shops .....	-4.5	4.1	2.6	5.9	8.7
7623	Refrigeration and air-conditioning service and repair shops .....	(NA)	(NA)	(NA)	(NA)	(NA)
7692	Welding repair .....	(NA)	(NA)	(NA)	(NA)	(NA)
7694	Armature rewinding shops .....	0.8	1.3	10.8	1.6	8.5

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.1 for estimated measures of sampling variability (coefficients of variation).

**Table 5.3. Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Receipts for Taxable Employer Firms, by Source: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	1996	1995	1994	1993	1992
Total .....	28,906	26,162	23,988	22,369	20,573
Short term rental, without drivers .....	16,181	14,648	13,900	12,916	11,918
Passenger cars .....	12,982	11,501	10,829	10,043	9,171
Trucks .....	1,557	1,501	1,590	1,684	1,760
Truck tractors .....	774	790	769	572	463
Truck trailers, full and semi .....	(S)	(S)	(S)	(S)	(S)
Utility trailers .....	184	186	180	174	164
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers .....	7,500	7,106	6,309	5,893	5,357
Passenger cars .....	2,501	2,415	2,115	1,922	1,561
Trucks .....	1,376	1,301	1,253	1,262	1,335
Truck tractors .....	2,958	2,762	2,324	2,050	1,879
Truck trailers, full and semi .....	665	628	617	659	582
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise .....	1,536	1,359	1,087	834	623
All other operating receipts .....	3,504	2,858	2,357	2,267	2,101

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.2 for estimated measures of sampling variability (coefficients of variation).

**Table 5.4. Automotive Rental and Leasing, Without Drivers (SIC 751)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume : 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Percent of total dollar volume				
	1996	1995	1994	1993	1992
Total .....	100.0	100.0	100.0	100.0	100.0
Short term rental, without drivers .....	56.0	56.0	57.9	57.7	57.9
Passenger cars .....	44.9	44.0	45.1	44.9	44.6
Trucks .....	5.4	5.7	6.6	7.5	8.6
Truck tractors .....	2.7	3.0	3.2	2.6	2.3
Truck trailers, full and semi .....	(S)	(S)	(S)	(S)	(S)
Utility trailers .....	0.6	0.7	0.8	0.8	0.8
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers .....	25.9	27.2	26.3	26.3	26.0
Passenger cars .....	8.7	9.2	8.8	8.6	7.6
Trucks .....	4.8	5.0	5.2	5.6	6.5
Truck tractors .....	10.2	10.6	9.7	9.2	9.1
Truck trailers, full and semi .....	2.3	2.4	2.6	2.9	2.8
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise .....	5.3	5.2	4.5	3.7	3.0
All other operating receipts .....	12.1	10.9	9.8	10.1	10.2

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are for employer firms only. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-5.2 for estimated measures of sampling variability (coefficients of variation).

Table 5.5. **Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996**

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
75	Automotive repair, services, and parking . . . . .	404	379	355	329	310
751	Automotive rental and leasing, without drivers	111	102	94	89	82
7514	Passenger car rental . . . . .	55	49	47	44	41
752	Automobile parking . . . . .	14	14	14	14	15
753	Automotive repair shops . . . . .	236	224	211	194	182
754	Automotive services, except repair . . . . .	44	40	36	32	30
7542	Carwashes . . . . .	17	16	16	14	13

See footnotes at end of table.

**Table 5.5. Selected Automotive Repair, Services, and Parking (SIC 75)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Estimates are in whole dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
75	Automotive repair, services, and parking . . . . .	286	298	289	272	242
751	Automotive rental and leasing, without drivers	81	84	80	78	69
7514	Passenger car rental . . . . .	38	36	(NA)	(NA)	(NA)
752	Automobile parking . . . . .	13	12	13	12	11
753	Automotive repair shops . . . . .	164	176	171	159	142
754	Automotive services, except repair . . . . .	27	26	25	23	20
7542	Carwashes . . . . .	12	11	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in Table 5.1. Civilian population estimates as of July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands); July 1, 1992 - 253,426 (thousands) July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1996 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 6. Motion Pictures, and Amusement and Recreation Services (SIC's 78 and 79)

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### SUMMARY OF FINDINGS

In 1996, receipts for motion picture services (SIC 78) were estimated at \$60.2 billion, a 5.3 percent increase from 1995. Receipts for motion picture production, distribution, and allied services (SIC's 781 and 782) totaled an estimated \$46.2 billion, a 6.8 percent increase from 1995. Receipts for motion picture theaters (SIC 783) were estimated at \$7.0 billion, a 7.7 percent increase from 1995. Receipts for video tape rental (SIC 784) totaled \$6.9 billion.

In 1996, receipts for amusement and recreation services (SIC 79) were estimated at \$85.8 billion, a 10.7 percent increase from 1995. Receipts for professional

sports clubs and promoters (SIC 7941) were estimated at \$8.9 billion, a 15.4 percent increase from 1995. Receipts for racing, including track operations (SIC 7948) totaled \$5.8 billion in 1996. Receipts for physical fitness facilities (SIC 7991) were estimated at \$5.0 billion, a 12.6 percent increase from 1995. Receipts for amusement parks (SIC 7996) were estimated at \$6.8 billion, a 7.6 percent increase from 1995. Admissions accounted for 54.9 percent of the total receipts for amusement parks, while sale of food, refreshments, and alcoholic beverages were the source of about 17.9 percent of receipts.

**Table 6.1. Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
<b>Motion Pictures</b>						
78	Motion pictures .....	60,205	57,184	53,504	49,799	45,662
781, 782	Motion picture production, distribution, and allied services .....	46,223	43,264	40,256	37,653	34,288
783	Motion picture theaters .....	7,036	6,530	6,233	5,977	5,879
784	Video tape rental .....	6,946	7,390	7,015	6,169	5,495
<b>Amusement and Recreation Services</b>						
79	Amusement and recreation services .....	85,769	77,452	68,453	63,651	57,699
791	Dance studios, schools, and halls .....	1,036	947	906	880	784
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	19,679	17,479	16,050	15,408	13,054
793	Bowling centers .....	2,719	2,681	2,709	2,724	2,915
794	Commercial sports .....	14,632	13,056	11,090	9,870	9,010
7941	Professional sports clubs and promoters ...	8,877	7,695	6,138	5,056	3,978
7948	Racing, including track operation .....	5,755	5,360	4,952	4,814	5,032
799	Miscellaneous amusement and recreation services .....	47,702	43,290	37,698	34,769	31,936
7991	Physical fitness facilities .....	4,970	4,412	4,033	3,961	4,135
7992	Public golf courses .....	3,976	3,584	3,059	2,828	2,609
7993	Coin-operated amusement devices .....	3,486	3,254	2,965	2,763	2,566
7996	Amusement parks .....	6,775	6,298	5,858	5,641	5,366
7997	Membership sports and recreation clubs ...	7,439	6,765	6,379	5,965	5,397

See footnotes at end of table.

Table 6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
	<b>Motion Pictures</b>					
78	Motion pictures .....	42,838	39,982	36,173	31,746	27,754
781, 782	Motion picture production, distribution, and allied services .....	31,590	28,888	26,415	23,426	20,778
783	Motion picture theaters .....	6,213	6,088	5,408	4,585	4,056
784	Video tape rental .....	5,035	5,006	4,350	3,735	2,920
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	51,654	50,126	44,539	41,272	36,646
791	Dance studios, schools, and halls .....	662	626	701	796	505
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	11,694	10,735	8,447	8,555	7,725
793	Bowling centers .....	2,747	2,800	2,788	2,712	2,597
794	Commercial sports .....	8,597	8,636	7,571	6,808	5,966
7941	Professional sports clubs and promoters ...	3,719	3,702	3,046	2,519	2,149
7948	Racing, including track operation .....	4,878	4,934	4,525	4,289	3,817
799	Miscellaneous amusement and recreation services .....	27,954	27,329	25,032	22,401	19,853
7991	Physical fitness facilities .....	3,449	3,623	3,379	3,177	2,721
7992	Public golf courses .....	2,386	2,254	1,790	1,593	1,270
7993	Coin-operated amusement devices .....	2,301	2,146	1,933	1,904	1,675
7996	Amusement parks .....	4,820	4,922	4,562	4,017	3,505
7997	Membership sports and recreation clubs ...	5,151	4,825	4,457	4,239	3,978

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-6.1 for estimated measures of sampling variability (coefficients of variation).

Table 6.2. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
	<b>Motion Pictures</b>					
78	Motion pictures .....	5.3	6.9	7.4	9.1	6.6
781, 782	Motion picture production, distribution, and allied services .....	6.8	7.5	6.9	9.8	8.5
783	Motion picture theaters .....	7.7	4.8	4.3	1.7	-5.4
784	Video tape rental .....	-6.0	5.3	13.7	12.3	9.1
	<b>Amusement and Recreation Services</b>					
79	Amusement and recreation services .....	10.7	13.1	7.5	10.3	11.7
791	Dance studios, schools, and halls .....	9.4	4.5	3.0	12.2	18.4
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	12.3	8.9	4.2	18.0	11.6
793	Bowling centers .....	1.4	-1.0	-0.6	-6.6	6.1
794	Commercial sports .....	12.1	17.7	12.4	9.5	4.8
7941	Professional sports clubs and promoters ...	15.4	25.4	21.4	27.1	7.0
7948	Racing, including track operation .....	7.4	8.2	2.9	-4.3	3.2
799	Miscellaneous amusement and recreation services .....	10.2	14.8	8.4	8.9	14.2
7991	Physical fitness facilities .....	12.6	9.4	1.8	-4.2	19.9
7992	Public golf courses .....	10.9	17.2	8.2	8.4	9.3
7993	Coin-operated amusement devices .....	7.1	9.7	7.3	7.7	11.5
7996	Amusement parks .....	7.6	7.5	3.8	5.1	11.3
7997	Membership sports and recreation clubs ...	10.0	6.1	6.9	10.5	4.8

See footnotes at end of table.

Table 6.2. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms, by Source: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
<b>Motion Pictures</b>						
78	Motion pictures .....	7.1	10.5	13.9	14.4	16.9
781, 782	Motion picture production, distribution, and allied services .....	9.4	9.4	12.8	12.7	22.2
783	Motion picture theaters .....	2.1	12.6	17.9	13.0	3.6
784	Video tape rental .....	0.6	15.1	16.5	27.9	3.7
<b>Amusement and Recreation Services</b>						
79	Amusement and recreation services .....	3.0	12.5	7.9	12.6	7.8
791	Dance studios, schools, and halls .....	5.8	-10.7	-11.9	57.6	0.0
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	8.9	27.1	-1.3	10.7	1.3
793	Bowling centers .....	-1.9	0.4	2.8	4.4	-1.0
794	Commercial sports .....	-0.5	14.1	11.2	14.1	18.0
7941	Professional sports clubs and promoters ...	0.5	21.5	20.9	17.2	20.7
7948	Racing, including track operation .....	-1.1	9.0	5.5	12.4	16.5
799	Miscellaneous amusement and recreation services .....	2.3	9.2	11.7	12.8	9.2
7991	Physical fitness facilities .....	-4.8	7.2	6.4	16.8	16.2
7992	Public golf courses .....	5.9	25.9	12.4	25.4	28.2
7993	Coin-operated amusement devices .....	7.2	11.0	1.5	13.7	7.4
7996	Amusement parks .....	-2.1	7.9	13.6	14.6	14.7
7997	Membership sports and recreation clubs ...	6.8	8.3	5.1	6.6	5.5

Note: Estimates are for employer and nonemployer firms. For selected SIC's (792, 799, 7991 and 7997), estimates are for taxable firms only. Revenue estimates for tax-exempt firms and organizations are shown in Table 1.3. Expense estimates for tax-exempt firms and organizations are shown in Table 1.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-6.1 for estimated measures of sampling variability (coefficients of variation).

**Table 6.3. Amusement Parks (SIC 7996)—Estimated Receipts for Taxable Employer Firms, by Source: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	1996	1995	1994	1993	1992
Total .....	6,709	6,237	5,799	5,583	5,312
Admissions .....	3,685	3,404	3,112	3,009	2,841
Sales of food, refreshments, and alcoholic beverages .	1,202	1,148	1,074	1,066	1,024
Sales of other merchandise .....	1,261	1,186	1,097	1,110	1,071
All other .....	561	499	516	398	376

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See Appendix A, Table A-6.2 for estimated measures of sampling variability (coefficients of variation).

**Table 6.4. Amusement Parks (SIC 7996)—Estimated Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Percent of total dollar volume				
	1996	1995	1994	1993	1992
Total .....	100.0	100.0	100.0	100.0	100.0
Admissions .....	54.9	54.6	53.7	53.9	53.5
Sales of food, refreshments, and alcoholic beverages ..	17.9	18.4	18.5	19.1	19.3
Sales of other merchandise .....	18.8	19.0	18.9	19.9	20.2
All other .....	8.4	8.0	8.9	7.1	7.1

Note: Estimates are for employer firms only. Detail may not add to total due to rounding. Estimates are not adjusted for price changes. See Appendix A, Table A-6.2 for estimated measures of sampling variability (coefficients of variation).

Table 6.5. **Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996**

[Estimates are in whole dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
	<b>Motion Pictures</b>					
783	Motion picture theaters .....	26	25	24	23	23
784	Video tape rental .....	26	28	27	24	22
	<b>Amusement and Recreation Services</b>					
793	Bowling centers .....	10	10	10	11	12
7991	Physical fitness facilities .....	19	17	16	15	16
7992	Public golf courses .....	15	14	12	11	10
7993	Coin-operated amusement devices .....	13	12	11	11	10
7996	Amusement parks .....	26	24	23	22	21

See footnotes at end of table.

Table 6.5. **Selected Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Estimates are in whole dollars]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
	<b>Motion Pictures</b>					
783	Motion picture theaters .....	25	25	22	19	17
784	Video tape rental .....	20	20	18	15	12
	<b>Amusement and Recreation Services</b>					
793	Bowling centers .....	11	11	11	11	11
7991	Physical fitness facilities .....	14	15	14	13	11
7992	Public golf courses .....	10	9	7	7	5
7993	Coin-operated amusement devices .....	9	9	8	8	7
7996	Amusement parks .....	19	20	19	17	15

Note: Estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. The estimates in this table are subject to approximately the same sampling variability as the estimates shown in Table 6.1. Civilian population estimates as of July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands); July 1, 1992 - 253,426 (thousands) July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 - 242,817 (thousands); July 1, 1987 - 240,550 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1996 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 7. Health Services (SIC 80)

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### SUMMARY OF FINDINGS

#### Taxable Firms

Receipts in 1996 for taxable firms providing health services (SIC 80) were approximately \$399.2 billion in 1996, up 6.1 percent from 1995. Offices and clinics of doctors of medicine (SIC 801) accounted for about 43 percent of all taxable health services receipts in 1996, reaching \$173.5 billion and increasing 3.3 percent from the previous year. About 46 percent of these receipts were from patient services provided in doctors' offices or clinics, and approximately 20 percent were from hospital inpatient services. In addition, hospital outpatient services accounted for 12 percent of total receipts in 1996.

Private insurance payments were the source of 49 percent of total receipts for offices and clinics of doctors of medicine (employer firms only), while Medicare and Medicaid payments combined for about 30 percent of their total receipts. Receipts for nursing and personal care facilities

(SIC 805) increased 7.6 percent from 1995 to \$44.3 billion in 1996. Taxable hospitals (SIC 806) had receipts of \$44.7 billion in 1996, up 16.3 percent from the previous year. Receipts for medical and dental laboratories (SIC 807) increased 3.3 percent from 1995, reaching \$16.0 billion in 1996. Receipts for home health care (SIC 808) and kidney dialysis centers (SIC 8092) rose 8.6 and 3.9 percent, respectively.

#### Tax-Exempt Firms—and Organization

Revenue of tax-exempt health services firms and organizations (SIC 80 pt.) reached \$401.1 billion in 1996, a 4.1 percent increase from 1995. Expenses for tax-exempt health service firms and organizations were approximately \$389.4 billion in 1996, up 4.4 percent from 1995.

Revenue for tax-exempt hospitals (SIC 806), including government operated facilities, was \$337.8 billion, up 3.9 percent from the previous year.

Table 7.1. **Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
80	Health services .....	399,185	376,279	351,419	335,108	321,653
801	Offices and clinics of doctors of medicine ....	173,483	167,969	159,616	154,242	151,824
802	Offices and clinics of dentists .....	47,417	44,909	41,663	38,946	36,939
803	Offices and clinics of doctors of osteopathy ..	4,760	4,698	4,354	4,159	4,008
804	Offices and clinics of other health practitioners	28,594	27,357	25,891	25,367	23,893
8041	Offices and clinics of chiropractors .....	6,958	6,742	6,757	6,936	6,555
8042	Offices and clinics of optometrists .....	6,313	6,113	6,021	5,715	5,333
8043	Offices and clinics of podiatrists .....	2,440	2,388	2,190	2,156	2,102
805	Nursing and personal care facilities .....	44,254	41,135	37,320	36,172	34,743
806	Hospitals <sup>1</sup> .....	44,669	38,417	35,143	33,331	31,083
8062	General medical and surgical hospitals <sup>1</sup> ...	36,496	30,704	27,993	26,683	24,162
8063	Psychiatric hospitals <sup>1</sup> .....	3,508	3,847	3,764	3,730	4,396
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	4,665	3,866	3,386	2,918	2,525
807	Medical and dental laboratories .....	16,042	15,524	15,427	15,066	15,172
8071	Medical laboratories .....	13,266	12,909	13,007	12,735	12,882
8072	Dental laboratories .....	2,776	2,615	2,420	2,331	2,290
808	Home health care services .....	19,542	17,987	15,394	13,178	11,208
809	Miscellaneous health and allied services, n.e.c .....	20,423	18,283	16,611	14,647	12,783
8092	Kidney dialysis centers .....	3,385	3,259	2,898	2,468	2,140
8093	Specialty outpatient facilities, n.e.c .....	9,586	8,616	7,965	6,999	6,476

See footnotes at end of table.

Table 7.1. **Selected Health Services (SIC 80)—Estimated Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
80	Health services .....	293,907	271,212	241,558	221,741	196,212
801	Offices and clinics of doctors of medicine ....	138,576	128,871	117,213	108,835	96,698
802	Offices and clinics of dentists .....	33,279	31,502	29,297	27,325	25,258
803	Offices and clinics of doctors of osteopathy ..	3,584	3,254	2,833	2,661	2,280
804	Offices and clinics of other health practitioners	21,449	20,139	17,084	16,239	13,643
8041	Offices and clinics of chiropractors .....	5,647	5,467	5,005	4,510	3,707
8042	Offices and clinics of optometrists .....	5,028	4,799	4,296	4,133	3,755
8043	Offices and clinics of podiatrists .....	1,957	1,811	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	32,862	30,162	25,753	22,735	20,570
806	Hospitals <sup>1</sup> .....	28,807	26,487	23,495	22,108	19,720
8062	General medical and surgical hospitals <sup>1</sup> ...	22,220	20,442	(NA)	(NA)	(NA)
8063	Psychiatric hospitals <sup>1</sup> .....	4,402	4,129	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	2,185	1,916	(NA)	(NA)	(NA)
807	Medical and dental laboratories .....	13,567	12,033	10,336	8,921	7,490
8071	Medical laboratories .....	11,458	9,996	8,470	7,171	5,680
8072	Dental laboratories .....	2,109	2,037	1,866	1,750	1,810
808	Home health care services .....	9,129	7,556	5,595	4,589	3,549
809	Miscellaneous health and allied services, n.e.c .....	12,654	11,208	9,952	8,328	7,004
8092	Kidney dialysis centers .....	1,717	1,451	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	6,508	5,326	(NA)	(NA)	(NA)

NA Not available.

<sup>1</sup>Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.1 for estimated measures of sampling variability (coefficients of variation).

**Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
80	Health services .....	6.1	7.1	4.9	4.2	9.4
801	Offices and clinics of doctors of medicine ....	3.3	5.2	3.5	1.6	9.6
802	Offices and clinics of dentists .....	5.6	7.8	7.0	5.4	11.0
803	Offices and clinics of doctors of osteopathy ..	1.3	7.9	4.7	3.8	11.8
804	Offices and clinics of other health practitioners	4.5	5.7	2.1	6.2	11.4
8041	Offices and clinics of chiropractors .....	3.2	-0.2	-2.6	5.8	16.1
8042	Offices and clinics of optometrists .....	3.3	1.5	5.4	7.2	6.1
8043	Offices and clinics of podiatrists .....	2.2	9.0	1.6	2.6	7.4
805	Nursing and personal care facilities .....	7.6	10.2	3.2	4.1	5.7
806	Hospitals <sup>1</sup> .....	16.3	9.3	5.4	7.2	7.9
8062	General medical and surgical hospitals <sup>1</sup> ....	18.9	9.7	4.9	10.4	8.7
8063	Psychiatric Hospitals <sup>1</sup> .....	-8.8	2.2	0.9	-15.2	-0.1
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	20.7	14.2	16.0	15.6	15.6
807	Medical and dental laboratories .....	3.3	0.6	2.4	-0.7	11.8
8071	Medical laboratories .....	2.8	-0.8	2.1	-1.1	12.4
8072	Dental laboratories .....	6.2	8.1	3.8	1.8	8.6
808	Home health care services .....	8.6	16.8	16.8	17.6	22.8
809	Miscellaneous health and allied services, n.e.c .....	11.7	10.1	13.4	14.6	1.0
8092	Kidney dialysis centers .....	3.9	12.5	17.4	15.3	24.6
8093	Specialty outpatient facilities, n.e.c .....	11.3	8.2	13.8	8.1	-0.5

See footnotes at end of table.

**Table 7.2. Selected Health Services (SIC 80)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
80	Health services .....	8.4	12.3	8.9	13.0	12.8
801	Offices and clinics of doctors of medicine .....	7.5	9.9	7.7	12.6	15.4
802	Offices and clinics of dentists .....	5.6	7.5	7.2	8.2	9.7
803	Offices and clinics of doctors of osteopathy ..	10.1	14.9	6.5	16.7	10.7
804	Offices and clinics of other health practitioners	6.5	17.9	5.2	19.0	19.5
8041	Offices and clinics of chiropractors .....	3.3	9.2	11.0	21.7	8.7
8042	Offices and clinics of optometrists .....	4.8	11.7	3.9	10.1	13.5
8043	Offices and clinics of podiatrists .....	8.1	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	9.0	17.1	13.3	10.5	5.4
806	Hospitals <sup>1</sup> .....	8.8	12.7	6.3	12.1	9.1
8062	General medical and surgical hospitals <sup>1</sup> ...	8.7	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals <sup>1</sup> .....	6.6	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric <sup>1</sup> ....	14.0	(NA)	(NA)	(NA)	(NA)
807	Medical and dental laboratories .....	12.7	16.4	15.9	19.1	17.4
8071	Medical laboratories .....	14.6	18.0	18.1	26.2	24.1
8072	Dental laboratories .....	3.5	9.2	6.6	-3.3	0.4
808	Home health care services .....	20.8	35.0	21.9	29.3	1.6
809	Miscellaneous health and allied services, n.e.c .....	12.9	12.6	19.5	18.9	13.8
8092	Kidney dialysis centers .....	18.3	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	22.2	(NA)	(NA)	(NA)	(NA)

NA Not available.

<sup>1</sup>Estimates are obtained from a sample of employer firms only.

Note: Unless otherwise noted, estimates are obtained from a sample of employer and nonemployer firms. For selected SIC's (801, 802, 805, 806, 808, and 809), estimates are for taxable firms only. Revenue and expense estimates for tax-exempt firms and organizations are shown in Tables 7.3 and 7.5. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.1 for estimated measures of sampling variability (coefficients of variation).

**Table 7.3. Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
80 pt.	Selected health services .....	401,047	385,210	363,112	345,081	324,416
801	Offices and clinics of doctors of medicine ....	26,153	24,873	21,882	19,647	16,548
805	Nursing and personal care facilities .....	18,510	17,570	16,564	15,972	15,221
806	Hospitals .....	337,822	325,033	308,105	294,757	279,736
8062	General medical and surgical hospitals ....	309,681	297,407	281,430	268,885	254,391
8063	Psychiatric hospitals .....	9,291	9,211	9,848	10,243	10,933
8069	Specialty hospitals, except psychiatric .....	18,850	18,415	16,827	15,629	14,412
808	Home health care services .....	8,043	7,943	7,428	6,608	5,714
809	Miscellaneous health and allied services, n.e.c .....	10,388	9,666	9,025	8,007	7,123
8092	Kidney dialysis centers .....	676	620	526	462	400
8093	Specialty outpatient facilities, n.e.c .....	5,957	5,661	5,320	4,737	4,437

See footnotes at end of table.

Table 7.3. **Selected Health Services (SIC 80, pt.)—Estimated Revenue for Tax-Exempt Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
80 pt.	Selected health services .....	298,168	267,858	(NA)	(NA)	(NA)
801	Offices and clinics of doctors of medicine ....	14,744	12,888	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	13,628	12,132	10,573	9,419	8,201
806	Hospitals .....	259,188	233,615	(NA)	(NA)	(NA)
8062	General medical and surgical hospitals ....	234,056	210,503	(NA)	(NA)	(NA)
8063	Psychiatric hospitals .....	11,461	11,008	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric .....	13,671	12,104	(NA)	(NA)	(NA)
808	Home health care services .....	4,624	3,874	(NA)	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c .....	5,915	5,285	(NA)	(NA)	(NA)
8092	Kidney dialysis centers .....	357	305	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	3,834	3,519	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

**Table 7.4. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
80 pt.	Selected health services .....	4.1	6.1	5.2	6.4	8.8
801	Offices and clinics of doctors of medicine ....	5.1	13.7	11.4	18.7	12.2
805	Nursing and personal care facilities .....	5.4	6.1	3.7	4.9	11.7
806	Hospitals .....	3.9	5.5	4.5	5.4	7.9
8062	General medical and surgical hospitals ....	4.1	5.7	4.7	5.7	8.7
8063	Psychiatric hospitals .....	0.9	-6.5	-3.9	-6.3	-4.6
8069	Specialty hospitals, except psychiatric .....	2.4	9.4	7.7	8.4	5.4
808	Home health care services .....	1.3	6.9	12.4	15.6	23.6
809	Miscellaneous health and allied services, n.e.c .....	7.5	7.1	12.7	12.4	20.4
8092	Kidney dialysis centers .....	9.0	17.9	13.9	15.5	12.0
8093	Specialty outpatient facilities, n.e.c .....	5.2	6.4	12.3	6.8	15.7

See footnotes at end of table.

Table 7.4. **Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
80 pt.	Selected health services .....	11.3	(NA)	(NA)	(NA)	(NA)
801	Offices and clinics of doctors of medicine ....	14.4	(NA)	(NA)	(NA)	(NA)
805	Nursing and personal care facilities .....	12.3	14.7	12.3	14.9	10.7
806	Hospitals .....	10.9	(NA)	(NA)	(NA)	(NA)
8062	General medical and surgical hospitals ....	11.2	(NA)	(NA)	(NA)	(NA)
8063	Psychiatric hospitals .....	4.1	(NA)	(NA)	(NA)	(NA)
8069	Specialty hospitals, except psychiatric .....	12.9	(NA)	(NA)	(NA)	(NA)
808	Home health care services .....	19.4	(NA)	(NA)	(NA)	(NA)
809	Miscellaneous health and allied services, n.e.c .....	11.9	(NA)	(NA)	(NA)	(NA)
8092	Kidney dialysis centers .....	17.0	(NA)	(NA)	(NA)	(NA)
8093	Specialty outpatient facilities, n.e.c .....	9.0	(NA)	(NA)	(NA)	(NA)

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

**Table 7.5. Selected Health Services (SIC 80, pt.)—Estimated Expenses for Tax-Exempt Firms: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
80 pt.	Selected health services .....	389,378	372,978	355,991	334,458	312,049
801	Offices and clinics of doctors of medicine .....	25,499	24,090	21,377	19,089	16,014
805	Nursing and personal care facilities .....	18,191	16,823	16,149	15,606	14,913
806	Hospitals .....	327,801	314,934	302,497	285,582	268,838
8062	General medical and surgical hospitals .....	298,745	286,573	275,634	260,085	244,192
8063	Psychiatric hospitals .....	10,593	10,516	10,565	10,458	10,841
8069	Specialty hospitals, except psychiatric .....	18,463	17,845	16,298	15,039	13,805
808	Home health care services .....	7,859	7,717	7,166	6,347	5,392
809	Miscellaneous health and allied services, n.e.c .....	9,907	9,300	8,702	7,752	6,823
8092	Kidney dialysis centers .....	582	556	481	427	374
8093	Specialty outpatient facilities, n.e.c .....	5,761	5,493	5,135	4,631	4,287

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

**Table 7.6. Selected Health Services (SIC 80, pt.)—Estimated Year-to-Year Percent Changes for Expenses for Tax-Exempt Firms: 1993 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992
80 pt.	Selected health services .....	4.4	4.8	6.4	7.2
801	Offices and clinics of doctors of medicine .....	5.8	12.7	12.0	19.2
805	Nursing and personal care facilities .....	8.1	4.2	3.5	4.6
806	Hospitals .....	4.1	4.1	5.9	6.2
8062	General medical and surgical hospitals .....	4.2	4.0	6.0	6.5
8063	Psychiatric hospitals .....	0.7	-0.5	1.0	-3.5
8069	Specialty hospitals, except psychiatric .....	3.5	9.5	8.4	8.9
808	Home health care services .....	1.8	7.7	12.9	17.7
809	Miscellaneous health and allied services, n.e.c. ....	6.5	6.9	12.3	13.6
8092	Kidney dialysis centers .....	4.7	15.6	12.6	14.2
8093	Specialty outpatient facilities, n.e.c. ....	4.9	7.0	10.9	8.0

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.2 for estimated measures of sampling variability (coefficients of variation).

**Table 7.7. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Receipts for Taxable Employer Firms, by Type of Service Performed: 1994 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994
Total	162,420	157,514	149,188	45,653	43,250	40,085	4,347	4,304	3,964	6,223	6,028	6,092	5,827	5,643	5,572	2,300	2,252	2,061
Patient care and other medical professional services	156,501	151,781	146,426	44,033	41,692	38,390	4,249	4,212	3,802	5,932	5,748	5,877	2,683	2,552	2,390	2,202	2,169	1,974
Patient care services	148,442	143,234	139,069	42,974	40,695	37,558	4,049	4,009	3,696	5,739	5,565	5,735	2,384	2,291	2,315	2,169	2,132	1,902
Laboratory services	7,804	7,756	7,787	1,634	1,459	1,596	103	123	128	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services	6,141	6,124	6,020	862	801	1,041	62	76	81	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	1,663	1,632	1,767	772	658	555	41	47	47	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services	13,035	12,780	13,400	1,000	942	860	122	105	156	360	342	363	-	-	-	128	119	106
Other patient care services	127,603	122,698	117,882	40,340	38,294	35,102	3,824	3,781	3,412	5,298	5,143	5,264	2,342	2,249	2,203	2,031	2,004	1,773
Hospital inpatient services	31,940	32,190	31,363	(S)	(S)	(S)	700	786	700	(S)	(S)	(S)	(S)	(S)	(S)	44	42	63
Hospital outpatient services	20,110	19,001	18,346	(S)	(S)	(S)	353	333	331	(S)	(S)	(S)	(S)	(S)	(S)	244	237	208
Services delivered in doctor's office	74,303	70,374	67,153	39,719	37,730	34,606	2,690	2,583	2,319	5,268	5,122	5,054	2,221	2,159	2,116	1,606	1,594	1,378
Other services delivered (e.g. nursing homes, private homes, etc.)	1,250	1,133	1,020	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	137	131	124
Merchandise sales	984	875	1,110	(S)	(S)	(S)	(S)	(S)	(S)	142	134	136	3,084	3,032	3,114	79	77	62
Optical goods	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	3,067	3,016	3,102	-	-	-
Orthopedic appliances	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	57	56	57	(S)	(S)	(S)	66	67	54
Prescription drugs	288	231	272	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	71	64	65	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Group totals may include kinds of business not shown separately. Estimates are not adjusted for price changes. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction may be subject to high sampling variability or poor response quality. These unpublished data are for your internal use only. See Appendix A, Table A-7.3 for estimated measures of sampling variability (coefficients of variation).

**Table 7.8. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1994 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Type of sources	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994
Total . . . . .	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Patient care and other medical professional services . . . . .	96.4	96.4	98.1	96.5	96.4	95.8	97.7	97.9	95.9	95.3	95.4	96.5	46.0	45.2	42.9	95.7	96.3	95.8
Patient care services . . . . .	91.4	90.9	93.2	94.1	94.1	93.7	93.1	93.1	93.2	92.2	92.3	94.1	40.9	40.6	41.5	94.3	94.7	92.3
Laboratory services . . . . .	4.8	4.9	5.2	3.6	3.4	4.0	2.4	2.9	3.2	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services . . . . .	3.8	3.9	4.0	1.9	1.9	2.6	1.4	1.8	2.0	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services . . . . .	1.0	1.0	1.2	1.7	1.5	1.4	0.9	1.1	1.2	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services . . . . .	8.0	8.1	9.0	2.2	2.2	2.1	2.8	2.4	3.9	5.8	5.7	6.0	-	-	-	5.6	5.3	5.1
Other patient care services . . . . .	78.6	77.9	79.0	88.4	88.5	87.6	88.0	87.8	86.1	85.1	85.3	86.4	40.2	39.9	39.5	88.3	89.0	86.0
Hospital inpatient services . . . . .	19.7	20.4	21.0	(S)	(S)	(S)	16.1	18.3	17.7	(S)	(S)	(S)	(S)	(S)	(S)	1.9	1.9	3.1
Hospital outpatient services . . . . .	12.4	12.1	12.3	(S)	(S)	(S)	8.1	7.7	8.4	(S)	(S)	(S)	(S)	(S)	(S)	10.6	10.5	10.1
Services delivered in doctor's office Other services delivered (e.g. nursing homes, private homes, etc.) . . . . .	45.7	44.7	45.0	87.0	87.2	86.3	61.9	60.0	58.5	84.7	85.0	83.0	38.1	38.3	38.0	69.8	70.8	66.9
Merchandise sales . . . . .	0.6	0.6	0.7	(S)	(S)	(S)	(S)	(S)	(S)	2.3	2.2	2.2	52.9	53.7	55.9	3.4	3.4	3.0
Optical goods . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	52.6	53.4	55.7	-	-	-
Orthopedic appliances . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	0.9	0.9	0.9	(S)	(S)	(S)	2.9	3.0	2.6
Prescription drugs . . . . .	0.2	0.1	0.2	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	1.1	1.1	1.1	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only. - Represents zero.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.4 for estimated measures of sampling variability (coefficients of variation).

Table 7.9. **Selected Health Services (SIC's 801, 802, 803, 804 and 805)—Estimated Receipts for Taxable Employer Firms, by Source: 1994 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994
801	Offices and clinics of doctors of medicine . . . . .	162,420	157,514	149,188	36,992	36,227	33,932	11,913	11,445	10,225	2,653	2,624	2,521	79,780	76,690	70,151	20,856	20,308	23,239	10,226	10,220	9,120
802	Offices and clinics of dentists . . . . .	45,653	43,250	40,085	(S)	(S)	(S)	1,299	1,256	1,076	(S)	(S)	(S)	21,905	20,443	19,032	20,741	19,866	18,528	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	4,347	4,304	3,964	1,031	1,025	940	363	393	333	49	51	55	1,979	1,923	1,747	674	687	703	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	23,496	22,577	21,360	3,011	2,840	2,427	916	905	782	(S)	(S)	(S)	9,827	9,440	8,725	6,965	6,682	6,846	2,190	2,140	2,003
8041	Offices and clinics of chiropractors . . . . .	6,223	6,028	6,092	449	462	430	79	79	69	(S)	(S)	(S)	3,574	3,475	3,427	1,735	1,661	1,736	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	5,827	5,643	5,572	588	552	523	318	313	286	(S)	(S)	(S)	1,608	1,511	1,336	3,139	3,081	3,222	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	2,300	2,252	2,061	678	662	588	100	97	80	(S)	(S)	(S)	1,117	1,100	990	348	356	358	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	43,244	40,208	36,424	7,601	6,194	4,631	23,156	22,382	20,556	362	342	306	3,322	2,628	2,091	7,291	7,226	7,473	1,512	1,436	1,367

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. For selected SIC's (801, 802, and 805), estimates are for taxable firms only. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.5 for estimated measures of sampling variability (coefficients of variation).

**Table 7.10. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Sources of Receipts for Taxable Employer Firms as a Percent of Total Dollar Volume: 1994 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Total			Medicare			Medicaid			Other government			Private insurance			Patient			Other		
		1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994	1996	1995	1994
801	Offices and clinics of doctors of medicine . . . . .	100.0	100.0	100.0	22.8	23.0	22.7	7.3	7.3	6.9	1.6	1.7	1.7	49.1	48.7	47.0	12.8	12.9	15.6	6.3	6.5	6.1
802	Offices and clinics of dentists . . . . .	100.0	100.0	100.0	(S)	(S)	(S)	2.8	2.9	2.7	(S)	(S)	(S)	48.0	47.3	47.5	45.4	45.9	46.2	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	100.0	100.0	100.0	23.7	23.8	23.7	8.4	9.1	8.4	1.1	1.2	1.4	45.5	44.7	44.1	15.5	16.0	17.7	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	100.0	100.0	100.0	12.8	12.6	11.4	3.9	4.0	3.7	(S)	(S)	(S)	41.8	41.8	40.8	29.6	29.6	32.1	9.3	9.5	9.4
8041	Offices and clinics of chiropractors . . . . .	100.0	100.0	100.0	7.2	7.7	7.1	1.3	1.3	1.1	(S)	(S)	(S)	57.4	57.6	56.3	27.9	27.6	28.5	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	100.0	100.0	100.0	10.1	9.8	9.4	5.5	5.5	5.1	(S)	(S)	(S)	27.6	26.8	24.0	53.9	54.6	57.8	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	100.0	100.0	100.0	29.5	29.4	28.5	4.3	4.3	3.9	(S)	(S)	(S)	48.6	48.8	48.0	15.1	15.8	17.4	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	100.0	100.0	100.0	17.6	15.4	12.7	53.5	55.7	56.4	0.8	0.9	0.8	7.7	6.5	5.7	16.9	18.0	20.5	3.5	3.6	3.8

S Data do not meet publication standards because of high sampling variability or poor response quality. Some unpublished estimates can be derived from this table by subtracting published data from their respective totals. However, the figures obtained by such subtraction are subject to these same limitations. These unpublished data are for internal use only.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer receipts. Firms in all other kinds of business were considered by definition to be subject to Federal income tax. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-7.6 for estimated measures of sampling variability (coefficients of variation).

**Table 7.11. Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996**

[Estimates are in whole dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
80	Health services .....	1,512	1,439	1,357	1,307	1,269
801	Offices and clinics of doctors of medicine ....	657	642	616	602	599
802	Offices and clinics of dentists .....	180	172	161	152	146
803	Offices and clinics of doctors of osteopathy ..	18	18	17	16	16
8041	Offices and clinics of chiropractors .....	26	26	26	27	26
8042	Offices and clinics of optometrists .....	24	23	23	22	21
805	Nursing and personal care facilities .....	168	157	144	141	137
806	Hospitals <sup>1</sup> .....	169	147	136	130	123

See footnotes at end of table.

Table 7.11. **Selected Health Services (SIC 80)—Estimated Per Capita Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Estimates are in whole dollars]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
80	Health services .....	1,173	1,095	985	913	816
801	Offices and clinics of doctors of medicine ....	553	520	478	448	402
802	Offices and clinics of dentists .....	133	127	120	113	105
803	Offices and clinics of doctors of osteopathy ..	14	13	12	11	9
8041	Offices and clinics of chiropractors .....	23	22	20	19	15
8042	Offices and clinics of optometrists .....	20	19	18	17	16
805	Nursing and personal care facilities .....	131	122	105	94	86
806	Hospitals <sup>1</sup> .....	115	107	96	91	82

<sup>1</sup>Estimates are for employer firms only, and therefore, do not include nonemployer firms.

Note: Unless otherwise noted, estimates are for employer and nonemployer firms. Estimates are not adjusted for price changes. Civilian population estimates as of July 1, 1996 - 263,998 (thousands); July 1, 1995 - 261,538 (thousands); July 1, 1994 - 258,960 (thousands); July 1, 1993 - 256,323 (thousands); July 1, 1992 - 253,426 (thousands); July 1, 1991 - 250,496 (thousands); July 1, 1990 - 247,758 (thousands); July 1, 1989 - 245,131 (thousands); July 1, 1988 242,817 (thousands); July 1, 1987 - 240,550 (thousands).

Source: U.S. Department of Commerce, Bureau of the Census: Service Annual Survey: 1996 and Current Population Reports, Series P25-1127 and 1095.

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## Chapter 8. Social Services (SIC 83)

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### SUMMARY OF FINDINGS

#### Taxable Firms

Receipts of taxable social service firms (SIC 83) were \$28.0 billion in 1996, up 12.7 percent from 1995. Residential care (SIC 8361) receipts were \$7.2 billion in 1996, rising 12.5 percent from 1995. Receipts for child day care services (SIC 8351) rose 5.0 percent from 1995 to \$11.4 billion in 1996.

#### Tax-Exempt Firms and Organizations

Revenue for tax-exempt firms and organizations providing social services (SIC 83) was \$75.2 billion in 1996, an

increase of 7.0 percent from 1995. Expenses for all social services organizations rose 7.2 percent from the previous year to \$67.9 billion in 1996. Revenue for individual and family social services (SIC 8322) was \$22.3 billion in 1996, and expenses totaled \$20.9 billion. Revenue in 1996 for child day care services (SIC 8351) was \$5.6 billion. Revenue for residential care (SIC 8361) was \$15.4 billion in 1996, up 14.2 percent from the previous year. Expenses for residential care were \$14.8 billion in 1996, up 15.6 percent from 1995.

**Table 8.1. Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
83	Social services .....	28,015	24,858	22,498	20,146	18,201
8331	Job training and vocational rehabilitation services .....	2,668	2,468	2,173	1,877	1,620
8351	Child day care services .....	11,429	10,882	10,074	9,352	8,708
8361	Residential care .....	7,244	6,437	5,905	5,421	4,853

See footnotes at end of table.

Table 8.1. **Selected Social Services (SIC 83)—Estimated Receipts for Taxable Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
83	Social services .....	16,365	15,509	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	1,618	1,673	1,384	1,177	884
8351	Child day care services .....	7,395	7,064	5,986	5,400	4,284
8361	Residential care .....	4,934	4,626	4,057	3,469	2,837

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in Table 8.3. Expense estimates for tax-exempt firms and organizations are shown in Table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.1 for estimated measures of sampling variability (coefficients of variation).

**Table 8.2. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
83	Social services .....	12.7	10.5	11.7	10.7	11.2
8331	Job training and vocational rehabilitation services .....	8.1	13.6	15.8	15.9	0.1
8351	Child day care services .....	5.0	8.0	7.7	7.4	17.8
8361	Residential care .....	12.5	9.0	8.9	11.7	-1.6

See footnotes at end of table.

Table 8.2. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Receipts for Taxable Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
83	Social services .....	5.5	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	-3.3	20.9	17.6	33.1	38.1
8351	Child day care services .....	4.7	18.0	10.9	26.1	1.2
8361	Residential care .....	6.7	14.0	17.0	22.3	-3.5

NA Not available.

Note: Estimates are for employer and nonemployer firms. Revenue estimates for tax-exempt firms and organizations are shown in Table 8.3. Expense estimates for tax-exempt firms and organizations are shown in Table 8.5. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.1 for estimated measures of sampling variability (coefficients of variation).

**Table 8.3. Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1987 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
83	Social services .....	75,240	70,303	63,493	59,052	53,673
8322	Individual and family social services .....	22,274	20,829	18,889	17,268	16,046
8331	Job training and vocational rehabilitation services .....	6,844	6,526	6,288	5,986	5,642
8351	Child day care services .....	5,560	5,361	4,687	4,155	3,692
8361	Residential care .....	15,417	13,496	12,433	11,865	10,615

See footnotes at end of table.

Table 8.3. **Selected Social Services (SIC 83)—Estimated Revenue for Tax-Exempt Firms: 1987 Through 1996—Continued**

[Dollar volume estimates are in millions of dollars]

1987 SIC code	Kind of business	1991	1990	1989	1988	1987
83	Social services .....	49,055	45,255	(NA)	(NA)	(NA)
8322	Individual and family social services .....	14,392	13,009	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	5,346	4,870	4,520	4,146	3,664
8351	Child day care services .....	3,156	2,872	2,694	2,425	2,233
8361	Residential care .....	9,707	8,834	8,097	7,142	6,125

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

**Table 8.4. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1987 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
83	Social services .....	7.0	10.7	7.5	10.0	9.4
8322	Individual and family social services .....	6.9	10.3	9.4	7.6	11.5
8331	Job training and vocational rehabilitation services .....	4.9	3.8	5.0	6.1	5.5
8351	Child day care services .....	3.7	14.4	12.8	12.5	17.0
8361	Residential care .....	14.2	8.5	4.8	11.8	9.4

See footnotes at end of table.

Table 8.4. **Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change in Revenue for Tax-Exempt Firms: 1987 Through 1996—Continued**

1987 SIC code	Kind of business	1991/1990	1990/1989	1989/1988	1988/1987	1987/1986
83	Social services .....	8.4	(NA)	(NA)	(NA)	(NA)
8322	Individual and family social services .....	10.6	(NA)	(NA)	(NA)	(NA)
8331	Job training and vocational rehabilitation services .....	9.8	7.7	9.0	13.2	9.4
8351	Child day care services .....	9.9	6.6	11.1	8.6	15.7
8361	Residential care .....	9.9	9.1	13.4	16.6	12.7

NA Not available.

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer revenue. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

**Table 8.5. Selected Social Services (SIC 83)—Estimated Expenses for Tax-Exempt Firms: 1992 Through 1996**

[Dollar volume estimates are in millions of dollars. Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996	1995	1994	1993	1992
83	Social services .....	67,890	63,354	56,525	52,304	47,170
8322	Individual and family social services .....	20,938	19,365	17,780	16,465	15,483
8331	Job training and vocational rehabilitation services .....	6,662	6,506	6,250	5,991	5,470
8351	Child day care services .....	5,308	5,153	4,575	4,037	3,607
8361	Residential care .....	14,799	12,802	11,851	11,287	10,201

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

**Table 8.6. Selected Social Services (SIC 83)—Estimated Year-to-Year Percent Change of Expenses for Tax-Exempt Firms: 1992 Through 1996**

[Estimates for 1993 through 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	1996/1995	1995/1994	1994/1993	1993/1992	1992/1991
83	Social services .....	7.2	12.1	8.1	10.9	9.5
8322	Individual and family social services .....	8.1	8.9	8.0	6.3	9.1
8331	Job training and vocational rehabilitation services .....	2.4	4.1	4.3	9.5	6.5
8351	Child day care services .....	3.0	12.6	13.3	11.9	13.3
8361	Residential care .....	15.6	8.0	5.0	10.6	7.9

Note: Estimates are obtained from a sample of employer firms only and, therefore, do not include nonemployer expenses. Estimates are not adjusted for price changes. Group totals may include kinds of business not shown separately. See Appendix A, Table A-8.2 for estimated measures of sampling variability (coefficients of variation).

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## Appendix A. Measures of Sampling Variability

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### RELIABILITY OF THE ESTIMATES

An estimate based on a sample survey potentially contains two types of errors - sampling and nonsampling. Sampling error occurs because characteristics differ among sample units and because only a subset of the entire population is measured in a sample survey. Nonsampling errors can be attributed to many sources in the collection and processing of the data. The accuracy of a survey result is affected jointly by these two types of errors.

### Measures of Sampling Variability

Because the estimates are based on a sample, exact agreement with the results that would be obtained from a complete census of firms on the sampling frame using the same enumeration procedures is not expected. However, because each firm on the sampling frame has a known probability of being selected into the sample, it is possible to estimate the sampling variability of the survey estimates.

The standard error of an estimate is a measure of the variability among the estimates from all possible samples of the same size and design. The estimated coefficient of variation of an estimate is the standard error of the estimate divided by the estimate. The estimated coefficients of variation are expressed as percents. Note that measures of sampling variability, such as the standard error or estimated coefficient of variation, are estimated from the sample and are also subject to sampling variability. Estimated coefficients of variation for dollar volume estimates and estimated ratios are shown in Tables A-1.1 through A-8.2.

The estimated coefficients of variation presented in the tables permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of samples of the same

size that could have been selected using the same design. In about 90 percent of these samples, the estimates would differ from the results of a complete enumeration by less than 1.65 times the standard error of the estimate. In about 95 percent of the samples, the estimates would differ from the result of a complete enumeration by less than twice the standard error of the estimate.

It is important to note that the standard error and estimated coefficient of variation only measure sampling variance. They do not capture any systematic biases in the estimates. (Bias is the difference, averaged over all possible samples of the same size and design, between the estimate and the population value being estimated.)

### Nonsampling Errors

In the Service Annual Survey, as in other surveys, nonsampling errors can be attributed to the following sources: (1) inability to obtain information about all cases in the sample, (2) response errors, (3) definitional difficulties, (4) differences in the interpretation of the questions, (5) mistakes in coding or keying the data obtained, and (6) other errors of collection, response, coverage, and processing. These nonsampling errors also occur in complete censuses. Although no direct measurement of the potential biases due to nonsampling errors has been obtained, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize their influence.

A potentially large source of bias in the estimates is due to imputing data for nonrespondents and for data which fail edit. For all kinds of business combined, imputed receipts amount to about 17 percent of the national receipts estimate for employer firms. For revenue, the figure is about 11 percent.

Table A-1.1. **Selected Service Industries—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1996/1995
		1996	1995	
472	Arrangement of passenger transportation .....	2.8	2.9	1.3
653	Real estate agents and managers .....	1.9	1.7	1.4
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	2.8	2.6	0.9
72	Personal services .....	1.4	1.4	0.5
73	Business services .....	1.3	1.1	0.6
75	Automotive repair, services, and parking .....	1.3	1.0	0.8
76	Miscellaneous repair services .....	2.5	2.2	1.0
78	Motion pictures .....	1.7	1.9	1.1
79	Amusement and recreation services .....	3.3	3.3	0.9
80	Health services .....	1.1	0.9	0.6
81	Legal services .....	1.8	1.3	1.0
824	Vocational schools .....	5.5	3.7	3.3
83	Social services .....	3.5	1.8	2.7
84	Museums, art galleries, and botanical and zoological gardens .	10.5	10.2	1.3
87	Engineering, accounting, research, management, and related services .....	1.4	1.3	0.8

Table A-1.2. **Selected Service Industries—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1996/1995	Expenses		Year-to-year ratio 1996/1995
		1996	1995		1996	1995	
703, 704	Camps and membership lodging .....	3.2	3.2	1.6	3.3	3.4	1.4
792, 7991, 7997, 7999	Selected amusement and recreation services .....	10.9	10.2	2.5	9.3	9.2	1.9
80	Health services .....	3.3	3.3	1.0	3.3	3.3	1.2
81	Legal aid societies and similar legal services .....	7.9	6.1	4.3	6.8	6.1	3.5
823	Libraries .....	2.8	2.6	0.7	2.8	3.1	0.8
824	Vocational schools .....	6.7	5.8	4.1	6.6	6.6	4.0
83	Social services .....	5.7	6.2	1.2	6.0	6.8	1.3
84	Museums, art galleries, and botanical and zoological gardens .....	3.0	3.1	3.0	4.2	4.0	2.2
86 (pt.)	Selected membership organizations .....	3.3	3.1	2.0	3.4	3.5	1.9
873	Research, development, and testing services .....	2.4	2.3	1.1	4.3	2.2	4.2
8731	Commercial physical and biological research .....	1.3	1.0	0.4	1.2	1.0	0.4
8733	Noncommercial research organizations ..	4.4	4.3	2.0	7.6	4.2	7.4
874 ex. 8744	Management and public relations services, except facilities support management services .....	13.4	14.2	6.4	13.4	14.3	6.2

Table A-2.1. **Selected Travel and Lodging Services (SIC's 472 and 70)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1996/1995
		1996	1995	
	<b>Arrangement of Passenger Transportation</b>			
472	Arrangement of passenger transportation .....	2.8	2.9	1.3
4724	Travel agencies .....	3.5	3.9	1.9
4725	Tour operators .....	8.0	7.1	1.7
	<b>Hotels, Rooming Houses, Camps, and Other Lodging Places</b>			
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	2.8	2.6	0.9
701	Hotels and motels .....	2.9	2.7	1.0
703	Camps and recreational vehicle parks .....	4.5	4.0	1.9

Table A-2.2. **Camps and Membership Lodging (SIC's 703 and 704)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1996/1995	Expenses		Year-to-year ratio 1996/1995
		1996	1995		1996	1995	
703, 704	Camps and membership lodging . . . . .	3.2	3.2	1.6	3.3	3.4	1.4
703	Camps and recreational vehicle parks . .	5.4	5.0	2.4	5.4	5.3	2.2
704	Organization hotels and lodging houses, on membership basis . . . . .	3.5	4.0	2.0	3.7	4.1	1.8

Table A-2.3. **Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Receipts		Year-to-year ratio 1996/1995	Percent of total dollar volume	
	1996	1995		1996	1995
Total .....	3.1	3.2	1.5	(X)	(X)
Air carriers .....	3.0	3.3	1.6	2.1	2.1
Water carriers .....	15.8	15.5	2.1	13.9	13.5
Hotels and motels .....	4.5	4.0	2.0	4.7	4.1
Motor coaches .....	14.8	14.5	3.0	14.8	14.5
Railroads .....	27.1	28.3	2.8	27.0	28.3
Rental cars .....	5.2	4.6	2.3	4.7	4.2
Packaged tours .....	7.1	6.9	2.1	5.6	5.4
All other .....	9.2	10.8	4.8	8.7	10.7

X Not applicable.

Table A-2.4. **Arrangement of Passenger Transportation (SIC 472)—Estimated Coefficients of Variation for Expense Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Operating expenses	Expenses		Year-to-year ratio 1996/1995	Percent of total dollar volume	
	1996	1995		1996	1995
Total .....	4.8	4.6	1.3	(X)	(X)
Annual payroll .....	3.5	3.0	1.8	3.1	2.7
Employer contributions to Social Security and other supplemental benefits .....	3.4	3.8	1.8	3.4	3.2
Lease and rental payments .....	6.7	5.5	2.1	3.3	2.6
Advertising and promotion .....	8.6	7.9	2.8	7.1	7.1
Taxes and licenses .....	8.3	7.5	4.5	9.1	8.4
Utilities .....	4.3	4.2	2.3	6.0	5.4
Depreciation .....	5.7	5.5	2.7	5.9	5.8
Purchased office supplies .....	4.8	4.3	1.9	5.9	5.3
Purchased repair services .....	12.7	10.4	4.5	8.8	6.6
Other .....	10.6	10.5	2.1	6.4	6.3

X Not applicable.

Table A-3.1. **Selected Personal Services (SIC 72)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1996/1995
		1996	1995	
72	Personal services .....	1.4	1.4	0.5
721	Laundry, cleaning, and garment services .....	2.1	1.9	0.9
7211	Power laundries, family and commercial .....	2.9	2.8	1.9
7212	Garment pressing and agents for laundries and drycleaners .....	8.8	8.6	2.6
7213	Linen supply .....	6.0	5.2	2.5
7215	Coin-operated laundries and dry cleaning .....	2.5	2.1	2.1
7216	Dry cleaning plants, except rug cleaning .....	4.8	4.1	2.1
7217	Carpet and upholstery cleaning .....	5.5	3.5	3.8
7218	Industrial launderers .....	3.4	3.8	1.1
7221	Photographic studios, portrait .....	2.7	2.8	1.4
7231	Beauty shops .....	3.4	2.8	1.2
7241	Barber shops .....	1.0	0.9	0.7
7261	Funeral service and crematories .....	4.1	4.3	1.6
7291	Tax return preparation services .....	2.6	2.7	1.7

Table A-4.1. **Selected Business and Professional Services (SIC's 73, 81, and 87)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1996/1995
		1996	1995	
	<b>Business Services</b>			
73	Business services . . . . .	1.3	1.1	0.6
731	Advertising . . . . .	2.1	1.7	1.3
7311	Advertising agencies . . . . .	2.6	2.0	1.5
7312	Outdoor advertising agencies . . . . .	2.6	2.8	0.9
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies . . . . .	3.8	3.3	2.1
7322	Adjustment and collection services . . . . .	6.6	5.6	3.5
733	Mailing, reproduction, commercial art and photography, and stenographic services . . . . .	2.2	1.8	1.2
7331	Direct mail advertising services . . . . .	2.7	2.6	1.8
7334	Photocopying and duplicating services . . . . .	7.6	5.7	3.1
7335	Commercial photography . . . . .	4.1	3.9	2.6
7336	Commercial art and graphic design . . . . .	3.7	2.8	2.5
7338	Secretarial and court reporting services . . . . .	3.5	2.7	2.4
734	Services to dwellings and other buildings . . . . .	3.6	2.6	2.5
7342	Disinfecting and pest control services . . . . .	5.4	3.1	3.5
7349	Building cleaning and maintenance services, n.e.c . . . . .	4.3	3.2	3.0
735	Miscellaneous equipment rental and leasing . . . . .	3.8	2.6	1.7
7352	Medical equipment rental and leasing . . . . .	5.5	2.7	3.7
7353	Heavy construction equipment rental and leasing . . . . .	4.7	4.4	2.6
7359	Equipment rental and leasing, n.e.c . . . . .	5.3	3.6	2.3
736	Personnel supply services . . . . .	5.1	3.6	3.0
7361	Employment agencies . . . . .	3.8	2.4	3.4
7363	Help supply services . . . . .	5.8	4.1	3.5
737	Computer programming, data processing, and other computer related services . . . . .	2.1	2.1	0.9
7371	Computer programming services . . . . .	5.5	4.1	2.3
7372	Prepackaged software . . . . .	6.1	6.8	2.2
7373	Computer integrated systems design . . . . .	5.9	8.3	4.0
7374	Computer processing and data preparation and processing services . . . . .	2.2	2.3	0.9
7375	Information retrieval services . . . . .	3.2	3.5	2.8
7376	Computer facilities management services . . . . .	4.9	3.3	2.3
7377	Computer rental and leasing . . . . .	4.9	4.9	1.5
7378	Computer maintenance and repair . . . . .	5.7	4.1	2.7
7379	Computer related services, n.e.c . . . . .	7.4	5.2	2.8
738	Miscellaneous business services . . . . .	2.3	2.0	1.2
7381	Detective, guard, and armored car services . . . . .	5.0	4.7	2.5
7382	Security systems services . . . . .	4.0	5.7	4.9
7384	Photofinishing laboratories . . . . .	6.0	5.4	1.2
	<b>Legal Services</b>			
81	Legal services . . . . .	1.8	1.3	1.0
	<b>Engineering, Accounting, Research, Management, and Related Services</b>			
87	Engineering, accounting, research, management, and related services . . . . .	1.4	1.3	0.8
871	Engineering, architectural, and surveying services . . . . .	2.5	2.1	1.4
8711	Engineering services . . . . .	3.0	2.6	1.6
8712	Architectural services . . . . .	4.3	2.9	3.2
8713	Surveying services . . . . .	8.2	6.1	2.8
872	Accounting, auditing, and bookkeeping services . . . . .	3.1	2.4	2.6
873, ex. 8733	Research, development, and testing services, except noncommercial research organizations . . . . .	4.0	2.6	2.4
8731	Commercial physical and biological research . . . . .	5.8	3.4	3.8
8732	Commercial economic, sociological, and educational research . . . . .	6.6	6.3	2.3
8734	Testing laboratories . . . . .	8.9	4.6	5.0
874	Management and public relations services . . . . .	2.5	2.5	0.9
8741	Management services . . . . .	5.7	6.6	3.5
8742	Management consulting services . . . . .	2.8	2.4	1.6
8743	Public relations services . . . . .	4.0	2.7	2.3
8744	Facilities support management services . . . . .	5.0	4.7	1.6
8748	Business consulting services, n.e.c . . . . .	5.9	6.0	1.1

Table A-4.2. **Personnel Supply Services (SIC 736)—Estimated Coefficients of Variation for Receipts for Taxable Employer Firms from Supplying Temporary Help, by Source and Estimates of Year-to-Year Ratios: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Receipts		Year-to-year ratio 1996/1995	Percent of temporary help supply receipts	
	1996	1995		1996	1995
Total personnel supply services .....	5.1	3.7	3.1	(X)	(X)
Total receipts from temporary help supply services ..	9.5	7.6	3.9	(X)	(X)
Office support .....	13.5	12.5	2.9	7.6	6.7
Secretaries .....	14.0	13.1	2.8	8.3	7.8
Clerks .....	13.3	13.9	3.9	9.0	10.1
Other office support .....	25.5	24.8	4.8	22.0	21.6
Technical and professional .....	14.8	11.7	5.7	12.1	11.9
Accountants .....	4.6	5.2	3.0	9.3	7.6
Medical .....	11.7	7.3	12.6	9.9	11.4
Hospital staff .....	8.6	11.3	5.0	12.6	13.5
Industrial and construction .....	12.0	12.7	4.1	8.7	8.6
Laborers .....	12.8	13.8	4.6	11.2	11.1

X Not applicable.

Table A-4.3. **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Receipts		Year-to-year ratio 1996/1995	Percent of total dollar volume	
	1996	1995		1996	1995
Total .....	2.2	2.1	1.0	(X)	(X)
Computer integrated systems .....	6.0	5.3	2.7	5.6	4.5
Custom computer programming and software design ..	6.2	4.6	2.3	5.5	4.6
Prepackaged computer software design, development, and production .....	6.3	6.3	1.8	5.2	5.1
Information retrieval services .....	7.0	6.5	2.0	6.7	6.4
Computer processing and data preparation services ...	2.8	3.0	0.6	3.3	3.4
Computer facilities management services .....	7.5	9.1	5.9	7.4	9.1
Computer rental and leasing .....	3.5	3.5	1.8	4.0	4.0
Maintenance and repair of computers and peripheral equipment .....	5.7	5.6	2.2	5.5	5.4
Computer consulting .....	5.2	8.8	7.2	4.8	8.2
Other computer services .....	6.5	7.0	1.9	6.0	6.4
All other receipts .....	5.9	6.4	2.7	6.0	6.3

X Not applicable.

Table A-4.4. **Management and Public Relations Services (SIC 874)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Receipts		Year-to-year ratio 1996/1995	Percent of total dollar volume	
	1996	1995		1996	1995
Total .....	3.1	3.2	1.2	(X)	(X)
Management and administrative services .....	5.1	5.7	2.3	4.2	4.3
Construction management .....	8.2	7.2	5.6	6.6	6.5
Facilities support management services .....	7.4	7.8	3.0	6.7	7.1
Other management services .....	6.7	9.6	5.3	6.6	8.5
Consulting, design, and public relations services .....	3.3	2.8	1.9	2.5	2.3
Management consulting .....	6.5	5.3	2.4	6.1	5.5
Engineering consulting and design services .....	12.2	16.0	8.7	11.5	15.7
Tax consulting services .....	16.4	16.2	3.1	16.3	16.2
Computer consulting and software services .....	14.6	14.1	5.1	14.3	13.6
Public relations services .....	12.3	11.7	3.7	11.4	10.2
Other consulting and design services .....	12.0	12.2	3.7	12.8	13.0
All other sources .....	12.4	11.8	4.1	10.9	10.7

X Not applicable.

Table A-5.1. **Selected Automotive Repair, Services, and Parking and Miscellaneous Repair Services (SIC's 75 and 76)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1996/1995
		1996	1995	
	<b>Automotive Repair, Services, and Parking</b>			
75	Automotive repair, services, and parking .....	1.3	1.0	0.8
751	Automotive rental and leasing, without drivers .....	2.8	2.5	1.0
7513	Truck rental and leasing, without drivers .....	6.6	6.0	2.3
7514	Passenger car rental .....	2.0	1.7	0.9
7515	Passenger car leasing .....	4.6	5.1	1.9
752	Automobile parking .....	5.9	4.8	1.8
753	Automotive repair shops .....	1.5	1.1	1.2
7532	Top, body, and upholstery repair and paint shops .....	2.7	2.0	1.9
7533	Automotive exhaust system repair shops .....	4.7	2.7	2.6
7534	Tire retreading and repair shops .....	5.7	4.6	1.7
7536	Automotive glass replacement shops .....	3.5	3.5	2.0
7537	Automotive transmission repair shops .....	3.5	2.6	3.1
7538	General automotive repair shops .....	2.5	1.8	2.3
7539	Automotive repair shops, n.e.c. ....	3.1	2.4	1.4
754	Automotive services, except repair .....	4.4	3.3	2.1
7542	Carwashes .....	5.7	3.2	3.7
	<b>Miscellaneous Repair Services</b>			
76	Miscellaneous repair services .....	2.5	2.2	1.0
762	Electrical repair shops .....	3.5	2.9	1.5
7622	Radio and television repair shops .....	5.3	2.6	3.7
7623	Refrigeration and air-conditioning service and repair shops .....	5.4	5.7	3.5
7692	Welding repair .....	7.5	6.6	3.1
7694	Armature rewinding shops .....	4.6	4.2	1.6

Table A-5.2. **Automotive Rental and Leasing, Without Drivers (SIC 751)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Receipts		Year-to-year ratio 1996/1995	Percent of total dollar volume	
	1996	1995		1996	1995
Total .....	2.8	2.5	1.0	(X)	(X)
Short term rental, without drivers .....	2.1	1.9	0.8	2.5	2.5
Passenger cars .....	2.3	2.1	0.8	3.0	2.7
Trucks .....	4.7	4.5	1.8	4.5	4.5
Truck tractors .....	8.1	5.9	3.3	6.5	4.9
Truck trailers, full and semi .....	(S)	(S)	(S)	(S)	(S)
Utility trailers .....	6.5	5.6	2.6	6.2	5.6
Motor homes, travel trailers, and other recreational vehicles .....	(S)	(S)	(S)	(S)	(S)
Leasing (except finance leasing), without drivers .....	6.8	6.3	1.6	5.1	4.7
Passenger cars .....	4.8	5.2	1.6	5.5	5.6
Trucks .....	6.2	6.3	1.4	6.5	6.4
Truck tractors .....	14.0	12.7	2.6	12.2	11.0
Truck trailers, full and semi .....	13.3	12.7	4.7	11.6	11.2
Rental and leasing (except finance leasing) of all other equipment .....	(S)	(S)	(S)	(S)	(S)
Sales of fuels and merchandise .....	6.6	6.8	2.2	5.2	5.4
All other operating receipts .....	12.3	12.9	2.8	11.4	12.1

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-6.1. **Motion Pictures (SIC 78) and Amusement and Recreation Services (SIC 79)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1996/1995
		1996	1995	
	<b>Motion Pictures</b>			
78	Motion pictures .....	1.7	1.9	1.1
781, 782	Motion picture production, distribution, and allied services ..	1.9	2.2	1.4
783	Motion picture theaters .....	2.0	1.9	0.9
784	Video tape rental .....	6.4	6.4	2.7
	<b>Amusement and Recreation Services</b>			
79	Amusement and recreation services .....	3.3	3.3	0.9
791	Dance studios, schools, and halls .....	5.6	4.3	2.6
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers .....	11.6	12.7	2.3
793	Bowling centers .....	4.0	2.8	1.8
794	Commercial sports .....	2.3	2.3	1.0
7941	Professional sports clubs and promoters .....	3.3	3.5	1.1
7948	Racing, including track operation .....	2.9	2.4	1.9
799	Miscellaneous amusement and recreation services .....	3.3	2.7	1.3
7991	Physical fitness facilities .....	4.2	3.1	2.7
7992	Public golf courses .....	3.1	3.2	2.0
7993	Coin-operated amusement devices .....	2.5	3.0	1.4
7996	Amusement parks .....	1.1	1.0	0.3
7997	Membership sports and recreation clubs .....	12.1	10.6	2.7

**Table A-6.2. Amusement Parks (SIC 7996)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Sources of receipts	Receipts		Year-to-year ratio 1996/1995	Percent of total dollar volume	
	1996	1995		1996	1995
Total .....	1.1	1.0	0.3	(X)	(X)
Admissions .....	1.4	1.5	0.3	0.7	0.8
Sales of food, refreshments, and alcoholic beverages .	1.6	1.5	0.4	1.3	1.1
Sales of other merchandise .....	1.3	1.3	0.4	1.1	1.2
All other .....	3.6	3.0	1.9	3.3	3.2

X Not applicable.

Table A-7.1. **Selected Health Services (SIC 80)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1996/1995
		1996	1995	
80	Health services .....	1.1	0.9	0.6
801	Offices and clinics of doctors of medicine .....	2.0	1.6	1.0
802	Offices and clinics of dentists .....	1.5	1.3	0.8
803	Offices and clinics of doctors of osteopathy .....	2.4	3.2	1.9
804	Offices and clinics of other health practitioners .....	1.7	1.5	1.2
8041	Offices and clinics of chiropractors .....	1.9	1.2	1.1
8042	Offices and clinics of optometrists .....	2.7	2.4	1.1
8043	Offices and clinics of podiatrists .....	4.6	3.7	1.5
805	Nursing and personal care facilities .....	4.2	2.8	2.3
806	Hospitals .....	3.7	3.4	2.0
8062	General medical and surgical hospitals .....	4.4	4.2	2.5
8063	Psychiatric hospitals .....	8.8	7.5	2.3
8069	Specialty hospitals, except psychiatric .....	2.3	2.1	1.1
807	Medical and dental laboratories .....	2.7	2.4	1.4
8071	Medical laboratories .....	2.7	2.3	1.6
8072	Dental laboratories .....	9.1	8.0	1.8
808	Home health care services .....	4.5	3.9	2.1
809	Miscellaneous health and allied services, n.e.c .....	4.5	3.9	1.3
8092	Kidney dialysis centers .....	3.9	3.5	1.5
8093	Specialty outpatient facilities, n.e.c .....	4.9	3.3	2.4

Table A-7.2. **Selected Health Services (SIC 80 pt.)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1996/1995	Expenses		Year-to-year ratio 1996/1995
		1996	1995		1996	1995	
80 pt.	Selected health services .....	3.3	3.3	1.0	3.3	3.3	1.2
801	Offices and clinics of doctors of medicine	3.3	3.5	2.2	3.2	3.5	2.1
805	Nursing and personal care facilities .....	4.3	3.7	1.2	4.8	4.8	1.5
806	Hospitals .....	3.9	3.9	1.2	3.9	3.9	1.4
8062	General medical and surgical hospitals	4.2	4.3	1.3	4.2	4.2	1.5
8063	Psychiatric hospitals .....	6.4	5.2	2.4	6.9	5.9	2.1
8069	Specialty hospitals, except psychiatric	8.6	8.4	1.4	8.9	9.0	1.4
808	Home health care services .....	5.2	5.2	0.8	5.2	5.1	0.9
809	Miscellaneous health and allied services, n.e.c .....	3.8	3.4	1.3	3.7	3.2	1.3
8092	Kidney dialysis centers .....	-	-	-	-	-	-
8093	Specialty outpatient facilities, n.e.c ...	4.7	4.3	1.4	4.2	3.7	1.2

- Represents zero.

**Table A-7.3. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Type of Service Performed: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Type of service	Doctors of medicine (SIC 8011)			Dentists (SIC 8021)			Doctors of osteopathy (SIC 8031)			Chiropractors (SIC 8041)			Optometrists (SIC 8042)			Podiatrists (SIC 8043)		
	Receipts		Year-to-year ratio 1996/1995	Receipts		Year-to-year ratio 1996/1995	Receipts		Year-to-year ratio 1996/1995	Receipts		Year-to-year ratio 1996/1995	Receipts		Year-to-year ratio 1996/1995	Receipts		Year-to-year ratio 1996/1995
	1996	1995		1996	1995		1996	1995		1996	1995		1996	1995		1996	1995	
Total . . . . .	2.1	1.7	1.1	1.5	1.4	0.9	2.6	3.5	2.0	2.1	1.4	1.2	2.9	2.6	1.2	4.8	3.9	1.6
Patient care and other medical professional services . . . . .	2.3	1.9	1.1	1.6	1.5	0.9	2.6	3.5	2.1	2.2	1.5	1.3	4.3	4.1	1.3	4.9	3.8	1.7
Patient care services . . . . .	2.5	2.1	1.1	1.9	1.8	0.9	2.8	3.8	2.2	2.3	1.5	1.3	3.9	3.8	1.3	4.8	3.8	1.7
Laboratory services . . . . .	8.1	8.0	1.5	13.6	14.5	2.2	12.2	10.9	2.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services . . . . .	9.4	9.2	1.6	23.2	23.1	2.6	10.9	9.1	4.2	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services . . . . .	10.5	11.1	3.0	17.6	20.3	3.4	16.8	16.7	5.4	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services . . . . .	11.8	10.5	2.1	10.1	10.0	2.1	7.9	8.7	2.0	6.4	6.9	2.8	-	-	-	9.0	8.1	2.6
Other patient care services . . . . .	2.3	2.1	1.1	1.9	1.7	0.9	3.0	3.9	2.3	2.4	1.6	1.2	4.1	3.8	1.4	4.6	3.7	1.6
Hospital inpatient services . . . . .	3.5	3.1	1.7	(S)	(S)	(S)	10.0	12.4	9.3	(S)	(S)	(S)	(S)	(S)	(S)	17.5	14.9	4.4
Hospital outpatient services . . . . .	6.6	7.4	1.9	(S)	(S)	(S)	12.3	13.5	4.5	(S)	(S)	(S)	(S)	(S)	(S)	14.6	12.9	2.1
Services delivered in doctor's office . . . . .	3.2	2.8	1.2	2.0	1.8	0.9	4.6	4.5	1.4	2.5	1.7	1.2	4.2	4.1	1.4	4.3	3.6	1.7
Other services delivered (e.g. nursing homes, private homes, etc.) . . . . .	11.5	9.8	2.9	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	14.3	14.1	3.3
Merchandise sales . . . . .	13.6	16.4	5.3	(S)	(S)	(S)	(S)	(S)	(S)	11.1	10.3	4.1	3.8	3.3	1.3	16.1	14.3	4.1
Optical goods . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	3.8	3.2	1.4	-	-	-
Orthopedic appliances . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	9.6	8.8	3.4	(S)	(S)	(S)	13.2	13.2	3.2
Prescription drugs . . . . .	23.5	28.9	8.3	(S)	(S)	(S)	(S)	(S)	(S)	-	-	-	(S)	(S)	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies . . . . .	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	15.2	12.9	6.9	(S)	(S)	(S)	(S)	(S)	(S)

S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

**Table A-7.4. Offices and Clinics of Health Practitioners (SIC's 801, 802, 803, and 804)—Estimated Coefficients of Variation for the Percentages of Receipts for Taxable Employer Firms, by Type of Service Performed: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

Type of service	Doctors of medicine (SIC 8011)		Dentists (SIC 8021)		Doctors of osteopathy (SIC 8031)		Chiropractors (SIC 8041)		Optometrists (SIC 8042)		Podiatrists (SIC 8043)	
	1996	1995	1996	1995	1996	1995	1996	1995	1996	1995	1996	1995
Total .....	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Patient care and other medical professional services .....	0.5	0.5	0.7	0.7	0.6	0.6	0.5	0.5	3.0	2.9	0.8	0.6
Patient care services ...	0.9	0.9	1.0	1.0	0.8	0.8	0.8	0.8	3.5	3.2	0.8	0.6
Laboratory services ..	7.2	7.4	13.4	14.2	12.5	10.6	(S)	(S)	(S)	(S)	(S)	(S)
Inhouse laboratory services .....	8.5	8.7	22.5	22.4	11.3	8.8	(S)	(S)	(S)	(S)	(S)	(S)
Provider billed independent laboratory services	10.0	10.5	18.3	20.8	17.0	16.4	(S)	(S)	(S)	(S)	(S)	(S)
X-ray services .....	10.9	10.0	9.7	9.7	7.6	8.2	5.6	6.3	-	-	6.7	6.9
Other patient care services .....	1.3	1.4	1.1	1.0	1.0	0.9	1.1	1.1	3.5	3.2	0.9	0.9
Hospital inpatient services .....	2.9	2.6	(S)	(S)	9.6	10.3	(S)	(S)	(S)	(S)	14.6	13.5
Hospital outpatient services .....	6.6	6.9	(S)	(S)	12.6	13.9	(S)	(S)	(S)	(S)	11.7	10.4
Services delivered in doctor's office ..	2.5	2.6	1.2	1.1	3.2	3.3	1.2	1.2	4.0	3.8	2.4	2.3
Other services delivered (e.g. nursing homes, private homes, etc.) .....	11.5	9.9	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	14.7	14.5
Merchandise sales .....	13.2	16.0	(S)	(S)	(S)	(S)	11.0	10.6	2.4	2.2	14.1	13.2
Optical goods .....	(S)	(S)	(S)	(S)	(S)	(S)	(S)	(S)	2.4	2.2	-	-
Orthopedic appliances ..	(S)	(S)	(S)	(S)	(S)	(S)	8.8	8.4	(S)	(S)	13.2	13.5
Prescription drugs .....	23.5	28.7	(S)	(S)	(S)	(S)	-	-	(S)	(S)	(S)	(S)
Nonprescription drugs and medical supplies .	(S)	(S)	(S)	(S)	(S)	(S)	14.5	12.8	(S)	(S)	(S)	(S)

X Not applicable. S Data do not meet publication standards because of high sampling variability or poor response quality. - Represents zero.

**Table A-7.5. Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Employer Firms, by Source: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Type of source	Total			Medicare			Medicaid			Other Government			Private Insurance			Patient			Other		
		Receipts		Year-to-year ratio 1996/ 1995	Receipts		Year-to-year ratio 1996/ 1995	Receipts		Year-to-year ratio 1996/ 1995	Receipts		Year-to-year ratio 1996/ 1995	Receipts		Year-to-year ratio 1996/ 1995	Receipts		Year-to-year ratio 1996/ 1995	Receipts		Year-to-year ratio 1996/ 1995
		1996	1995		1996	1995		1996	1995		1996	1995		1996	1995		1996	1995		1996	1995	
801	Offices and clinics of doctors of medicine . . . . .	2.1	1.7	1.1	3.3	3.7	1.4	6.0	6.5	2.5	8.3	7.7	4.3	3.0	2.7	1.1	4.4	3.1	2.1	10.9	9.6	2.9
802	Offices and clinics of dentists . . . . .	1.5	1.4	0.9	(S)	(S)	(S)	12.5	12.6	2.1	(S)	(S)	(S)	2.3	2.4	1.0	2.6	2.7	1.0	(S)	(S)	(S)
803	Offices and clinics of doctors of osteopathy . . . . .	2.6	3.5	2.0	5.1	6.8	2.9	7.5	8.8	4.0	12.3	11.9	6.7	5.2	5.8	2.5	9.0	7.2	3.0	(S)	(S)	(S)
804	Offices and clinics of other health practitioners . . . . .	2.1	1.8	1.4	6.4	4.9	4.5	10.4	11.1	3.5	(S)	(S)	(S)	3.2	3.0	1.7	2.9	2.5	1.2	9.5	9.7	2.5
8041	Offices and clinics of chiropractors . . . . .	2.1	1.4	1.2	5.2	4.9	1.7	11.1	11.4	3.8	(S)	(S)	(S)	3.0	2.1	1.5	4.0	4.1	2.0	(S)	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	2.9	2.6	1.2	8.2	7.7	1.8	9.4	10.2	3.1	(S)	(S)	(S)	4.3	4.2	1.2	3.9	3.2	1.3	(S)	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	4.8	3.9	1.6	4.9	4.1	1.6	11.4	11.1	3.4	(S)	(S)	(S)	6.2	4.8	2.1	7.8	7.3	1.9	(S)	(S)	(S)
805	Nursing and personal care facilities . . . . .	4.3	2.9	2.4	5.1	3.7	2.9	5.6	4.3	2.7	17.9	17.6	15.6	9.7	10.0	2.2	6.0	5.4	2.9	12.8	13.4	4.9

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-7.6. **Selected Health Services (SIC's 801, 802, 803, 804, and 805)—Estimated Coefficients of Variation for Percentages of Total Receipts for Taxable Employer Firms, by Source: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Medicare		Medicaid		Other government		Private insurance		Patient		Other	
		1996	1995	1996	1995	1996	1995	1996	1995	1996	1995	1996	1995
801	Offices and clinics of doctors of medicine . . . .	3.6	3.6	4.8	5.7	8.6	7.8	1.7	1.8	3.2	2.4	10.9	9.9
802	Offices and clinics of dentists . . . . .	(S)	(S)	12.9	13.2	(S)	(S)	1.7	1.8	1.8	1.9	(S)	(S)
803	Offices and clinics of doctors of osteopathy . .	5.9	6.7	6.7	7.5	12.0	11.5	3.4	3.1	8.0	6.7	(S)	(S)
804	Offices and clinics of other health practitioners . . . .	5.8	4.5	9.6	10.9	(S)	(S)	2.5	2.7	2.8	2.6	9.4	9.1
8041	Offices and clinics of chiropractors . . . . .	5.1	4.8	10.8	11.2	(S)	(S)	1.9	1.7	3.4	3.8	(S)	(S)
8042	Offices and clinics of optometrists . . . . .	7.0	6.5	8.9	9.2	(S)	(S)	3.4	3.3	2.9	2.7	(S)	(S)
8043	Offices and clinics of podiatrists . . . . .	3.6	3.4	10.0	9.9	(S)	(S)	2.4	2.0	6.1	5.7	(S)	(S)
805	Nursing and personal care facilities . . . . .	3.0	3.2	2.3	2.2	15.8	17.5	10.2	10.5	4.9	4.9	13.2	13.3

S Data do not meet publication standards because of high sampling variability or poor response quality.

Table A-8.1. **Social Services (SIC 83)—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1996/1995
		1996	1995	
83	Social services .....	3.5	1.8	2.7
8331	Job training and vocational rehabilitation services .....	7.9	8.4	1.7
8351	Child day care services .....	1.5	1.8	1.4
8361	Residential care .....	3.9	1.9	2.6

Table A-8.2. **Social Services (SIC 83)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1995 and 1996**

[Estimates for 1995 are revised to reflect the introduction of a new sample. See the Introduction for a description of the revision process]

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1996/1995	Expenses		Year-to-year ratio 1996/1995
		1996	1995		1996	1995	
83	Social services .....	5.7	6.2	1.2	6.0	6.8	1.3
8322	Individual and family social services .....	5.2	4.0	2.2	4.3	3.0	2.1
8331	Job training and vocational rehabilitation services .....	5.7	6.0	3.5	5.4	5.7	2.3
8351	Child day care services .....	9.3	9.3	2.2	9.7	9.7	1.6
8361	Residential care .....	2.8	2.7	1.5	2.1	2.2	0.9

## Appendix B.

# Explanatory Material

### Definition of Terms

**Receipts.** (Basic dollar volume measure for service firms subject to Federal income tax.) Charges or billings to customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1995 and 1996 whether or not payment was received in those years. Health practitioners and firms providing legal services reported payments received in 1995 and 1996 regardless of when services were rendered. Receipts do not include nonoperating income from interest, investments, gifts, loans, contributions, or grants. Receipts also exclude sales taxes or other taxes (occupancy, admissions, etc.) collected from customers and forwarded directly to a local, State, or Federal tax agency and receipts of establishments whose primary activity is other than service (e.g. manufacturing, wholesale, or retail establishments). They do, however, include receipts other than from services rendered (e.g. sales of merchandise) 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.) Charges or billings to customers or clients for services rendered and merchandise sold during 1995 and 1996 whether or not payment was received in those years. Also included are income from interest, dividends, contributions, gifts and grants, rents, royalties, dues and assessments from members and affiliates, and net receipts from fundraising activities. Receipts from taxable business activities, as well as tax-exempt activities, are included. Revenue does not include sales taxes or other taxes (occupancy, admissions, etc.) collected by the organization from customers or clients and paid directly to local, State, or Federal income tax agencies; income from the sale of real estate, investments, or other assets; or amounts transferred to operating funds from capital or reserve funds. Firms providing legal services reported payments received in 1995 and 1996 regardless of when services were rendered.

**Total Expenses.** (Basic dollar volume measure of expenses for firms exempt from Federal income tax.) Costs incurred during 1995 and 1996 whether or not payments were made in those years. Total expenses include annual payroll; employee benefits, interest, and rent expenses; supplies used for operating; cost of merchandise sold; and other expenses allocated to operations during the year. Also

included are contracted or purchased services; fees paid to other organizations for fundraising; depreciation expenses; and expenses of locations providing support services (e.g., repair services, administrative services, etc.) for service establishments. Total expenses do not include outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; all other capital expenditures; funds invested; income taxes; assessments (dues) paid to the parent or other chapters of the same organization. Firms engaged in raising funds exclude funds which are transferred to charities or other organizations.

**Federal Income Tax Status.** For selected kinds of business, firms were tabulated according to their tax status. Firms and organizations in these kinds of business were classified on the basis of their response to the tax status inquiry on the questionnaire. Those that indicated all or part of their income was exempt from Federal income tax under provision of Section 501 or 521 of the Internal Revenue Service (IRS) code were classified as tax-exempt. Firms indicating no such exemption were classified as taxable. For firms that did not respond, the tax status classification was based upon administrative records. (Firms and organizations in all other kinds of business were by definition considered subject to Federal income tax.)

**Establishment.** A single physical location where business is conducted or services are performed.

**Firm.** A business organization or entity consisting of one or more domestic establishments/locations under common ownership or control.

**Taxes.** Sales, amusement, occupancy, and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency.

### Arrangement of Passenger Transportation (SIC 472)

**Expenses.** Costs incurred during 1995 and 1996 whether or not payment was received in those years. Interest on loans, sales taxes, and other taxes collected from customers and paid to a taxing authority are excluded.

**Annual payroll.** All salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1995 and 1996. Corporations include amounts

paid to officers and executives; unincorporated businesses do not include payments to proprietors or partners. Annual payroll is reported before employee deductions for Social Security, withholding taxes, insurance, union dues, etc.

*Employer contributions for Social Security and other supplemental labor benefits.* The employer's cost for all legally required and voluntary employee fringe benefit programs, including employer's Social Security contributions, unemployment compensation, worker's life and health insurance premiums, pension plans, stock purchases for employees, etc.

*Lease and rental payments.* Payments made to other companies for the rental or leasing of buildings, structures, offices, and machinery and equipment. Payments made to a parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements are excluded.

*Advertising and promotion.* Amounts paid to other firms for the purchase of advertising and promotion.

*Taxes and licenses.* Payments made to Federal, State, and local governments for licenses and taxes, including real estate and personal property taxes.

*Cost of utilities.* Amounts paid for the purchase of electricity from others, or for the purchase of fuels for heating, power, or generating electricity. Also included are amounts paid for water, sewer, refuse removal, and other purchase utilities.

*Depreciation.* Includes depreciation and amortization charges against depreciable assets owned and used by a company, assets and improvements owned within leaseholds, and assets obtained through capital lease agreements. Excluded are accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copy-rights, etc.).

*Cost of purchased office supplies.* Amounts paid for the purchase of office supplies, stationery, and postage for purposes other than resale.

*Cost of purchased repair services.* Payments made for the purchase of repair services such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.), and machinery and equipment.

*Other expenses.* Includes all other operating expenses not listed above, including losses by damage or theft not covered by insurance, bad debt losses, etc.

## **Equipment Rental and Leasing (SIC 735)**

### **Sources of receipts**

*Electronic equipment, except computer and medical equipment.* Includes receipts from the rental of video cassette recorders and players, and from office machines, except computers and data processing equipment.

*Repair and maintenance.* Includes labor charges and repair parts installed.

*Sales of merchandise.* Excludes the sale of used equipment.

*All other sources.* Includes all other receipts such as miscellaneous receipts from rental and leasing, e.g. computer and data processing equipment, airplanes (without pilots), video tapes and disks, automobiles and other automotive equipment (without drivers), etc. Also includes the receipts from the fair sales value of merchandise marketed in 1995 and 1996 under capital, finance, or full-payout leases.

## **Temporary Help Supply Services (SIC 7363)**

Supplying temporary help (excluding agricultural) on a contract basis to other businesses.

### **Types of temporary help**

*Office support.* Includes secretaries, typists, word processors, clerks, bookkeepers, and other office support personnel.

*Medical.* Includes technicians, nurses, hospital staff, and home health care.

*Industrial and construction.* Includes laborers (skilled and unskilled), drivers and warehousemen, security guards, janitors, and cleaning personnel.

*Technical and professional.* Includes engineers, accountants, programmers, data processors, sales and marketing personnel, and other technical and professional personnel (except medical).

## **Computer Programming, Data Processing, and Other Computer Related Services (SIC 737)**

### **Sources of receipts**

*Computer integrated systems.* Includes receipts from developing or modifying computer software and packaging the software ("bundling") with purchased computer hardware

to create and market an integrated system for specific application. Receipts are included only if the firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

*Information retrieval services.* Includes receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Receipts from collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services are reported under "other computer services".

*Computer processing and data preparation services.* Includes receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or timesharing basis.

*Computer facilities management services.* Includes receipts from providing onsite management and operation of computer and data processing facilities, on a contract or fee basis.

*Computer rental and leasing.* Includes receipts from the rental and leasing of computer and data processing equipment. Maintenance is included here when part of the lease agreement.

*Computer consulting.* Includes receipts from consulting and planning for computer and data processing systems, except when part of programming services.

*Other computer services.* Includes receipts from providing all other computer services, such as data base development; disk and diskette conversion; diskette or tape recertification; etc.

*All other receipts.* Includes receipts from sales of merchandise and equipment, such as computers and peripheral equipment, and prepackaged software sales (resales). Also includes the percentage of receipts from the fair sales value of merchandise marketed in 1995 and 1996 under capital, finance, or full-payout leases.

## **Automotive Rental and Leasing, Without Drivers (SIC 751)**

### **Sources of receipts**

*Short-term rental without drivers.* Includes passenger cars, trucks, truck tractors, truck trailers (full and semi), utility trailers, and recreational vehicles.

*Leasing (except finance leasing) without drivers.* Includes passenger cars, trucks, truck tractors, and truck trailers (full and semi).

*All other receipts.* Includes receipts from the fair sales value of merchandise marketed in 1995 and 1996 under capital, finance, or full-payout leases.

## **Amusement Parks (SIC 7996)**

### **Sources of receipts**

*Admissions.* Includes receipts from the sale of general or specific exhibit admissions, exclusive of any State and local admission taxes. Includes season ticket sales.

*Sales of food, refreshments, and alcoholic beverages.* Includes receipts from the sale of food, candy, refreshments, etc., excluding all sales taxes. Does not include sales made by operators of concessions, nor the firm's share of receipts from vending machines operated by others.

## **Offices and Clinics of Health Practitioners and Nursing and Personal Care Facilities (SIC's 801, 802, 803, 804, and 805)**

### **Sources of receipts/revenue**

*Government reimbursement for patient services.* Includes government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs).

*Private insurance carriers.* Includes private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc).

*Patient.* Includes payments to nursing and personal care facilities from patients, including any Social Security assigned from those patients.

*All other sources.* Includes all other government operating subsidies, matching funds, and government contracts. Tax-exempt firms include revenue from interest, dividends, gross contributions and grants, rents, and royalties.

## **Management Services and Public Relations (SIC 874)**

### **Sources of receipts/revenue**

*Construction management.* Includes fees received as agents for owners of construction projects.

*Facilities support management services.* Includes receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.

*Other management and administrative services, including management of businesses owned by others.* Includes receipts from management or administration of businesses owned by others (providing management personnel only). Receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) are included in "all other sources."

*Management consulting, including operations research.* Includes consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management "engineering." Also includes receipts from systems design and operations research (not primarily computer related).

## Sample Design

### Introduction

The Service Annual Survey (SAS) is a probability sample of employer firms engaged in various selected service industries. By firm, we mean a business organization consisting of one or more establishments under common ownership or control. (An establishment is a single physical location where business is conducted or where services are performed.) The sample covers both taxable firms and firms exempt from Federal income taxes. Firms with no employees, or nonemployers, are included in the estimates through administrative records data provided by other Federal agencies in the survey year.

### Initial Sampling

The sampling frame for the SAS was constructed from the Census Bureau's Standard Statistical Establishment List (SSEL) as of December 31, 1994. The SSEL is a multi-relational database that contains a record for each known establishment connected with an employer firm. A firm can be classified as either a multiunit or a singleunit firm. A multiunit firm is a firm which owns or operates two or more establishments, whereas a singleunit firm is a firm which owns or operates only one establishment. Establishments that are owned by the same multiunit firm are linked using a unique six-digit identification number, called an alpha number, assigned by the Census Bureau. A link between each establishment and its corresponding Employer Identification Number (EIN) is also maintained. The EIN is a number assigned by the IRS to any legal entity that anticipates hiring employees. Under the Federal Insurance

Contributions Act (FICA), each firm with paid employees must have an EIN. The EIN is used by the firm as an identifier to report social security payments for its employees to the IRS.

There is a simple structure that connects an employer firm with its establishments via the EIN. Essentially an employer firm is a cluster of one or more EINs and EINs are clusters of one or more establishments. Each employer firm is associated with at least one EIN and only one firm can use a given EIN. However, an employer firm may use several different EINs for reporting to the IRS. Similarly there is a one-to-many relationship between EINs and establishments. Each EIN is associated with one or more establishments, but each establishment is associated with only one EIN.

The sampling frame for the SAS contains two types of sampling units — alpha numbers and EINs. Both sampling units represent clusters of one or more establishments. The primary stratification of the frame is by kind-of-business group. We further stratify (substratify) the sampling units within kind-of-business groups by a measure of size related to their annual receipts or revenue as reported in the 1992 Census of Service Industries. To reduce the variance of the estimates, the sampling units with the largest measures of size are selected "with certainty." This means they are sure to be selected and will represent only themselves (i.e., have a selection probability of one and a sampling weight of one). Within each kind of business a substratum boundary (or cutoff) that divides the certainty units from the noncertainty units is determined. These cutoffs are based on a statistical analysis of data from the 1992 Census of Service Industries. Accordingly, the cutoffs are on a 1992 receipts (or revenue) basis. This analysis is also used to allocate the sample among the kind-of-business groups. The allocation results in the minimum sample size required to achieve specified sampling variability constraints for receipts (or revenue) estimates for different kind-of-business groups.

The first step in the sample selection identified certainty firms. If a firm had receipts or revenue (for 1994 adjusted to a 1992 basis) greater than the certainty cutoff for its major kind of business, the firm was selected into the sample with certainty. For multiunit firms selected with certainty, the sampling unit is the alpha number. For singleunit firms selected with certainty, the sampling unit is the EIN. If a firm was selected with certainty and had more than one establishment at the time of sampling, any new establishments that the firm acquires, even if under new or different EINs, are included in the sample with certainty. This is because the firm was selected using its unique six-digit alpha number. However, if a singleunit firm was selected with certainty, only future establishments associated with that firm's EIN are included with certainty; any new EINs that might later be associated with that firm are subjected to sampling through the quarterly birth selection procedure (described later).

All firms not selected with certainty were subjected to sampling on an EIN basis. If a firm had more than one EIN, each of its EINs was treated as a separate sampling unit. To be eligible for the initial sampling, an EIN had to have nonzero payroll in 1994. The EINs were then stratified according to their major kind of business and their estimated receipts or revenue (on a 1992 basis). Within each noncertainty stratum, a simple random sample of EINs was selected. The sampling rates for the EINs selected from the noncertainty strata varied between 1 in 1.4 and 1 in 371.

### Sampling New Employer Firms (Births)

Periodically, we update the sample to represent new EINs issued since the initial sample selection. These new EINs, called births, are new EINs recently assigned by the IRS, on the latest available IRS mailing list for FICA taxpayers, and assigned a kind-of-business classification (if possible) by the Social Security Administration (SSA). EIN births are sampled on a quarterly basis (in November of the survey year and in February, May, and August of the year following the survey year) using a two-phase selection procedure. In the first phase, births are stratified by kind of business and a measure of size based on expected employment or quarterly payroll. A relatively large sample is drawn and canvassed to obtain a more reliable measure of size, consisting of receipts (or revenue) in two recent months, and a more detailed kind-of-business code, if needed.

Using this more reliable information, the selected births from the first phase are subjected to probability proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1994 SSEL. Because of the time it takes for a new employer firm to acquire an EIN from the IRS, and because of the time needed to accomplish the two-phase birth-selection procedure, EIN births are added to the sample approximately nine months after they begin operation.

The EIN births that are selected in the quarterly birth-selection procedure in November of the survey year are included in the main mailing of the SAS questionnaires in January of the following year.

To better represent all EIN births in the survey year, and specifically to account for the coverage lag in the birth-selection procedure, we add EIN births that are selected in the year following the survey year. We mail survey forms to these births in June and August to supplement the main survey mailing.

If a selected EIN ceases to be an employer, it becomes inactive. An inactive EIN is not mailed if it becomes inactive prior to the initial mailout for the survey year. An inactive EIN that resumes being an employer becomes a reactivation and is mailed during the initial mailing (if active at the time) or as part of one of the two supplemental mailings.

### Estimation Procedure

To be eligible for the sample canvass and tabulation in a given year, a noncertainty EIN must meet both of the following requirements:

- It must be on the latest available IRS mailing list for FICA taxpayers from the previous quarter.
- It must have been selected from the SSEL in either the initial sampling or during the quarterly birth-selection procedure.

EINs selected into the sample with certainty are not dropped from canvass and tabulation if they are no longer on the IRS mailing list. Rather, the firm that used the EIN is contacted, and if a successor EIN is found, it is added to the survey. For both inactive and reactivated EINs, data are tabulated for only the portion of the survey period that EIN reported payroll to the IRS.

Estimates from the SAS are based on the summation of weighted data (reported or imputed), where the weight for a given sampling unit is the inverse of its probability of selection.

## Appendix C.

# Kind-of-Business Classifications

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Selected services included in this report are classified in accordance with the 1987 edition of the Standard Industrial Classification (SIC) Manual, issued by the Office of Management and Budget for purposes of providing a standard for the classification and presentation of data by all Federal agencies. Each establishment, firm, or organization is classified according to the major service (determined by volume of receipts) it provides. Except for hospitals, establishments, firms, and organizations owned and operated by Federal, State, or local governments are excluded. The following is a description of each kind-of-business classification presented in this report.

### **ARRANGEMENT OF PASSENGER TRANSPORTATION (SIC 472)**

Establishments primarily engaged in furnishing travel information, acting as agents in arranging tours and transportation for passengers, or acting as independent ticket agencies for transportation establishments.

### **TRAVEL AGENCIES (SIC 4724)**

Establishments primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, rental of cars, and lodging for travelers.

### **TOUR OPERATORS (SIC 4725)**

Establishments primarily engaged in arranging and assembling tours for sale through travel agents. Tour operators primarily engaged in selling their own tours directly to travelers are also included in this industry.

### **REAL ESTATE AGENTS AND MANAGERS (SIC 6531)**

Establishments primarily engaged in renting, buying, selling, managing, and appraising real estate for others.

### **HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES (SIC 70)**

This major group includes commercial and noncommercial establishments engaged in furnishing lodging, or lodging and meals, and camping space and camping facilities.

### **Hotels and Motels (SIC 7011)**

Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals, for the general public. Hotels which are operated by membership organizations and open to the general public are included in this industry.

### **Camps and Recreational Vehicle Parks (SIC 703)**

Establishments primarily engaged in operating sporting and recreational camps, such as boys' and girls' camps, and fishing and hunting camps. This industry includes establishments that provide overnight or short-term sites for recreational vehicles, trailers, campers, or tents.

### **Organization Hotels and Lodging Houses, on Membership Basis (SIC 7041)**

Lodging houses and hotels operated by membership organizations for the benefit of their constituents and not open to the general public.

### **PERSONAL SERVICES (SIC 72)**

This major group includes establishments primarily engaged in providing services generally to individuals, such as laundries, dry-cleaning plants, portrait photographic studios, and beauty and barber shops. Included are establishments operating as industrial laundries and those primarily engaged in providing linen supply services to commercial and business establishments.

### **Laundry, Cleaning, and Garment Services (SIC 721)**

Establishments primarily engaged in providing a wide variety of laundry and cleaning services including power and hand laundries, coin-operated laundries, dry-cleaning and dyeing plants, rug cleaning, and linen supply and diaper services.

### **Power Laundries, Family and Commercial (SIC 7211)**

Establishments primarily engaged in operating mechanical laundries with steam or other power.

**Garment Pressing and Agents for Laundries and Drycleaners (7212)**

Establishments primarily engaged in providing laundry and drycleaning services, but which have the laundry and drycleaning work done by others.

**Linen Supply (SIC 7213)**

Establishments primarily engaged in supplying to commercial establishments or household users, on a rental basis, such laundered items as uniforms, gowns, and coats of the type used by doctors, nurses, barbers, beauticians, and waitresses; and table linens, bed linens, towels and toweling, and similar items. Establishments included in this industry may or may not operate their own laundry facilities.

**Coin-Operated Laundries and Dry-Cleaning (SIC 7215)**

Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and dry-cleaning equipment for use on the premises, or in apartments, dormitories, and similar locations.

**Dry-Cleaning Plants, Except Rug Cleaning (SIC 7216)**

Establishments primarily engaged in dry-cleaning or dyeing apparel and household fabrics other than rugs.

**Carpet and Upholstery Cleaning (SIC 7217)**

Establishments primarily engaged in cleaning carpets and upholstered furniture at a plant or on customers' premises.

**Industrial Launderers (SIC 7218)**

Establishments primarily engaged in supplying laundered or dry-cleaned industrial work uniforms and related work clothing, such as protective apparel (flame and heat resistant) and clean room apparel; laundered mats and rugs; dust control items, such as treated mops, rugs, mats, dust tool covers, and cloths; laundered wiping towels; and other selected items to industrial, commercial, and government users. These items may belong to the industrial launderer and be supplied to users on a rental basis, or they may be the customers' own goods. Establishments included in this industry may or may not operate their own laundry or dry-cleaning facilities.

**Photographic Studios, Portrait (SIC 7221)**

Establishments primarily engaged in still or video portrait photography for the general public.

**Beauty Shops (SIC 7231)**

Establishments primarily engaged in furnishing beauty or hairdressing services. This industry also includes combination beauty and barber shops, as well as hairdressing shops serving both male and female clientele. Beauty and cosmetology schools are included in this industry.

**Barber Shops (SIC 7241)**

Establishments primarily engaged in furnishing barber and men's hair styling services. Barber colleges are included in this industry.

**Funeral Service and Crematories (SIC 7261)**

Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead.

**Tax Return Preparation Services (SIC 7291)**

Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services.

**BUSINESS SERVICES (SIC 73)**

This major group includes establishments primarily engaged in rendering services, not elsewhere classified, to business establishments on a contract or fee basis, such as advertising, credit reporting, collection of claims, mailing, reproduction, stenographic, news syndicates, computer programming, photocopying, duplicating, data processing, services to buildings, and help supply services.

**Advertising (SIC 731)**

Establishments primarily engaged in providing advertising services, such as advertising agencies; outdoor advertising services; radio, television, and publishers' advertising representatives; advertising research services; aerial advertising; and circular and handbill distribution.

**Advertising Agencies (SIC 7311)**

Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio and television, or other advertising media for clients on a contract or fee basis.

### **Outdoor Advertising Services (7312)**

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

### **Consumer Credit Reporting Agencies, Mercantile Reporting Agencies, and Adjustment and Collection Agencies (SIC 732)**

Establishments primarily engaged in the collection or adjustment of claims, other than insurance; or in providing mercantile and consumer credit reporting services.

### **Adjustment and Collection Services (7322)**

Establishments primarily engaged in the collection of adjustment claims, other than insurance.

### **Mailing, Reproduction, Commercial Art and Photography, and Stenographic Services (SIC 733)**

Establishing primarily engaged in furnishing direct mail advertising services; compiling and selling mailing lists; blueprinting and photocopying services; commercial photography, commercial art and graphics services; and stenographic and reproduction services.

### **Direct Mail Advertising Services (SIC 7331)**

Establishing primarily engaged in furnishing services for direct mail advertising, such as creating, producing, and mailing of direct mail advertising. This industry includes establishments primarily engaged in compiling and selling mailing lists.

### **Photocopying and Duplicating Services (7334)**

Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming.

### **Commercial Photography (7335)**

Establishments primarily engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users.

### **Commercial Art and Graphic Design (SIC 7336)**

Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users.

### **Secretarial and Court Reporting Services (7338)**

Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

### **Disinfecting and Pest Control Services (SIC 7342)**

Establishments primarily engaged in disinfecting dwellings and other buildings, and in termite, insect, rodent, and other pest control, generally in dwellings or other buildings.

### **Building Cleaning and Maintenance Services, Not Elsewhere Classified (SIC 7349)**

Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial service, floor waxing, and office cleaning.

### **Medical Equipment Rental and Leasing (SIC 7352)**

Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. Establishments of this industry may also sell medical supplies.

### **Heavy Construction Equipment Rental and Leasing (SIC 7353)**

Establishments primarily engaged in renting or leasing (except finance leasing) heavy equipment, with or without operators.

### **Equipment Rental and Leasing, Not Elsewhere Classified (SIC 7359)**

Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified.

### **Employment Agencies (SIC 7361)**

Establishments primarily engaged in providing employment services, except theatrical employment agencies and motion picture casting bureaus, by assisting either employers or those seeking employment.

### **Help Supply Services (SIC 7363)**

Establishments primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying establishments, but is under the direct or general supervision of

the business to whom the help is furnished. Establishments that provide both management and staff to operate a business are classified according to the type of activity of the business.

### **Computer Programming Services (SIC 7371)**

Establishments primarily engaged in providing computer programming services on a contract or fee basis. Establishments of this industry perform a variety of additional services, such as computer software design and analysis; modifications of custom software; and training in the use of custom software.

### **Prepackaged Software (SIC 7372)**

Establishments primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and applications programs. Establishments of this industry may also provide services such as preparation of software documentation for the user; installation of software for the user; and training the user in the use of the software.

### **Computer Integrated Systems Design (SIC 7373)**

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

### **Computer Processing and Data Preparation and Processing Services (SIC 7374)**

Establishments primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

### **Information Retrieval Services (SIC 7375)**

Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and

is taken from other primary sources. Establishments primarily engaged in performing activities, such as credit reporting, direct mail advertising, stock quotation services, etc., and who also create data bases are classified according to their primary activity.

### **Computer Facilities Management Services (SIC 7376)**

Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.

### **Computer Rental and Leasing (SIC 7377)**

Establishments primarily engaged in renting or leasing computers and related data processing equipment on the customers' site, whether or not also providing maintenance or support services.

### **Computer Maintenance and Repair (SIC 7378)**

Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

### **Computer Related Services, Not Elsewhere Classified (SIC 7379)**

Establishments primarily engaged in supplying computer related services, not elsewhere classified. Computer consultants operating on a contract or fee basis are classified in this industry.

### **Miscellaneous Business Services (SIC 738)**

Establishments primarily engaged in providing detective, guard, and armored car services; monitoring and maintaining security systems devices; furnishing news, pictures, and features and in supplying newspaper services to newspapers and periodicals; in developing film and in making photographic prints and enlargements; and furnishing business services not elsewhere classified, such as bondspersons, drafting services, and lecture bureaus, notaries public, sign painting, and auctioneering services.

### **Detective, Guard, and Armored Car Services (SIC 7381)**

Establishments primarily engaged in providing detective, guard, and armored car services.

### **Security Systems Services (SIC 7382)**

Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. Establishments of this industry may sell or lease and install the security systems, which they monitor and maintain.

### **Photofinishing Laboratories (SIC 7384)**

Establishments primarily engaged in developing film and in making photographic prints and enlargements for the trade or for the general public.

### **AUTOMOTIVE REPAIR, SERVICES, AND PARKING (SIC 75)**

This major group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, and parking services to the general public.

#### **Automotive Rental and Leasing, Without Drivers (SIC 751)**

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of passenger cars, trucks, truck tractors, or semitrailers without drivers. Included in this industry are establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles.

#### **Truck Rental and Leasing, Without Drivers (SIC 7513)**

Establishments primarily engaged in the short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers.

#### **Passenger Car Rental (SIC 7514)**

Establishments primarily engaged in the short-term rental of passenger cars without drivers.

#### **Automobile Parking (SIC 7521)**

Establishments primarily engaged in the temporary parking of automobiles, usually on an hourly, daily, or monthly contract or fee basis.

#### **Automotive Repair Shops (SIC 753)**

Establishments primarily engaged in general and specialized repair of automotive vehicles, including tops and bodies, tire retreading and recapping, paint shops, engine repair, and other specialized automobile repairs.

#### **Top, Body, and Upholstery Repair Shops and Paint Shops (SIC 7532)**

Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Included in this industry are establishments primarily engaged in customizing automobiles, trucks, and vans except on a factory basis.

#### **Automotive Exhaust System Repair Shops (SIC 7533)**

Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

#### **Tire Retreading and Repair Shops (SIC 7534)**

Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

#### **Automotive Glass Replacement Shops (SIC 7536)**

Establishments primarily engaged in the installation, repair, or sales and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

#### **Automotive Transmission Repair Shops (SIC 7537)**

Establishments primarily engaged in the installation, repair, or sales and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to the installation or repair of these products.

#### **General Automotive Repair Shops (SIC 7538)**

Establishments primarily engaged in general automotive repair.

#### **Automotive Repair Shops, Not Elsewhere Classified (SIC 7539)**

Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as full service (carburetor repair), brake relining, front end and wheel alignment, and radiator repair.

**Automotive Services, Except Repair (SIC 754)**

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles; and furnishing automotive services, except repair and carwashes, such as emission testing, inspection services, lubricating or rust-proofing services, and towing services.

**Carwashes (SIC 7542)**

Establishments primarily engaged in washing, waxing, and polishing motor vehicles, or in furnishing facilities for the self-service washing of motor vehicles.

**MISCELLANEOUS REPAIR SERVICES (SIC 76)**

This major group includes establishments engaged in miscellaneous repair services. Among the kinds of business included are electrical repair shops, including refrigerator, radio, and television repair; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding.

**Electrical Repair Shops (SIC 762)**

Establishments primarily engaged in radio and television repair, refrigeration and air-conditioning service and repair, and other electrical and electronic repair such as electrical household appliance repair, and electrical and electronic equipment repair.

**Radio and Television Repair Shops (SIC 7622)**

Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas; or in installing and servicing radio transmitting and receiving equipment in homes, offices, boats, automobiles, or other vehicles.

**Refrigeration and Air-Conditioning Service and Repair Shops (7623)**

Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment.

**Welding Repair (7692)**

Establishments primarily engaged in general repair work by welding, including automotive welding.

**Armature Rewinding Shops (SIC 7694)**

Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment, or repair or rebuild for sale or exchange to users or the trade.

**MOTION PICTURES (SIC 78)**

This major group includes establishments producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term motion pictures, as used in this major group, includes similar productions for television or other media using film, tape, or other means.

**Motion Picture Production, Distribution and Allied Services (SIC 781, 782)**

Establishments primarily engaged in the production and/or distribution of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale, including educational, industrial, and religious films; or engaged in services allied to the production or distribution of the films.

**Motion Picture Theaters (SIC 783)**

Establishments commercially operated as conventional or "four wall" theaters primarily engaged in the indoor exhibition of motion pictures; and commercially operated theaters, commonly known as drive-ins, primarily engaged in the outdoor exhibition of motion pictures.

**Video Tape Rental (SIC 7841)**

Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use.

**AMUSEMENT AND RECREATION SERVICES (SIC 79)**

This major group includes establishments engaged in providing amusement or entertainment services on payment of a fee or admission charge, except motion picture theaters.

**Theatrical Producers (Except Motion Picture), Bands, Orchestras, and Entertainers (SIC 792)**

Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters; producers of live and taped radio programs and live television programs; and bands, orchestras, and entertainers.

### **Bowling Centers (SIC 7933)**

Establishments known to the public as bowling centers or lanes.

### **Professional Sports Clubs and Promoters (SIC 7941)**

Establishments primarily engaged in operating and promoting professional and semiprofessional athletic clubs; promoting athletic events, including amateur; and managing individual professional athletes. Stadiums and athletic fields are included only if the operator is actually engaged in the promotion of athletic events.

### **Racing, Including Track Operations (SIC 7948)**

Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators.

### **Physical Fitness Facilities (SIC 7991)**

Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Included in this industry are establishments providing aerobic dance and exercise classes.

### **Public Golf Courses (SIC 7992)**

Establishments primarily engaged in the operation of golf courses open to the general public on a contract or fee basis.

### **Coin-Operated Amusement Devices (SIC 7993)**

Establishments primarily engaged in operating coin-operated amusement devices, either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, slot machines, and similar types of amusement equipment. Amusement (including video game) arcades and parlors are also included in this industry.

### **Amusement Parks (SIC 7996)**

Establishments of the type known as amusement parks and kiddie parks which group together and operate in whole or in part a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds.

### **Membership Sports and Recreation Clubs (SIC 7997)**

Sports and recreation clubs which are restricted to use by members and their guests. Country, golf, tennis, yacht, and amateur sports and recreation clubs are included in this industry.

### **HEALTH SERVICES (SIC 80)**

This major group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Establishments of associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included, but those which limit their services to the provision of insurance against hospitalization or medical costs are excluded.

### **Offices and Clinics of Doctors of Medicine (SIC 8011)**

Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. Establishments operating as clinics of physicians are included in this industry.

### **Offices and Clinics of Dentists (SIC 8021)**

Establishments of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc.) and engaged in the practice of general or specialized dentistry, including dental surgery. Establishments operating as clinics of dentists are included in this industry.

### **Offices and Clinics of Doctors of Osteopathy (SIC 8031)**

Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery. Establishments operating as clinics of osteopathic physicians are included in this industry.

### **Offices and Clinics of Chiropractors (SIC 8041)**

Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine. Establishments operating as clinics of chiropractors are included in this industry.

### **Offices and Clinics of Optometrists (SIC 8042)**

Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments operating as clinics of optometrists are included in this industry.

**Offices and Clinics of Podiatrists  
(SIC 8043)**

Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry. Establishments operating as clinics of podiatrists are included in this industry.

**Skilled Nursing Care Facilities  
(SIC 8051)**

Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care, but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

**Intermediate Care Facilities (SIC 8052)**

Establishments primarily engaged in providing inpatient nursing and rehabilitative services, but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation from a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicare program.

**Nursing and Personal Care Facilities, Not Elsewhere Classified (SIC 8059)**

Establishments primarily engaged in providing some nursing and/or health related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Patients in these facilities, because of their mental or physical condition, require some nursing care, including the administering of medications in accordance with a physician's orders.

**General Medical and Surgical Hospitals  
(SIC 8062)**

Establishments primarily engaged in providing general medical and surgical services and other hospital services.

**Psychiatric Hospitals (SIC 8063)**

Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill.

**Specialty Hospitals, Except Psychiatric  
(SIC 8069)**

Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except mental.

**Medical Laboratories (SIC 8071)**

Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician.

**Dental Laboratories (SIC 8072)**

Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order the dental profession.

**Home Health Care Services (SIC 8082)**

Establishments primarily engaged in providing skilled nursing or medical care in the home, under supervision of a physician.

**Kidney Dialysis Centers (SIC 8092)**

Establishments primarily engaged in providing kidney or renal dialysis services.

**Specialty Outpatient Facilities, Not Elsewhere Classified (SIC 8093)**

Establishments primarily engaged in outpatient care of a specialized nature with permanent facilities and with medical staff to provide diagnosis, treatment, or both to patients who are ambulatory and do not require inpatient care.

**LEGAL SERVICES (SIC 81)**

Establishments which are headed by members of the bar and are primarily engaged in offering legal advice or services. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly carrying on their profession are excluded.

**LIBRARIES (SIC 8231)**

Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

## **VOCATIONAL SCHOOLS (SIC 824)**

Computer programming, computer maintenance and repair; business machine operation, office procedures, and secretarial and stenographic skills. Included in this industry are establishments primarily engaged in offering specialized vocational courses, not elsewhere classified and furnishing educational courses by mail. Offices maintained by such schools for the sale of correspondence courses are included.

## **SOCIAL SERVICES (SIC 83)**

This major group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the handicapped and the disadvantaged. Included in this industry are organizations soliciting funds to be used directly for these and related services.

### **Individual and Family Social Services (SIC 8322)**

Establishments primarily engaged in providing one or more of a wide variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services. This industry includes offices of specialists providing counseling, referral, and other social services.

### **Job Training and Vocational Rehabilitation Services (SIC 8331)**

Establishments primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience. Included are upgrading and job-development services, skill training, world-of-work orientation, vocational rehabilitation counseling, offices of specialists providing rehabilitation, and job counseling. Also included are establishments primarily engaged in providing work experience for rehabilitee.

### **Child Care Services (SIC 8351)**

Establishments primarily engaged in the care of infants and children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs. These establishments generally care for preschool children, but may care for older children when they are not in school.

## **Residential Care (SIC 8361)**

Establishments primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Included are establishments providing 24-hour year-round care for children.

## **MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS (SIC 84)**

This major group includes museums, art galleries, arboreta, and botanical and zoological gardens. These establishments are often of historical, educational, or cultural interest.

## **MEMBERSHIP ORGANIZATIONS (SIC 86)**

This major group includes organizations operating on a membership basis for the promotion of the interests of their members. Labor unions and similar labor organizations (SIC 863), political organizations (SIC 865), and religious organizations (SIC 866) are excluded from the scope of this survey.

### **Business Associations (SIC 861)**

Membership organizations engaged in promoting the business interests of their members. Associations owned by their members but organized to perform a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

### **Professional Membership Organizations (SIC 862)**

Membership organizations of professional persons for the advancement of the interest of their profession.

### **Civil, Social, and Fraternal Associations (SIC 864)**

Membership organizations engaged in civil, social, or fraternal activities.

### **Membership Organizations, Not Elsewhere Classified (SIC 869)**

Membership organizations, not elsewhere classified, such as art councils, athletic associations, automobile owners' associations or clubs, farm bureaus, and humane societies.

**ENGINEERING, ACCOUNTING, RESEARCH,  
MANAGEMENT, AND RELATED SERVICES  
(SIC 87)**

This major group includes establishments primarily engaged in providing engineering, architectural, and surveying services; accounting, auditing, and bookkeeping services; research, development, and testing services; and management and public relations services.

**Engineering Services (SIC 8711)**

Establishments primarily engaged in providing professional engineering services which provide and supervise their own engineering staff on temporary contract to other firms.

**Architectural Services (SIC 8712)**

Establishments primarily engaged in providing professional architectural services.

**Surveying Services (SIC 8713)**

Establishments primarily engaged in providing professional land, water, and aerial surveying services.

**Accounting, Auditing, and Bookkeeping  
Services (SIC 8721)**

Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services.

**Commercial Physical and Biological Research  
(SIC 8731)**

Establishments primarily engaged in commercial physical and biological research and development on a contract or fee basis.

**Commercial Economic, Sociological, and  
Educational Research (SIC 8732)**

Establishments primarily engaged in performing commercial business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis.

**Noncommercial Research Organizations  
(SIC 8733)**

Establishments primarily engaged in performing non-commercial research into and dissemination of information for public health, education, or general welfare. Establishments included here operate primarily on funds from endowments, contributions, and grants. The research is frequently contracted out and funded by these establishments.

**Testing Laboratories (SIC 8734)**

Establishments primarily engaged in providing testing services.

**Management Services (SIC 8741)**

Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments in this industry do not provide operating staff.

**Management Consulting Services  
(SIC 8742)**

Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation, and selection; human resource policies and practices planning; and production scheduling and control planning. These establishments are characterized by the breadth and scope of the problems they address.

**Public Relations Services (SIC 8743)**

Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other groups in promoting the interests of their clients.

**Facilities Support Management Services  
(SIC 8744)**

Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services, on a contract or fee basis, within another establishment. Included in the industry are establishments primarily engaged in the private operation of jails and adult correctional facilities, whether or not providing both management and support staff.

**Business Consulting Services, Not Elsewhere  
Classified (SIC 8748)**

Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis.

# Appendix D. **Report Forms**

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# B-500M(E)

OMB No.

Approval Expires:

FORM **B-500M(E)**  
(10-15-96)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1996  
SERVICE ANNUAL  
SURVEY**

Public reporting burden for this collection of information is estimated to average 12 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Comptroller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

CENSUS USE	011	012	013

**PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT  
OF FORM**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS  
1201 East 10th Street  
Jeffersonville, IN 47132-0001**

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1  Yes — Go to item 2  021 2  No — Enter current EIN ↘

When did you start reporting payroll under this EIN?  
Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

	<b>1996</b>	<b>1995</b>
	001	051

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis?  007 1  Yes — Continue with item 3b 2  No — Go to item 4  
(Please mark (X) one only.)

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?  009 1  Yes 2  No  
(Please mark (X) one only.)

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
Example: If a figure is \$1,179,050,006.51 report **1 179 050 007**

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
1	179	050	007

**Item 4 DOLLAR VOLUME**

	1996				1995			
	Bil.	Mil.	Thou.	Dol.	Bil.	Mil.	Thou.	Dol.
<b>Complete item 4a if the answer to Item 3b was "NO" or "BLANK."</b>								
<b>a. TAXABLE FIRMS ONLY</b> — OPERATING RECEIPTS, excluding sales taxes or other taxes.	002				052			
<b>Complete item 4b if the answer to Item 3b was "YES."</b>								
<b>b. TAX-EXEMPT ORGANIZATIONS ONLY</b>								
<b>(1) Total revenue</b>	006				056			
<b>(2) Total operating expenses</b>	003				053			

**Item 5 REPORT PERIOD**

Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

080 1  Calendar year — Go to item 6  
2  Fiscal year  
3  Less than 12 months

	1996			1995		
	Month	Day	Year	Month	Day	Year
<b>From</b>	005			055		
<b>To</b>	010			060		

<b>Item 6 ORGANIZATIONAL STATUS</b>	
Mark (X) the ONE box which best describes this firm or organization during 1996.	
081 <input type="checkbox"/> Corporation (including professional service organization or association)	5 <input type="checkbox"/> Governmental — Specify <input type="checkbox"/> 082
1 <input type="checkbox"/> Individual proprietorship (or sole practitioner)	9 <input type="checkbox"/> Other — Specify <input type="checkbox"/> 083
2 <input type="checkbox"/> Partnership	
<b>Item 7 OWNERSHIP OR CONTROL</b>	
085 Name of owning or controlling company	
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?	Number and street
	City, State, and ZIP Code
084 <input type="checkbox"/> Yes <input type="checkbox"/> No — Continue with item 7b	EIN <input type="checkbox"/> 086
088 Name of company acquired or merged with	
b. Did this company acquire or merge with another company during 1996 or 1995?	Number and street
	City, State, and ZIP Code
087 <input type="checkbox"/> Yes <input type="checkbox"/> No — Continue with item 8	Date of merger or acquisition <input type="checkbox"/> 089 Month Year EIN <input type="checkbox"/> 090
<b>SURVEY COVERAGE</b>	
<p><b>AMUSEMENT AND RECREATION SERVICES</b> — Locations primarily engaged in the operation of sports, amusement, and recreation services such as bathing beaches, swimming pools, riding academies and schools, carnival operation, exposition operation, game parlors, horse shows, picnic grounds operation, rental of rowboats and canoes, shooting galleries, fairs, commercial museums, and zoos, etc.</p> <p><b>CHILD DAY CARE SERVICES</b> — Locations primarily engaged in the care of infants or children, or in providing prekindergarten education where medical care or delinquency correction is not a major element.</p> <p><b>HEALTH AND ALLIED SERVICES</b> — Locations primarily engaged in rendering health and allied services, such as blood banks, blood donor stations, medical photography and art, oxygen tent service, kidney dialysis centers, and alcohol and drug out patient clinics.</p> <p><b>HOME HEALTH CARE SERVICES</b> — Locations primarily engaged in providing skilled nursing or medical care in the home under supervision of a physician. Includes visiting nurse associations.</p> <p><b>HOSPITALS</b> — Locations primarily engaged in providing inpatient diagnostic services, extensive medical treatment including surgical services, and other hospital services, as well as continuous nursing services. These establishments have an organized medical staff, inpatient beds, and equipment and facilities to provide complete health care.</p> <p><b>JOB TRAINING AND VOCATIONAL REHABILITATION SERVICES</b> — Locations primarily engaged in providing manpower training and vocational rehabilitation and habilitation services for the unemployed, the underemployed, the handicapped, and to persons who have a job market disadvantage because of lack of education, job skill or experience, skill obsolescences, or personal characteristics or problems.</p> <p><b>LEGAL SERVICES</b> — Locations engaged in offering legal advice or legal services, including attorneys, counselors at law, lawyers, legal aid services, patent solicitors' offices, and referees in bankruptcy.</p> <p><b>MANAGEMENT AND PUBLIC RELATIONS SERVICES</b> — Locations primarily engaged in furnishing a wide variety of general or specialized management, consulting, or public relations services on a contract or fee basis.</p> <p style="text-align: center;"><b>ALSO INCLUDED ARE:</b> museums, art galleries, and botanical and zoological gardens; selected membership organizations; vocational schools; camps and membership lodging; physical fitness facilities; libraries; and individual and family social services.</p>	
<p><b>MEMBERSHIP SPORTS AND RECREATION CLUBS</b> — Sports and recreation clubs which are restricted to use by members and their guests.</p> <p><b>NONCOMMERCIAL RESEARCH ORGANIZATIONS</b> — Locations primarily engaged in noncommercial research into and dissemination of information for public health, education, or general welfare. Locations included here operate primarily on funds from endowments, contributions, and grants. The research itself is frequently contracted out and funded by these establishments rather than being performed here. These include:</p> <ul style="list-style-type: none"> <li>• Archaeological expeditions</li> <li>• Educational research agencies (noncommercial)</li> <li>• Medical research (noncommercial; cancer, TB, etc.)</li> <li>• Research agencies, scientific and educational (noncommercial)</li> <li>• Research institutes</li> <li>• Social research (noncommercial)</li> </ul> <p><b>OFFICES AND CLINICS OF HEALTH PRACTITIONERS</b> — Locations of licensed practitioners engaged in providing general or specialized medicine, surgery, and/or other health related services.</p> <p><b>RESEARCH DEVELOPMENT AND TESTING SERVICES</b> — Locations primarily engaged in laboratory or other physical research, development and/or testing on a contract or fee basis.</p> <p><b>RESIDENTIAL CARE</b> — Locations primarily engaged in the provision of residential, social, and personal care for children, the aged, and special categories of persons with some limits on ability for self-care, but where medical care is not a major element. Locations providing 24-hour, year-round care for children are also included.</p> <p><b>THEATRICAL PRODUCERS (EXCEPT MOTION PICTURES), BANDS, ORCHESTRAS, AND ENTERTAINERS</b> — Locations primarily engaged in providing theatrical presentations and entertainment services, such as road companies, stock companies, summer theater, burlesque houses, bands, orchestras, entertainers and producers of entertainment for radio or television.</p>	
091 REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.	
092 CENSUS USE	
<b>Item 8 CERTIFICATION</b>	
This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person to contact regarding this report — Please print 093	Address (Number and street, city, State, ZIP Code) 094
	Telephone 095 Area code Number Extension
Signature	Title 096
	Date 097
Fax number 098 Area code Number Extension	



<b>Item 6</b>	<b>PERCENTAGE OF TOTAL RECEIPTS (REVENUE) FROM PATIENT CARE SERVICES</b>	<b>Estimates are acceptable if book figures are not available.</b>	<b>1996</b>	<b>1995</b>
Report in line 6a the percentages of total operating receipts or revenue reported in item 4a or 4b(1) from patient care services (i.e., payments from Medicare, Medicaid, and other public assistance or welfare programs; and from private sources for routine or ancillary health care services). Report in line 6b the percentage of total operating receipts or revenue from all other sources not directly related to patient health care, such as beautician and barber services, laundry services, luncheonettes, etc. Report whole percents. <b>NOTE</b> — The sum of lines 6a and 6b should equal 100%.		Percentage of total operating receipts (revenue) from — <b>a. Patient care services</b>	309	359
			%	%
		<b>b. All other</b>	310	360
			%	%
		<b>c. TOTAL — Sum of lines a and b.</b>	<b>100%</b>	<b>100%</b>
<b>Item 7</b>	<b>REPORT PERIOD</b>		<b>1996</b>	<b>1995</b>
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		080 1 <input type="checkbox"/> Calendar year — <i>Go to item 8</i> 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months	Month Day Year From 005	Month Day Year 055
			010	060
			To	
<b>Item 8</b>	<b>ORGANIZATIONAL STATUS</b>	Mark (X) the ONE box which best describes this firm or organization during 1996.		
081	0 <input type="checkbox"/> Corporation (including professional service organization or association) 1 <input type="checkbox"/> Individual proprietorship (or sole practitioner) 2 <input type="checkbox"/> Partnership	5 <input type="checkbox"/> Governmental — <i>Specify</i> ↴ 082	9 <input type="checkbox"/> Other — <i>Specify</i> ↴ 083	
<b>Item 9</b>	<b>OWNERSHIP OR CONTROL</b>	085 Name of owning or controlling company		
<b>a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?</b>		Number and street City, State, and ZIP Code		
084	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — <i>Continue with item 9b</i>	EIN → 086		
<b>b. Did this company acquire or merge with another company during 1996 or 1995?</b>		088 Name of company acquired or merged with Number and street City, State, and ZIP Code		
087	1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — <i>Continue with item 10</i>	Date of merger or acquisition → 089 Month Year EIN → 090		
<b>SURVEY COVERAGE</b>				
<b>NURSING AND PERSONAL CARE FACILITIES</b> — Locations primarily engaged in providing nursing and health-related personal care with inpatient beds.				
091	REMARKS — <i>To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.</i>			
092 <b>CENSUS USE</b>				
<b>Item 10</b>	<b>CERTIFICATION</b>	This report is substantially accurate and has been prepared in accordance with instructions.		
Name of person to contact regarding this report — <i>Please print</i>		Address (Number and street, city, State, ZIP Code)		095 Telephone
093		094		Area code Number Extension
Signature		Title	Date	098 Fax number
		096	097	Area code Number Extension

# B-500M2(E)

OMB No.

Approval Expires:

FORM **B-500M2(E)**  
(12-11-96)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1996 SERVICE  
ANNUAL SURVEY  
MANAGEMENT SERVICES  
AND PUBLIC RELATIONS**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Comptroller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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**PENALTY FOR FAILURE TO REPORT DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS  
1201 East 10th Street  
Jeffersonville, IN 47132-0001**

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

Blank area for name, address, and ZIP code.

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  1 Yes - Go to item 2  2 No - Enter current EIN

When did you start reporting payroll under this EIN? Month: \_\_\_\_\_ Year: **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

<b>1996</b>	<b>1995</b>
001	051

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis?  007 Yes - Continue with item 3b  2 No - Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?  009 Yes  2 No

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
Example: If a figure is \$1,179,050,006.51 report **1 179 050 007**

Bil-ions (000)	Mil-ions (000)	Thou-sands (000)	Dol-lars (000)
1	179	050	007

**Item 4 DOLLAR VOLUME**

	1996				1995			
	Bil.	Mil.	Thou.	Dol.	Bil.	Mil.	Thou.	Dol.
<b>a. TAXABLE FIRMS ONLY</b> — OPERATING RECEIPTS, excluding sales taxes or other taxes.	002				052			
<b>(1) Total revenue</b>	006				056			
<b>b. TAX-EXEMPT ORGANIZATIONS ONLY</b>	003				053			
<b>(2) Total operating expenses</b>								

**Item 5 SOURCES OF RECEIPTS (REVENUE)**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt organizations) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

**Line a(1)** — Include fees received as agents for owners of construction projects.  
**Line a(2)** — Report the percentage of receipts from furnishing personnel to perform a range of services in support of the operations of other firms or in providing a number of different continuing services on a contract or fee basis within another location.  
**Line a(3)** — Report receipts from management or administration of businesses owned by others (providing management personnel only). Report receipts from management and operation of customers' facilities (i.e., operating staff and management personnel provided) in line d.  
**Line b(1)** — Include consulting fees received for assisting management in the analysis and solution of operating and technical as well as management problems, and for management "engineering." Receipts from systems design and operations' research (not primarily computer related) should also be included here.  
**Line c** — Tax exempt firms only — Report the percentage of revenue from investments, sale of securities, gifts, loans, contributions, rents, royalties, and grants. Taxable firms enter "0."  
**Line d** — Enter percentage of receipts from all other sources. Describe in the "Remarks" section if this is the largest source of receipts.  
**NOTE** — The sum of lines 5a(1) through 5d should equal 100%.

	1996	1995
<b>a. Management and administrative services</b>		
(1) Construction management	401 %	451 %
(2) Facilities support management services	402 %	452 %
(3) Other management and administrative services including management of businesses owned by others	403 %	453 %
<b>b. Consulting, design, and public relations services</b>	404 %	454 %
(1) Management consulting, including operations research	405 %	455 %
(2) Engineering consulting and design services (professional)	406 %	456 %
(3) Tax consulting services	407 %	457 %
(4) Computer consulting and software services	408 %	458 %
(5) Public relations services	409 %	459 %
(6) Other consulting and design services, including interior design	409 %	459 %
<b>c. Income from interest, dividends, gross contributions, grants, rents, and royalties</b>	410 %	460 %
(1) Management consulting, including operations research	411 %	461 %
<b>d. All other sources</b>	%	%
<b>e. TOTAL - Sum of lines a through d</b>	<b>100%</b>	<b>100%</b>

Item 6	PERCENTAGE OF RECEIPTS (REVENUE), BY CLASS OF CLIENT	1996			1995		
		412		%	462		%
Report the percentages of total operating receipts (revenue) reported in item 4a or 4b(1) on page one for the clients listed. Report whole percents.  <b>NOTE</b> — The sum of lines 6a through 6c should equal 100%.	a. Federal Government			%			%
	b. State and local governments, including public authorities	413		%	463		%
	c. All other	414		%	464		%
	<b>d. TOTAL — Sum of lines a through c</b>	<b>100%</b>			<b>100%</b>		

Item 7	REPORT PERIOD	1996			1995					
		Month	Day	Year	Month	Day	Year			
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.	<input type="checkbox"/> 080 1 Calendar year — Go to item 8 <input type="checkbox"/> 2 Fiscal year <input type="checkbox"/> 3 Less than 12 months	From	005				055			
		To	010					060		

Item 8	ORGANIZATIONAL STATUS
Mark (X) the ONE box which best describes this firm or organization during 1996.	
081	<input type="checkbox"/> 0 Corporation <input type="checkbox"/> 1 Individual proprietorship <input type="checkbox"/> 2 Partnership
	<input type="checkbox"/> 5 Governmental — Specify <input type="checkbox"/> 082
	<input type="checkbox"/> 9 Other — Specify <input type="checkbox"/> 083

Item 9	OWNERSHIP OR CONTROL	085	Name of owning or controlling company									
a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?	<input type="checkbox"/> 084 1 Yes <input type="checkbox"/> 2 No — Continue with item 9b	Number and street										
		City, State, and ZIP Code										
		EIN <input type="checkbox"/> 086										
b. Did this company acquire or merge with another company during 1996 or 1995?	<input type="checkbox"/> 087 1 Yes <input type="checkbox"/> 2 No — Continue with item 10	088 Name of company acquired or merged with										
		Number and street										
		City, State, and ZIP Code										
		Date of merger or acquisition <input type="checkbox"/> 089		Month	Year	EIN <input type="checkbox"/> 090						

**SURVEY COVERAGE**

**MANAGEMENT SERVICES** — Locations primarily engaged in furnishing general or specialized management services on a day-to-day basis and on a contract or fee basis.

**MANAGEMENT CONSULTING SERVICES** — Locations primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These locations generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies; information systems planning, evaluation and selection; human resource policies and practices planning; and production scheduling and control planning.

**FACILITIES SUPPORT MANAGEMENT SERVICES** — Locations primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments or in providing a number of different continuing services on a contract or fee basis within another location.

**PUBLIC RELATIONS** — Locations primarily engaged in the preparation of materials, written or spoken, which are designed to influence the general public or other group in promoting the interest of their clients.

091	REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.
092 CENSUS USE	

Item 10	CERTIFICATION	This report is substantially accurate and has been prepared in accordance with instructions.					
Name of person to contact regarding this report — Please print	Address (Number and street, city, State, ZIP Code)	094		095 Telephone			
		Area code	Number	Extension			
093							
Signature	Title	096	Date	097	098 Fax number		
					Area code	Number	Extension

# B-500M3(E)

OMB No.

Approval Expires:

FORM **B-500M3(E)**  
(12-11-96)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1996 SERVICE ANNUAL SURVEY OFFICES AND CLINICS OF HEALTH PRACTITIONERS**

**PENALTY FOR FAILURE TO REPORT DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process**.

**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Comptroller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001. PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1  Yes - Go to item 2  021 2  No - Enter current EIN

When did you start reporting payroll under this EIN? Month \_\_\_\_\_ Year 19\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

<b>1996</b>	<b>1995</b>
001	051

**Item 3 TAX STATUS**

a. Is this firm or organization operated on a not-for-profit basis?  007 1  Yes - Continue with item 3b  008 2  No - Go to item 4

b. Was all or part of the income of this firm or organization exempt from Federal income taxes under section 501 or 521 of the Internal Revenue Code?  009 1  Yes  010 2  No

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.

**Example:** If a figure is \$1,179,050,006.51 report

Bil-ions (000)	Mil-ions (000)	Thou-sands (000)	Dol-lars (000)
1	179	050	007

**Item 4 DOLLAR VOLUME**

Complete Item 4a if the answer to Item 3b was "NO" or "BLANK."

a. **TAXABLE FIRMS ONLY** — OPERATING RECEIPTS, excluding sales taxes or other taxes.

Complete Item 4b if the answer to Item 3b was "YES."

b. **TAX-EXEMPT ORGANIZATIONS ONLY**

	1996				1995			
	Bil.	Mil.	Thou.	Dol.	Bil.	Mil.	Thou.	Dol.
(1) Total revenue	002				052			
(2) Total operating expenses	003				053			

**Item 5 ANALYSIS OF RECEIPTS (REVENUE)**

Report the percentages of total operating receipts (taxable firms) or total revenue (tax-exempt organizations) reported in item 4a or 4b(1) above from the sources listed. Report whole percents.

**Line a(2)(a)** — Report fees from hospitals or other health institutions for services provided, except wages and salaries while serving as an employee of the institution. Include payments received in the form of guarantees to income, percentage of departmental billings, or bonuses for patient referrals.

**Line a(2)(b)** — Report medical professional fees from all other sources, such as payments from insurance companies for conducting physical examinations.

**NOTE** — The sum of lines 5a through 5c should equal 100%.

		1996		1995	
<b>a. Services</b>					
<b>(1) Patient care services</b>		701	%	751	%
<b>(a) Laboratory services</b>	<b>(1) Inhouse laboratory services</b>		%		%
	<b>(2) Provider-billed independent laboratory services</b>	702	%	752	%
<b>(b) X-ray services</b>		703	%	753	%
<b>(c) Other patient care services by location</b>	<b>(1) Hospital inpatient services</b>	704	%	754	%
	<b>(2) Hospital outpatient services</b>	705	%	755	%
	<b>(3) Services delivered in practitioner's office or clinic</b>	706	%	756	%
	<b>(4) Other (services delivered in nursing homes, private homes)</b>	707	%	757	%
<b>(2) Other medical professional services by source</b>		720	%	770	%
	<b>(a) Hospitals and other health institutions</b>		%		%
	<b>(b) All other sources</b>	708	%	758	%
<b>b. Merchandise sales</b>		709	%	759	%
<b>(1) Optical goods</b>			%		%
<b>(2) Orthopedic appliances</b>		710	%	760	%
<b>(3) Prescription drugs</b>		711	%	761	%
<b>(4) Nonprescription drugs and medical supplies</b>		712	%	762	%
<b>c. Other sources — Specify</b>		713	%	763	%
<b>d. TOTAL - Sum of lines a through c</b>		<b>100%</b>		<b>100%</b>	

Item 6 SOURCES OF RECEIPTS (REVENUE)		1996			1995		
<p>Report the percentages of total operating receipts (taxable firms) or total operating revenue (tax-exempt firms) reported in item 4a or 4b(1) on page one from the sources listed. Report whole percents.</p> <p><b>Lines a(1) through a(3)</b> — Government reimbursement for patient services (Medicare, Medicaid, and other government programs including veterans' programs)</p> <p><b>Line b</b> — Private insurance and medical service plans (Blue Cross/Blue Shield, group hospital plans, etc.)</p> <p><b>Line c</b> — Payments from patients including assigned Social Security</p> <p><b>Line d</b> — All other sources (include percentage from all other government operating subsidies, matching funds, and government contracts). Tax-exempt firms include the percentage of total revenue from interest, dividends, gross contributions and grants, rents, and royalties here.</p> <p><b>NOTE</b> — The sum of lines 6a through 6d should equal 100%.</p>	a. Government reimbursement for patient services	714		764			
	(1) Medicare		%		%		
	(2) Medicaid	715		765			
			%		%		
	(3) Other government	716		766			
			%		%		
	b. Private insurance carriers	717		767			
			%		%		
	c. Patient	718		768			
			%		%		
d. All other sources — Specify	719		769				
		%		%			
<b>e. TOTAL — Sum of lines a through d</b>		<b>100%</b>			<b>100%</b>		

Item 7 REPORT PERIOD		1996			1995		
		Month	Day	Year	Month	Day	Year
<p>Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.</p> <p>080 <input type="checkbox"/> 1 Calendar year — Go to item 8</p> <p><input type="checkbox"/> 2 Fiscal year</p> <p><input type="checkbox"/> 3 Less than 12 months</p>	From	005			055		
	To	010			060		

Item 8 ORGANIZATIONAL STATUS	
Mark (X) the ONE box which best describes this firm or organization during 1996.	
081 <input type="checkbox"/> 0 Corporation (including professional service organization or association)	<input type="checkbox"/> 5 Governmental — Specify
<input type="checkbox"/> 1 Individual proprietorship (or sole practitioner)	<input type="checkbox"/> 9 Other — Specify
<input type="checkbox"/> 2 Partnership	

Item 9 OWNERSHIP OR CONTROL		085 Name of owning or controlling company	
<p>a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?</p> <p>084 <input type="checkbox"/> 1 Yes</p> <p><input type="checkbox"/> 2 No — Continue with item 9b</p>	Number and street		
	City, State, and ZIP Code		
		EIN 086	
<p>b. Did this company acquire or merge with another company during 1996 or 1995?</p> <p>087 <input type="checkbox"/> 1 Yes</p> <p><input type="checkbox"/> 2 No — Continue with item 10</p>	088 Name of company acquired or merged with		
	Number and street		
		City, State, and ZIP Code	
		Date of merger or acquisition 089	
		Month	Year
		EIN 090	

SURVEY COVERAGE	
<p><b>OFFICES AND CLINICS OF DOCTORS OF MEDICINE</b> — Locations of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery including:</p> <ul style="list-style-type: none"> <li>Clinics (operated by groups of physicians)</li> <li>Dispensaries (operated by groups of physicians)</li> <li>Emergency medical physician centers</li> <li>Gynecologists</li> <li>Neurologists</li> <li>Ophthalmologists</li> <li>Obstetricians</li> <li>Pathologists</li> <li>Physicians (M.D.)</li> <li>Plastic surgeons</li> <li>Psychiatrists</li> <li>Psychoanalysts</li> <li>Radiologists</li> <li>Surgeons</li> </ul>	<p><b>OFFICES AND CLINICS OF OSTEOPATHIC PHYSICIANS</b> — Locations of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathy.</p>
<p><b>OFFICES AND CLINICS OF DENTISTS</b> — Locations of licensed practitioners having the degree of D.M.D. or D.D.S. (or D.D.Sc) and engaged in the practice of general or specialized dentistry including dental surgery.</p> <ul style="list-style-type: none"> <li>Dental surgeons</li> <li>Dentists</li> <li>Orthodontists</li> </ul>	<p><b>OFFICES AND CLINICS OF OTHER HEALTH PRACTITIONERS</b> — Locations of licensed practitioners engaged in the practice of chiropractic medicine, optometry, and others such as:</p> <ul style="list-style-type: none"> <li>Christian Science practitioners</li> <li>Dieticians</li> <li>Midwives</li> <li>Naturopaths</li> <li>Nurses (registered and practical)</li> <li>Nutritionists</li> <li>Occupational therapists</li> <li>Podiatrists</li> <li>Physiotherapists</li> <li>Psychologists, clinical</li> <li>Psychotherapist</li> </ul>

091	REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.
092 CENSUS USE	

Item 10 CERTIFICATION		This report is substantially accurate and has been prepared in accordance with instructions.		
Name of person to contact regarding this report — Please print	Address (Number and street, city, State, ZIP Code)	095 Telephone		
		Area code	Number	Extension
093				
Signature	Title	Date	098 Fax number	
			Area code	Number
096		097		



<b>Item 6</b>	<b>OWNERSHIP OR CONTROL</b>	085 Name of owning or controlling company
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?  084 1 <input type="checkbox"/> Yes _____ 2 <input type="checkbox"/> No – Continue with item 6b		Number and street
		City, State, and ZIP Code
		EIN 086 _____
<b>b.</b> Did this company acquire or merge with another company during 1996 or 1995?  087 1 <input type="checkbox"/> Yes _____ 2 <input type="checkbox"/> No – Continue with item 7		088 Name of company acquired or merged with
		Number and street
		City, State, and ZIP Code
		Date of merger or acquisition 089 _____ Month _____ Year _____ EIN 090 _____
<b>SURVEY COVERAGE</b>		
<p><b>ACCOUNTING, AUDITING, AND BOOKKEEPING SERVICES</b> — Locations primarily engaged in furnishing accounting, auditing, and bookkeeping services.</p> <p><b>AMUSEMENT AND RECREATION SERVICES</b> — Locations engaged in providing amusement or entertainment on payment of fee or admission charge. Included are: dance halls and schools, billiard and pool establishments, bowling centers, professional sports clubs and promoters, race track operators, golf courses, and amusement parks.</p> <p><b>AUTOMOTIVE REPAIR, SERVICES, AND PARKING</b> — Locations primarily engaged in furnishing automotive repair, rental, leasing, and parking services to the public including:</p> <ul style="list-style-type: none"> <li>• Passenger car and truck rental and leasing, without drivers</li> <li>• Utility trailer and recreational vehicle rental</li> <li>• Parking lots and structures</li> <li>• Automotive repair shops</li> <li>• Car washes</li> </ul> <p><b>BUSINESS SERVICES</b> — Locations primarily engaged in rendering services to businesses on a fee or contract basis, such as advertising; building cleaning and maintenance services; commercial photography and art; computer programming, data processing, and other computer related services; consumer credit reporting, mercantile reporting, adjustment and collection agencies; personnel supply services; equipment rental and leasing; news syndicates; detective, guard and armored car services; and photofinishing laboratories.</p> <p><b>ENGINEERING, ARCHITECTURAL, AND SURVEYING SERVICES</b> — Locations primarily performing services of a professional nature in the fields of engineering, architecture, and surveying, including:</p> <ul style="list-style-type: none"> <li>• Designing — ship, boat, machine, and product</li> <li>• Engineering — civil, design, electrical, industrial, marine, mechanical, petroleum, and photogrammetric engineering</li> <li>• Surveying — aerial, land, and water</li> </ul> <p><b>HOTELS, MOTELS, AND ROOMING HOUSES</b> — Includes commercial and institutional locations engaged in furnishing lodging, or lodging and meals, on a fee basis, such as:</p> <ul style="list-style-type: none"> <li>• Hotels, motels, tourist courts</li> <li>• Rooming and boarding houses</li> </ul>		
<p><b>MEDICAL AND DENTAL LABORATORIES</b> — Locations primarily engaged in providing professional, analytic or diagnostic services to the medical profession, or to the patient on prescription of a physician, and establishments primarily engaged in making dentures and artificial teeth to order for the dental profession.</p> <p><b>MISCELLANEOUS REPAIR SERVICES</b> — Locations engaged in repair services, including radio and television repair shops; refrigeration and air conditioning service and repair shops; watch, clock, and jewelry repair; reupholstery and furniture repair; welding repair; and armature rewinding shops.</p> <p><b>MOTION PICTURES</b> — Locations producing and distributing motion pictures, exhibiting motion pictures in commercially operated theaters, and furnishing services to the motion picture industry. The term "motion pictures" includes similar productions for television or other media using film, tape, or other means.</p> <p><b>PERSONAL SERVICES</b> — Locations primarily engaged in providing services generally involving the care of one's personal appearance or apparel, such as laundries, drycleaning plants, portrait photographers, beauty and barber shops, carpet and upholstery cleaning, shoe repair shops, funeral service, and tax return preparation service.</p> <p><b>REAL ESTATE</b> — Includes real estate operators (except developers) and lessors, agents and brokers.</p> <p><b>1. REAL ESTATE OPERATORS AND LESSORS</b> — Includes:</p> <ul style="list-style-type: none"> <li>• Operators of nonresidential buildings such as banks, insurance and commercial buildings, piers, retail locations, shopping centers, and theaters</li> <li>• Operators of apartment buildings and other dwellings</li> <li>• Lessors of railroad property and other real property, including airports</li> <li>• Operators of residential mobile home sites</li> </ul> <p><b>2. REAL ESTATE AGENTS AND MANAGERS</b> — Locations primarily engaged in renting, buying, selling, managing, and appraising real estate for others. Also includes:</p> <ul style="list-style-type: none"> <li>• Cemetery management service</li> <li>• Escrow agents</li> <li>• Fiduciaries</li> <li>• Real estate auctions</li> </ul>		
091 REMARKS – To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.		
092 CENSUS USE		
<b>Item 7 CERTIFICATION</b> This report is substantially accurate and has been prepared in accordance with instructions.		
Name of person to contact regarding this report – Please print 093	Address (Number and street, city, State, ZIP Code) 094	095 Telephone
		Area code Number Extension
Signature	Title 096	Date 097
		Area code Number Extension

# B-500T1(E)

OMB No.

Approval Expires:

FORM **B-500T1(E)**  
(12-06-96)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1996 SERVICE ANNUAL SURVEY**  
**ARRANGEMENT OF PASSENGER TRANSPORTATION**

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Comptroller; Attn: Paperwork Reduction Project; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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**PENALTY FOR FAILURE TO REPORT DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process.**

**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
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(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1  Yes - Go to item 2  021 2  No - Enter current EIN  022

When did you start reporting payroll under this EIN?  
Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

1996	1995
001	051

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
**Example:** If a figure is \$1,179,050,006.51 report **1 179 050 007**

Bil-ions (000)	Mil-lions (000)	Thou-sands (000)	Dol-lars (000)
1	179	050	007

**Item 3 OPERATING RECEIPTS**

	1996				1995			
	Bil.	Mil.	Thou.	Dol.	Bil.	Mil.	Thou.	Dol.
a. Commissions and fees from the arrangement of passenger transportation and lodging — EXCLUDE sales taxes or other taxes (i.e., amusement, occupancy, use, etc.) collected directly from clients which were forwarded to a taxing authority. DO NOT REPORT GROSS RECEIPTS (SALES). Include any overrides (rebates) received from carriers or other sources.	101				151			
b. Fees charged directly to customers for arranging travel — Do not include cost of tickets, hotels, etc.	102				152			
c. Receipts from tour operations — Report the difference between the selling price of your tours and the amount paid to suppliers (i.e., gross profit). EXCLUDE sales taxes, or other taxes collected directly from clients which were forwarded to a taxing authority.	103				153			
d. All other receipts EXCLUDING taxes — Do not include cost of tickets, packaged tours, etc.	104				154			
<b>e. TOTAL</b> operating receipts, EXCLUDING taxes — Sum of lines 3a through 3d above	002				052			

**Item 4 PERCENTAGE OF RECEIPTS BY SOURCE**

Report the percentages of total operating receipts reported in item 3e above from the sources listed. Report whole percents.  
**NOTE** — The sum of lines 4a through 4h should equal 100%.

	1996		1995	
		%		%
a. Air carriers	107	%	157	%
b. Water carriers	108	%	158	%
c. Hotels/motels	109	%	159	%
d. Motor coaches	110	%	160	%
e. Railroad transportation	111	%	161	%
f. Rental cars	112	%	162	%
g. Packaged tours	113	%	163	%
h. All other — Specify	114	%	164	%
<b>i. TOTAL — Sum of a through h</b>		<b>100%</b>		<b>100%</b>

Item 5 PAYROLL AND OPERATING EXPENSES		1996				1995			
		Bil.	Mil.	Thou.	DoI.	Bil.	Mil.	Thou.	DoI.
Report costs incurred during 1996 and 1995 even though payments may have been made at a later date.									
<b>a. Annual payroll</b> — Report the gross earnings paid to employees prior to such deductions as employees' Social Security contributions, withholding taxes, group insurance premiums, union dues, savings bonds, etc. Include all wages, salaries, commissions, dismissal pay, paid bonuses, vacation and sick leave pay, and the cash equivalent of compensation paid in kind. If a corporation, include salaries of officers; if an unincorporated concern, exclude payments to proprietors or partners. <b>Note</b> — Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Treasury Form 941.		115				165			
<b>b. Employer contributions</b> — Report EMPLOYER'S COST for legally required and voluntary employee fringe benefit programs. Include employer's Social Security contributions, unemployment compensation, worker's compensation insurance, insurance premiums on hospital and medical plans, life insurance premiums, pension plans, stock purchase plans, etc.		116				166			
<b>c. Rental and leasing payments</b> made to other companies for buildings, structures, offices, vehicles, computers, and machinery and equipment. Exclude payments by your firm to the parent company or organization, or any of its subsidiaries, for use of assets owned by them; and installment payments for assets obtained through capital lease agreements.		117				167			
<b>d. Advertising and promotion</b> — Report amounts paid to other firms for the purchase of advertising and promotion, including brochures, pamphlets, etc.		118				168			
<b>e. Taxes and licenses</b> — Report payments to Federal, State, and local governments for licenses and taxes. Include real estate and personal property taxes.		119				169			
<b>f. Cost of utilities</b> — Report the cost of utilities purchased from others for electricity; purchased fuels for heating, power, or generating electricity; and water, sewer, refuse removal, telephone and telecommunications, and other purchased utilities.		120				170			
<b>g. Depreciation and amortization charges</b> against tangible assets owned by your company. Include depreciation charges against assets owned and used by your firm, assets and improvements owned by your firm within leaseholds, and assets obtained through capital lease agreements. Exclude accumulated depreciation and amortization charges against intangible assets (goodwill, patents, copyrights, etc.).		121				171			
<b>h. Cost of purchased office supplies</b> , stationery, and postage for purposes other than resale.		122				172			
<b>i. Cost of purchased repair services</b> such as repairs to buildings, structures, offices, and their integral parts (elevators, etc.); vehicles, computers, machinery and equipment.		123				173			
<b>j. Other operating expenses</b> not reported in lines a through i, such as insurance, contract labor, etc. Exclude cost of tickets, packaged tours, etc.		125				175			
<b>k. TOTAL operating expenses</b> — Report the total of lines a through j.		003				053			

Item 6 REPORT PERIOD		1996			1995			
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		080	Month	Day	Year	Month	Day	Year
		<input type="checkbox"/> Calendar year — Go to item 7 <input type="checkbox"/> Fiscal year <input type="checkbox"/> Less than 12 months	From	005			055	
	To	010			060			

Item 7 ORGANIZATIONAL STATUS		Mark (X) the ONE box which best describes this firm during 1996.	
081	<input type="checkbox"/> Corporation <input type="checkbox"/> Individual proprietorship <input type="checkbox"/> Partnership	<input type="checkbox"/> Governmental — Specify <input type="checkbox"/>	<input type="checkbox"/> Other — Specify <input type="checkbox"/>

Item 8 OWNERSHIP OR CONTROL		085 Name of owning or controlling company	
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?		Number and street	
084 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 8b		City, State, and ZIP Code	
		EIN <input type="checkbox"/> 086	
<b>b.</b> Did this company acquire or merge with another company during 1996 or 1995?		088 Name of company acquired or merged with	
087 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No — Continue with item 9		Number and street	
		City, State, and ZIP Code	
		Date of merger or acquisition <input type="checkbox"/> 089 Month Year EIN <input type="checkbox"/> 090	

SURVEY COVERAGE	
This report covers locations primarily engaged in the arrangement of passenger transportation, including those businesses which furnish travel information, act as agents in arranging tours and transportation for passengers, or act as independent ticket agencies for transportation establishments. These include the types of activities listed below:  <b>TRAVEL AGENCIES AND BUREAUS</b> — Not operated by transportation companies, primarily engaged in furnishing travel information and acting as agents in arranging tours, transportation, and lodging for travelers.	<b>TRAVEL CLUBS</b> — Primarily engaged in arranging transportation or accommodations for passengers on a fee or commission basis. <b>TOUR OPERATIONS</b> — Except sightseeing buses, boats, and airplanes, primarily engaged in arranging and assembling tours, usually through travel agents. <b>TICKET OFFICES</b> — Primarily engaged in arranging passenger transportation for railroads, buses, ships (cruises), and airlines. <b>TOURIST AGENCIES</b> — For the arrangement of passenger transportation.

091	REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.
092	CENSUS USE

Item 9 CERTIFICATION		This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person to contact regarding this report — Please print		095 Telephone	
093		Area code Number Extension	
Signature		098 Fax number	
Title		Area code Number Extension	
096		097	

# B-500T2(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500T2(E)**  
(12-06-96)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1996  
SERVICE ANNUAL SURVEY  
PERSONNEL SUPPLY  
SERVICES**

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Comptroller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

CENSUS USE	011	012	013

**PENALTY FOR FAILURE TO REPORT  
DUE DATE: 30 DAYS AFTER RECEIPT  
OF FORM**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process.**

**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS  
1201 East 10th Street  
Jeffersonville, IN 47132-0001**

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

<b>Item 1</b>	<b>FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)</b>
Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?	
020	1 <input type="checkbox"/> Yes — Go to item 2 2 <input type="checkbox"/> No — Enter current EIN ↗
021	_____ - _____
022	When did you start reporting payroll under this EIN? Month _____ Year <b>19</b> _____

<b>Item 2</b>	<b>NUMBER OF SERVICE LOCATIONS</b>	<b>1996</b>	<b>1995</b>
Enter the total number of service locations covered by this report as of December 31, _____		001	051

<b>HOW TO REPORT DOLLAR FIGURES</b>	Dollar figures should be <b>rounded to whole</b> dollars.	Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
	<b>Example:</b> If a figure is <b>\$1,179,050,006.51</b> report _____	<b>1</b>	<b>179</b>	<b>050</b>	<b>007</b>

<b>Item 3</b> <b>OPERATING RECEIPTS</b> <b>Line a</b> — Report fees and commissions from the placement of individuals with employers. Report in line a(1) fees received from employers. Report in line a(2) fees received from applicants. <b>Line b</b> — Report gross billings received for providing help supply to others on a temporary basis. <b>Line c(1)</b> — Report gross billings from providing employee leasing services. Include amounts billed to cover payroll and benefits paid to leased employees as well as administrative and service fees. <b>Line c(2)</b> — Report receipts from providing contract labor without providing payroll and employee benefit accounting, and other specialized personnel management services. <b>Line d</b> — Report all other operating receipts not reported in lines a through c above. <b>Line e</b> — Report the sum of lines a through d.	<b>a. Placement fees and commissions</b>	<b>1996</b>				<b>1995</b>			
		Bil.	Mil.	Thou.	Dol.	Bil.	Mil.	Thou.	Dol.
	<b>(1) Employer paid fees</b>	201				251			
	<b>(2) Applicant paid fees</b>	202				252			
	<b>b. Temporary help supply services</b>	203				253			
	<b>c. Continuing help supply services</b>	204				254			
	<b>(1) Employee leasing</b>								
	<b>(2) All other continuing help supply services</b>	205				255			
	<b>d. All other receipts</b>	206				256			
	<b>e. Total operating receipts — Sum of lines a through d</b>	002				052			

<b>Item 4</b> <b>PERCENTAGE OF RECEIPTS, BY CUSTOMER</b>  Report the percentage of total operating receipts reported in item 3e above for the customers listed. Report whole percents.  <b>NOTE</b> — The sum of lines 4a through 4c should equal 100%.		<b>1996</b>				<b>1995</b>			
	<b>a. Federal Government</b>	209			%	259			%
	<b>b. State and local governments (including public authorities)</b>	210			%	260			%
	<b>c. All other</b>	211			%	261			%
	<b>d. TOTAL — Sum of lines a through c</b>				<b>100%</b>				<b>100%</b>

Firms providing temporary help supply services, complete item 5. All others SKIP to item 6.						
<b>Item 5 RECEIPTS BY TYPE OF TEMPORARY HELP SUPPLIED</b>						
Report what percentages of the amounts you reported on line 3b for temporary help supply services were from providing the following types of personnel. Report whole percents. <b>NOTE</b> — The sum of lines 5a(1) through 5e should equal 100%.						
	<b>1996</b>		<b>1995</b>		<b>1996</b>	<b>1995</b>
<b>a. Office support</b>						
(1) Secretaries, typists, word processors	212	%	262	%	222	272
					%	%
(2) Clerks, bookkeepers	213	%	263	%	223	273
					%	%
(3) Other office support personnel — Specify type(s)	214	%	264	%	224	274
					%	%
<b>b. Technical and professional (other than medical)</b>	215	%	265	%	225	275
(1) Engineers					%	%
(2) Accountants	216	%	266	%	226	276
					%	%
(3) Programmers, data processors	217	%	267	%	227	277
					%	%
(4) Sales and marketing	218	%	268	%	228	278
					%	%
(5) Other technical and professional personnel — Specify type(s)	219	%	269	%	229	279
					%	%
<b>c. Medical</b>	220	%	270	%	230	280
(1) Administrators					%	%
(2) Technicians	221	%	271	%	231	281
					%	%
<b>c. Medical — Continued</b>						
(3) Nurses					%	%
(4) Hospital staff — general					%	%
(5) Home health care					%	%
(6) Other medical personnel — Specify type(s)					%	%
<b>d. Industrial and construction</b>						
(1) Laborers (skilled and unskilled)					%	%
(2) Drivers and warehousemen					%	%
(3) Security guards					%	%
(4) Janitors, cleaning personnel					%	%
(5) Other industrial and construction personnel — Specify type(s)					%	%
<b>e. All other personnel — Specify type(s)</b>					%	%
<b>Item 6 REPORT PERIOD</b>						
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.						
080	1 <input type="checkbox"/> Calendar year — Go to item 7			From	1996	
	2 <input type="checkbox"/> Fiscal year				Month	Day
	3 <input type="checkbox"/> Less than 12 months			To	Year	Year
					005	055
					010	060
<b>Item 7 ORGANIZATIONAL STATUS</b> Mark (X) the ONE box which best describes this firm during 1996.						
081	0 <input type="checkbox"/> Corporation		5	5 <input type="checkbox"/> Governmental — Specify		9
	1 <input type="checkbox"/> Individual proprietorship		082			083
	2 <input type="checkbox"/> Partnership					
<b>Item 8 OWNERSHIP OR CONTROL</b>						
<b>a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?</b>						
084	1 <input type="checkbox"/> Yes		Number and street			
	2 <input type="checkbox"/> No — Continue with item 8b		City, State, and ZIP Code			
			EIN <span style="float: right;">086</span>			
<b>b. Did this company acquire or merge with another company during 1996 or 1995?</b>						
087	1 <input type="checkbox"/> Yes		088 Name of company acquired or merged with			
	2 <input type="checkbox"/> No — Continue with item 9		Number and street			
			City, State, and ZIP Code			
			Date of merger or acquisition <span style="float: right;">089</span>	Month	Year	EIN <span style="float: right;">090</span>
<b>SURVEY COVERAGE</b>						
<b>EMPLOYMENT AGENCIES</b> — Locations primarily engaged in providing placement and employment services to employers or those seeking employment, such as:			<b>HELP SUPPLY SERVICES</b> — Locations primarily engaged in supplying temporary or continuing help on a contract or fee basis. The help supplied is always on the payroll of the supplying location. This includes:			
<ul style="list-style-type: none"> <li>• Chauffeur registries</li> <li>• Executive placing services</li> <li>• Labor contractors, except farm labor</li> <li>• Maid registries</li> <li>• Model registries</li> </ul>			<ul style="list-style-type: none"> <li>• Shipcrew agencies</li> <li>• Teachers' agencies</li> <li>• Employment agencies, except theatrical and motion pictures</li> <li>• Nurses' registries</li> <li>• Office help service</li> <li>• Fashion show service (supply of models)</li> <li>• Employee leasing service</li> <li>• Help supply service</li> <li>• Labor pools (except farm workers)</li> <li>• Manpower pools (except farm labor)</li> <li>• Modeling service</li> <li>• Temporary help supply</li> <li>• Usher service</li> </ul>			
091 REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.						
						092 CENSUS USE
<b>Item 9 CERTIFICATION</b> This report is substantially accurate and has been prepared in accordance with instructions.						
Name of person to contact regarding this report — Please print			Address (Number and street, city, State, ZIP Code)		Telephone	
093			094			095
				Area code	Number	Extension
Signature			Title	Date	Fax number	
			096	097		
				Area code	Number	Extension

# B-500T3(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500T3(E)**  
(12-10-96)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1996  
SERVICE ANNUAL SURVEY  
COMPUTER PROGRAMMING,  
DATA PROCESSING, AND OTHER  
COMPUTER RELATED SERVICES**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Comptroller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

**In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.**

<b>CENSUS USE</b>	011	012	013
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DUE DATE: 30 DAYS AFTER RECEIPT  
OF FORM**

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**RETURN COMPLETED FORM TO**  
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**BUREAU OF THE CENSUS  
1201 East 10th Street  
Jeffersonville, IN 47132-0001**

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1  Yes — Go to item 2  021 2  No — Enter current EIN ↗

When did you start reporting payroll under this EIN?  
Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

	1996	1995
Enter the total number of service locations covered by this report as of December 31, _____	001	051

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
**Example:** If a figure is \$1,179,050,006.51 report **1 179 050 007**

**Item 3 OPERATING RECEIPTS**

	1996				1995			
	Bil.	Mil.	Thou.	Dol.	Bil.	Mil.	Thou.	Dol.
Operating receipts, excluding sales taxes and other taxes _____	002				052			

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents. Please DO NOT combine data for two or more detail lines. Estimates are acceptable.

**Line a** — Report the percentage of receipts from developing or modifying computer software and packaging the software ("bundling") with purchased computer hardware to create and market an integrated system for specific application. Report here only if this firm develops or modifies computer software, markets purchased computer hardware, and is involved in all phases of systems development from design through installation.

**Line d** — Report the percentage of receipts from providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Firms engaged in collecting data bases from primary sources and reformatting or editing them for distribution through information retrieval services report in line j.

**Line e** — Report the percentage of receipts from providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

**Line f** — Report the percentage of receipts from providing on-site management and operation of computer and data processing facilities, on a contract or fee basis.

**Line g** — Report the percentage of receipts from the rental and leasing of computer and data processing equipment. Include maintenance here when part of the lease agreement.

**Line i** — Report the percentage of receipts from consulting and planning for computer and data processing systems, except when part of programming services.

**Line j** — Report the percentage of receipts from providing all other computer services, such as data base development; disk and diskette conversion; disk, diskette or tape recertification; etc.

**Line k** — Include the percentage of sales of merchandise and equipment such as computers and peripheral equipment and prepackaged software (resales). Also include the percentage of receipts from the fair sales value of merchandise marketed in 1995 and 1996 under capital, finance, or full-payout leases.

**NOTE** — The sum of lines 4a through 4k should equal 100%.

	1996	1995
<b>a.</b> Computer integrated systems	501 %	551 %
<b>b.</b> Custom computer programming and software design	502 %	552 %
<b>c.</b> Prepackaged computer software design, development, and production	503 %	553 %
<b>d.</b> Information retrieval services	504 %	554 %
<b>e.</b> Computer processing and data preparation services	505 %	555 %
<b>f.</b> Computer facilities management services	506 %	556 %
<b>g.</b> Computer rental and leasing	507 %	557 %
<b>h.</b> Maintenance and repair of computers and peripheral equipment	508 %	558 %
<b>i.</b> Computer consulting	509 %	559 %
<b>j.</b> Other computer services	510 %	560 %
<b>k.</b> All other receipts	511 %	561 %
<b>l. TOTAL — Sum of lines a through k</b>	<b>100%</b>	<b>100%</b>

<b>Item 5 REPORT PERIOD</b> Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.	080 1 <input type="checkbox"/> Calendar year – Go to item 6 2 <input type="checkbox"/> Fiscal year 3 <input type="checkbox"/> Less than 12 months	From To	<b>1996</b>			<b>1995</b>		
			Month	Day	Year	Month	Day	Year
			005			055		
		010			060			

**Item 6 ORGANIZATIONAL STATUS**

Mark (X) the ONE box which best describes this firm or organization during 1996.

081 0  Corporation  
 1  Individual proprietorship  
 2  Partnership

5  Governmental — Specify  082

9  Other — Specify  083

**Item 7 OWNERSHIP OR CONTROL**

085 Name of owning or controlling company

a. Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?  
 084 1  Yes  
 2  No – Continue with item 7b

Number and street  
 City, State, and ZIP Code  
 EIN 086

b. Did this company acquire or merge with another company during 1996 or 1995?  
 087 1  Yes  
 2  No – Continue with item 8

088 Name of company acquired or merged with  
 Number and street  
 City, State, and ZIP Code  
 Date of merger or acquisition 089 Month Year  
 EIN 090

**SURVEY COVERAGE**

**COMPUTER PROGRAMMING SERVICES** — Locations primarily engaged in computer programming services on a contract or fee basis. Locations of this industry perform a variety of additional services, such as computer software design and analysis; modification of custom software; and training in the use of custom software.

**INFORMATION RETRIEVAL SERVICES** — Locations primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources.

**PREPACKAGED SOFTWARE** — Locations primarily engaged in the design, development, and production of prepackaged computer software. Important products of this industry include operating, utility, and application programs.

**COMPUTER FACILITIES MANAGEMENT SERVICES** — Locations primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis.

**COMPUTER INTEGRATED SYSTEMS DESIGN** — Locations primarily engaged in developing or modifying computer software, and packaging or bundling software with purchased computer hardware (computers and computer peripheral equipment) to create and market an integrated system for specific application. Locations in this industry must provide each of the following services: (1) the development or modification of the computer software; (2) the marketing of purchased computer hardware; and (3) involvement in all phases of systems development from design through installation.

**COMPUTER RENTAL AND LEASING** — Locations primarily engaged in renting or leasing computers and related data processing equipment on the customer's site, whether or not also providing maintenance or support services.

**COMPUTER PROCESSING AND DATA PREPARATION AND PROCESSING SERVICES** — Locations primarily engaged in providing computer processing and data preparation services. The service may consist of complete processing and preparation of reports from data supplied by the customer or a specialized service, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

**COMPUTER MAINTENANCE AND REPAIR** — Locations primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

091 REMARKS – To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.

092 CENSUS USE

**Item 8 CERTIFICATION** This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report – Please print 093	Address (Number and street, city, State, ZIP Code) 094	095 Telephone			
		Area code	Number	Extension	
Signature	Title 096	Date 097	098 Fax number		
			Area code	Number	Extension

# B-500T4(E)

OMB No.

Approval Expires:

FORM **B-500T4(E)**  
(12-10-96)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1996  
SERVICE ANNUAL SURVEY  
EQUIPMENT RENTAL  
AND LEASING**

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CENSUS USE	011	012	013

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When did you start reporting payroll under this EIN?  
Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

	1996	1995
Enter the total number of service locations covered by this report as of December 31, _____	001	051

**HOW TO REPORT DOLLAR FIGURES** Dollar figures should be rounded to whole dollars.  
**Example:** If a figure is \$1,179,050,006.51 report →

	Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
	1	179	050	007

**Item 3 OPERATING RECEIPTS**

	1996				1995			
	Bil.	Mil.	Thou.	Dol.	Bil.	Mil.	Thou.	Dol.
Operating receipts, excluding sales taxes and other taxes →	002				052			

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.

**Line c** — Include the percentage of receipts from the rental of video cassette recorders and players, and from office machines, except computers and data processing equipment.  
**Line j** — Include labor charges and repair parts installed.  
**Line k** — Exclude the sale of used equipment.  
**Line l** — Report the percentage from all other receipts. Include receipts from rental and leasing not covered in a through k above, such as computer and data processing equipment, airplanes (without pilots), video tapes and disks, automobiles and other automotive equipment (without drivers), etc. Also include here the percentage of receipts from the fair sales value of merchandise marketed in 1996 and 1995 under capital, finance, or full-payout leases. If the amount is larger than 50 percent, please provide an explanation in the "Remarks" section on the back.  
**NOTE** — The sum of lines 4a through 4l should equal 100%.

	1996	1995
<b>a.</b> Heavy construction and earth moving equipment	450	500
<b>(1)</b> With operators	%	%
<b>(2)</b> Without operators	451	501
<b>b.</b> Industrial equipment, except heavy construction and earth moving equipment	452	502
<b>c.</b> Electronic equipment, <b>except</b> computer and medical equipment	453	503
<b>d.</b> Medical equipment and supplies	454	504
<b>e.</b> Tools	455	505
<b>f.</b> Party goods	456	506
<b>g.</b> Home furniture and appliances	457	507
<b>h.</b> Business furniture	458	508
<b>i.</b> All other rental and leasing	459	509
<b>j.</b> Repair and maintenance	460	510
<b>k.</b> Sales of merchandise	461	511
<b>l.</b> All other sources	462	512
<b>m. TOTAL - Sum of lines a through l</b>	<b>100%</b>	<b>100%</b>





<b>Item 5 PERCENTAGE OF RECEIPTS, BY CUSTOMER</b>				<b>1996</b>		<b>1995</b>	
Report the percentages of total operating receipts reported in item 3 on page one from the customers listed. Report whole percents. <b>NOTE</b> — The sum of lines 5a and 5b should equal 100%.		<b>a. Individuals</b>		563	%	613	%
		<b>b. Businesses and all others</b>		564	%	614	%
		<b>c. TOTAL</b>		<b>100%</b>		<b>100%</b>	
<b>Item 6 REPORT PERIOD</b>				<b>1996</b>		<b>1995</b>	
Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.		<input type="checkbox"/> 1 Calendar year — Go to item 7 <input type="checkbox"/> 2 Fiscal year <input type="checkbox"/> 3 Less than 12 months					
				<b>From</b>	005	005	005
				<b>To</b>	010	010	010
<b>Item 7 ORGANIZATIONAL STATUS</b>							
Mark (X) the ONE box which best describes this firm during 1996.							
<input type="checkbox"/> 0 Corporation <input type="checkbox"/> 1 Individual proprietorship <input type="checkbox"/> 2 Partnership		<input type="checkbox"/> 5 Governmental — Specify <input type="checkbox"/>		<input type="checkbox"/> 9 Other — Specify <input type="checkbox"/>			
<b>Item 8 OWNERSHIP OR CONTROL</b>							
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?		<input type="checkbox"/> 084 1 Yes <input type="checkbox"/> 2 No — Continue with item 8b					
		<input type="checkbox"/> 085 Name of owning or controlling company Number and street City, State, and ZIP Code EIN <input type="checkbox"/> 086					
<b>b.</b> Did this company acquire or merge with another company during 1996 or 1995?		<input type="checkbox"/> 087 1 Yes <input type="checkbox"/> 2 No — Continue with item 9					
		<input type="checkbox"/> 088 Name of company acquired or merged with Number and street City, State, and ZIP Code Date of merger or acquisition <input type="checkbox"/> 089 Month Year EIN <input type="checkbox"/> 090					
<b>SURVEY COVERAGE</b>							
<b>PASSENGER CAR RENTAL AND LEASING, WITHOUT DRIVERS</b> — Locations primarily engaged in short-term rental or extended term leasing (with or without maintenance) of passenger cars without drivers.				extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers.			
<b>TRUCK RENTAL AND LEASING, WITHOUT DRIVERS</b> — Locations primarily engaged in short-term rental or				<b>UTILITY TRAILER AND RECREATIONAL VEHICLE RENTAL</b> — Locations primarily engaged in daily or extended-term rental of utility trailer and recreational vehicles.			
<input type="checkbox"/> 091 REMARKS — To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.							
<input type="checkbox"/> 092 CENSUS USE							
<b>Item 9 CERTIFICATION</b> This report is substantially accurate and has been prepared in accordance with instructions.							
Name of person to contact regarding this report — Please print <input type="checkbox"/> 093		Address (Number and street, city, State, ZIP Code) <input type="checkbox"/> 094		Telephone <input type="checkbox"/> 095		Area code Number Extension	
Signature <input type="checkbox"/> 096		Title <input type="checkbox"/> 097		Date <input type="checkbox"/> 098		Fax number Area code Number Extension	

# B-500T6(E)

OMB No. \_\_\_\_\_ Approval Expires: \_\_\_\_\_

FORM **B-500T6(E)**  
(12-10-96)  
U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
**1996**  
**SERVICE ANNUAL SURVEY**  
**AMUSEMENT PARKS**

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Associate Director for Administration/Comptroller; Attn: Paperwork Reduction; Bureau of the Census; Room 3104, FB 3; Washington, DC 20233-0001.  
**PLEASE INCLUDE FORM NAME AND NUMBER IN ALL CORRESPONDENCE.**

In correspondence pertaining to this report, please refer to the IDENTIFICATION Number shown below.

<b>CENSUS USE</b>	011	012	013
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**PENALTY FOR FAILURE TO REPORT DUE DATE: 30 DAYS AFTER RECEIPT OF FORM**

**NOTICE** — Your report to the Census Bureau is **confidential** by law (title 13, U.S. Code). It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are **immune from legal process.**

**RETURN COMPLETED FORM TO**  
↓  
**BUREAU OF THE CENSUS**  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

**Any questions call 1-800-772-7851**

**GENERAL INSTRUCTIONS**  
If book figures are not available, carefully prepared estimates are acceptable. Please read the enclosed instructions as well as the instructions for each item before making your entries.

(Please correct any error in name, address, or ZIP Code)

**Item 1 FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)**

Is the Federal Employer Identification Number (EIN) printed in the upper left of the address label the same as that used for this firm on its latest Employer's Quarterly Federal Tax Return, Treasury Form 941?  020 1  Yes — Go to item 2  
 020 2  No — Enter current EIN ↘

When did you start reporting payroll under this EIN?  
Month \_\_\_\_\_ Year **19** \_\_\_\_\_

**Item 2 NUMBER OF SERVICE LOCATIONS**

Enter the total number of service locations covered by this report as of December 31, \_\_\_\_\_

001	<b>1996</b>	051	<b>1995</b>
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**HOW TO REPORT DOLLAR FIGURES**

Dollar figures should be **rounded to whole dollars.**  
**Example:** If a figure is **\$1,179,050,006.51** report \_\_\_\_\_

Bil- lions (000)	Mil- lions (000)	Thou- sands (000)	Dol- lars (000)
<b>1</b>	<b>179</b>	<b>050</b>	<b>007</b>

**Item 3 OPERATING RECEIPTS**

Operating receipts, excluding sales taxes and other taxes \_\_\_\_\_

1996				1995			
Bil.	Mil.	Thou.	Dol.	Bil.	Mil.	Thou.	Dol.
002				052			

**Item 4 SOURCES OF RECEIPTS**

Report the percentages of total operating receipts reported in item 3 above from the sources listed. Report whole percents.  
**Line a** — Report the percentage from the sale of general or specific exhibit admissions, exclusive of any State and local admission taxes. Include season ticket sales.  
**Line b** — Report the percentage from the sale of food, candy, refreshments, etc., excluding all sales taxes. Do not include sales made by operators of concessions, nor this firm's share of receipts from vending machines operated by others.  
**NOTE** — The sum of lines 4a through 4d should equal 100%.

		1996		1995	
a. Admissions — Do not include admission taxes.	601	%	651	%	
b. Sales of food, refreshments, and alcoholic beverages	602	%	652	%	
c. Sales of other merchandise	603	%	653	%	
d. All other amounts received from customers — Describe in "Remarks" section if this is largest source of receipts.	604	%	654	%	
<b>e. TOTAL — Sum of items a through d</b>		<b>100%</b>		<b>100%</b>	

**Item 5 REPORT PERIOD**

Mark (X) the one box which best describes the period covered by your report. If the data reported are for a period other than the "calendar year," please enter the beginning and ending dates.

080 1  Calendar year — Go to item 6  
 080 2  Fiscal year  
 080 3  Less than 12 months

		1996			1995			
From	005	Month	Day	Year	055	Month	Day	Year
To	010				060			

**Item 6 ORGANIZATIONAL STATUS**

Mark (X) the ONE box which best describes this firm or organization during 1996.

081 0  Corporation  
 081 1  Individual proprietorship  
 081 2  Partnership

082 5  Governmental — Specify ↘

083 9  Other — Specify ↘

<b>Item 7 OWNERSHIP OR CONTROL</b>		085 Name of owning or controlling company	
<b>a.</b> Does another company own more than 50 percent of the voting stock or have the power to control the management and policies of this company?  084 1 <input type="checkbox"/> Yes _____ → 2 <input type="checkbox"/> No – Continue with item 7b		Number and street	
		City, State, and ZIP Code	
		EIN → 086	
<b>b.</b> Did this company acquire or merge with another company during 1996 or 1995?  087 1 <input type="checkbox"/> Yes _____ → 2 <input type="checkbox"/> No – Continue with item 8		088 Name of company acquired or merged with	
		Number and street	
		City, State, and ZIP Code	
		Date of merger or acquisition → 089 Month Year EIN → 090	
<b>SURVEY COVERAGE</b>			
<b>AMUSEMENT PARKS</b> — Locations that operate, in whole or in part, a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds (includes amusement centers and parks, amusement piers, and theme parks).			
091 REMARKS – <i>To reduce the need for costly telephone follow-up, please explain any significant year-to-year change in your reported data.</i>			
092 CENSUS USE			
<b>Item 8 CERTIFICATION</b>		This report is substantially accurate and has been prepared in accordance with instructions.	
Name of person to contact regarding this report – <i>Please print</i>	Address (Number and street, city, State, ZIP Code)		095 Telephone
	094		Area code Number Extension
093			
Signature	Title	Date	098 Fax number
	096	097	Area code Number Extension