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1992
Census of Service Industries

SC92-A-52

GEOGRAPHIC AREA SERIES

United States

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

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Issued December 1994

U.S. Department of Commerce
Ronald H. Brown, Secretary
David J. Barram, Deputy Secretary

Economics and Statistics Administration
Everett M. Ehrlich, Under Secretary
for Economic Affairs

BUREAU OF THE CENSUS
Martha Farnsworth Riche, Director

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If you have any questions concerning the statistics in this report, call 301-457-2689.

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

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

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

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

AUTHORITY AND SCOPE

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

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

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

AVAILABILITY OF THE DATA

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

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

WHAT'S NEW IN 1992

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

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

HISTORICAL INFORMATION

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

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

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

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

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

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

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

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

SOURCES FOR MORE INFORMATION

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

Census of Service Industries

GENERAL

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

Data are presented for establishments in the following classifications:

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

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

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

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

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

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

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

CENSUS DISCLOSURE RULES

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

GEOGRAPHIC AREAS COVERED

This report series presents data for the following areas:

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

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

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

DOLLAR VALUES

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

RELIABILITY OF DATA

All data compiled in this report originated from either census questionnaires or administrative records of other Federal agencies and, therefore, are not subject to sampling errors. However, the data are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

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

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

SPECIAL TABULATIONS

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

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

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

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication:

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

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

[3]Those defined as of January 1, 1992.

(IC)	Independent city.
(NA)	Not available.
(X)	Not applicable.
CMSA	Consolidated metropolitan statistical area.
MA	Metropolitan area.
MSA	Metropolitan statistical area.
n.e.c.	Not elsewhere classified.
PMSA	Primary metropolitan statistical area.
pt.	Part.
r	Revised.
SIC	Standard Industrial Classification.

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

Symbol	Employment Size
AA	0–19
BB	20–99
CC	100–249
EE	250–499
FF	500–999
GG	1,000–2,499
HH	2,500–4,999
II	5,000–9,999
JJ	10,000–24,999
KK	25,000–49,999
LL	50,000–99,999
MM	100,000 or more

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

Information shown in tables	Table													
	1a	1b	2a	2b	3a	3b	4a	4b	5a	5b	6a	6b	7	8
GEOGRAPHIC AREAS														
The United States	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Each State							X	X						
CMSA's and MSA's									X	X	X	X		
PMSA's									X	X				
250 largest counties													X	
250 largest places														X
DATA ITEMS														
Establishments	X	X			X	X	X	X	X	X				
Receipts	X				X		X		X		X		X	X
Revenue		X						X		X		X		
Expenses						X								
Annual payroll	X	X			X	X								
First-quarter payroll	X	X												
Paid employees for pay period including March 12, 1992	X	X			X	X								
1987 to 1992 comparative statistics (receipts, payroll)					X									
1987 to 1992 comparative statistics (expenses, payroll)						X								
Receipts per establishment			X											
Revenue per establishment				X										
Expenses per establishment				X										
Receipts per employee			X											
Revenue per employee				X										
Expenses per employee				X										
Annual payroll per employee			X	X										
Employees per establishment			X	X										
MA's ranked by volume of receipts											X			
MA's ranked by volume of revenue												X		
250 largest counties ranked by volume of receipts													X	
250 largest places ranked by volume of receipts														X

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

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

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

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United States

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TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:28 PM MACHINE: EPCV20 DATA:NONE TAPE: NOreel FRAME: 1
TSF:TIPS92-17263672.DAT;1 12/14/94 17:26:49 UTF:TIPS93-17263672.DAT;1 12/14/94 17:26:50 META:TIPS96-17263672.DAT;1 12/14/94 17:28:36

Summary of Findings

FIRMS SUBJECT TO FEDERAL INCOME TAX

Data from the 1992 Census of Service Industries show that the United States' 1,825,459 service industries establishments of firms with payroll that were subject to Federal income tax had receipts totaling $1,203.4 billion. The 1992 data represent an increase of 56.0 percent in receipts for the United States since 1987.

For establishments with payroll in 1992, receipts of offices and clinics of medical doctors totaled $197.7 million, compared with $90.5 billion in 1987. Other leading service kinds of business in 1992 were legal services with $101.1 billion in receipts, computer programming, data processing, and other computer related services with $101.1 billion, and hotels and motels with $67.2 billion.

There were 19,293,220 paid employees (full- and part-time) working in service industries in the United States as of mid-March 1992, compared with 16,054,738 employees in 1987. Large employers included help supply services with 1,841,863 employees, hotels and motels with 1,455,899 employees, and offices and clinics of doctors of medicine with 1,357,672 employees.

ORGANIZATIONS EXEMPT FROM FEDERAL INCOME TAX

Data for the census show that the United States' 208,921 service industries establishments of firms and other organizations with payroll that were exempt from Federal income tax had revenue totaling $446.3 billion and expenses of $423.9 billion in 1992. The 1992 data represent an increase of 67.0 percent in expenses since 1987.

For establishments with payroll in 1992, revenue of hospitals totaled $279.7 billion, compared with $172.0 billion in 1987. Other leading classifications in 1992 were individual and family social services with revenue of $16.0 billion, and nursing and personal care facilities with $15.2 billion.

There were 8,108,978 paid employees (full- and part-time) as of mid-March 1992, compared with 6,736,670 employees in 1987. Hospitals had 4,566,323 employees; nursing and personal care facilities, 497,740 employees; and individual and family social services, 434,236 employees.

Figure 1. **Percent Change in Receipts and Annual Payroll for Establishments of Firms Subject to Federal Income Tax: 1987 to 1992**

(Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text)

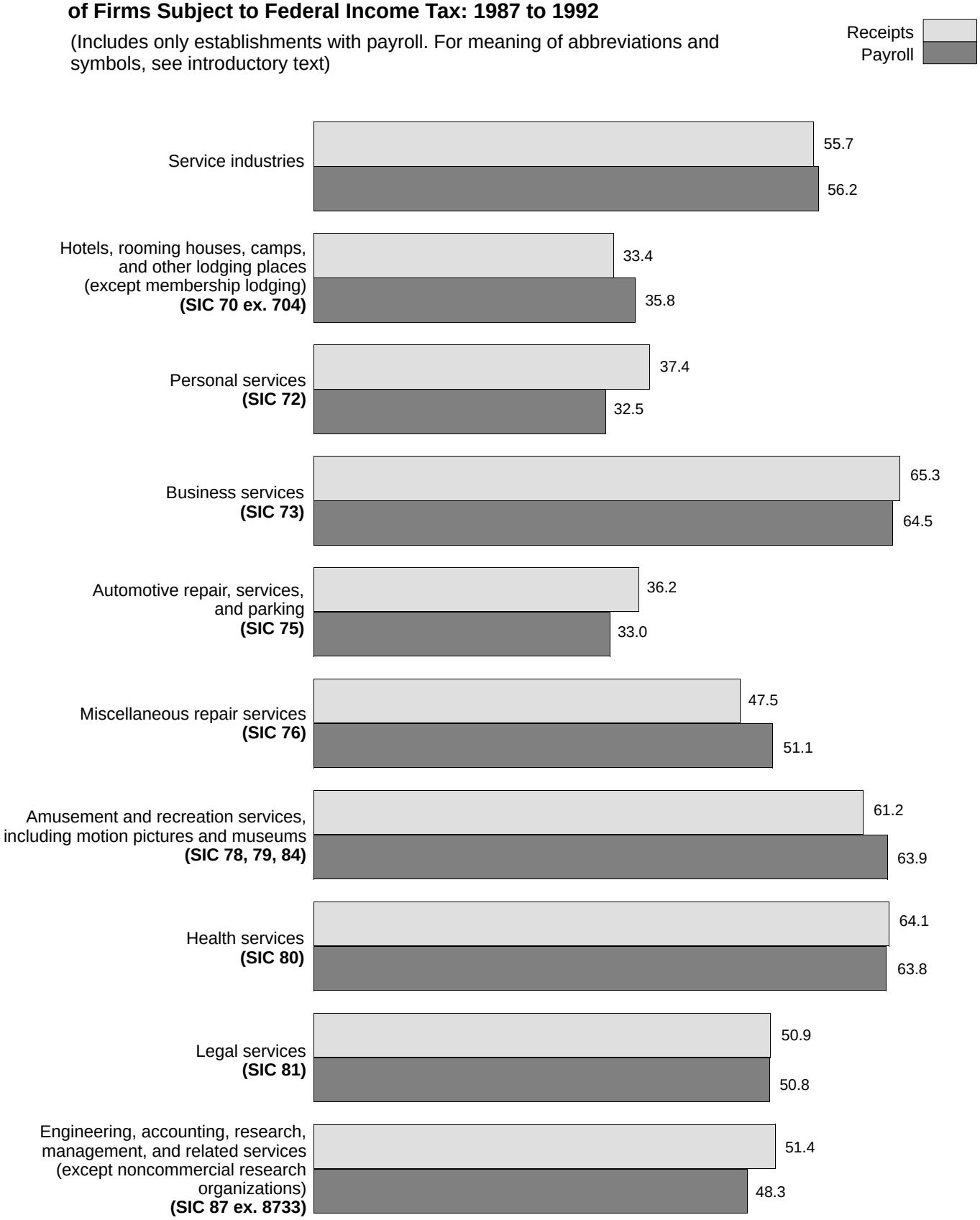

Figure 2. **Annual Payroll per Employee for Establishments of Firms Subject to Federal Income Tax: 1992 and 1987**

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

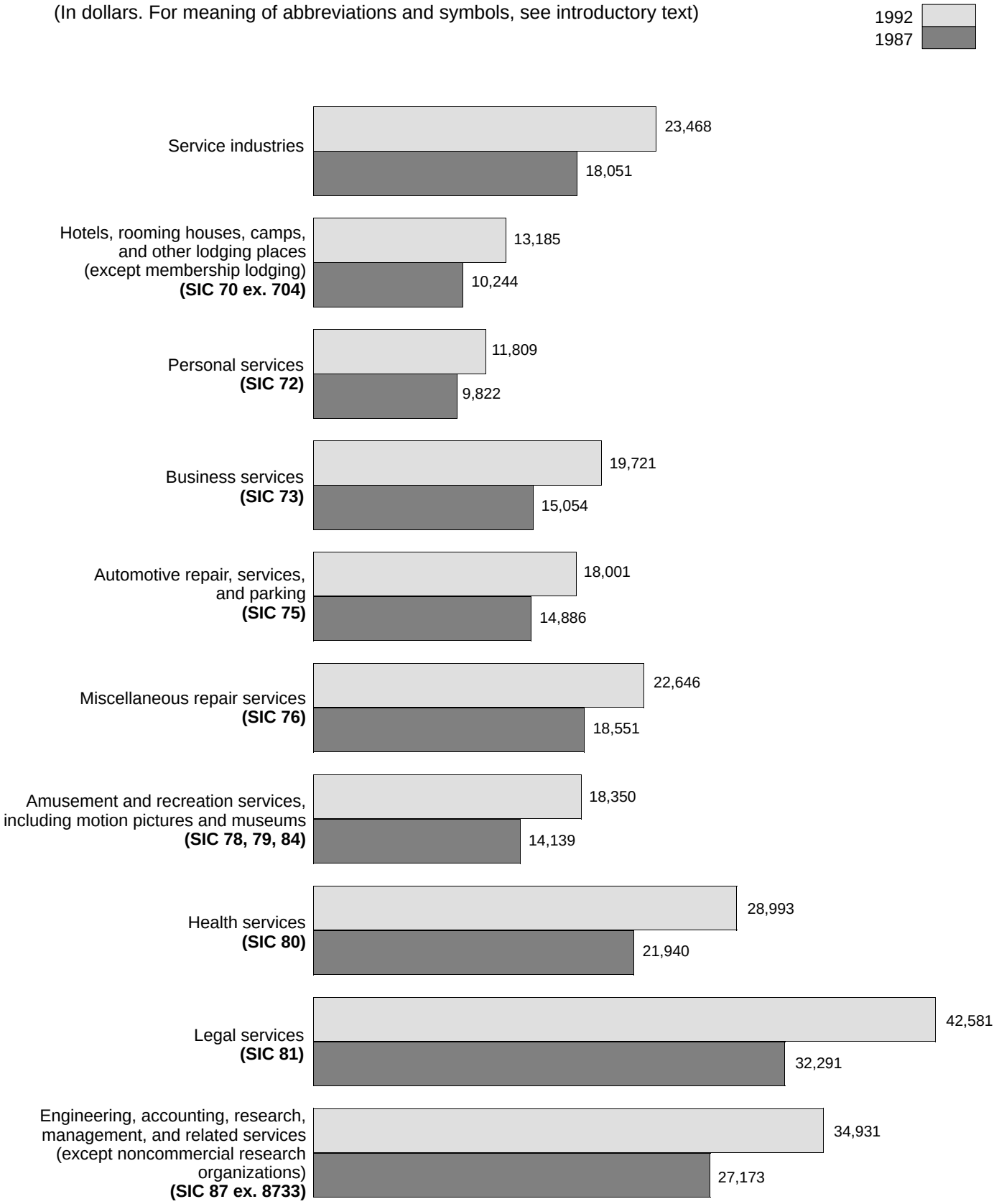

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1992

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

SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**1 825 435**	**1 202 613 010**	**452 697 484**	**102 447 665**	**19 290 352**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**48 619**	**69 203 927**	**19 633 344**	**4 637 085**	**1 489 058**
7011	Hotels and motels	41 684	67 192 806	19 186 564	4 557 177	1 455 924
7011 pt.	Hotels	16 665	55 455 152	16 421 277	3 959 230	1 160 693
7011 pt.	Hotels, 25 guestrooms or more	12 937	54 859 251	16 295 835	3 932 764	1 144 894
7011 pt.	Hotels, less than 25 guestrooms	3 728	595 901	125 442	26 466	15 799
7011 pt.	Motels, motor hotels, and tourist courts	25 019	11 737 654	2 765 287	597 947	295 231
7011 pt.	Motels, tourist courts	21 465	8 646 841	1 967 586	415 879	213 664
7011 pt.	Motor hotels	3 554	3 090 813	797 701	182 068	81 567
702, 3	Other lodging places	6 935	2 011 121	446 780	79 908	33 134
702	Rooming and boarding houses	1 620	294 595	71 903	17 023	8 056
703	Camps and recreational vehicle parks	5 315	1 716 526	374 877	62 885	25 078
7032	Sporting and recreational camps	1 840	603 079	151 017	20 615	9 659
7033	Recreational vehicle parks and campsites	3 475	1 113 447	223 860	42 270	15 419
72	**Personal services**	**197 101**	**43 279 847**	**14 378 515**	**3 460 588**	**1 217 634**
721	Laundry, cleaning, and garment services	55 760	17 140 354	5 587 667	1 324 194	425 829
7211	Power laundries, family and commercial*	1 853	867 260	355 226	83 944	27 641
7213	Linen supply*	1 375	2 659 972	955 951	230 339	54 382
7215	Coin-operated laundries and drycleaning	13 002	2 336 390	445 634	106 238	46 002
7215 pt.	Coin-operated laundries and drycleaning stores	12 401	1 403 570	311 015	74 008	40 382
7215 pt.	Coin-operated laundry routes	601	932 820	134 619	32 230	5 620
7216	Drycleaning plants, except rug cleaning*	23 213	5 067 031	1 809 530	427 016	164 384
7217	Carpet and upholstery cleaning	7 693	1 483 310	478 153	106 843	39 318
7218	Industrial launderers*	1 435	3 649 671	1 199 428	291 936	63 172
7212, 9	Other laundry, cleaning, and garment services*	7 189	1 076 720	343 745	77 878	30 930
7212	Garment pressing, and agents for laundries and drycleaners	3 221	423 961	106 438	25 369	11 051
7219	Laundry and garment services, n.e.c.*	3 968	652 759	237 307	52 509	19 879
722	Photographic studios, portrait	11 381	3 191 132	852 711	187 620	66 822
723, 4	Beauty and barber shops	87 670	10 347 035	4 427 722	1 055 630	401 753
723	Beauty shops	82 768	9 906 633	4 237 242	1 010 352	387 249
724	Barber shops	4 902	440 402	190 480	45 278	14 504
725	Shoe repair shops and shoeshine parlors	2 702	275 777	72 442	17 677	6 397
726	Funeral service and crematories	15 647	7 145 138	1 855 868	426 130	88 328
729	Miscellaneous personal services	23 941	5 180 411	1 582 105	449 337	228 505
7291	Tax return preparation services	7 924	1 295 405	521 736	204 845	122 954
7299	Miscellaneous personal services, n.e.c.	16 017	3 885 006	1 060 369	244 492	105 551
7299 pt.	Massage parlors, tanning salons, and saunas	4 354	367 897	102 197	23 337	16 252
7299 pt.	Other personal services	11 663	3 517 109	958 172	221 155	89 299
7299 pt.	Diet and weight reducing services	3 795	1 512 047	373 901	90 385	39 522
7299 pt.	Formal wear rental	2 242	574 101	149 265	33 063	11 943
7299 pt.	Other personal services, n.e.c.	5 626	1 430 961	435 006	97 707	37 834
73	**Business services**	**306 551**	**274 892 184**	**109 299 267**	**25 613 355**	**5 542 417**
731	Advertising	19 023	19 455 616	7 223 012	1 700 556	195 757
7311	Advertising agencies	13 879	13 607 846	5 649 104	1 331 184	132 042
7312	Outdoor advertising services	1 308	1 888 020	393 830	92 837	13 154
7313	Radio, television, publishers' advertising representatives	1 905	1 811 938	638 526	150 337	18 336
7313 pt.	Radio, television advertising representatives	787	835 357	330 096	77 612	8 554
7313 pt.	Publishers' advertising representatives	1 118	976 581	308 430	72 725	9 782
7319	Advertising, n.e.c.	1 931	2 147 812	541 552	126 198	32 225
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7 472	6 151 119	2 163 421	514 634	98 452
7322	Adjustment and collection services	5 814	3 700 259	1 564 295	363 364	71 867
7323	Credit reporting services	1 658	2 450 860	599 126	151 270	26 585
733	Mailing, reproduction, commercial art and photography, and stenographic services	32 086	18 338 852	5 521 638	1 278 196	234 595
7331	Direct mail advertising services	3 878	6 433 598	1 776 743	414 421	79 076
7331 pt.	Mailing list compilers, brokers, and managers	982	1 227 617	329 375	79 906	13 689
7331 pt.	Direct mail advertising services, except mailing list services	2 896	5 205 981	1 447 368	334 515	65 387
7334	Photocopying and duplicating services	4 949	3 464 252	1 100 959	260 959	58 149
7334 pt.	Blueprinting and photocopying services	4 649	3 286 808	1 052 278	250 274	56 060
7334 pt.	Duplicating services, except printing and photocopying	300	177 444	48 681	10 685	2 089
7335, 6	Commercial photography, art, and graphics	16 513	6 492 969	2 022 384	457 233	67 125
7335	Commercial photography	4 213	1 491 628	434 824	100 308	16 192
7336	Commercial art and graphic design	12 300	5 001 341	1 587 560	356 925	50 933
7336 pt.	Commercial art	2 305	741 280	240 436	54 524	8 020
7336 pt.	Graphic arts and related design	9 995	4 260 061	1 347 124	302 401	42 913
7338	Secretarial and court reporting services	6 746	1 948 033	621 552	145 583	30 245
734	Services to dwellings and other buildings	57 649	19 002 726	9 164 190	2 145 898	817 944
7342	Disinfecting and pest control services	10 300	3 736 447	1 454 168	320 388	70 545
7349	Building cleaning and maintenance services, n.e.c.	47 349	15 266 279	7 710 022	1 825 510	747 399
735	Miscellaneous equipment rental and leasing	24 816	21 778 490	4 904 960	1 144 463	199 912
7352	Medical equipment rental and leasing	3 276	3 109 843	766 734	179 725	31 062
7353	Heavy construction equipment rental and leasing	3 853	3 879 374	1 036 953	237 444	34 704
7353 pt.	Rental and leasing of heavy construction equipment without operators	2 266	2 380 185	555 293	129 786	18 476
7353 pt.	Rental and leasing of heavy construction equipment with operators	1 587	1 499 189	481 660	107 658	16 228
7359	Equipment rental and leasing, n.e.c.	17 687	14 789 273	3 101 273	727 294	134 146
7359 pt.	Equipment rental	15 273	10 705 333	2 588 697	604 451	115 039
7359 pt.	Rent-to-own	3 741	1 795 422	360 128	83 871	19 398
7359 pt.	Equipment rental, except rent-to-own	11 532	8 909 911	2 228 569	520 580	95 641
7359 pt.	Equipment leasing, except finance leasing	2 414	4 083 940	512 576	122 843	19 107

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TSF:S_US_TIPS92.DAT;1 12/14/94 16:23:30 UTF:S_US_TIPS93.DAT;1 12/14/94 16:23:31 META:S_US_TIPS96.DAT;1 12/14/94 16:31:42

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

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

SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
73	**Business services**—Con.					
736	Personnel supply services	31 166	38 163 370	26 436 495	5 898 958	1 974 732
7361	Employment agencies	12 146	4 576 653	2 361 523	525 473	132 811
7363	Help supply services	19 020	33 586 717	24 074 972	5 373 485	1 841 921
7363 pt.	Temporary help supply	15 630	24 105 664	16 786 102	3 756 983	1 422 317
7363 pt.	Help supply, except temporary	3 390	9 481 053	7 288 870	1 616 502	419 604
7363 pt.	Employee leasing	2 241	7 178 151	5 697 841	1 263 545	341 884
7363 pt.	Other help supply services	1 149	2 302 902	1 591 029	352 957	77 720
737	Computer programming, data processing, and other computer related services	59 052	101 073 456	35 597 839	8 602 563	885 791
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	35 384	59 155 438	21 655 326	5 149 959	471 329
7371	Computer programming services	23 265	23 548 106	10 890 196	2 588 384	242 707
7372	Prepackaged software	7 108	20 802 420	6 614 343	1 580 156	131 020
7373	Computer integrated systems	5 011	14 804 912	4 150 787	981 419	97 602
7374, 5, 6	Data processing services	9 051	26 676 305	8 827 890	2 242 566	285 571
7374, 5	Computer processing, information retrieval	8 376	24 099 518	7 893 460	2 021 652	262 215
7374	Computer processing and data preparation and processing services	7 286	20 199 518	6 795 897	1 745 126	230 346
7375	Information retrieval services	1 090	3 900 000	1 097 563	276 526	31 869
7376	Computer facilities management services	675	2 576 787	934 430	220 914	23 356
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	14 617	15 241 713	5 114 623	1 210 038	128 891
7377	Computer rental and leasing	854	2 212 150	348 549	84 519	8 087
7378	Computer maintenance and repair	5 041	7 352 721	2 299 895	567 073	63 064
7379	Computer related services, n.e.c.	8 722	5 676 842	2 466 179	558 446	57 740
7379 pt.	Computer consultants	7 186	4 477 687	2 086 046	473 157	46 509
7379 pt.	Miscellaneous computer services, n.e.c.	1 536	1 199 155	380 133	85 289	11 231
738	Miscellaneous business services	75 287	50 928 555	18 287 712	4 328 087	1 135 234
7381, 2	Detective agencies and protective services	14 546	12 607 270	6 977 231	1 697 729	534 110
7381	Detective, guard, and armored car services	11 578	9 192 630	5 794 223	1 400 930	482 355
7381 pt.	Detective agencies and guard services	10 888	8 328 346	5 396 315	1 302 180	461 817
7381 pt.	Armored car services	690	864 284	397 908	98 750	20 538
7382	Security systems services	2 968	3 414 640	1 183 008	296 799	51 755
7383	News syndicates	598	1 020 825	326 771	80 113	8 209
7384	Photofinishing laboratories*	7 768	4 414 559	1 200 393	281 372	69 265
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs*	3 842	3 546 424	997 303	233 665	52 311
7384 pt.	One-hour (mini) photofinishing*	3 926	868 135	203 090	47 707	16 954
7389	Business services, n.e.c.	52 375	32 885 901	9 783 317	2 268 873	523 650
7389 pt.	Sign painting shops	2 562	523 726	155 716	35 533	9 241
7389 pt.	Interior designing	6 202	2 332 065	519 298	119 899	20 648
7389 pt.	Telephone answering services	3 191	1 043 064	452 590	107 377	37 914
7389 pt.	Other business services	40 420	28 987 046	8 655 713	2 006 064	455 847
7389 pt.	Water softening and conditioning services	1 725	1 023 679	294 723	68 895	13 469
7389 pt.	Packaging and labeling services	2 075	2 725 464	758 001	168 987	45 100
7389 pt.	Trading stamp services	84	131 698	21 530	4 436	608
7389 pt.	Miscellaneous business services	36 536	25 106 205	7 581 459	1 763 746	396 670
7389 pt.	Convention and trade show services	2 456	2 709 356	863 014	208 360	39 134
7389 pt.	Private mail centers	2 514	840 645	175 941	40 074	14 266
7389 pt.	Miscellaneous business services, n.e.c.	31 566	21 556 204	6 542 504	1 515 312	343 270
75	**Automotive repair, services, and parking**	**171 970**	**70 032 569**	**15 549 993**	**3 689 118**	**863 856**
751	Automotive rental and leasing, without drivers	10 566	20 573 666	2 757 428	655 067	132 323
7513	Truck rental and leasing, without drivers	4 313	7 445 065	1 029 412	247 150	42 163
7513 pt.	Truck rental, without drivers	2 411	4 077 274	517 413	122 434	22 870
7513 pt.	Truck leasing, except finance leasing	1 902	3 367 791	511 999	124 716	19 293
7514, 5	Passenger car rental and leasing	5 813	12 834 170	1 682 779	397 617	88 106
7514	Passenger car rental	4 894	10 279 942	1 475 317	345 985	81 170
7515	Passenger car leasing	919	2 554 228	207 462	51 632	6 936
7519	Utility trailer and recreational vehicle rental	440	294 431	45 237	10 300	2 054
752	Automobile parking	10 171	3 666 010	679 128	166 075	51 563
7521 pt.	Parking lots	6 407	1 585 338	286 607	68 635	25 085
7521 pt.	Parking structures	3 764	2 080 672	392 521	97 440	26 478
753	Automotive repair shops	128 738	39 745 984	10 337 163	2 448 203	519 503
7532	Top, body, and upholstery repair shops and paint shops	35 043	12 262 486	3 444 504	824 869	165 894
7532 pt.	Top and body repair shops	32 281	11 489 644	3 214 687	773 266	153 886
7532 pt.	Paint shops	2 762	772 842	229 817	51 603	12 008
7538	General automotive repair shops	64 822	17 772 602	4 405 704	1 038 889	229 859
7538 pt.	General automotive repair shops, except diesel	58 607	15 257 200	3 733 093	878 945	197 325
7538 pt.	Diesel repair shops	6 215	2 515 402	672 611	159 944	32 534
7533, 4, 6, 7, 9	Other automotive repair shops	28 873	9 710 896	2 486 955	584 445	123 750
7533	Automotive exhaust system repair shops	5 521	1 952 649	482 623	109 653	23 277
7534	Tire retreading and repair shops	1 845	1 317 327	263 056	60 702	12 898
7536	Automotive glass replacement shops	4 925	1 888 987	473 981	113 463	22 240
7537	Automotive transmission repair shops	6 277	1 660 364	479 043	115 962	24 136
7539	Automotive repair shops, n.e.c.	10 305	2 891 569	788 252	184 665	41 199
7539 pt.	Radiator repair	2 606	615 481	151 885	35 066	8 564
7539 pt.	Brake, front end, and wheel alignment	3 322	1 084 174	308 139	72 440	14 787
7539 pt.	Automotive electrical and fuel system services	3 158	796 635	226 208	54 562	12 697
7539 pt.	Carburetor repair shops	1 317	358 487	103 288	25 239	5 460
7539 pt.	Automotive electrical repair shops	1 841	438 148	122 920	29 323	7 237
7539 pt.	Other automotive repair shops, n.e.c.	1 219	395 279	102 020	22 597	5 151
754	Automotive services, except repair	22 495	6 046 909	1 776 274	419 773	160 467
7542	Carwashes	11 589	2 644 127	808 554	190 550	93 081
7549	Automotive services, except repair and carwashes	10 906	3 402 782	967 720	229 223	67 386
7549 pt.	Lubrication shops	4 791	1 648 221	436 287	102 660	35 318
7549 pt.	Other automotive services	6 115	1 754 561	531 433	126 563	32 068
7549 pt.	Towing services	4 423	1 263 855	400 738	95 421	23 572
7549 pt.	Other automotive services, n.e.c.	1 692	490 706	130 695	31 142	8 496

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

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SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
76	**Miscellaneous repair services**	**71 576**	**30 731 827**	**9 694 859**	**2 314 829**	**428 103**
762	Electrical repair shops	21 199	10 667 383	3 706 687	894 215	161 864
7622	Radio and television repair shops	6 038	1 826 223	600 820	146 632	29 422
7623, 9	Other electrical and electronic repair shops	15 161	8 841 160	3 105 867	747 583	132 442
7623	Refrigeration and air-conditioning service and repair shops	3 797	2 193 087	650 730	152 129	23 681
7629	Electrical and electronic repair shops, n.e.c.	11 364	6 648 073	2 455 137	595 454	108 761
763	Watch, clock, and jewelry repair	1 662	274 650	78 766	19 205	5 141
764	Reupholstery and furniture repair	6 731	980 357	311 087	72 137	21 249
769	Miscellaneous repair and related services	41 984	18 809 437	5 598 319	1 329 272	239 849
7692	Welding repair	5 383	1 428 510	428 425	99 496	22 247
7694	Armature rewinding shops	2 498	2 321 557	706 505	171 053	26 607
7699	Repair shops and related services, n.e.c.	34 103	15 059 370	4 463 389	1 058 723	190 995
7699 pt.	Farm machinery and equipment repair	1 659	459 845	99 510	22 748	5 600
7699 pt.	Lawnmower and other small gasoline engine repair	2 649	552 512	128 300	28 644	7 768
7699 pt.	Sewer and septic tank cleaning services	2 610	1 048 383	344 134	79 798	15 260
7699 pt.	Other repair and related services, n.e.c.	27 185	12 998 630	3 891 445	927 533	162 367
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**114 846**	**92 915 460**	**25 357 270**	**5 464 982**	**1 381 853**
781, 2	Motion picture production, distribution, and services	12 967	33 061 872	8 084 221	1 879 549	249 225
7812 pt.	Motion picture production, except for television	4 042	8 434 215	2 006 682	473 722	34 845
7812 pt.	Motion picture and tape production for television	3 427	5 199 361	1 582 296	349 900	31 829
7819	Services allied to motion picture production	3 895	7 514 692	3 619 366	845 487	162 216
7822 pt.	Motion picture film and tape distributors	1 070	9 354 651	605 969	144 198	15 566
7822 pt.	Motion picture film exchanges	638	4 872 909	381 944	91 818	8 122
7822 pt.	Video tape wholesalers	432	4 481 742	224 025	52 380	7 444
7822 pt.	Film and tape distribution for television	323	2 454 717	237 106	57 154	3 822
7829	Services allied to motion picture distribution	210	104 236	32 802	9 088	947
783	Motion picture theaters	6 892	5 816 526	788 010	186 690	105 188
7832	Motion picture theaters, except drive-in	6 358	5 664 987	761 416	182 194	101 863
7833	Drive-in motion picture theaters	534	151 539	26 594	4 496	3 325
784	Video tape rental	21 998	5 075 315	943 880	226 398	123 671
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	10 086	8 625 489	2 895 043	520 173	68 998
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4 255	4 433 701	1 368 128	284 556	38 960
7922 pt.	Producers of live theatrical productions	1 023	1 332 738	337 362	78 022	12 793
7922 pt.	Producers of radio and television shows, except tape producers	387	395 311	139 288	26 225	2 467
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	1 687	1 400 703	574 793	112 366	10 616
7922 pt.	Other theatrical services	1 158	1 304 949	316 685	67 943	13 084
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5 831	4 191 788	1 526 915	235 617	30 038
7929 pt.	Dance groups and artists	141	68 490	32 074	5 116	1 256
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	54	32 316	14 045	1 623	411
7929 pt.	Other music and entertainment presentations	5 636	4 090 982	1 480 796	228 878	28 371
7929 pt.	Other music groups and artists	2 554	1 670 052	488 738	84 013	13 638
7929 pt.	Other entertainers and entertainment groups	3 082	2 420 930	992 058	144 865	14 733
793	Bowling centers	6 093	2 845 043	803 697	212 171	95 701
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	56 810	37 491 215	11 842 419	2 440 001	739 070
794	Commercial sports	3 751	7 594 206	4 022 334	761 087	90 439
7941	Professional sports clubs, managers, promoters	1 085	3 496 207	3 112 591	558 369	34 154
7941 pt.	Baseball clubs	141	827 388	1 060 208	107 095	8 263
7941 pt.	Football clubs	35	528 356	1 026 220	153 075	4 129
7941 pt.	Other professional sports clubs	137	930 076	713 383	230 010	7 595
7941 pt.	Managers and promoters	772	1 210 387	312 780	68 189	14 167
7948	Racing, including track operation	2 666	4 097 999	909 743	202 718	56 285
7948 pt.	Auto racetrack operation	511	412 174	60 261	10 747	4 296
7948 pt.	Horse racetrack operation	130	2 210 666	473 270	104 554	28 252
7948 pt.	Dog racetrack operation	59	641 355	145 630	35 179	12 182
7948 pt.	Racing stables and racing, n.e.c.	1 966	833 804	230 582	52 238	11 555
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	53 059	29 897 009	7 820 085	1 678 914	648 631
791	Dance studios, schools, and halls	4 839	594 778	168 014	41 678	23 790
7991	Physical fitness facilities	9 216	3 823 566	1 043 229	252 650	129 925
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7 519	2 943 457	774 808	186 381	95 975
7991 pt.	Gymnasiums and athletic clubs	1 697	880 109	268 421	66 269	33 950
7992	Public golf courses	3 780	2 338 748	656 183	119 625	42 348
7993	Coin-operated amusement devices	4 932	2 187 506	427 226	94 419	28 084
7996	Amusement parks	825	5 311 781	1 297 545	240 917	80 745
7997	Membership sports and recreation clubs	7 275	5 018 717	1 671 316	361 071	124 632
7999, 84	Amusement and recreation services, including museums, n.e.c.	22 192	10 621 913	2 556 572	568 554	219 107
7999 pt.	Concession operators of amusement devices and rides	957	279 182	59 159	9 428	4 599
7999 pt.	Carnivals, circuses, and fairs	509	422 955	65 252	10 195	4 623
7999 pt.	Carnivals and circuses	363	363 487	53 129	8 512	3 804
7999 pt.	Fairs	146	59 468	12 123	1 683	819
7999 pt., 84	Other recreation and amusements, including museums	20 726	9 919 776	2 432 161	548 931	209 885
84	Museums, art galleries, and botanical and zoological gardens	475	191 697	53 554	10 549	3 314
841	Museums and art galleries	356	134 612	36 755	7 346	2 258
842	Arboreta and botanical or zoological gardens	119	57 085	16 799	3 203	1 056
7999 pt.	Roller skating rinks	1 636	336 465	88 663	22 698	16 720
7999 pt.	Ice skating rinks	195	124 257	30 793	7 822	3 464
7999 pt.	Other amusement and recreation services, n.e.c.	18 420	9 267 357	2 259 151	507 862	186 387

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SIC code	Kind of business or operation	Establishments (number)	Receipts ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
80	**Health services**	**441 705**	**299 066 617**	**129 093 025**	**27 860 057**	**4 452 539**
801	Offices and clinics of doctors of medicine	197 701	141 429 109	68 731 851	13 881 897	1 356 685
8011 pt.	Offices of doctors of medicine	192 965	128 838 689	63 659 757	12 690 349	1 231 342
8011 pt.	General medical clinics	4 736	12 590 420	5 072 094	1 191 548	125 343
802	Offices and clinics of dentists	108 804	35 522 953	13 038 962	2 870 676	554 589
8021 pt.	Offices of dentists	108 200	35 171 784	12 900 793	2 841 300	549 357
8021 pt.	Dental clinics	604	351 169	138 169	29 376	5 232
803	Offices and clinics of doctors of osteopathy	8 708	3 638 144	1 650 281	335 092	47 029
8031 pt.	Offices of osteopathic physicians	8 391	3 493 717	1 583 840	320 751	44 883
8031 pt.	Osteopathic clinics	317	144 427	66 441	14 341	2 146
804	Offices and clinics of other health practitioners	74 672	18 925 565	6 149 920	1 354 674	283 301
8041	Offices and clinics of chiropractors	27 329	5 917 909	1 652 165	365 908	84 730
8042	Offices and clinics of optometrists	17 135	4 939 521	1 300 969	296 348	68 596
8043	Offices and clinics of podiatrists	7 948	1 920 076	624 211	132 353	26 429
8049	Offices and clinics of health practitioners, n.e.c.	22 260	6 148 059	2 572 575	560 065	103 546
805	Nursing and personal care facilities	14 954	33 989 607	15 953 532	3 827 185	1 134 929
8051	Skilled nursing care facilities	10 242	28 797 807	13 520 962	3 245 086	937 907
8052	Intermediate care facilities	3 375	4 207 093	2 007 501	484 001	164 704
8059	Nursing and personal care facilities, n.e.c.	1 337	984 707	425 069	98 098	32 318
806	Hospitals	1 403	31 082 975	10 556 433	2 602 346	428 150
8062	General medical and surgical hospitals	704	24 162 290	8 012 918	1 975 410	323 141
8063, 9	Specialty hospitals	699	6 920 685	2 543 515	626 936	105 009
8063	Psychiatric hospitals	492	4 396 163	1 609 727	407 284	69 669
8069	Specialty hospitals, except psychiatric	207	2 524 522	933 788	219 652	35 340
807, 8, 9	Other health services	35 463	34 478 264	13 012 046	2 988 187	647 856
807	Medical and dental laboratories	15 961	14 459 800	4 804 254	1 114 966	177 866
8071	Medical laboratories	8 434	12 511 336	3 979 942	919 749	138 760
8072	Dental laboratories	7 527	1 948 464	824 312	195 217	39 106
808	Home health care services	8 045	10 413 844	4 853 090	1 121 653	341 889
809	Miscellaneous health and allied services, n.e.c.	11 457	9 604 620	3 354 702	751 568	128 101
8092	Kidney dialysis centers	1 119	2 060 263	558 112	125 602	21 195
8093	Specialty outpatient facilities, n.e.c.	6 629	4 807 350	1 887 794	425 051	70 645
8099	Health and allied services, n.e.c.	3 709	2 737 007	908 796	200 915	36 261
81	**Legal services**	**151 737**	**101 114 199**	**39 328 153**	**8 449 037**	**923 617**
823, 4, 9	**Selected educational services**	**14 735**	**7 242 389**	**2 457 317**	**582 296**	**133 260**
823	Libraries	232	30 141	11 486	2 729	902
824	Vocational schools	4 615	3 892 230	1 392 188	337 323	63 224
8243	Data processing schools	1 390	874 662	317 166	73 176	11 244
8244	Business and secretarial schools	863	768 950	292 673	73 106	17 552
8249	Vocational schools, n.e.c.	2 362	2 248 618	782 349	191 041	34 428
829	Schools and educational services, n.e.c.	9 888	3 320 018	1 053 643	242 244	69 134
83	**Social services**	**59 123**	**13 349 165**	**5 466 126**	**1 276 512**	**505 401**
835	Child day care services	35 327	5 269 980	2 388 002	562 467	282 675
832, 3, 6, 9	Other social services	23 796	8 079 185	3 078 124	714 045	222 726
832	Individual and family social services	7 373	1 694 141	667 585	151 506	42 550
833	Job training and vocational rehabilitation services	2 643	1 464 645	679 571	155 699	32 078
836	Residential care	12 121	4 358 095	1 569 367	369 650	138 707
839	Social services, n.e.c.	1 659	562 304	161 601	37 190	9 391
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**232 885**	**192 818 589**	**79 344 311**	**18 402 481**	**2 271 478**
871	Engineering, architectural, and surveying services	68 127	78 769 792	32 744 597	7 657 712	824 608
8711	Engineering services	41 834	65 245 236	27 246 839	6 420 045	657 609
8712	Architectural services	17 875	11 244 379	4 408 064	999 528	121 675
8713	Surveying services	8 418	2 280 177	1 089 694	238 139	45 324
872	Accounting, auditing, and bookkeeping services	79 097	34 037 898	14 001 349	3 299 871	520 603
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	13 531	22 690 275	9 227 438	2 174 925	282 315
8731	Commercial physical and biological research	3 826	11 788 343	4 989 952	1 179 447	111 124
8731 pt.	Commercial physical research	2 368	8 912 946	3 785 445	905 392	82 860
8731 pt.	Commercial medical and biological research	1 458	2 875 397	1 204 507	274 055	28 264
8732	Commercial economic, sociological, and educational research	5 165	6 138 318	2 238 657	525 297	100 729
8734	Testing laboratories	4 540	4 763 614	1 998 829	470 181	70 462
874	Management and public relations services	72 130	57 320 624	23 370 927	5 269 973	643 952
8741	Management services	19 733	21 728 354	8 515 553	1 958 642	277 718
8742	Management consulting services	33 762	22 628 984	9 619 653	2 096 564	211 781
8743	Public relations services	5 103	2 890 250	1 088 058	246 803	27 021
8744	Facilities support management services	904	5 499 813	2 381 507	587 262	74 976
8748	Business consulting services, n.e.c.	12 628	4 573 223	1 766 156	380 702	52 456
89	**Services, n.e.c.**	**14 587**	**7 966 237**	**3 095 304**	**697 325**	**81 136**
8999 pt.	Scientific and related consulting services, except environmental	3 136	1 935 170	855 773	194 051	19 063
8999 pt.	Other services	11 451	6 031 067	2 239 531	503 274	62 073
8999 pt.	Environmental consulting	4 095	3 988 137	1 444 636	328 783	41 095
8999 pt.	Authors, composers, and other arts-related services	3 054	1 023 052	441 326	104 153	6 735
8999 pt.	Other services, n.e.c.	4 302	1 019 878	353 569	70 338	14 243

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Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1992

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

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
	Total	**208 911**	**446 255 642**	**186 672 492**	**45 140 516**	**8 108 944**
7032, 704	**Camps and membership lodging**	**3 198**	**807 399**	**204 019**	**40 878**	**17 634**
7032	Sporting and recreational camps	1 205	373 727	120 042	18 944	7 991
704	Organization hotels and lodging houses, on membership basis	1 993	433 672	83 977	21 934	9 643
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**14 435**	**12 190 613**	**4 618 343**	**1 017 958**	**285 453**
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3 089	2 819 694	1 122 598	279 712	72 758
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1 669	1 296 809	451 970	105 288	30 536
7922 pt.	Producers of live theatrical productions	1 266	749 364	288 174	68 210	21 168
7922 pt.	Producers of radio and television shows, except tape	40	46 307	12 876	2 845	542
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, booking agents	54	13 958	3 412	797	274
7922 pt.	Other theatrical services	309	487 180	147 508	33 436	8 552
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	1 420	1 522 885	670 628	174 424	42 222
7929 pt.	Dance groups and artists	286	217 976	86 135	23 100	5 239
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	708	1 153 708	550 776	143 210	34 059
7929 pt.	Other music groups and artists	310	99 574	22 739	5 581	2 141
7929 pt.	Other entertainers and entertainment groups	116	51 627	10 978	2 533	783
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	7 635	5 754 868	2 247 453	449 396	140 016
7991 pt.	Gymnasiums and athletic clubs	183	145 255	57 436	14 110	6 049
7997	Membership sports and recreation clubs	7 452	5 609 613	2 190 017	435 286	133 967
7999 pt.	Fairs	633	417 508	68 461	12 979	6 380
84	Museums, art galleries, and botanical and zoological gardens	3 078	3 198 543	1 179 831	275 871	66 299
841	Museums and art galleries	2 749	2 602 725	938 066	221 225	53 758
842	Arboreta and botanical or zoological gardens	329	595 818	241 765	54 646	12 541
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**23 651**	**324 413 817**	**145 500 013**	**35 388 530**	**5 564 611**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	3 302	16 621 893	5 295 773	1 253 906	157 758
8011 pt.	General medical clinics	3 187	16 548 253	5 264 666	1 246 676	156 336
8021 pt.	Dental clinics	115	73 640	31 107	7 230	1 422
805	Nursing and personal care facilities	5 925	15 220 487	7 590 981	1 827 847	497 895
8051	Skilled nursing care facilities	2 723	11 683 096	5 821 838	1 401 438	367 161
8052	Intermediate care facilities	2 791	2 949 580	1 515 629	366 170	113 526
8059	Nursing and personal care facilities, n.e.c.	411	587 811	253 514	60 239	17 208
806	Hospitals	5 717	279 735 236	126 202 009	30 787 048	4 566 323
8062	General medical and surgical hospitals	4 920	254 391 214	112 136 788	27 330 015	4 087 892
8062 pt.	General medical and surgical hospitals, nongovernment	3 181	190 177 260	81 060 653	19 728 867	3 043 312
8062 pt.	General medical and surgical hospitals, government	1 739	64 213 954	31 076 135	7 601 148	1 044 580
8063, 9	Specialty hospitals	797	25 344 022	14 065 221	3 457 033	478 431
8063	Psychiatric hospitals	427	10 932 256	7 296 493	1 800 654	247 738
8063 pt.	Psychiatric hospitals, nongovernment	145	1 822 573	954 667	234 327	36 959
8063 pt.	Psychiatric hospitals, government	282	9 109 683	6 341 826	1 566 327	210 779
8069	Specialty hospitals, except psychiatric	370	14 411 766	6 768 728	1 656 379	230 693
8069 pt.	Specialty hospitals, except psychiatric; nongovernment	278	11 359 890	5 046 888	1 218 115	171 687
8069 pt.	Specialty hospitals, except psychiatric; government	92	3 051 876	1 721 840	438 264	59 006
808, 9	Other health services	8 707	12 836 201	6 411 250	1 519 729	342 635
808	Home health care services	2 215	5 713 903	3 236 612	752 798	193 424
809	Miscellaneous health and allied services, n.e.c.	6 492	7 122 298	3 174 638	766 931	149 211
8092	Kidney dialysis centers	196	400 191	133 404	33 768	5 309
8093	Specialty outpatient facilities, n.e.c.	4 994	4 436 501	2 215 779	533 678	108 251
8099	Health and allied services, n.e.c.	1 302	2 285 606	825 455	199 485	35 651
8111 pt.	**Legal aid societies and similar legal services**	**1 725**	**1 160 828**	**629 482**	**150 590**	**21 341**
823, 4, 9	**Selected educational services**	**6 283**	**2 973 172**	**981 087**	**235 481**	**63 036**
823	Libraries	1 572	527 347	233 134	55 788	16 065
824	Vocational schools	1 052	548 601	170 230	42 102	9 964
8243	Data processing schools	10	24 197	4 161	1 005	213
8244	Business and secretarial schools	38	26 821	10 612	2 658	552
8249	Vocational schools, n.e.c.	1 004	497 583	155 457	38 439	9 199
829	Schools and educational services, n.e.c.	3 659	1 897 224	577 723	137 591	37 007
83	**Social services**	**81 726**	**53 671 936**	**19 331 346**	**4 627 405**	**1 406 936**
835	Child day care services	15 970	3 691 637	1 940 797	475 159	185 253
832, 3, 6, 9	Other social services	65 756	49 980 299	17 390 549	4 152 246	1 221 683
832	Individual and family social services	28 859	16 045 852	6 381 217	1 533 830	434 270
833	Job training and vocational rehabilitation services	6 118	5 641 897	2 578 596	598 955	270 458
836	Residential care	15 022	10 614 914	4 830 334	1 155 162	318 575
839	Social services, n.e.c.	15 757	17 677 636	3 600 402	864 299	198 380
861, 2, 4, 9	**Selected membership organizations**	**72 386**	**36 255 912**	**10 188 331**	**2 442 276**	**602 527**
861	Business associations	14 337	11 067 869	3 157 133	770 428	101 513
864	Civic, social, and fraternal associations	41 789	13 176 090	3 657 449	868 087	355 103
862, 9	Other membership organizations	16 260	12 011 953	3 373 749	803 761	145 911
862	Professional membership organizations	5 664	5 744 158	1 620 490	386 714	54 495
869	Membership organizations, n.e.c.	10 596	6 267 795	1 753 259	417 047	91 416

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Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1992 —Con.

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

SIC code	Kind of business or operation	Establishments (number)	Revenue ($1,000)	Annual payroll ($1,000)	First-quarter payroll ($1,000)	Paid employees for pay period including March 12 (number)
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**5 507**	**14 781 965**	**5 219 871**	**1 237 398**	**147 406**
873	Research, development, and testing services	3 813	12 535 075	4 510 524	1 072 154	125 887
8731	Commercial physical and biological research	344	4 978 474	2 091 951	499 104	47 973
8732	Commercial economic, sociological, and educational research	536	352 374	134 236	29 962	4 712
8733	Noncommercial research organizations	2 769	6 833 058	2 089 238	496 457	66 946
8734	Testing laboratories	164	371 169	195 099	46 631	6 256
874 ex. 8744	Management and public relations services, except facilities support management services	1 694	2 246 890	709 347	165 244	21 519
8741	Management services	453	598 290	243 805	56 750	7 415
8742	Management consulting services	342	326 373	130 708	30 317	3 634
8743	Public relations services	205	63 935	18 492	4 320	814
8748	Business consulting services, n.e.c.	694	1 258 292	316 342	73 857	9 656

Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the United States: 1992

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

SIC code	Kind of business or operation	Receipts: Per establishment (dollars)	Receipts: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
	Total	**658 809**	**62 343**	**23 468**	**11**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**1 423 393**	**46 475**	**13 185**	**31**
7011	Hotels and motels	1 611 957	46 151	13 178	35
7011 pt.	Hotels	3 327 642	47 778	14 148	70
7011 pt.	Hotels, 25 guestrooms or more	4 240 492	47 916	14 233	88
7011 pt.	Hotels, less than 25 guestrooms	159 845	37 718	7 940	4
7011 pt.	Motels, motor hotels, and tourist courts	469 150	39 758	9 367	12
7011 pt.	Motels, tourist courts	402 834	40 469	9 209	10
7011 pt.	Motor hotels	869 672	37 893	9 780	23
702, 3	Other lodging places	289 996	60 697	13 484	5
702	Rooming and boarding houses	181 849	36 568	8 925	5
703	Camps and recreational vehicle parks	322 959	68 447	14 948	5
72	**Personal services**	**219 582**	**35 544**	**11 809**	**6**
721	Laundry, cleaning, and garment services	307 395	40 252	13 122	8
7211	Power laundries, family and commercial*	468 030	31 376	12 851	15
7213	Linen supply*	1 934 525	48 913	17 578	40
7215	Coin-operated laundries and drycleaning	179 695	50 789	9 687	4
7216	Drycleaning plants, except rug cleaning*	218 284	30 824	11 008	7
7217	Carpet and upholstery cleaning	192 813	37 726	12 161	5
7218	Industrial launderers*	2 543 325	57 774	18 987	44
7212, 9	Other laundry, cleaning, and garment services*	149 773	34 812	11 114	4
7212	Garment pressing, and agents for laundries and drycleaners	131 624	38 364	9 632	3
7219	Laundry and garment services, n.e.c.*	164 506	32 837	11 938	5
722	Photographic studios, portrait	280 391	47 756	12 761	6
723, 4	Beauty and barber shops	118 023	25 755	11 021	5
723	Beauty shops	119 692	25 582	10 942	5
724	Barber shops	89 841	30 364	13 133	3
725	Shoe repair shops and shoeshine parlors	102 064	43 110	11 324	2
726	Funeral service and crematories	456 646	80 893	21 011	6
729	Miscellaneous personal services	216 382	22 671	6 924	10
7291	Tax return preparation services	163 479	10 536	4 243	16
7299	Miscellaneous personal services, n.e.c.	242 555	36 807	10 046	7
73	**Business services**	**896 726**	**49 598**	**19 721**	**18**
731	Advertising	1 022 742	99 387	36 898	10
7311	Advertising agencies	980 463	103 057	42 783	10
7312	Outdoor advertising services	1 443 440	143 532	29 940	10
7313	Radio, television, publishers' advertising representatives	951 149	98 819	34 824	10
7319	Advertising, n.e.c.	1 112 280	66 650	16 805	17
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	823 223	62 478	21 974	13
7322	Adjustment and collection services	636 439	51 488	21 767	12
7323	Credit reporting services	1 478 203	92 190	22 536	16
733	Mailing, reproduction, commercial art and photography, and stenographic services	571 553	78 172	23 537	7
7331	Direct mail advertising services	1 658 999	81 360	22 469	20
7334	Photocopying and duplicating services	699 990	59 575	18 933	12
7335, 6	Commercial photography, art, and graphics	393 203	96 730	30 129	4
7335	Commercial photography	354 054	92 121	26 854	4
7336	Commercial art and graphic design	406 613	98 195	31 170	4
7338	Secretarial and court reporting services	288 769	64 408	20 551	4

See footnotes at end of table.

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Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the United States: 1992**—Con.

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

SIC code	Kind of business or operation	Receipts: Per establishment (dollars)	Receipts: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
73	**Business services**—Con.				
734	Services to dwellings and other buildings	329 628	23 232	11 204	14
7342	Disinfecting and pest control services	362 762	52 965	20 613	7
7349	Building cleaning and maintenance services, n.e.c.	322 420	20 426	10 316	16
735	Miscellaneous equipment rental and leasing	877 599	108 940	24 536	8
7352	Medical equipment rental and leasing	949 281	100 117	24 684	9
7353	Heavy construction equipment rental and leasing	1 006 845	111 785	29 880	9
7359	Equipment rental and leasing, n.e.c.	836 166	110 248	23 119	8
736	Personnel supply services	1 224 519	19 326	13 387	63
7361	Employment agencies	376 803	34 460	17 781	11
7363	Help supply services	1 765 863	18 235	13 071	97
7363 pt.	Temporary help supply	1 542 269	16 948	11 802	91
7363 pt.	Help supply, except temporary	2 796 771	22 595	17 371	124
737	Computer programming, data processing, and other computer related services	1 711 601	114 105	40 188	15
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	1 671 813	125 508	45 945	13
7371	Computer programming services	1 012 169	97 023	44 870	10
7372	Prepackaged software	2 926 621	158 773	50 483	18
7373	Computer integrated systems	2 954 483	151 687	42 528	19
7374, 5, 6	Data processing services	2 947 332	93 414	30 913	32
7374, 5	Computer processing, information retrieval	2 877 211	91 907	30 103	31
7376	Computer facilities management services	3 817 462	110 327	40 008	35
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	1 042 739	118 253	39 682	9
7377	Computer rental and leasing	2 590 340	273 544	43 100	9
7378	Computer maintenance and repair	1 458 584	116 591	36 469	13
7379	Computer related services, n.e.c.	650 865	98 317	42 712	7
738	Miscellaneous business services	676 459	44 862	16 109	15
7381, 2	Detective agencies and protective services	866 717	23 604	13 063	37
7381	Detective, guard, and armored car services	793 974	19 058	12 012	42
7382	Security systems services	1 150 485	65 977	22 858	17
7383	News syndicates	1 707 065	124 354	39 806	14
7384	Photofinishing laboratories*	568 301	63 734	17 330	9
7389	Business services, n.e.c.	627 893	62 801	18 683	10
7389 pt.	Sign painting shops	204 421	56 674	16 851	4
7389 pt.	Interior designing	376 018	112 944	25 150	3
7389 pt.	Telephone answering services	326 877	27 511	11 937	12
7389 pt.	Other business services	717 146	63 589	18 988	11
75	**Automotive repair, services, and parking**	**407 237**	**81 070**	**18 001**	**5**
751	Automotive rental and leasing, without drivers	1 947 157	155 481	20 839	13
7513	Truck rental and leasing, without drivers	1 726 192	176 578	24 415	10
7514, 5	Passenger car rental and leasing	2 207 839	145 667	19 099	15
7514	Passenger car rental	2 100 519	126 647	18 176	17
7515	Passenger car leasing	2 779 356	368 257	29 911	8
7519	Utility trailer and recreational vehicle rental	669 161	143 345	22 024	5
752	Automobile parking	360 438	71 098	13 171	5
753	Automotive repair shops	308 735	76 508	19 898	4
7532	Top, body, and upholstery repair shops and paint shops	349 927	73 918	20 763	5
7532 pt.	Top and body repair shops	355 926	74 663	20 890	5
7532 pt.	Paint shops	279 812	64 361	19 139	4
7538	General automotive repair shops	274 175	77 320	19 167	4
7538 pt.	General automotive repair shops, except diesel	260 331	77 320	18 918	3
7538 pt.	Diesel repair shops	404 731	77 316	20 674	5
7533, 4, 6, 7, 9	Other automotive repair shops	336 331	78 472	20 097	4
7533	Automotive exhaust system repair shops	353 677	83 887	20 734	4
7534	Tire retreading and repair shops	713 998	102 134	20 395	7
7536	Automotive glass replacement shops	383 551	84 936	21 312	5
7537	Automotive transmission repair shops	264 516	68 792	19 848	4
7539	Automotive repair shops, n.e.c.	280 599	70 185	19 133	4
7539 pt.	Radiator repair	236 178	71 868	17 735	3
7539 pt.	Brake, front end, and wheel alignment	326 362	73 319	20 839	4
7539 pt.	Automotive electrical and fuel system services	252 259	62 742	17 816	4
7539 pt.	Other automotive repair shops, n.e.c.	324 265	76 738	19 806	4
754	Automotive services, except repair	268 811	37 683	11 069	7
7542	Carwashes	228 158	28 407	8 687	8
7549	Automotive services, except repair and carwashes	312 010	50 497	14 361	6
76	**Miscellaneous repair services**	**429 359**	**71 786**	**22 646**	**6**
762	Electrical repair shops	503 202	65 903	22 900	8
7622	Radio and television repair shops	302 455	62 070	20 421	5
7623, 9	Other electrical and electronic repair shops	583 152	66 755	23 451	9
7623	Refrigeration and air-conditioning service and repair shops	577 584	92 610	27 479	6
7629	Electrical and electronic repair shops, n.e.c.	585 012	61 126	22 574	10
763	Watch, clock, and jewelry repair	165 253	53 423	15 321	3
764	Reupholstery and furniture repair	145 648	46 137	14 640	3
769	Miscellaneous repair and related services	448 014	78 422	23 341	6
7692	Welding repair	265 374	64 211	19 258	4
7694	Armature rewinding shops	929 366	87 254	26 553	11
7699	Repair shops and related services, n.e.c.	441 585	78 847	23 369	6

See footnotes at end of table.

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 7
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Table 2a. Selected Ratios for Firms Subject to Federal Income Tax for the United States: 1992—Con.

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

SIC code	Kind of business or operation	Receipts: Per establishment (dollars)	Receipts: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**809 044**	**67 240**	**18 350**	**12**
781, 2	Motion picture production, distribution, and services	2 549 693	132 659	32 437	19
783	Motion picture theaters	843 953	55 296	7 491	15
7832	Motion picture theaters, except drive-in	891 001	55 614	7 475	16
7833	Drive-in motion picture theaters	283 781	45 576	7 998	6
784	Video tape rental	230 717	41 039	7 632	6
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	855 194	125 011	41 958	7
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	1 041 998	113 801	35 116	9
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	718 880	139 550	50 833	5
793	Bowling centers	466 936	29 728	8 398	16
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	659 940	50 728	16 023	13
794	Commercial sports	2 024 582	83 970	44 476	24
7941	Professional sports clubs, managers, promoters	3 222 311	102 366	91 134	31
7948	Racing, including track operation	1 537 134	72 808	16 163	21
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	563 467	46 092	12 056	12
791	Dance studios, schools, and halls	122 913	25 001	7 062	5
7991	Physical fitness facilities	414 883	29 429	8 029	14
7992	Public golf courses	618 716	55 227	15 495	11
7993	Coin-operated amusement devices	443 533	77 892	15 212	6
7996	Amusement parks	6 438 522	65 785	16 070	98
7997	Membership sports and recreation clubs	689 858	40 268	13 410	17
7999, 84	Amusement and recreation services, including museums, n.e.c.	478 637	48 478	11 668	10
7999 pt.	Concession operators of amusement devices and rides	291 726	60 705	12 863	5
7999 pt.	Carnivals, circuses, and fairs	830 953	91 489	14 115	9
7999 pt., 84	Other recreation and amusements, including museums	478 615	47 263	11 588	10
80	**Health services**	**677 073**	**67 168**	**28 993**	**10**
801	Offices and clinics of doctors of medicine	715 369	104 246	50 662	7
8011 pt.	Offices of doctors of medicine	667 679	104 633	51 699	6
8011 pt.	General medical clinics	2 658 450	100 448	40 466	26
802	Offices and clinics of dentists	326 486	64 053	23 511	5
803	Offices and clinics of doctors of osteopathy	417 793	77 360	35 091	5
804	Offices and clinics of other health practitioners	253 449	66 804	21 708	4
8041	Offices and clinics of chiropractors	216 543	69 844	19 499	3
8042	Offices and clinics of optometrists	288 271	72 009	18 966	4
8043	Offices and clinics of podiatrists	241 580	72 650	23 618	3
8049	Offices and clinics of health practitioners, n.e.c.	276 193	59 375	24 845	5
805	Nursing and personal care facilities	2 272 944	29 949	14 057	76
8051	Skilled nursing care facilities	2 811 737	30 704	14 416	92
8052	Intermediate care facilities	1 246 546	25 543	12 189	49
8059	Nursing and personal care facilities, n.e.c.	736 505	30 469	13 153	24
806	Hospitals	22 154 651	72 598	24 656	305
8062	General medical and surgical hospitals	34 321 435	74 773	24 797	459
8063, 9	Specialty hospitals	9 900 837	65 906	24 222	150
807, 8, 9	Other health services	972 232	53 219	20 085	18
807	Medical and dental laboratories	905 946	81 296	27 011	11
8071	Medical laboratories	1 483 440	90 165	28 682	16
8072	Dental laboratories	258 863	49 825	21 079	5
808	Home health care services	1 294 449	30 460	14 195	42
809	Miscellaneous health and allied services, n.e.c.	838 319	74 977	26 188	11
8092	Kidney dialysis centers	1 841 164	97 205	26 332	19
8093	Specialty outpatient facilities, n.e.c.	725 200	68 049	26 722	11
8099	Health and allied services, n.e.c.	737 937	75 481	25 063	10
81	**Legal services**	**666 378**	**109 476**	**42 581**	**6**
823, 4, 9	**Selected educational services**	**491 509**	**54 348**	**18 440**	**9**
823	Libraries	129 918	33 416	12 734	4
824	Vocational schools	843 387	61 563	22 020	14
829	Schools and educational services, n.e.c.	335 762	48 023	15 241	7
83	**Social services**	**225 786**	**26 413**	**10 815**	**9**
835	Child day care services	149 177	18 643	8 448	8
832, 3, 6, 9	Other social services	339 519	36 274	13 820	9
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**827 956**	**84 887**	**34 931**	**10**
871	Engineering, architectural, and surveying services	1 156 220	95 524	39 709	12
8711	Engineering services	1 559 622	99 216	41 433	16
8712	Architectural services	629 056	92 413	36 228	7
8713	Surveying services	270 869	50 308	24 042	5
872	Accounting, auditing, and bookkeeping services	430 331	65 382	26 894	7
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	1 676 910	80 372	32 685	21
8731	Commercial physical and biological research	3 081 114	106 083	44 904	29
8732	Commercial economic, sociological, and educational research	1 188 445	60 939	22 225	20
8734	Testing laboratories	1 049 254	67 605	28 367	16

See footnotes at end of table.

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Table 2a. **Selected Ratios for Firms Subject to Federal Income Tax for the United States: 1992**—Con.

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

SIC code	Kind of business or operation	Receipts: Per establishment (dollars)	Receipts: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)** —Con.				
874	Management and public relations services	794 685	89 014	36 293	9
8741	Management services	1 101 118	78 239	30 663	14
8742	Management consulting services	670 250	106 851	45 423	6
8743	Public relations services	566 383	106 963	40 267	5
8744	Facilities support management services	6 083 864	73 354	31 764	83
8748	Business consulting services, n.e.c.	362 149	87 182	33 669	4
89	**Services, n.e.c.**	**546 119**	**98 184**	**38 150**	**6**

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

Table 2b. **Selected Ratios for Firms Exempt From Federal Income Tax for the United States: 1992**

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

SIC code	Kind of business or operation	Revenue: Per establishment (dollars)	Revenue: Per employee[1] (dollars)	Expenses: Per establishment (dollars)	Expenses: Per employee[1] (dollars)	Annual payroll per employee[1] (dollars)	Employees per establishment[1] (number)
	Total	**2 136 104**	**55 033**	**2 029 095**	**52 276**	**23 021**	**39**
7032, 704	**Camps and membership lodging**	**252 470**	**45 786**	**245 957**	**44 605**	**11 570**	**6**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**844 518**	**42 706**	**813 226**	**41 124**	**16 179**	**20**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**13 716 706**	**58 299**	**13 193 961**	**56 078**	**26 147**	**235**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	5 033 886	105 363	4 870 859	101 951	33 569	48
805	Nursing and personal care facilities	2 568 859	30 570	2 516 933	29 952	15 246	84
806	Hospitals	48 930 424	61 261	47 024 463	58 874	27 638	799
8062	General medical and surgical hospitals	51 705 531	62 230	49 632 581	59 736	27 431	831
8063, 9	Specialty hospitals	31 799 275	52 973	30 924 163	51 515	29 399	600
808, 9	Other health services	1 474 239	37 463	1 402 907	35 651	18 712	39
8111 pt.	**Legal aid societies and similar legal services**	**672 944**	**54 394**	**654 621**	**52 913**	**29 496**	**12**
823, 4, 9	**Selected educational services**	**473 209**	**47 166**	**464 279**	**46 276**	**15 564**	**10**
83	**Social services**	**656 730**	**38 148**	**577 170**	**33 527**	**13 740**	**17**
835	Child day care services	231 161	19 928	225 880	19 472	10 476	12
832, 3, 6, 9	Other social services	760 087	40 911	662 487	35 658	14 235	19
832	Individual and family social services	556 009	36 949	536 498	35 652	14 694	15
833	Job training and vocational rehabilitation services	922 180	20 861	894 068	20 225	9 534	44
836	Residential care	706 625	33 320	679 051	32 020	15 162	21
839	Social services, n.e.c.	1 121 891	89 110	787 527	62 552	18 149	13
861, 2, 4, 9	**Selected membership organizations**	**500 869**	**60 173**	**466 866**	**56 088**	**16 909**	**8**
861	Business associations	771 979	109 029	727 502	102 747	31 101	7
864	Civic, social, and fraternal associations	315 300	37 105	291 048	34 251	10 300	8
862, 9	Other membership organizations	738 742	82 324	688 917	76 771	23 122	9
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**2 684 214**	**100 281**	**2 599 180**	**97 104**	**35 412**	**27**
873	Research, development, and testing services	3 287 457	99 574	3 186 240	96 508	35 830	33
874 ex. 8744	Management and public relations services, except facilities support management services	1 326 381	104 414	1 277 774	100 588	32 964	13

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

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

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

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 ($1,000)	1987 ($1,000)	Percent change 1987 to 1992	1992 ($1,000)	1987 ($1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total	**1 825 435**	**1 626 017**	**1 202 613 010**	**772 194 134**	**55.7**	**452 697 484**	**289 806 504**	**56.2**	**19 290 352**	**16 054 738**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**48 619**	**46 793**	**69 203 927**	**51 864 743**	**33.4**	**19 633 344**	**14 452 265**	**35.8**	**1 489 058**	**1 410 792**
7011	Hotels and motels	41 684	40 424	67 192 806	50 372 204	33.4	19 186 564	14 134 718	35.7	1 455 924	1 380 244
7011 pt.	Hotels	16 665	14 358	55 455 152	39 469 415	40.5	16 421 277	11 595 977	41.6	1 160 693	1 052 112
7011 pt.	Hotels, 25 guestrooms or more	12 937	10 826	54 859 251	39 058 306	40.5	16 295 835	11 515 436	41.5	1 144 894	1 039 555
7011 pt.	Hotels, less than 25 guestrooms	3 728	3 532	595 901	411 109	44.9	125 442	80 541	55.7	15 799	12 557
7011 pt.	Motels, motor hotels, and tourist courts	25 019	26 066	11 737 654	10 902 789	7.7	2 765 287	2 538 741	8.9	295 231	328 132
7011 pt.	Motels, tourist courts	21 465	22 737	8 646 841	8 073 013	7.1	1 967 586	1 785 877	10.2	213 664	234 344
7011 pt.	Motor hotels	3 554	3 329	3 090 813	2 829 776	9.2	797 701	752 864	6.0	81 567	93 788
702, 3	Other lodging places	6 935	6 369	2 011 121	1 492 539	34.7	446 780	317 547	40.7	33 134	30 548
702	Rooming and boarding houses	1 620	1 781	294 595	246 231	19.6	71 903	62 693	14.7	8 056	8 376
703	Camps and recreational vehicle parks	5 315	4 588	1 716 526	1 246 308	37.7	374 877	254 854	47.1	25 078	22 172
72	**Personal services**	**197 101**	**185 443**	**43 279 847**	**31 491 043**	**37.4**	**14 378 515**	**10 852 591**	**32.5**	**1 217 634**	**1 104 961**
721	Laundry, cleaning, and garment services	55 760	50 913	17 140 354	12 860 129	33.3	5 587 667	4 387 934	27.3	425 829	408 345
7211	Power laundries, family and commercial*	1 853	2 114	867 260	821 420	5.6	355 226	342 692	3.7	27 641	33 180
7213	Linen supply*	1 375	1 338	2 659 972	2 113 646	25.8	955 951	765 027	25.0	54 382	53 385
7215	Coin-operated laundries and drycleaning	13 002	12 725	2 336 390	1 666 769	40.2	445 634	345 162	29.1	46 002	45 416
7216	Drycleaning plants, except rug cleaning*	23 213	21 257	5 067 031	3 997 891	26.7	1 809 530	1 486 105	21.8	164 384	163 369
7217	Carpet and upholstery cleaning	7 693	5 816	1 483 310	918 666	61.5	478 153	312 233	53.1	39 318	31 772
7218	Industrial launderers*	1 435	1 379	3 649 671	2 700 266	35.2	1 199 428	933 118	28.5	63 172	58 962
7212, 9	Other laundry, cleaning, and garment services*	7 189	6 284	1 076 720	641 471	67.9	343 745	203 597	68.8	30 930	22 261
722	Photographic studios, portrait	11 381	9 485	3 191 132	2 044 794	56.1	852 711	514 034	65.9	66 822	50 137
723, 4	Beauty and barber shops	87 670	86 465	10 347 035	7 869 187	31.5	4 427 722	3 538 409	25.1	401 753	390 748
723	Beauty shops	82 768	80 274	9 906 633	7 460 769	32.8	4 237 242	3 357 619	26.2	387 249	373 012
724	Barber shops	4 902	6 191	440 402	408 418	7.8	190 480	180 790	5.4	14 504	17 736
725	Shoe repair shops and shoeshine parlors	2 702	2 848	275 777	217 621	26.7	72 442	65 074	11.3	6 397	6 684
726	Funeral service and crematories	15 647	15 544	7 145 138	5 342 864	33.7	1 855 868	1 361 663	36.3	88 328	82 631
729	Miscellaneous personal services	23 941	20 188	5 180 411	3 156 448	64.1	1 582 105	985 477	60.5	228 505	166 416
7291	Tax return preparation services	7 924	7 297	1 295 405	905 200	43.1	521 736	343 377	51.9	122 954	81 083
7299	Miscellaneous personal services, n.e.c.	16 017	12 891	3 885 006	2 251 248	72.6	1 060 369	642 100	65.1	105 551	85 333
73	**Business services**	**306 551**	**251 900**	**274 892 184**	**166 321 525**	**65.3**	**109 299 267**	**66 455 754**	**64.5**	**5 542 417**	**4 414 436**
731	Advertising	19 023	17 199	19 455 616	14 278 172	36.3	7 223 012	5 537 261	30.4	195 757	181 594
7311	Advertising agencies	13 879	12 335	13 607 846	10 213 024	33.2	5 649 104	4 399 367	28.4	132 042	133 957
7312	Outdoor advertising services	1 308	1 179	1 888 020	1 483 864	27.2	393 830	318 410	23.7	13 154	13 278
7313	Radio, television, publishers' advertising representatives	1 905	1 816	1 811 938	1 295 059	39.9	638 526	472 862	35.0	18 336	17 921
7319	Advertising, n.e.c.	1 931	1 869	2 147 812	1 286 225	67.0	541 552	346 622	56.2	32 225	16 438
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7 472	7 077	6 151 119	4 124 460	49.1	2 163 421	1 414 568	52.9	98 452	82 830
7322	Adjustment and collection services	5 814	5 204	3 700 259	2 145 542	72.5	1 564 295	889 483	75.9	71 867	52 644
7323	Credit reporting services	1 658	1 873	2 450 860	1 978 918	23.8	599 126	525 085	14.1	26 585	30 186
733	Mailing, reproduction, commercial art and photography, and stenographic services	32 086	27 232	18 338 852	12 407 301	47.8	5 521 638	3 944 820	40.0	234 595	210 629
7331	Direct mail advertising services	3 878	3 512	6 433 598	4 097 739	57.0	1 776 743	1 324 767	34.1	79 076	79 931
7334	Photocopying and duplicating services	4 949	4 474	3 464 252	1 978 369	75.1	1 100 959	606 860	81.4	58 149	37 785
7335, 6	Commercial photography, art, and graphics	16 513	13 826	6 492 969	5 243 998	23.8	2 022 384	1 662 232	21.7	67 125	70 034
7335	Commercial photography	4 213	3 736	1 491 628	1 184 879	25.9	434 824	369 528	17.7	16 192	17 608
7336	Commercial art and graphic design	12 300	10 090	5 001 341	4 059 119	23.2	1 587 560	1 292 704	22.8	50 933	52 426
7338	Secretarial and court reporting services	6 746	5 420	1 948 033	1 087 195	79.2	621 552	350 961	77.1	30 245	22 879
734	Services to dwellings and other buildings	57 649	47 585	19 002 726	13 185 253	44.1	9 164 190	6 555 360	39.8	817 944	745 962
7342	Disinfecting and pest control services	10 300	9 399	3 736 447	2 672 638	39.8	1 454 168	1 072 823	35.5	70 545	64 793
7349	Building cleaning and maintenance services, n.e.c.	47 349	38 186	15 266 279	10 512 615	45.2	7 710 022	5 482 537	40.6	747 399	681 169

See footnotes at end of table.

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Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the United States: 1992 and 1987 —Con.

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

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 ($1,000)	1987 ($1,000)	Percent change 1987 to 1992	1992 ($1,000)	1987 ($1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
73	**Business services**—Con.										
735	Miscellaneous equipment rental and leasing	24 816	24 859	21 778 490	14 718 814	48.0	4 904 960	3 579 252	37.0	199 912	185 268
7352	Medical equipment rental and leasing	3 276	2 317	3 109 843	1 499 227	107.4	766 734	348 683	119.9	31 062	18 377
7353	Heavy construction equipment rental and leasing	3 853	4 620	3 879 374	3 335 253	16.3	1 036 953	910 392	13.9	34 704	38 019
7359	Equipment rental and leasing, n.e.c.	17 687	17 922	14 789 273	9 884 334	49.6	3 101 273	2 320 177	33.7	134 146	128 872
736	Personnel supply services	31 166	24 160	38 163 370	19 924 151	91.5	26 436 495	13 590 030	94.5	1 974 732	1 397 082
7361	Employment agencies	12 146	11 832	4 576 653	3 872 999	18.2	2 361 523	2 023 797	16.7	132 811	134 351
7363	Help supply services	19 020	12 328	33 586 717	16 051 152	109.2	24 074 972	11 566 233	108.1	1 841 921	1 262 731
737	Computer programming, data processing, and other computer related services	59 052	39 701	101 073 456	54 099 096	86.8	35 597 839	19 141 887	86.0	885 791	637 409
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	35 384	21 594	59 155 438	27 154 205	117.9	21 655 326	10 538 784	105.5	471 329	306 211
7371	Computer programming services	23 265	14 687	23 548 106	14 170 193	66.2	10 890 196	6 286 587	73.2	242 707	184 222
7372	Prepackaged software	7 108	3 392	20 802 420	5 894 153	252.9	6 614 343	2 052 353	222.3	131 020	55 701
7373	Computer integrated systems	5 011	3 515	14 804 912	7 089 859	108.8	4 150 787	2 199 844	88.7	97 602	66 288
7374, 5, 6	Data processing services	9 051	8 533	26 676 305	16 442 509	62.2	8 827 890	5 439 758	62.3	285 571	234 356
7374, 5	Computer processing, information retrieval	8 376	7 795	24 099 518	15 244 329	58.1	7 893 460	4 934 574	60.0	262 215	215 828
7376	Computer facilities management services	675	738	2 576 787	1 198 180	115.1	934 430	505 184	85.0	23 356	18 528
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	14 617	9 574	15 241 713	10 502 382	45.1	5 114 623	3 163 345	61.7	128 891	96 842
7377	Computer rental and leasing	854	1 061	2 212 150	2 165 528	2.2	348 549	319 584	9.1	8 087	8 671
7378	Computer maintenance and repair	5 041	3 693	7 352 721	5 749 082	27.9	2 299 895	1 717 111	33.9	63 064	53 280
7379	Computer related services, n.e.c.	8 722	4 820	5 676 842	2 587 772	119.4	2 466 179	1 126 650	118.9	57 740	34 891
738	Miscellaneous business services	75 287	64 087	50 928 555	33 584 278	51.6	18 287 712	12 692 576	44.1	1 135 234	973 662
7381, 2	Detective agencies and protective services	14 546	12 697	12 607 270	8 850 991	42.4	6 977 231	5 040 388	38.4	534 110	475 764
7381	Detective, guard, and armored car services	11 578	10 246	9 192 630	6 633 372	38.6	5 794 223	4 259 647	36.0	482 355	434 550
7382	Security systems services	2 968	2 451	3 414 640	2 217 619	54.0	1 183 008	780 741	51.5	51 755	41 214
7383	News syndicates	598	609	1 020 825	783 490	30.3	326 771	217 579	50.2	8 209	7 815
7384	Photofinishing laboratories*	7 768	6 843	4 414 559	4 002 499	10.3	1 200 393	1 115 863	7.6	69 265	82 474
7389	Business services, n.e.c.	52 375	43 938	32 885 901	19 947 298	64.9	9 783 317	6 318 746	54.8	523 650	407 609
7389 pt.	Sign painting shops	2 562	2 232	523 726	381 709	37.2	155 716	122 108	27.5	9 241	7 972
7389 pt.	Interior designing	6 202	5 291	2 332 065	1 889 387	23.4	519 298	449 719	15.5	20 648	20 866
7389 pt.	Telephone answering services	3 191	3 701	1 043 064	826 940	26.1	452 590	364 631	24.1	37 914	39 297
7389 pt.	Other business services	40 420	32 714	28 987 046	16 849 262	72.0	8 655 713	5 382 288	60.8	455 847	339 474
75	**Automotive repair, services, and parking**	**171 970**	**151 218**	**70 032 569**	**51 422 952**	**36.2**	**15 549 993**	**11 689 761**	**33.0**	**863 856**	**785 290**
751	Automotive rental and leasing, without drivers	10 566	11 353	20 573 666	16 440 887	25.1	2 757 428	2 365 700	16.6	132 323	134 584
7513	Truck rental and leasing, without drivers	4 313	4 617	7 445 065	6 359 013	17.1	1 029 412	1 075 855	–4.3	42 163	52 321
7514, 5	Passenger car rental and leasing	5 813	6 185	12 834 170	9 835 732	30.5	1 682 779	1 239 780	35.7	88 106	79 123
7519	Utility trailer and recreational vehicle rental	440	551	294 431	246 142	19.6	45 237	50 065	–9.6	2 054	3 140
752	Automobile parking	10 171	9 299	3 666 010	2 639 313	38.9	679 128	491 224	38.3	51 563	45 692
753	Automotive repair shops	128 738	114 601	39 745 984	28 664 181	38.7	10 337 163	7 727 015	33.8	519 503	485 566
7532	Top, body, and upholstery repair shops and paint shops	35 043	32 951	12 262 486	9 312 263	31.7	3 444 504	2 698 275	27.7	165 894	162 814
7532 pt.	Top and body repair shops	32 281	30 540	11 489 644	8 627 324	33.2	3 214 687	2 474 543	29.9	153 886	147 764
7532 pt.	Paint shops	2 762	2 411	772 842	684 939	12.8	229 817	223 732	2.7	12 008	15 050
7538	General automotive repair shops	64 822	55 348	17 772 602	11 872 482	49.7	4 405 704	3 062 467	43.9	229 859	202 564
7538 pt.	General automotive repair shops, except diesel	58 607	51 099	15 257 200	10 300 195	48.1	3 733 093	2 643 782	41.2	197 325	178 600
7538 pt.	Diesel repair shops	6 215	4 249	2 515 402	1 572 287	60.0	672 611	418 685	60.6	32 534	23 964
7533, 4, 6, 7, 9	Other automotive repair shops	28 873	26 302	9 710 896	7 479 436	29.8	2 486 955	1 966 273	26.5	123 750	120 188
7533	Automotive exhaust system repair shops	5 521	4 910	1 952 649	1 466 765	33.1	482 623	372 375	29.6	23 277	21 706
7534	Tire retreading and repair shops	1 845	1 930	1 317 327	1 103 981	19.3	263 056	222 806	18.1	12 898	13 808
7536	Automotive glass replacement shops	4 925	3 534	1 888 987	1 277 999	47.8	473 981	315 865	50.1	22 240	18 107
7537	Automotive transmission repair shops	6 277	6 335	1 660 364	1 393 986	19.1	479 043	417 256	14.8	24 136	26 265

See footnotes at end of table.

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 11
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Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the United States: 1992 and 1987 —Con.

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

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 ($1,000)	1987 ($1,000)	Percent change 1987 to 1992	1992 ($1,000)	1987 ($1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
75	**Automotive repair, services, and parking**—Con.										
753	Automotive repair shops—Con.										
7533, 4, 6, 7, 9	Other automotive repair shops—Con.										
7539	Automotive repair shops, n.e.c.	10 305	9 593	2 891 569	2 236 705	29.3	788 252	637 971	23.6	41 199	40 302
7539 pt.	Radiator repair	2 606	2 979	615 481	566 585	8.6	151 885	146 352	3.8	8 564	10 021
7539 pt.	Brake, front end, and wheel alignment	3 322	3 238	1 084 174	885 486	22.4	308 139	266 036	15.8	14 787	15 360
7539 pt.	Automotive electrical and fuel system services	3 158	2 262	796 635	446 793	78.3	226 208	134 307	68.4	12 697	9 435
7539 pt.	Other automotive repair shops, n.e.c.	1 219	1 114	395 279	337 841	17.0	102 020	91 276	11.8	5 151	5 486
754	Automotive services, except repair	22 495	15 965	6 046 909	3 678 571	64.4	1 776 274	1 105 822	60.6	160 467	119 448
7542	Carwashes	11 589	9 132	2 644 127	1 801 940	46.7	808 554	547 684	47.6	93 081	76 566
7549	Automotive services, except repair and carwashes	10 906	6 833	3 402 782	1 876 631	81.3	967 720	558 138	73.4	67 386	42 882
76	**Miscellaneous repair services**	**71 576**	**65 532**	**30 731 827**	**20 837 874**	**47.5**	**9 694 859**	**6 415 757**	**51.1**	**428 103**	**345 836**
762	Electrical repair shops	21 199	18 732	10 667 383	6 597 412	61.7	3 706 687	2 106 548	76.0	161 864	107 378
7622	Radio and television repair shops	6 038	6 523	1 826 223	1 623 186	12.5	600 820	530 464	13.3	29 422	32 091
7623, 9	Other electrical and electronic repair shops	15 161	12 209	8 841 160	4 974 226	77.7	3 105 867	1 576 084	97.1	132 442	75 287
7623	Refrigeration and air-conditioning service and repair shops	3 797	3 565	2 193 087	1 521 144	44.2	650 730	464 171	40.2	23 681	20 512
7629	Electrical and electronic repair shops, n.e.c.	11 364	8 644	6 648 073	3 453 082	92.5	2 455 137	1 111 913	120.8	108 761	54 775
763	Watch, clock, and jewelry repair	1 662	1 661	274 650	231 122	18.8	78 766	68 718	14.6	5 141	5 259
764	Reupholstery and furniture repair	6 731	7 146	980 357	881 711	11.2	311 087	289 204	7.6	21 249	23 836
769	Miscellaneous repair and related services	41 984	37 993	18 809 437	13 127 629	43.3	5 598 319	3 951 287	41.7	239 849	209 363
7692	Welding repair	5 383	5 985	1 428 510	1 238 048	15.4	428 425	391 000	9.6	22 247	24 778
7694	Armature rewinding shops	2 498	2 830	2 321 557	1 943 971	19.4	706 505	595 741	18.6	26 607	27 255
7699	Repair shops and related services, n.e.c.	34 103	29 178	15 059 370	9 945 610	51.4	4 463 389	2 964 546	50.6	190 995	157 330
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**114 846**	**99 480**	**92 915 460**	**57 637 581**	**61.2**	**25 357 270**	**15 473 599**	**63.9**	**1 381 853**	**1 094 396**
781, 2	Motion picture production, distribution, and services	12 967	11 242	33 061 872	19 916 629	66.0	8 084 221	4 973 497	62.5	249 225	171 328
783	Motion picture theaters	6 892	7 776	5 816 526	3 977 078	46.3	788 010	584 337	34.9	105 188	94 086
7832	Motion picture theaters, except drive-in	6 358	6 777	5 664 987	3 809 209	48.7	761 416	550 813	38.2	101 863	89 613
7833	Drive-in motion picture theaters	534	999	151 539	167 869	–9.7	26 594	33 524	–20.7	3 325	4 473
784	Video tape rental	21 998	16 824	5 075 315	2 687 138	88.9	943 880	580 785	62.5	123 671	79 559
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	10 086	7 847	8 625 489	4 904 224	75.9	2 895 043	1 606 614	80.2	68 998	55 226
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4 255	3 253	4 433 701	2 543 391	74.3	1 368 128	744 802	83.7	38 960	31 534
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5 831	4 594	4 191 788	2 360 833	77.6	1 526 915	861 812	77.2	30 038	23 692
793	Bowling centers	6 093	6 671	2 845 043	2 539 562	12.0	803 697	702 308	14.4	95 701	99 780
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	56 810	49 120	37 491 215	23 612 950	58.8	11 842 419	7 026 058	68.5	739 070	594 417
794	Commercial sports	3 751	3 184	7 594 206	5 023 194	51.2	4 022 334	2 047 153	96.5	90 439	75 523
7941	Professional sports clubs, managers, promoters	1 085	807	3 496 207	1 904 388	83.6	3 112 591	1 354 231	129.8	34 154	26 566
7948	Racing, including track operation	2 666	2 377	4 097 999	3 118 806	31.4	909 743	692 922	31.3	56 285	48 957
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	53 059	45 936	29 897 009	18 589 756	60.8	7 820 085	4 978 905	57.1	648 631	518 894
791	Dance studios, schools, and halls	4 839	4 016	594 778	383 445	55.1	168 014	112 403	49.5	23 790	19 759
7991	Physical fitness facilities	9 216	9 376	3 823 566	2 570 682	48.7	1 043 229	744 584	40.1	129 925	104 917
7992	Public golf courses	3 780	2 736	2 338 748	1 112 636	110.2	656 183	299 367	119.2	42 348	24 239
7993	Coin-operated amusement devices	4 932	4 450	2 187 506	1 396 312	56.7	427 226	296 688	44.0	28 084	24 924
7996	Amusement parks	825	744	5 311 781	3 469 836	53.1	1 297 545	819 552	58.3	80 745	60 414
7997	Membership sports and recreation clubs	7 275	7 659	5 018 717	3 699 831	35.6	1 671 316	1 172 705	42.5	124 632	112 724
7999, 84	Amusement and recreation services, including museums, n.e.c.	22 192	16 955	10 621 913	5 957 014	78.3	2 556 572	1 533 606	66.7	219 107	171 917

See footnotes at end of table.

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 12
TSF:S_US_TIPS92.DAT;1 12/14/94 16:23:30 UTF:S_US_TIPS93.DAT;1 12/14/94 16:23:31 META:S_US_TIPS96.DAT;1 12/14/94 16:31:42

Table 3a. Comparative Statistics for Firms Subject to Federal Income Tax for the United States: 1992 and 1987 —Con.

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

SIC code	Kind of business or operation	Establishments		Receipts			Annual payroll			Paid employees for pay period including March 12	
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80	**Health services**	**441 705**	**406 753**	**299 066 617**	**182 289 162**	**64.1**	**129 093 025**	**78 820 025**	**63.8**	**4 452 539**	**3 592 482**
801	Offices and clinics of doctors of medicine	197 701	195 502	141 429 109	90 461 515	56.3	68 731 851	43 856 379	56.7	1 356 685	1 131 603
8011 pt.	Offices of doctors of medicine	192 965	191 278	128 838 689	83 811 562	53.7	63 659 757	41 148 313	54.7	1 231 342	1 031 134
8011 pt.	General medical clinics	4 736	4 224	12 590 420	6 649 953	89.3	5 072 094	2 708 066	87.3	125 343	100 469
802	Offices and clinics of dentists	108 804	104 151	35 522 953	24 017 440	47.9	13 038 962	8 759 996	48.8	554 589	491 536
803	Offices and clinics of doctors of osteopathy	8 708	7 314	3 638 144	2 119 168	71.7	1 650 281	967 016	70.7	47 029	35 572
804	Offices and clinics of other health practitioners	74 672	55 555	18 925 565	10 340 662	83.0	6 149 920	3 193 266	92.6	283 301	188 835
8041	Offices and clinics of chiropractors	27 329	20 065	5 917 909	3 275 340	80.7	1 652 165	899 854	83.6	84 730	58 041
8042	Offices and clinics of optometrists	17 135	15 972	4 939 521	3 450 302	43.2	1 300 969	893 361	45.6	68 596	57 900
8043	Offices and clinics of podiatrists	7 948	7 474	1 920 076	1 277 800	50.3	624 211	404 261	54.4	26 429	21 969
8049	Offices and clinics of health practitioners, n.e.c.	22 260	12 044	6 148 059	2 337 220	163.1	2 572 575	995 790	158.3	103 546	50 925
805	Nursing and personal care facilities	14 954	13 415	33 989 607	20 062 759	69.4	15 953 532	9 464 879	68.6	1 134 929	961 598
8051	Skilled nursing care facilities	10 242	9 482	28 797 807	16 938 103	70.0	13 520 962	7 996 254	69.1	937 907	798 425
8052	Intermediate care facilities	3 375	2 407	4 207 093	2 190 524	92.1	2 007 501	1 046 938	91.7	164 704	119 829
8059	Nursing and personal care facilities, n.e.c.	1 337	1 526	984 707	934 132	5.4	425 069	421 687	.8	32 318	43 344
806	Hospitals	1 403	1 395	31 082 975	19 719 931	57.6	10 556 433	6 581 508	60.4	428 150	366 495
807, 8, 9	Other health services	35 463	29 421	34 478 264	15 567 687	121.5	13 012 046	5 996 981	117.0	647 856	416 843
807	Medical and dental laboratories	15 961	14 841	14 459 800	7 114 126	103.3	4 804 254	2 567 105	87.1	177 866	131 822
8071	Medical laboratories	8 434	6 871	12 511 336	5 517 892	126.7	3 979 942	1 883 720	111.3	138 760	91 114
8072	Dental laboratories	7 527	7 970	1 948 464	1 596 234	22.1	824 312	683 385	20.6	39 106	40 708
808	Home health care services	8 045	5 080	10 413 844	3 023 896	244.4	4 853 090	1 578 426	207.5	341 889	184 793
809	Miscellaneous health and allied services, n.e.c.	11 457	9 500	9 604 620	5 429 665	76.9	3 354 702	1 851 450	81.2	128 101	100 228
8092	Kidney dialysis centers	1 119	711	2 060 263	824 694	149.8	558 112	243 316	129.4	21 195	13 102
8093	Specialty outpatient facilities, n.e.c.	6 629	5 287	4 807 350	2 949 012	63.0	1 887 794	1 057 954	78.4	70 645	51 320
8099	Health and allied services, n.e.c.	3 709	3 502	2 737 007	1 655 959	65.3	908 796	550 180	65.2	36 261	35 806
81	**Legal services**	**151 737**	**138 222**	**101 114 199**	**66 997 543**	**50.9**	**39 328 153**	**26 077 791**	**50.8**	**923 617**	**807 599**
823, 4, 9	**Selected educational services**	**14 735**	**10 596**	**7 242 389**	**4 882 388**	**48.3**	**2 457 317**	**1 657 187**	**48.3**	**133 260**	**109 432**
823	Libraries	232	178	30 141	32 663	–7.7	11 486	13 088	–12.2	902	902
824	Vocational schools	4 615	3 702	3 892 230	3 058 342	27.3	1 392 188	1 085 827	28.2	63 224	65 267
829	Schools and educational services, n.e.c.	9 888	6 716	3 320 018	1 791 383	85.3	1 053 643	558 272	88.7	69 134	43 263
83	**Social services**	**59 123**	**43 071**	**13 349 165**	**7 330 152**	**82.1**	**5 466 126**	**2 971 288**	**84.0**	**505 401**	**357 343**
835	Child day care services	35 327	26 809	5 269 980	2 943 823	79.0	2 388 002	1 307 197	82.7	282 675	199 666
832, 3, 6, 9	Other social services	23 796	16 262	8 079 185	4 386 329	84.2	3 078 124	1 664 091	85.0	222 726	157 677
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**232 885**	**204 963**	**192 818 589**	**127 343 800**	**51.4**	**79 344 311**	**53 507 870**	**48.3**	**2 271 478**	**1 969 187**
871	Engineering, architectural, and surveying services	68 127	62 299	78 769 792	53 563 178	47.1	32 744 597	23 174 582	41.3	824 608	746 983
8711	Engineering services	41 834	36 086	65 245 236	41 614 602	56.8	27 246 839	18 215 735	49.6	657 609	558 384
8712	Architectural services	17 875	17 777	11 244 379	9 854 777	14.1	4 408 064	3 952 558	11.5	121 675	136 809
8713	Surveying services	8 418	8 436	2 280 177	2 093 799	8.9	1 089 694	1 006 289	8.3	45 324	51 790
872	Accounting, auditing, and bookkeeping services	79 097	69 773	34 037 898	24 482 593	39.0	14 001 349	10 203 527	37.2	520 603	448 143
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	13 531	12 390	22 690 275	14 184 178	60.0	9 227 438	5 614 559	64.3	282 315	222 219
8731	Commercial physical and biological research	3 826	3 522	11 788 343	7 210 393	63.5	4 989 952	3 014 370	65.5	111 124	92 653
8732	Commercial economic, sociological, and educational research	5 165	5 574	6 138 318	4 579 111	34.1	2 238 657	1 578 454	41.8	100 729	85 190
8734	Testing laboratories	4 540	3 294	4 763 614	2 394 674	98.9	1 998 829	1 021 735	95.6	70 462	44 376
874	Management and public relations services	72 130	60 501	57 320 624	35 113 851	63.2	23 370 927	14 515 202	61.0	643 952	551 842
8741	Management services	19 733	17 543	21 728 354	12 709 991	71.0	8 515 553	5 238 365	62.6	277 718	226 509
8742	Management consulting services	33 762	28 535	22 628 984	13 267 614	70.6	9 619 653	5 613 081	71.4	211 781	186 224
8743	Public relations services	5 103	5 060	2 890 250	2 102 199	37.5	1 088 058	794 261	37.0	27 021	29 854
8744	Facilities support management services	904	452	5 499 813	3 708 273	48.3	2 381 507	1 586 475	50.1	74 976	56 843
8748	Business consulting services, n.e.c.	12 628	8 911	4 573 223	3 325 774	37.5	1 766 156	1 283 020	37.7	52 456	52 412
89	**Services, n.e.c.**	**14 587**	**22 046**	**7 966 237**	**3 775 371**	**111.0**	**3 095 304**	**1 432 616**	**116.1**	**81 136**	**62 984**

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Table 3b. Comparative Statistics for Firms Exempt From Federal Income Tax for the United States: 1992 and 1987

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

SIC code	Kind of business or operation	Establishments		Expenses			Annual payroll			Paid employees for pay period including March 12	
		1992 (number)	1987 (number)	1992 ($1,000)	1987 ($1,000)	Percent change 1987 to 1992	1992 ($1,000)	1987 ($1,000)	Percent change 1987 to 1992	1992 (number)	1987 (number)
	Total	**208 911**	**175 829**	**423 900 216**	**253 283 749**	**67.4**	**186 672 492**	**117 976 275**	**58.2**	**8 108 944**	**6 736 670**
7032, 704	**Camps and membership lodging**	**3 198**	**3 533**	**786 570**	**576 659**	**36.4**	**204 019**	**155 972**	**30.8**	**17 634**	**16 957**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**14 435**	**12 045**	**11 738 917**	**7 697 414**	**52.5**	**4 618 343**	**3 067 846**	**50.5**	**285 453**	**236 105**
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3 089	2 132	2 835 477	1 753 861	61.7	1 122 598	728 467	54.1	72 758	56 494
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	7 635	6 706	5 586 098	3 706 679	50.7	2 247 453	1 510 590	48.8	140 016	121 423
7999 pt.	Fairs	633	512	386 622	249 645	54.9	68 461	50 515	35.5	6 380	6 084
84	Museums, art galleries, and botanical and zoological gardens	3 078	2 695	2 930 720	1 987 229	47.5	1 179 831	778 274	51.6	66 299	52 104
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**23 651**	**19 106**	**312 050 370**	**184 920 162**	**68.7**	**145 500 013**	**91 588 425**	**58.9**	**5 564 611**	**4 648 435**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	3 302	2 357	16 083 576	r7 158 278	124.7	5 295 773	r2 057 851	157.3	157 758	r91 122
805	Nursing and personal care facilities	5 925	4 110	14 912 827	8 033 661	85.6	7 590 981	4 264 365	78.0	497 895	371 497
806	Hospitals	5 717	5 903	268 838 856	165 835 949	62.1	126 202 009	82 342 088	53.3	4 566 323	3 964 109
808, 9	Other health services	8 707	6 736	12 215 111	5 799 101	110.6	6 411 250	3 044 885	110.6	342 635	227 158
808	Home health care services	2 215	1 769	5 392 428	2 039 806	164.4	3 236 612	1 241 458	160.7	193 424	118 742
809	Miscellaneous health and allied services, n.e.c.	6 492	4 967	6 822 683	3 759 295	81.5	3 174 638	1 803 427	76.0	149 211	108 416
8111 pt.	**Legal aid societies and similar legal services**	**1 725**	**1 439**	**1 129 221**	**633 254**	**78.3**	**629 482**	**372 733**	**68.9**	**21 341**	**16 191**
823, 4, 9	**Selected educational services**	**6 283**	**4 728**	**2 917 068**	**1 706 677**	**70.9**	**981 087**	**614 799**	**59.6**	**63 036**	**49 278**
83	**Social services**	**81 726**	**63 002**	**47 169 793**	**26 883 944**	**75.5**	**19 331 346**	**11 616 832**	**66.4**	**1 406 936**	**1 109 536**
835	Child day care services	15 970	13 822	3 607 309	2 188 927	64.8	1 940 797	1 239 094	56.6	185 253	155 402
832, 3, 6, 9	Other social services	65 756	49 180	43 562 484	24 695 017	76.4	17 390 549	10 377 738	67.6	1 221 683	954 134
861, 2, 4, 9	**Selected membership organizations**	**72 386**	**67 997**	**33 794 593**	**22 028 411**	**53.4**	**10 188 331**	**7 099 938**	**43.5**	**602 527**	**538 868**
861	Business associations	14 337	12 299	10 430 197	6 581 649	58.5	3 157 133	1 995 622	58.2	101 513	87 454
864	Civic, social, and fraternal associations	41 789	40 415	12 162 607	8 001 026	52.0	3 657 449	2 778 581	31.6	355 103	322 933
862, 9	Other membership organizations	16 260	15 283	11 201 789	7 445 736	50.4	3 373 749	2 325 735	45.1	145 911	128 481
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**5 507**	**3 979**	**14 313 684**	**8 837 228**	**62.0**	**5 219 871**	**3 459 730**	**50.9**	**147 406**	**121 300**
873	Research, development, and testing services	3 813	3 165	12 149 134	7 951 974	52.8	4 510 524	3 087 663	46.1	125 887	107 800
8731	Commercial physical and biological research	344	304	4 900 330	3 681 800	33.1	2 091 951	1 609 260	30.0	47 973	44 903
8732	Commercial economic, sociological, and educational research	536	285	333 161	160 639	107.4	134 236	70 400	90.7	4 712	2 698
8733	Noncommercial research organizations	2 769	2 414	6 548 077	3 886 118	68.5	2 089 238	1 286 093	62.4	66 946	55 384
8734	Testing laboratories	164	162	367 566	223 417	64.5	195 099	121 910	60.0	6 256	4 815
874 ex. 8744	Management and public relations services, except facilities support management services	1 694	814	2 164 550	885 254	144.5	709 347	372 067	90.7	21 519	13 500

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992

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

Geographic area	Total		Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)									
			Total		Hotels and motels (SIC 7011)							
					Total		Hotels (SIC 7011 pt.)					
							Total		Hotels, 25 guestrooms or more (SIC 7011 pt.)		Hotels, less than 25 guestrooms (SIC 7011 pt.)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**1 825 435**	**1 202 613 010**	**48 619**	**69 203 927**	**41 684**	**67 192 806**	**16 665**	**55 455 152**	**12 937**	**54 859 251**	**3 728**	**595 901**
Alabama	22 982	13 649 233	545	451 464	490	438 000	150	246 628	128	244 793	22	1 835
Alaska	4 452	2 382 444	324	277 921	225	251 622	135	211 359	107	205 470	28	5 889
Arizona	28 695	16 615 795	921	1 429 606	749	1 351 736	311	1 138 175	262	1 129 058	49	9 117
Arkansas	14 021	6 006 796	540	299 082	492	283 299	124	136 946	102	133 643	22	3 303
California	244 473	198 432 474	5 789	7 972 480	4 938	7 686 316	2 371	6 563 766	1 837	6 454 181	534	109 585
Colorado	32 878	18 809 993	1 162	1 279 404	992	1 237 769	401	1 013 936	295	998 634	106	15 302
Connecticut	27 447	19 102 117	348	452 881	289	435 476	109	313 464	93	307 666	16	5 798
Delaware	5 302	2 822 713	132	112 457	120	107 999	31	71 335	26	70 579	5	756
District of Columbia	7 373	11 238 493	108	849 524	97	845 986	79	830 917	74	830 081	5	836
Florida	119 962	74 347 191	3 625	6 244 943	3 143	6 003 020	1 350	4 979 734	1 152	4 941 219	198	38 515
Georgia	46 880	30 802 394	1 173	1 534 094	1 097	1 515 556	474	1 204 057	404	1 193 254	70	10 803
Hawaii	8 468	7 290 719	267	2 248 082	256	2 245 858	226	2 233 841	211	2 230 571	15	3 270
Idaho	7 265	3 440 046	335	240 168	275	230 592	105	173 724	74	169 630	31	4 094
Illinois	79 791	57 926 563	1 220	2 180 475	1 058	2 141 670	511	1 839 874	433	1 828 854	78	11 020
Indiana	34 503	17 548 229	702	653 526	595	632 940	212	390 159	177	384 589	35	5 570
Iowa	17 774	7 710 939	587	367 250	534	358 991	133	193 921	96	189 816	37	4 105
Kansas	16 934	8 460 335	483	305 424	440	295 075	96	157 385	75	154 296	21	3 089
Kentucky	20 973	10 378 379	536	486 956	487	475 493	169	320 239	151	318 560	18	1 679
Louisiana	27 119	16 066 946	535	883 437	486	876 060	244	740 425	211	733 262	33	7 163
Maine	8 987	3 597 330	902	379 350	669	323 797	237	189 563	123	172 337	114	17 226
Maryland	36 825	26 937 401	587	857 537	526	839 621	251	655 883	217	651 980	34	3 903
Massachusetts	46 552	38 949 158	979	1 554 096	810	1 506 826	397	1 310 472	284	1 288 828	113	21 644
Michigan	61 299	35 123 794	1 546	1 212 396	1 340	1 172 109	477	854 575	338	837 595	139	16 980
Minnesota	31 004	18 764 207	1 110	793 253	820	743 806	300	550 410	202	538 290	98	12 120
Mississippi	12 767	5 487 296	392	240 445	358	235 069	89	76 168	68	72 711	21	3 457
Missouri	36 361	20 338 739	1 141	993 691	990	962 630	394	746 703	326	738 854	68	7 849
Montana	6 879	2 196 765	564	281 795	478	262 034	170	156 765	114	150 679	56	6 086
Nebraska	11 284	5 827 550	380	218 067	349	213 981	64	95 779	48	94 131	16	1 648
Nevada	10 766	16 585 314	578	8 985 172	530	8 962 623	261	8 837 844	244	8 834 961	17	2 883
New Hampshire	9 242	4 612 247	503	286 498	400	259 005	172	195 714	99	185 291	73	10 423
New Jersey	65 879	50 242 062	1 314	5 134 740	1 139	5 087 091	488	4 813 471	404	4 800 657	84	12 814
New Mexico	10 661	6 190 900	632	478 769	563	467 212	212	322 244	147	312 497	65	9 747
New York	133 667	103 024 670	2 367	3 886 677	1 909	3 725 832	911	3 292 401	710	3 259 166	201	33 235
North Carolina	42 243	22 154 533	1 438	1 161 892	1 262	1 111 140	598	831 026	482	814 487	116	16 539
North Dakota	4 221	1 575 711	245	125 635	229	124 220	69	64 508	50	62 314	19	2 194
Ohio	69 909	40 844 187	1 207	1 278 080	1 003	1 243 479	381	904 372	325	897 468	56	6 904
Oklahoma	21 209	9 607 436	514	308 297	454	299 579	90	154 114	77	152 368	13	1 746
Oregon	23 308	10 663 229	913	643 764	772	613 066	179	323 143	93	312 159	86	10 984
Pennsylvania	77 839	49 382 550	1 505	1 898 767	1 197	1 777 324	628	1 433 990	467	1 404 027	161	29 963
Rhode Island	7 649	3 663 632	137	129 622	117	126 244	63	98 818	34	93 871	29	4 947
South Carolina	21 506	10 930 491	954	918 338	891	874 250	179	497 572	115	487 834	64	9 738
South Dakota	4 842	1 790 391	419	201 886	359	191 911	58	89 925	42	87 320	16	2 605
Tennessee	31 953	20 409 744	1 078	1 076 368	979	1 051 574	333	722 953	289	717 472	44	5 481
Texas	123 560	84 763 380	2 550	3 108 811	2 245	3 027 722	927	2 328 846	780	2 309 159	147	19 687
Utah	11 701	7 490 982	442	404 715	387	391 269	148	283 423	116	278 678	32	4 745
Vermont	5 025	1 946 034	471	324 652	408	312 732	227	268 286	106	242 761	121	25 525
Virginia	45 905	33 606 386	1 249	1 686 122	1 096	1 637 390	314	1 161 288	228	1 151 363	86	9 925
Washington	39 503	21 448 089	1 155	1 056 849	974	1 006 368	335	752 796	228	738 428	107	14 368
West Virginia	9 496	4 466 290	287	296 947	266	291 302	64	192 127	51	190 713	13	1 414
Wisconsin	31 965	15 576 691	1 245	744 049	1 022	696 911	290	376 263	133	352 644	157	23 619
Wyoming	4 136	1 384 022	483	267 473	379	241 231	128	113 825	89	110 052	39	3 773

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704) —Con.											
	Hotels and motels (SIC 7011)—Con.						Other lodging places (SIC 702, 3)					
	Motels, motor hotels, and tourists courts (SIC 7011 pt.)											
	Total		Motels, tourist courts (SIC 7011 pt.)		Motor hotels (SIC 7011 pt.)		Total		Rooming and boarding houses (SIC 702)		Camps and recreational vehicle parks (SIC 703)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**25 019**	**11 737 654**	**21 465**	**8 646 841**	**3 554**	**3 090 813**	**6 935**	**2 011 121**	**1 620**	**294 595**	**5 315**	**1 716 526**
Alabama	340	191 372	296	143 195	44	48 177	55	13 464	14	1 391	41	12 073
Alaska	90	40 263	78	32 982	12	7 281	99	26 299	7	1 673	92	24 626
Arizona	438	213 561	352	140 640	86	72 921	172	77 870	20	3 701	152	74 169
Arkansas	368	146 353	343	127 190	25	19 163	48	15 783	5	1 181	43	14 602
California	2 567	1 122 550	2 112	829 404	455	293 146	851	286 164	280	52 131	571	234 033
Colorado	591	223 833	511	159 681	80	64 152	170	41 635	16	3 666	154	37 969
Connecticut	180	122 012	137	82 316	43	39 696	59	17 405	16	2 446	43	14 959
Delaware	89	36 664	83	33 098	6	3 566	12	4 458	–	–	12	4 458
District of Columbia	18	15 069	14	10 310	4	4 759	11	3 538	10	(D)	1	(D)
Florida	1 793	1 023 286	1 604	837 727	189	185 559	482	241 923	83	19 471	399	222 452
Georgia	623	311 499	540	235 048	83	76 451	76	18 538	21	2 745	55	15 793
Hawaii	30	12 017	29	(D)	1	(D)	11	2 224	10	(D)	1	(D)
Idaho	170	56 868	146	42 163	24	14 705	60	9 576	5	498	55	9 078
Illinois	547	301 796	449	204 958	98	96 838	162	38 805	65	15 763	97	23 042
Indiana	383	242 781	314	150 230	69	92 551	107	20 586	19	2 218	88	18 368
Iowa	401	165 070	345	116 064	56	49 006	53	8 259	19	1 959	34	6 300
Kansas	344	137 690	306	106 428	38	31 262	43	10 349	18	2 499	25	7 850
Kentucky	318	155 254	278	106 275	40	48 979	49	11 463	8	1 645	41	9 818
Louisiana	242	135 635	192	78 985	50	56 650	49	7 377	12	1 406	37	5 971
Maine	432	134 234	393	100 857	39	33 377	233	55 553	34	3 475	199	52 078
Maryland	275	183 738	233	150 342	42	33 396	61	17 916	20	1 763	41	16 153
Massachusetts	413	196 354	342	127 301	71	69 053	169	47 270	75	12 133	94	35 137
Michigan	863	317 534	763	254 606	100	62 928	206	40 287	31	2 690	175	37 597
Minnesota	520	193 396	456	141 458	64	51 938	290	49 447	66	12 948	224	36 499
Mississippi	269	158 901	231	109 079	38	49 822	34	5 376	11	1 299	23	4 077
Missouri	596	215 927	551	188 252	45	27 675	151	31 061	38	3 820	113	27 241
Montana	308	105 269	258	74 530	50	30 739	86	19 761	8	646	78	19 115
Nebraska	285	118 202	265	88 638	20	29 564	31	4 086	9	1 275	22	2 811
Nevada	269	124 779	248	109 758	21	15 021	48	22 549	13	4 174	35	18 375
New Hampshire	228	63 291	190	47 660	38	15 631	103	27 493	7	1 940	96	25 553
New Jersey	651	273 620	539	183 230	112	90 390	175	47 649	77	10 005	98	37 644
New Mexico	351	144 968	306	103 369	45	41 599	69	11 557	9	1 303	60	10 254
New York	998	433 431	880	323 941	118	109 490	458	160 845	175	44 444	283	116 401
North Carolina	664	280 114	595	218 672	69	61 442	176	50 752	29	4 707	147	46 045
North Dakota	160	59 712	136	32 088	24	27 624	16	1 415	4	344	12	1 071
Ohio	622	339 107	526	275 982	96	63 125	204	34 601	35	7 306	169	27 295
Oklahoma	364	145 465	304	113 778	60	31 687	60	8 718	16	3 286	44	5 432
Oregon	593	289 923	493	198 916	100	91 007	141	30 698	15	1 457	126	29 241
Pennsylvania	569	343 334	453	218 317	116	125 017	308	121 443	79	18 043	229	103 400
Rhode Island	54	27 426	42	14 272	12	13 154	20	3 378	8	645	12	2 733
South Carolina	712	376 678	627	294 920	85	81 758	63	44 088	15	1 540	48	42 548
South Dakota	301	101 986	286	82 521	15	19 465	60	9 975	5	541	55	9 434
Tennessee	646	328 621	598	291 309	48	37 312	99	24 794	24	2 809	75	21 985
Texas	1 318	698 876	1 032	416 328	286	282 548	305	81 089	61	10 224	244	70 865
Utah	239	107 846	214	89 201	25	18 645	55	13 446	7	2 459	48	10 987
Vermont	181	44 446	157	32 673	24	11 773	63	11 920	15	1 886	48	10 034
Virginia	782	476 102	653	341 083	129	135 019	153	48 732	28	3 916	125	44 816
Washington	639	253 572	531	174 501	108	79 071	181	50 481	29	4 099	152	46 382
West Virginia	202	99 175	178	76 435	24	22 740	21	5 645	1	(D)	20	(D)
Wisconsin	732	320 648	629	226 313	103	94 335	223	47 138	40	7 612	183	39 526
Wyoming	251	127 406	227	(D)	24	(D)	104	26 242	8	1 658	96	24 584

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Personal services (SIC 72)									
	Total		Laundry, cleaning, and garment services (SIC 721)							
			Total		Power laundries, family and commercial* (SIC 7211)		Linen supply* (SIC 7213)		Coin-operated laundries and drycleaning (SIC 7215)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**197 101**	**43 279 847**	**55 760**	**17 140 354**	**1 853**	**867 260**	**1 375**	**2 659 972**	**13 002**	**2 336 390**
Alabama	2 981	583 599	871	253 477	40	9 890	17	36 763	172	18 637
Alaska	404	87 761	95	36 543	3	(D)	3	3 474	30	5 074
Arizona	2 867	603 687	791	248 724	14	3 742	18	55 017	173	38 028
Arkansas	1 559	305 551	459	120 731	9	2 769	10	11 185	98	8 595
California	20 186	5 259 205	6 836	2 573 903	236	111 147	188	442 905	1 158	413 889
Colorado	3 023	606 759	963	266 853	54	22 062	26	34 546	164	54 742
Connecticut	3 351	696 159	765	255 307	28	13 427	24	40 109	179	41 801
Delaware	607	127 395	131	43 669	3	(D)	3	(D)	31	4 001
District of Columbia	470	132 294	168	44 856	4	(D)	4	(D)	28	4 398
Florida	11 893	2 339 691	3 498	909 498	108	34 820	77	138 646	871	120 601
Georgia	4 915	1 078 352	1 697	465 080	48	13 260	43	59 026	326	43 106
Hawaii	746	221 769	150	91 366	7	10 901	7	36 839	36	8 992
Idaho	775	120 865	181	41 233	2	(D)	4	(D)	39	4 504
Illinois	8 805	2 084 612	2 670	811 908	83	34 539	65	134 878	720	117 219
Indiana	4 489	921 084	1 256	352 662	27	20 205	22	20 960	387	46 399
Iowa	2 627	457 813	475	133 177	14	6 358	2	(D)	123	12 915
Kansas	2 132	403 926	531	132 269	19	4 377	14	19 863	113	12 168
Kentucky	2 636	579 977	739	237 462	18	7 572	14	50 161	225	22 794
Louisiana	2 377	548 346	719	215 975	36	11 634	14	26 329	120	22 783
Maine	840	153 583	213	52 016	7	3 204	8	5 998	84	15 063
Maryland	3 732	938 601	1 114	359 232	30	12 312	16	23 884	246	78 928
Massachusetts	5 622	1 203 203	1 422	443 035	53	32 006	38	60 743	381	75 569
Michigan	6 792	1 469 981	1 945	572 634	57	30 304	63	85 852	512	87 460
Minnesota	3 681	920 704	769	248 302	29	12 143	22	40 450	149	23 873
Mississippi	1 492	291 910	470	114 414	20	6 484	5	10 886	116	11 275
Missouri	4 634	995 246	1 194	318 463	28	15 623	33	43 461	292	42 890
Montana	596	88 176	165	33 091	10	3 912	5	4 697	52	4 680
Nebraska	1 560	267 386	281	75 280	3	(D)	12	21 163	56	6 182
Nevada	906	292 338	306	158 071	10	(D)	15	69 381	59	20 760
New Hampshire	1 000	202 195	227	86 192	7	(D)	7	12 953	76	8 737
New Jersey	7 593	1 541 480	2 062	583 466	61	47 688	78	75 909	473	92 147
New Mexico	1 023	174 580	321	71 937	10	3 443	4	(D)	99	13 658
New York	14 983	3 263 280	4 800	1 284 432	150	92 781	131	250 892	1 416	234 632
North Carolina	4 897	1 145 399	1 560	485 326	50	15 496	26	73 773	387	56 721
North Dakota	697	103 552	119	29 635	7	2 956	4	(D)	26	(D)
Ohio	8 963	2 018 536	2 156	752 912	61	27 533	40	58 084	515	88 663
Oklahoma	2 076	464 539	640	190 871	39	15 961	16	19 918	113	18 342
Oregon	1 999	435 006	543	180 400	12	4 584	15	45 093	99	20 582
Pennsylvania	9 669	2 010 692	1 908	701 875	50	18 869	50	122 445	403	77 547
Rhode Island	1 014	182 481	248	63 657	10	(D)	8	17 135	88	9 651
South Carolina	2 451	477 516	798	197 406	24	5 582	14	32 135	169	17 524
South Dakota	601	92 658	142	23 208	12	4 711	2	(D)	46	3 854
Tennessee	3 649	881 831	1 074	375 390	55	64 089	22	44 976	246	31 789
Texas	12 636	3 007 971	4 079	1 297 117	190	70 605	97	166 488	880	146 842
Utah	962	204 283	307	83 655	5	1 511	3	(D)	53	9 382
Vermont	498	73 899	126	24 514	3	(D)	7	5 491	39	4 721
Virginia	5 600	1 185 208	1 584	441 373	39	12 365	29	68 697	386	46 195
Washington	3 884	815 726	1 017	285 122	20	6 313	21	49 084	211	47 518
West Virginia	1 234	244 454	234	77 515	9	4 005	7	10 922	67	5 026
Wisconsin	4 581	852 127	844	274 753	37	15 974	16	60 841	242	31 456
Wyoming	393	122 461	97	20 367	2	(D)	6	7 433	28	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.											
	Laundry, cleaning, and garment services (SIC 721)—Con.											
	Drycleaning plants, except rug cleaning* (SIC 7216)		Carpet and upholstery cleaning (SIC 7217)		Industrial launderers* (SIC 7218)		Other laundry, cleaning, and garment services* (SIC 7212, 9)					
							Total		Garment pressing, and agents for laundries and drycleaners (SIC 7212)		Laundry and garment services, n.e.c.* (SIC 7219)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**23 213**	**5 067 031**	**7 693**	**1 483 310**	**1 435**	**3 649 671**	**7 189**	**1 076 720**	**3 221**	**423 961**	**3 968**	**652 759**
Alabama	418	93 949	100	15 804	23	69 381	101	9 053	29	3 804	72	5 249
Alaska	26	17 679	21	2 449	1	(D)	11	(D)	2	(D)	9	(D)
Arizona	291	73 290	189	30 788	21	37 802	85	10 057	28	2 792	57	7 265
Arkansas	230	45 053	51	5 638	26	44 927	35	2 564	16	1 538	19	1 026
California	2 737	629 747	964	240 317	165	468 151	1 388	267 747	692	87 438	696	180 309
Colorado	409	77 212	196	37 675	20	28 481	94	12 135	39	5 531	55	6 604
Connecticut	340	90 111	76	17 439	14	34 979	104	17 441	46	8 314	58	9 127
Delaware	58	13 530	26	5 508	3	(D)	7	561	2	(D)	5	(D)
District of Columbia	80	13 898	6	690	2	(D)	44	6 930	29	3 781	15	3 149
Florida	1 340	273 109	646	121 993	54	171 343	402	48 986	193	29 789	209	19 197
Georgia	807	161 054	193	46 526	40	110 419	240	31 689	127	15 935	113	15 754
Hawaii	37	21 141	34	7 192	2	(D)	27	(D)	4	1 787	23	(D)
Idaho	70	12 558	46	5 995	5	6 446	15	(D)	3	(D)	12	662
Illinois	1 043	231 475	348	67 463	66	176 080	345	50 254	192	25 729	153	24 525
Indiana	457	102 078	204	31 528	41	118 232	118	13 260	36	4 516	82	8 744
Iowa	183	36 487	95	14 172	25	56 275	33	(D)	11	922	22	(D)
Kansas	204	41 941	90	13 414	20	33 232	71	7 274	24	2 670	47	4 604
Kentucky	295	61 293	85	15 264	27	74 467	75	5 911	38	3 490	37	2 421
Louisiana	379	80 484	70	11 594	22	54 049	78	9 102	29	4 189	49	4 913
Maine	48	9 623	33	3 745	6	12 458	27	1 925	5	704	22	1 221
Maryland	487	107 265	159	34 105	23	80 221	153	22 517	92	13 006	61	9 511
Massachusetts	601	136 666	132	26 924	30	75 794	187	35 333	99	17 786	88	17 547
Michigan	742	161 270	297	41 928	63	137 473	211	28 347	64	6 341	147	22 006
Minnesota	291	72 772	126	22 487	22	59 810	130	16 767	37	5 082	93	11 685
Mississippi	226	46 756	46	7 972	13	26 004	44	5 037	23	4 040	21	997
Missouri	470	98 485	192	33 667	32	65 156	147	19 181	56	7 152	91	12 029
Montana	50	6 576	31	3 803	11	8 727	6	696	–	–	6	696
Nebraska	103	22 339	58	7 969	8	10 151	41	(D)	12	(D)	29	(D)
Nevada	129	34 118	65	11 961	8	(D)	20	(D)	11	(D)	9	(D)
New Hampshire	72	17 519	37	5 103	9	27 410	19	(D)	10	1 580	9	(D)
New Jersey	964	186 588	204	43 494	40	91 110	242	46 530	107	12 762	135	33 768
New Mexico	125	22 225	42	5 687	11	21 100	30	(D)	11	1 239	19	(D)
New York	2 071	346 412	352	89 661	75	171 585	605	98 469	292	33 090	313	65 379
North Carolina	677	172 653	204	31 849	43	113 310	173	21 524	56	6 936	117	14 588
North Dakota	36	8 280	35	2 934	2	(D)	9	(D)	4	(D)	5	(D)
Ohio	897	208 832	339	67 250	79	269 099	225	33 451	120	15 858	105	17 593
Oklahoma	282	70 665	91	13 553	18	41 624	81	10 808	27	4 445	54	6 363
Oregon	218	40 728	120	18 278	19	40 793	60	10 342	23	2 629	37	7 713
Pennsylvania	892	196 682	235	46 694	63	197 392	215	42 246	90	11 912	125	30 334
Rhode Island	82	17 081	27	7 402	3	(D)	30	(D)	9	(D)	21	(D)
South Carolina	339	78 297	95	14 113	23	36 165	134	13 590	54	6 196	80	7 394
South Dakota	36	4 481	32	3 565	5	4 484	9	(D)	–	–	9	(D)
Tennessee	436	110 116	151	26 775	32	78 604	132	19 041	52	8 193	80	10 848
Texas	1 828	448 292	469	113 731	124	285 415	491	65 744	209	29 635	282	36 109
Utah	133	26 191	67	9 111	13	20 607	33	(D)	10	793	23	(D)
Vermont	37	7 680	25	2 745	1	(D)	14	(D)	4	537	10	(D)
Virginia	694	165 446	198	34 523	33	89 819	205	24 328	103	15 121	102	9 207
Washington	438	79 471	190	31 251	15	50 399	122	21 086	49	6 163	73	14 923
West Virginia	100	19 301	31	5 593	6	(D)	14	(D)	4	508	10	(D)
Wisconsin	270	63 964	151	22 642	25	69 581	103	10 295	48	4 062	55	6 233
Wyoming	35	4 168	19	1 346	3	(D)	4	125	–	–	4	125

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.											
	Photographic studios, portrait (SIC 722)		Beauty and barber shops (SIC 723,4)						Shoe repair shops and shoeshine parlors (SIC 725)		Funeral service and crematories (SIC 726)	
			Total		Beauty shops (SIC 723)		Barber shops (SIC 724)					
	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**11 381**	**3 191 132**	**87 670**	**10 347 035**	**82 768**	**9 906 633**	**4 902**	**440 402**	**2 702**	**275 777**	**15 647**	**7 145 138**
Alabama	210	57 341	1 276	107 294	1 211	102 670	65	4 624	43	3 807	239	112 971
Alaska	21	5 794	178	27 494	171	(D)	7	(D)	2	(D)	14	4 729
Arizona	167	38 256	1 463	188 471	1 377	181 378	86	7 093	41	2 646	106	53 155
Arkansas	104	19 940	543	45 512	504	42 920	39	2 592	27	2 023	215	88 324
California	1 299	360 140	7 918	1 066 625	7 404	1 018 234	514	48 391	322	41 890	663	448 564
Colorado	197	44 200	1 286	156 599	1 222	150 345	64	6 254	45	4 910	105	57 240
Connecticut	110	30 410	1 935	231 072	1 793	220 389	142	10 683	28	1 609	233	111 372
Delaware	26	4 375	316	42 672	301	41 708	15	964	7	1 091	50	20 725
District of Columbia	10	(D)	217	52 581	191	49 595	26	2 986	11	1 146	26	18 362
Florida	483	129 275	5 982	691 651	5 804	674 761	178	16 890	173	15 390	544	291 089
Georgia	306	83 887	1 846	223 579	1 746	214 713	100	8 866	86	7 603	413	176 685
Hawaii	56	16 135	405	65 056	369	58 774	36	6 282	7	827	26	14 995
Idaho	58	10 431	339	31 275	320	30 000	19	1 275	9	1 086	65	24 798
Illinois	523	142 404	3 589	478 997	3 437	463 593	152	15 404	96	10 138	848	392 217
Indiana	299	66 370	1 717	194 659	1 651	188 465	66	6 194	56	4 622	530	204 328
Iowa	192	43 440	1 284	126 469	1 236	122 691	48	3 778	24	2 811	384	117 535
Kansas	129	32 341	932	100 667	875	95 194	57	5 473	33	2 782	239	(D)
Kentucky	165	36 476	930	93 433	891	87 926	39	5 507	27	2 073	365	148 982
Louisiana	148	39 375	901	108 432	841	101 901	60	6 531	53	4 352	269	128 318
Maine	54	8 323	364	36 610	344	35 248	20	1 362	8	603	101	33 220
Maryland	175	52 088	1 756	275 111	1 678	266 016	78	9 095	51	5 740	192	114 996
Massachusetts	200	55 751	2 943	349 038	2 812	338 666	131	10 372	38	4 115	460	204 243
Michigan	425	89 981	2 805	362 429	2 709	351 695	96	10 734	82	11 141	590	281 846
Minnesota	264	206 963	1 756	252 602	1 708	242 188	48	10 414	56	5 543	303	125 570
Mississippi	86	21 626	492	43 163	458	40 927	34	2 236	24	2 575	253	88 800
Missouri	274	154 995	1 958	203 459	1 876	197 143	82	6 316	63	5 828	502	208 317
Montana	38	4 703	241	22 597	227	21 709	14	888	11	925	50	17 463
Nebraska	124	24 827	798	87 867	739	82 506	59	5 361	12	919	182	55 972
Nevada	66	19 196	321	46 368	301	44 462	20	1 906	16	1 452	24	20 390
New Hampshire	60	15 556	524	58 106	507	56 715	17	1 391	9	1 068	70	25 131
New Jersey	288	81 636	4 057	411 618	3 767	391 687	290	19 931	72	6 836	509	260 070
New Mexico	71	12 814	454	45 132	422	43 312	32	1 820	19	1 529	60	26 587
New York	608	196 456	6 750	710 038	6 166	666 149	584	43 889	235	22 329	1 210	560 126
North Carolina	327	139 823	1 743	188 690	1 587	173 843	156	14 847	84	8 940	458	208 567
North Dakota	52	8 153	369	33 270	359	32 619	10	651	10	857	68	23 208
Ohio	603	176 933	3 969	487 327	3 785	471 811	184	15 516	103	8 467	910	390 652
Oklahoma	145	44 522	523	53 985	472	48 086	51	5 899	30	2 367	264	108 390
Oregon	172	38 308	798	100 825	767	97 902	31	2 923	36	3 287	138	58 700
Pennsylvania	521	133 937	5 237	544 067	4 912	519 801	325	24 266	98	8 678	1 007	396 646
Rhode Island	42	11 431	523	44 488	485	42 480	38	2 008	8	414	88	38 424
South Carolina	136	29 973	887	90 966	827	83 940	60	7 026	41	3 728	248	109 443
South Dakota	43	7 517	270	26 802	264	26 451	6	351	9	825	74	25 020
Tennessee	287	80 034	1 416	170 393	1 349	163 457	67	6 936	61	4 654	332	170 243
Texas	791	181 103	5 374	690 912	5 024	655 966	350	34 946	212	25 831	896	526 647
Utah	79	18 539	323	35 478	315	34 616	8	862	22	2 688	61	32 064
Vermont	19	4 041	250	24 082	245	23 851	5	231	5	461	55	15 964
Virginia	246	62 136	2 653	332 449	2 539	318 921	114	13 528	87	11 375	394	187 267
Washington	296	72 437	1 779	249 292	1 685	238 426	94	10 866	53	6 081	153	77 341
West Virginia	73	15 078	555	46 745	525	44 822	30	1 923	13	1 303	231	86 180
Wisconsin	289	56 657	2 536	275 344	2 385	265 039	151	10 305	40	3 335	405	157 640
Wyoming	24	(D)	189	15 244	185	(D)	4	(D)	4	(D)	25	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.						Business services (SIC 73)					
	Miscellaneous personal services (SIC 729)								Advertising (SIC 731)			
	Total		Tax return preparation services (SIC 7291)		Miscellaneous personal services, n.e.c. (SIC 7299)		Total		Total		Advertising agencies (SIC 7311)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**23 941**	**5 180 411**	**7 924**	**1 295 405**	**16 017**	**3 885 006**	**306 551**	**274 892 184**	**19 023**	**19 455 616**	**13 879**	**13 607 846**
Alabama	342	48 709	130	16 208	212	32 501	3 316	2 335 480	200	130 582	140	62 036
Alaska	94	(D)	26	4 101	68	(D)	643	287 880	22	20 401	18	(D)
Arizona	299	72 435	115	19 913	184	52 522	5 106	3 570 033	268	155 058	194	75 539
Arkansas	211	29 021	115	12 981	96	16 040	1 898	1 138 076	110	52 559	79	40 357
California	3 148	768 083	1 122	212 788	2 026	555 295	41 850	44 818 074	2 279	2 680 017	1 627	1 771 296
Colorado	427	76 957	113	17 998	314	58 959	5 879	4 711 845	298	152 886	210	98 515
Connecticut	280	66 389	80	13 827	200	52 562	5 033	5 042 186	338	300 685	265	199 338
Delaware	77	14 863	24	4 182	53	10 681	1 051	707 981	63	40 886	52	23 258
District of Columbia	38	(D)	6	(D)	32	11 252	1 199	1 657 299	54	75 524	42	48 834
Florida	1 213	302 788	296	68 765	917	234 023	21 521	13 765 193	1 326	731 930	961	428 277
Georgia	567	121 518	239	34 545	328	86 973	8 864	7 863 915	546	430 011	371	274 718
Hawaii	102	33 390	31	7 197	71	26 193	1 348	768 486	78	42 582	65	40 310
Idaho	123	12 042	41	4 881	82	7 161	905	304 594	37	12 424	25	6 273
Illinois	1 079	248 948	286	46 318	793	202 630	15 264	15 335 778	1 201	1 799 667	868	1 324 247
Indiana	631	98 443	198	29 492	433	68 951	5 480	3 580 614	315	186 550	226	103 522
Iowa	268	34 381	127	11 823	141	22 558	2 366	1 741 819	135	102 400	95	74 628
Kansas	268	(D)	127	16 692	141	(D)	2 624	1 571 896	165	105 629	131	82 756
Kentucky	410	61 551	187	20 987	223	40 564	2 859	1 648 376	180	125 126	125	77 793
Louisiana	287	51 894	115	(D)	172	(D)	4 031	2 871 536	233	133 882	164	64 584
Maine	100	22 811	48	5 293	52	17 518	1 091	456 206	61	18 679	51	17 269
Maryland	444	131 434	128	25 387	316	106 047	6 931	7 627 812	333	232 363	245	174 616
Massachusetts	559	147 021	127	28 778	432	118 243	8 010	11 425 696	485	465 857	387	381 651
Michigan	945	151 950	295	44 847	650	107 103	9 312	8 305 842	620	834 176	444	683 582
Minnesota	533	81 724	200	20 222	333	61 502	5 769	5 290 057	444	458 847	307	360 458
Mississippi	167	21 332	81	9 107	86	12 225	1 563	763 778	88	59 192	42	18 221
Missouri	643	104 184	219	29 194	424	74 990	5 909	4 623 678	397	378 734	293	286 235
Montana	91	9 397	41	4 345	50	5 052	853	244 341	40	12 834	23	7 016
Nebraska	163	22 521	79	8 027	84	14 494	1 750	1 860 725	103	55 580	75	36 960
Nevada	173	46 861	63	7 477	110	39 384	1 956	1 241 641	126	78 585	97	51 144
New Hampshire	110	16 142	42	5 781	68	10 361	1 609	1 082 297	77	30 587	63	25 781
New Jersey	605	197 854	117	38 445	488	159 409	12 529	13 208 519	750	754 983	576	476 514
New Mexico	98	16 581	51	7 249	47	9 332	1 544	727 371	85	35 485	62	24 426
New York	1 380	489 899	409	87 555	971	402 344	24 056	26 464 986	2 171	4 804 484	1 573	3 604 381
North Carolina	725	114 053	265	44 193	460	69 860	7 100	4 974 404	422	268 599	300	183 132
North Dakota	79	8 429	44	3 059	35	5 370	505	199 102	28	8 096	22	7 311
Ohio	1 222	202 245	275	42 453	947	159 792	10 915	9 778 303	705	613 356	541	386 300
Oklahoma	474	64 404	176	20 720	298	43 684	3 190	1 805 120	196	79 825	140	56 414
Oregon	312	53 486	151	18 412	161	35 074	3 773	2 287 109	197	117 199	157	87 423
Pennsylvania	898	225 489	245	40 979	653	184 510	11 618	9 745 391	779	707 234	583	447 085
Rhode Island	105	24 067	14	2 563	91	21 504	1 268	800 988	77	53 871	67	46 535
South Carolina	341	46 000	178	21 364	163	24 636	3 234	1 996 911	177	98 967	123	56 173
South Dakota	63	9 286	30	2 648	33	6 638	562	202 289	40	18 996	24	10 868
Tennessee	479	81 117	155	26 193	324	54 924	4 997	3 656 541	344	283 087	239	161 448
Texas	1 284	286 361	427	80 957	857	205 404	21 349	20 343 324	1 207	948 371	849	667 418
Utah	170	31 859	29	8 452	141	23 407	1 929	2 464 456	119	78 777	94	54 161
Vermont	43	4 837	19	1 623	24	3 214	701	274 522	37	12 161	29	9 954
Virginia	636	150 608	221	41 752	415	108 856	8 536	10 858 182	368	205 782	289	166 636
Washington	586	125 453	135	22 991	451	102 462	6 398	4 665 184	290	216 499	219	126 661
West Virginia	128	17 633	65	9 373	63	8 260	1 085	564 134	56	21 141	30	10 424
Wisconsin	467	84 398	194	22 115	273	62 283	4 768	3 080 564	333	217 415	265	167 349
Wyoming	54	(D)	23	(D)	31	(D)	504	151 650	20	7 055	12	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Advertising (SIC 731)—Con.						Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)					
	Outdoor advertising services (SIC 7312)		Radio, television, publishers' advertising representatives (SIC 7313)		Advertising, n.e.c. (SIC 7319)		Total		Adjustment and collection services (SIC 7322)		Credit reporting services (SIC 7323)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**1 308**	**1 888 020**	**1 905**	**1 811 938**	**1 931**	**2 147 812**	**7 472**	**6 151 119**	**5 814**	**3 700 259**	**1 658**	**2 450 860**
Alabama	22	30 793	17	20 858	21	16 895	93	57 021	63	26 566	30	30 455
Alaska	2	(D)	2	(D)	–	–	26	11 015	21	6 880	5	4 135
Arizona	18	51 275	15	7 346	41	20 898	138	121 142	104	85 783	34	35 359
Arkansas	18	10 005	7	1 337	6	860	87	28 539	72	21 948	15	6 591
California	108	286 906	274	300 947	270	320 868	807	866 742	604	504 986	203	361 756
Colorado	19	21 642	24	10 898	45	21 831	171	102 321	130	67 980	41	34 341
Connecticut	15	17 037	24	19 900	34	64 410	80	52 989	61	32 614	19	20 375
Delaware	3	(D)	4	(D)	4	(D)	29	47 486	26	32 658	3	14 828
District of Columbia	3	(D)	4	(D)	5	17 192	3	(D)	3	(D)	–	–
Florida	109	159 668	132	57 887	124	86 098	493	286 467	383	191 341	110	95 126
Georgia	55	65 013	66	45 011	54	45 269	285	315 800	230	158 974	55	156 826
Hawaii	–	–	8	1 262	5	1 010	31	15 785	24	7 793	7	7 992
Idaho	2	(D)	6	2 651	4	(D)	52	18 690	44	13 247	8	5 443
Illinois	73	104 961	152	173 063	108	197 396	335	401 049	266	203 848	69	197 201
Indiana	30	58 111	32	13 339	27	11 578	175	96 123	144	65 840	31	30 283
Iowa	15	9 214	11	3 100	14	15 458	65	42 743	45	25 609	20	17 134
Kansas	10	5 075	11	7 793	13	10 005	89	62 529	65	39 791	24	22 738
Kentucky	15	18 301	18	15 197	22	13 835	104	73 250	84	56 751	20	16 499
Louisiana	31	27 615	25	36 782	13	4 901	144	83 554	119	61 675	25	21 879
Maine	1	(D)	6	732	3	(D)	20	10 628	14	4 459	6	6 169
Maryland	25	26 272	30	16 314	33	15 161	145	127 864	106	67 970	39	59 894
Massachusetts	16	29 760	41	34 133	41	20 313	143	113 958	118	83 334	25	30 624
Michigan	32	57 048	74	50 567	70	42 979	189	125 648	143	82 910	46	42 738
Minnesota	24	35 905	56	28 798	57	33 686	152	179 564	122	111 310	30	68 254
Mississippi	12	21 908	25	16 958	9	2 105	79	29 373	63	16 296	16	13 077
Missouri	40	44 567	33	30 690	31	17 242	154	108 563	124	70 903	30	37 660
Montana	11	4 249	3	(D)	3	(D)	45	12 374	37	10 861	8	1 513
Nebraska	9	10 391	9	2 343	10	5 886	69	39 175	59	27 336	10	11 839
Nevada	12	21 435	7	1 746	10	4 260	52	27 456	34	16 845	18	10 611
New Hampshire	1	(D)	7	2 100	6	(D)	30	19 896	23	13 037	7	6 859
New Jersey	32	51 908	61	82 754	81	143 807	296	320 586	236	142 136	60	178 450
New Mexico	8	7 158	8	1 656	7	2 245	43	17 400	30	11 929	13	5 471
New York	81	129 959	234	428 033	283	642 111	498	496 584	400	319 512	98	177 072
North Carolina	45	39 066	36	19 642	41	26 759	132	125 395	96	44 025	36	81 370
North Dakota	2	(D)	–	–	4	(D)	31	9 944	25	6 547	6	3 397
Ohio	52	85 018	50	56 274	62	85 764	293	311 887	241	185 603	52	126 284
Oklahoma	18	12 914	15	4 778	23	5 719	109	51 977	80	34 628	29	17 349
Oregon	10	14 614	13	4 499	17	10 663	110	62 432	92	36 393	18	26 039
Pennsylvania	52	88 485	78	110 767	66	60 897	249	236 252	201	146 023	48	90 229
Rhode Island	4	(D)	3	(D)	3	(D)	15	12 224	5	(D)	10	(D)
South Carolina	29	33 311	10	1 818	15	7 665	67	38 942	46	21 629	21	17 313
South Dakota	10	4 241	6	3 887	–	–	36	14 085	34	(D)	2	(D)
Tennessee	38	49 847	27	38 015	40	33 777	187	137 750	145	103 711	42	34 039
Texas	119	136 585	129	70 931	110	73 437	513	460 735	371	283 860	142	176 875
Utah	8	14 681	8	1 324	9	8 611	78	39 671	61	22 369	17	17 302
Vermont	–	–	4	(D)	4	(D)	12	6 838	9	(D)	3	(D)
Virginia	18	11 628	27	7 363	34	20 155	153	94 994	118	57 856	35	37 138
Washington	11	(D)	35	36 582	25	(D)	192	137 408	152	92 012	40	45 396
West Virginia	12	8 689	8	1 263	6	765	37	15 829	28	10 442	9	5 387
Wisconsin	25	23 123	25	12 928	18	14 015	117	69 140	100	43 762	17	25 378
Wyoming	3	2 856	5	(D)	–	–	19	(D)	13	(D)	6	(D)

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TSF:S_US_TIPS92.DAT;1 12/14/94 16:23:30 UTF:S_US_TIPS93.DAT;1 12/14/94 16:23:31 META:S_US_TIPS96.DAT;1 12/14/94 16:31:42

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)											
	Total		Direct mail advertising services (SIC 7331)		Photocopying and duplicating services (SIC 7334)		Commercial photography, art, and graphics (SIC 7335, 6)					
							Total		Commercial photography (SIC 7335)		Commercial art and graphic design (SIC 7336)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**32 086**	**18 338 852**	**3 878**	**6 433 598**	**4 949**	**3 464 252**	**16 513**	**6 492 969**	**4 213**	**1 491 628**	**12 300**	**5 001 341**
Alabama	201	67 601	31	21 138	49	23 154	79	12 285	28	3 692	51	8 593
Alaska	59	20 314	4	1 291	18	11 500	12	1 423	7	663	5	760
Arizona	526	227 024	59	62 003	91	60 440	234	76 432	53	13 818	181	62 614
Arkansas	103	32 540	12	13 589	22	8 987	41	7 346	16	2 438	25	4 908
California	4 944	3 094 578	517	805 823	1 150	895 099	2 274	985 318	509	182 407	1 765	802 911
Colorado	665	233 673	80	64 001	95	65 863	326	78 983	83	20 664	243	58 319
Connecticut	626	551 666	108	349 356	72	26 139	362	159 879	59	15 241	303	144 638
Delaware	98	68 731	17	42 242	15	7 696	53	15 123	11	2 115	42	13 008
District of Columbia	211	142 404	19	19 322	55	41 849	105	48 928	19	4 295	86	44 633
Florida	2 107	834 071	237	302 242	292	145 189	908	226 504	271	70 111	637	156 393
Georgia	817	404 655	102	123 582	107	87 657	432	147 024	109	43 929	323	103 095
Hawaii	148	65 183	6	2 741	32	23 228	82	29 300	30	13 703	52	15 597
Idaho	95	19 844	7	1 910	15	4 676	45	8 802	15	4 293	30	4 509
Illinois	2 066	1 347 310	260	441 811	207	169 210	1 250	643 749	310	159 559	940	484 190
Indiana	445	188 275	38	60 875	50	30 036	253	81 175	78	22 329	175	58 846
Iowa	208	137 345	28	90 604	32	10 405	101	27 606	25	8 173	76	19 433
Kansas	228	125 136	32	58 482	28	23 989	110	29 310	30	5 041	80	24 269
Kentucky	222	126 573	18	(D)	24	17 934	127	48 596	30	3 877	97	44 719
Louisiana	324	105 398	18	(D)	73	51 595	112	(D)	39	(D)	73	14 532
Maine	94	22 780	7	3 056	19	5 741	40	8 761	16	3 188	24	5 573
Maryland	699	377 988	121	192 946	99	45 533	378	107 256	72	13 784	306	93 472
Massachusetts	841	481 093	101	149 989	121	98 879	476	186 032	131	30 502	345	155 530
Michigan	965	577 649	87	151 983	131	94 386	525	271 535	125	44 341	400	227 194
Minnesota	783	379 232	95	120 075	70	62 588	452	167 962	105	36 819	347	131 143
Mississippi	80	27 456	8	11 483	17	7 631	26	5 470	9	2 267	17	3 203
Missouri	601	323 586	70	118 664	93	55 267	331	130 604	92	22 631	239	107 973
Montana	75	11 778	4	1 404	10	2 867	28	4 471	9	1 874	19	2 597
Nebraska	159	153 597	27	125 979	21	8 835	74	14 632	17	2 515	57	12 117
Nevada	170	112 154	28	63 786	29	14 379	74	23 545	29	8 550	45	14 995
New Hampshire	142	52 549	20	22 614	22	7 392	72	18 766	19	4 587	53	14 179
New Jersey	1 201	915 140	206	433 052	116	79 977	664	305 938	157	56 365	507	249 573
New Mexico	141	42 247	12	5 119	24	14 239	64	14 447	15	1 939	49	12 508
New York	3 401	2 623 277	402	820 239	387	416 492	2 248	1 165 126	630	318 037	1 618	847 089
North Carolina	590	317 933	66	141 090	57	24 867	334	134 369	100	54 927	234	79 442
North Dakota	43	9 005	5	(D)	5	1 392	16	2 910	4	280	12	2 630
Ohio	1 109	597 472	109	179 385	145	111 143	635	251 795	153	52 632	482	199 163
Oklahoma	286	118 424	33	61 807	47	23 818	104	18 493	25	4 274	79	14 219
Oregon	407	154 498	42	40 047	77	31 910	189	68 521	56	10 987	133	57 534
Pennsylvania	1 066	833 027	187	440 940	149	113 330	554	205 254	125	35 609	429	169 645
Rhode Island	126	40 603	7	(D)	21	(D)	73	15 880	20	3 634	53	12 246
South Carolina	213	40 704	28	6 834	29	11 106	83	13 983	27	3 387	56	10 596
South Dakota	47	11 993	2	(D)	5	1 193	21	8 202	12	6 929	9	1 273
Tennessee	397	197 551	47	58 690	67	49 958	201	72 661	49	16 147	152	56 514
Texas	1 935	1 051 822	241	326 825	374	256 063	784	300 409	186	94 995	598	205 414
Utah	223	83 254	27	19 413	60	28 638	92	27 113	29	7 632	63	19 481
Vermont	88	34 218	12	20 615	8	3 300	51	8 768	11	1 225	40	7 543
Virginia	784	391 607	154	192 755	124	61 585	366	100 331	79	18 440	287	81 891
Washington	692	261 265	75	79 344	120	70 719	304	81 109	87	21 262	217	59 847
West Virginia	72	15 827	8	3 274	13	5 587	24	1 993	11	1 138	13	855
Wisconsin	521	279 202	52	113 217	55	37 898	308	106 295	85	27 211	223	79 084
Wyoming	42	7 600	2	(D)	7	(D)	16	(D)	6	(D)	10	851

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)—Con.		Services to dwellings and other buildings (SIC 734)						Miscellaneous equipment rental and leasing (SIC 735)			
	Secretarial and court reporting services (SIC 7338)		Total		Disinfecting and pest control services (SIC 7342)		Building cleaning and maintenance services, n.e.c. (SIC 7349)		Total		Medical equipment rental and leasing (SIC 7352)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**6 746**	**1 948 033**	**57 649**	**19 002 726**	**10 300**	**3 736 447**	**47 349**	**15 266 279**	**24 816**	**21 778 490**	**3 276**	**3 109 843**
Alabama	42	11 024	769	202 173	249	87 610	520	114 563	435	223 090	62	28 052
Alaska	25	6 100	219	36 840	9	708	210	36 132	65	42 985	3	(D)
Arizona	142	28 149	1 075	263 907	278	94 929	797	168 978	414	308 842	49	45 180
Arkansas	28	2 618	482	104 959	159	46 889	323	58 070	267	153 055	66	33 845
California	1 003	408 338	6 365	2 645 303	1 177	637 974	5 188	2 007 329	3 221	3 963 176	296	409 248
Colorado	164	24 826	1 007	225 502	58	17 098	949	208 404	426	418 976	56	68 558
Connecticut	84	16 292	876	274 036	100	26 879	776	247 157	276	224 909	32	39 418
Delaware	13	3 670	242	74 126	39	11 665	203	62 461	96	55 037	6	5 622
District of Columbia	32	32 305	155	159 778	3	(D)	152	(D)	34	27 730	–	–
Florida	670	160 136	4 392	1 138 688	1 425	559 262	2 967	579 426	1 815	1 402 796	322	187 923
Georgia	176	46 392	1 506	528 905	432	173 544	1 074	355 361	750	529 946	94	62 925
Hawaii	28	9 914	316	119 216	59	34 119	257	85 097	141	89 713	6	11 144
Idaho	28	4 456	223	38 033	17	3 967	206	34 066	84	34 674	8	3 460
Illinois	349	92 540	2 587	1 074 268	325	114 863	2 262	959 405	933	909 397	125	145 203
Indiana	104	16 189	1 202	289 476	170	56 367	1 032	233 109	599	395 249	66	100 612
Iowa	47	8 730	585	135 682	94	23 168	491	112 514	223	189 144	42	28 306
Kansas	58	13 355	673	121 729	141	34 880	532	86 849	256	164 330	31	32 055
Kentucky	53	(D)	679	173 617	136	43 738	543	129 879	391	267 915	91	48 361
Louisiana	121	27 933	745	253 395	265	79 413	480	173 982	675	812 302	52	31 988
Maine	28	5 222	268	51 806	17	4 372	251	47 434	91	49 000	20	13 718
Maryland	101	32 253	1 381	507 266	179	94 817	1 202	412 449	473	461 315	45	67 813
Massachusetts	143	46 193	1 327	528 337	151	51 733	1 176	476 604	480	694 001	63	81 733
Michigan	222	59 745	1 865	508 962	172	58 325	1 693	450 637	762	600 119	129	129 853
Minnesota	166	28 607	940	261 916	33	25 222	907	236 694	300	281 944	33	47 837
Mississippi	29	2 872	416	84 781	148	38 286	268	46 495	239	107 954	28	13 794
Missouri	107	19 051	1 329	336 829	265	60 746	1 064	276 083	505	341 616	68	74 612
Montana	33	3 036	235	26 686	6	1 430	229	25 256	77	30 235	17	5 727
Nebraska	37	4 151	433	98 403	62	13 034	371	85 369	126	71 742	29	20 780
Nevada	39	10 444	427	69 039	58	14 553	369	54 486	215	182 506	25	21 737
New Hampshire	28	3 777	296	56 742	16	4 949	280	51 793	124	61 248	19	11 977
New Jersey	215	96 173	2 094	800 908	344	106 585	1 750	694 323	652	819 803	76	202 611
New Mexico	41	8 442	327	54 610	61	10 242	266	44 368	181	118 518	23	14 366
New York	364	221 420	3 164	2 134 423	557	176 507	2 607	1 957 916	1 232	1 129 185	161	151 387
North Carolina	133	17 607	1 783	468 506	328	122 299	1 455	346 207	572	327 624	80	64 490
North Dakota	17	(D)	132	27 834	3	(D)	129	(D)	54	32 497	9	7 357
Ohio	220	55 149	2 209	668 494	232	85 154	1 977	583 340	932	668 774	113	127 805
Oklahoma	102	14 306	648	156 008	163	37 988	485	118 020	363	191 960	48	26 268
Oregon	99	14 020	729	140 988	94	20 954	635	120 034	295	209 612	26	23 528
Pennsylvania	176	73 503	2 273	901 249	288	128 444	1 985	772 805	896	740 458	188	207 879
Rhode Island	25	8 466	282	66 634	26	8 919	256	57 715	83	52 785	5	(D)
South Carolina	73	8 781	931	346 098	244	73 985	687	272 113	312	184 955	31	20 720
South Dakota	19	(D)	142	15 999	6	271	136	15 728	55	28 911	12	(D)
Tennessee	82	16 242	1 072	320 334	260	95 535	812	224 799	552	339 339	102	66 969
Texas	536	168 525	3 479	1 263 800	914	250 292	2 565	1 013 508	2 267	2 065 329	258	194 236
Utah	44	8 090	362	78 968	22	5 872	340	73 096	140	321 051	21	22 128
Vermont	17	1 535	176	26 562	11	1 368	165	25 194	53	19 840	5	2 574
Virginia	140	36 936	1 863	544 500	261	109 471	1 602	435 029	609	597 837	86	54 083
Washington	193	30 093	1 467	300 926	120	31 940	1 347	268 986	491	444 413	35	45 349
West Virginia	27	4 973	245	60 078	54	20 170	191	39 908	187	128 276	45	42 970
Wisconsin	106	21 792	1 126	220 397	68	25 969	1 058	194 428	297	201 044	50	41 768
Wyoming	17	(D)	130	15 010	1	(D)	129	(D)	100	61 333	19	7 564

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Miscellaneous equipment rental and leasing (SIC 735)—Con.				Personnel supply services (SIC 736)							
	Heavy construction equipment rental and leasing (SIC 7353)		Equipment rental and leasing, n.e.c. (SIC 7359)		Total		Employment agencies (SIC 7361)		Help supply services (SIC 7363)			
									Total		Temporary help supply (SIC 7363 pt.)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**3 853**	**3 879 374**	**17 687**	**14 789 273**	**31 166**	**38 163 370**	**12 146**	**4 576 653**	**19 020**	**33 586 717**	**15 630**	**24 105 664**
Alabama	59	47 177	314	147 861	308	302 448	86	10 677	222	291 771	171	229 248
Alaska	18	(D)	44	26 125	24	43 612	8	4 556	16	39 056	14	(D)
Arizona	82	79 273	283	184 389	479	550 341	164	62 765	315	487 576	254	345 559
Arkansas	16	4 847	185	114 363	199	274 653	42	5 562	157	269 091	121	136 801
California	846	759 449	2 079	2 794 479	4 132	5 472 140	1 613	741 793	2 519	4 730 347	2 184	3 820 736
Colorado	53	37 024	317	313 394	546	474 865	183	46 336	363	428 529	327	380 275
Connecticut	32	26 060	212	159 431	552	729 631	303	118 198	249	611 433	234	313 419
Delaware	11	11 247	79	38 168	104	125 829	34	9 769	70	116 060	66	(D)
District of Columbia	5	8 700	29	19 030	172	166 405	77	40 111	95	126 294	87	117 799
Florida	275	248 221	1 218	966 652	1 976	2 805 849	682	161 282	1 294	2 644 567	1 043	1 413 603
Georgia	98	83 673	558	383 348	1 077	1 081 806	409	161 691	668	920 115	594	757 771
Hawaii	32	20 462	103	58 107	99	109 424	41	13 850	58	95 574	48	66 079
Idaho	14	6 745	62	24 469	55	57 501	16	1 553	39	55 948	33	38 110
Illinois	134	129 270	674	634 924	1 671	2 199 827	769	365 754	902	1 834 073	731	1 035 893
Indiana	62	66 722	471	227 915	548	666 636	181	49 581	367	617 055	273	416 651
Iowa	24	12 299	157	148 539	187	201 775	70	19 765	117	182 010	91	108 819
Kansas	24	12 144	201	120 131	220	210 454	71	19 896	149	190 558	126	162 778
Kentucky	62	82 299	238	137 255	264	292 668	75	19 430	189	273 238	149	192 793
Louisiana	111	127 640	512	652 674	439	518 989	126	42 185	313	476 804	216	326 150
Maine	15	10 315	56	24 967	103	104 205	37	8 227	66	95 978	49	51 614
Maryland	90	81 887	338	311 615	592	527 083	238	84 541	354	442 542	312	411 509
Massachusetts	95	77 328	322	534 940	886	1 190 642	340	153 812	546	1 036 830	470	841 159
Michigan	96	127 687	537	342 579	1 097	1 403 047	326	81 377	771	1 321 670	609	1 069 039
Minnesota	25	12 476	242	221 631	537	610 540	195	52 906	342	557 634	290	477 115
Mississippi	18	8 677	193	85 483	138	168 494	47	15 949	91	152 545	66	69 994
Missouri	40	47 149	397	219 855	550	681 209	225	88 380	325	592 829	253	352 670
Montana	12	5 769	48	18 739	56	27 994	25	3 093	31	24 901	25	(D)
Nebraska	14	5 450	83	45 512	137	243 464	62	15 043	75	228 421	54	61 812
Nevada	55	63 046	135	97 723	147	143 772	58	18 524	89	125 248	80	82 846
New Hampshire	34	18 432	71	30 839	161	288 226	64	34 353	97	253 873	83	118 292
New Jersey	111	183 485	465	433 707	1 320	1 332 368	664	237 512	656	1 094 856	555	742 461
New Mexico	26	24 712	132	79 440	112	127 932	33	4 953	79	122 979	71	98 541
New York	203	225 350	868	752 448	2 570	2 961 576	1 406	705 854	1 164	2 255 722	956	1 783 945
North Carolina	64	51 449	428	211 685	817	861 317	295	100 652	522	760 665	451	682 007
North Dakota	4	1 298	41	23 842	26	14 997	10	563	16	14 434	13	(D)
Ohio	87	92 796	732	448 173	1 314	1 594 968	415	129 289	899	1 465 679	754	1 117 494
Oklahoma	36	17 863	279	147 829	258	319 269	87	24 216	171	295 053	132	227 848
Oregon	62	55 253	207	130 831	339	357 075	109	29 409	230	327 666	185	282 579
Pennsylvania	141	128 669	567	403 910	1 271	1 303 184	502	176 511	769	1 126 673	630	965 496
Rhode Island	19	(D)	59	37 501	162	186 510	69	18 268	93	168 242	73	(D)
South Carolina	36	54 435	245	109 800	352	369 504	140	31 620	212	337 884	180	292 604
South Dakota	4	(D)	39	15 653	36	12 950	16	3 683	20	9 267	18	(D)
Tennessee	47	29 485	403	242 885	545	698 525	185	74 302	360	624 223	288	467 031
Texas	292	485 831	1 717	1 385 262	2 559	4 109 529	902	400 627	1 657	3 708 902	1 201	2 041 253
Utah	24	20 115	95	278 808	161	333 153	41	8 151	120	325 002	76	228 775
Vermont	5	2 935	43	14 331	41	24 928	14	1 714	27	23 214	22	19 154
Virginia	97	92 779	426	450 975	692	680 111	278	61 881	414	618 230	352	504 450
Washington	60	86 480	396	312 584	523	505 145	202	41 503	321	463 642	290	438 436
West Virginia	33	24 098	109	61 208	81	66 079	24	3 908	57	62 171	42	46 987
Wisconsin	32	33 455	215	125 821	499	615 636	175	69 184	324	546 452	270	479 934
Wyoming	18	16 326	63	37 443	32	15 085	12	1 894	20	13 191	18	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Personnel supply services (SIC 736)—Con.		Computer programming, data processing, and other computer related services (SIC 737)									
	Help supply services (SIC 7363)—Con.		Total		Computer programming, prepackaged software, and integrated systems (SIC 7371, 2, 3)							
	Help supply services, except temporary (SIC 7363 pt.)				Total		Computer programming services (SIC 7371)		Prepackaged software (SIC 7372)		Computer integrated systems (SIC 7373)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**3 390**	**9 481 053**	**59 052**	**101 073 456**	**35 384**	**59 155 438**	**23 265**	**23 548 106**	**7 108**	**20 802 420**	**5 011**	**14 804 912**
Alabama	51	62 523	513	999 962	322	591 553	200	222 950	54	74 146	68	294 457
Alaska	2	(D)	58	21 165	28	12 883	22	11 026	1	(D)	5	(D)
Arizona	61	142 017	866	1 245 829	508	693 850	327	224 471	119	287 992	62	181 387
Arkansas	36	132 290	227	274 207	119	53 348	84	32 916	15	6 538	20	13 894
California	335	909 611	9 076	18 287 635	5 559	12 310 385	3 433	3 986 073	1 421	6 843 611	705	1 480 701
Colorado	36	48 254	1 443	2 298 126	912	1 671 756	558	901 039	213	405 666	141	365 051
Connecticut	15	298 014	1 121	1 521 055	698	803 653	471	334 091	138	297 253	89	172 309
Delaware	4	(D)	193	122 665	115	81 030	79	40 734	22	30 588	14	9 708
District of Columbia	8	8 495	261	783 837	136	365 844	97	133 515	20	(D)	19	(D)
Florida	251	1 230 964	3 070	3 613 710	1 822	1 677 868	1 242	871 966	305	429 163	275	376 739
Georgia	74	162 344	1 840	3 267 476	1 179	1 878 671	754	669 280	257	666 822	168	542 569
Hawaii	10	29 495	165	112 965	79	47 250	51	31 777	14	6 608	14	8 865
Idaho	6	17 838	128	66 206	77	45 141	48	29 076	20	12 011	9	4 054
Illinois	171	798 180	3 050	4 485 270	1 811	2 324 261	1 289	894 820	315	800 112	207	629 329
Indiana	94	200 404	841	857 944	493	413 066	317	173 968	79	124 620	97	114 478
Iowa	26	73 191	365	645 936	194	197 146	102	46 658	46	108 134	46	42 354
Kansas	23	27 780	398	426 120	225	251 442	131	119 009	41	25 851	53	106 582
Kentucky	40	80 445	383	302 123	185	108 632	122	41 417	24	13 934	39	53 281
Louisiana	97	150 654	441	312 855	215	136 786	152	53 564	28	49 838	35	33 384
Maine	17	44 364	149	59 371	89	35 043	52	9 759	16	9 894	21	15 390
Maryland	42	31 033	1 811	4 285 431	1 060	2 636 747	737	1 315 153	169	261 871	154	1 059 723
Massachusetts	76	195 671	2 151	6 523 555	1 415	4 402 111	839	1 241 516	425	2 443 849	151	716 746
Michigan	162	252 631	1 672	2 510 189	995	1 261 169	624	436 126	195	439 134	176	385 909
Minnesota	52	80 519	1 330	2 183 973	851	1 199 947	588	615 088	145	283 431	118	301 428
Mississippi	25	82 551	162	123 615	100	45 197	64	25 342	18	9 218	18	10 637
Missouri	72	240 159	995	1 558 345	585	935 016	407	471 518	92	166 630	86	296 868
Montana	6	(D)	122	69 280	58	25 558	40	11 622	11	1 706	7	12 230
Nebraska	21	166 609	270	778 211	147	313 701	89	115 046	27	94 797	31	103 858
Nevada	9	42 402	217	108 905	120	58 112	82	35 692	26	15 211	12	7 209
New Hampshire	14	135 581	465	449 417	308	260 990	196	122 178	72	89 918	40	48 894
New Jersey	101	352 395	3 556	5 985 169	2 110	3 389 305	1 596	1 840 834	294	619 789	220	928 682
New Mexico	8	24 438	256	186 530	151	111 149	102	63 991	27	26 617	22	20 541
New York	208	471 777	4 406	6 895 399	2 578	2 914 204	1 895	1 488 915	377	791 294	306	633 995
North Carolina	71	78 658	1 102	1 672 611	694	988 668	456	298 828	128	509 077	110	180 763
North Dakota	3	(D)	57	48 370	32	33 489	20	2 283	4	(D)	8	(D)
Ohio	145	348 185	1 930	3 625 819	1 114	1 730 732	701	644 947	217	697 247	196	388 538
Oklahoma	39	67 205	503	464 063	262	200 850	178	109 252	43	30 327	41	61 271
Oregon	45	45 087	805	827 308	528	656 440	308	140 687	157	334 502	63	181 251
Pennsylvania	139	161 177	2 248	3 172 392	1 320	1 643 541	844	776 093	271	421 043	205	446 405
Rhode Island	20	(D)	199	209 567	133	162 043	92	68 495	23	78 488	18	15 060
South Carolina	32	45 280	387	538 079	227	189 098	155	89 811	30	16 898	42	82 389
South Dakota	2	(D)	66	39 462	36	28 919	20	11 294	9	4 832	7	12 793
Tennessee	72	157 192	678	749 298	371	393 711	237	211 548	70	69 364	64	112 799
Texas	456	1 667 649	4 078	6 827 608	2 329	3 519 813	1 456	1 451 519	532	959 826	341	1 108 468
Utah	44	96 227	436	1 219 882	288	1 041 201	168	152 735	78	666 815	42	221 651
Vermont	5	4 060	115	100 206	75	78 595	49	22 760	8	4 943	18	50 892
Virginia	62	113 780	2 298	7 291 480	1 368	5 319 487	948	2 500 550	205	449 639	215	2 369 298
Washington	31	25 206	1 253	2 028 895	810	1 530 917	490	266 767	204	903 020	116	361 130
West Virginia	15	15 184	116	67 615	60	36 538	33	13 244	9	1 922	18	21 372
Wisconsin	54	66 518	747	815 046	479	343 673	309	171 543	94	77 472	76	94 658
Wyoming	2	(D)	33	13 279	14	4 909	11	4 620	–	–	3	289

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.									
	Computer programming, data processing, and other computer related services (SIC 737)—Con.									
	Data processing services (SIC 7374, 5, 6)						Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)			
	Total		Computer processing, information retrieval (SIC 7374, 5)		Computer facilities management services (SIC 7376)		Total		Computer rental and leasing (SIC 7377)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**9 051**	**26 676 305**	**8 376**	**24 099 518**	**675**	**2 576 787**	**14 617**	**15 241 713**	**854**	**2 212 150**
Alabama	89	346 190	83	(D)	6	(D)	102	62 219	6	(D)
Alaska	7	2 997	7	2 997	–	–	23	5 285	–	–
Arizona	126	163 409	122	(D)	4	(D)	232	388 570	15	234 671
Arkansas	60	207 835	44	(D)	16	(D)	48	13 024	1	(D)
California	1 220	3 592 757	1 120	3 272 993	100	319 764	2 297	2 384 493	122	203 550
Colorado	212	352 864	197	335 945	15	16 919	319	273 506	21	85 458
Connecticut	143	327 242	136	324 014	7	3 228	280	390 160	29	109 856
Delaware	29	(D)	28	28 878	1	(D)	49	(D)	–	–
District of Columbia	61	234 340	52	196 445	9	37 895	64	183 653	3	683
Florida	500	1 543 864	469	1 503 351	31	40 513	748	391 978	52	79 338
Georgia	222	971 211	208	958 275	14	12 936	439	417 594	28	93 732
Hawaii	39	46 858	35	37 328	4	9 530	47	18 857	4	1 266
Idaho	22	11 951	20	(D)	2	(D)	29	9 114	1	(D)
Illinois	461	1 128 899	434	1 062 152	27	66 747	778	1 032 110	58	366 607
Indiana	160	336 249	147	301 196	13	35 053	188	108 629	8	6 369
Iowa	90	360 100	85	(D)	5	(D)	81	88 690	1	(D)
Kansas	65	102 062	59	90 476	6	11 586	108	72 616	8	7 174
Kentucky	86	121 177	81	118 052	5	3 125	112	72 314	2	(D)
Louisiana	97	95 784	93	(D)	4	(D)	129	80 285	9	5 567
Maine	21	10 281	19	(D)	2	(D)	39	14 047	1	(D)
Maryland	246	1 020 399	223	971 302	23	49 097	505	628 285	20	38 132
Massachusetts	259	1 032 729	250	1 012 094	9	20 635	477	1 088 715	30	120 841
Michigan	341	897 524	314	821 685	27	75 839	336	351 496	21	80 471
Minnesota	180	595 649	171	(D)	9	(D)	299	388 377	20	(D)
Mississippi	28	(D)	25	62 111	3	(D)	34	(D)	1	(D)
Missouri	179	436 352	165	425 882	14	10 470	231	186 977	22	32 004
Montana	31	(D)	29	33 224	2	(D)	33	(D)	–	–
Nebraska	58	422 682	58	422 682	–	–	65	41 828	7	(D)
Nevada	35	33 679	32	(D)	3	(D)	62	17 114	5	(D)
New Hampshire	49	127 006	44	114 745	5	12 261	108	61 421	3	(D)
New Jersey	466	1 678 660	433	1 524 377	33	154 283	980	917 204	50	130 606
New Mexico	38	31 828	37	(D)	1	(D)	67	43 553	1	(D)
New York	606	2 628 581	565	(D)	41	(D)	1 222	1 352 614	65	181 186
North Carolina	144	360 894	135	(D)	9	(D)	264	323 049	13	6 111
North Dakota	11	11 385	11	11 385	–	–	14	3 496	1	(D)
Ohio	397	1 476 044	355	1 301 014	42	175 030	419	419 043	26	108 644
Oklahoma	109	166 583	99	154 651	10	11 932	132	96 630	8	(D)
Oregon	107	95 738	98	87 502	9	8 236	170	75 130	11	3 999
Pennsylvania	363	831 771	331	705 461	32	126 310	565	697 080	39	47 092
Rhode Island	26	(D)	22	28 917	4	(D)	40	(D)	–	–
South Carolina	57	239 532	54	(D)	3	(D)	103	109 449	3	(D)
South Dakota	14	7 656	14	7 656	–	–	16	2 887	1	(D)
Tennessee	117	224 219	107	202 821	10	21 398	190	131 368	10	10 432
Texas	758	2 359 171	706	2 255 600	52	103 571	991	948 624	73	129 960
Utah	63	86 558	60	85 826	3	732	85	92 123	3	(D)
Vermont	16	(D)	13	9 709	3	(D)	24	(D)	1	(D)
Virginia	294	1 059 160	252	776 395	42	282 765	636	912 833	21	31 128
Washington	175	323 076	167	(D)	8	(D)	268	174 902	17	21 138
West Virginia	30	22 181	30	22 181	–	–	26	8 896	4	(D)
Wisconsin	133	364 939	127	(D)	6	(D)	135	106 434	9	1 542
Wyoming	11	(D)	10	5 472	1	(D)	8	(D)	–	–

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Computer programming, data processing, and other computer related services (SIC 737)—Con.				Miscellaneous business services (SIC 738)							
	Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)—Con.				Total		Detective agencies and protective services (SIC 7381, 2)					
	Computer maintenance and repair (SIC 7378)		Computer related services, n.e.c. (SIC 7379)				Total		Detective, guard, and armored car services (SIC 7381)		Security systems services (SIC 7382)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**5 041**	**7 352 721**	**8 722**	**5 676 842**	**75 287**	**50 928 555**	**14 546**	**12 607 270**	**11 578**	**9 192 630**	**2 968**	**3 414 640**
Alabama	64	49 700	32	(D)	797	352 603	209	113 644	175	84 166	34	29 478
Alaska	12	3 958	11	1 327	170	91 548	33	46 439	28	42 944	5	3 495
Arizona	82	85 047	135	68 852	1 340	697 890	242	155 198	180	102 226	62	52 972
Arkansas	28	7 909	19	(D)	423	217 564	92	52 718	74	40 422	18	12 296
California	770	1 251 997	1 405	928 946	11 026	7 808 483	2 144	2 175 004	1 762	1 606 649	382	568 355
Colorado	109	109 215	189	78 833	1 323	805 496	238	214 487	197	152 949	41	61 538
Connecticut	82	150 396	169	129 908	1 164	1 387 215	183	223 784	125	134 300	58	89 484
Delaware	11	3 481	38	(D)	226	173 221	47	54 633	37	45 882	10	8 751
District of Columbia	7	(D)	54	(D)	309	(D)	38	38 781	33	(D)	5	(D)
Florida	305	191 068	391	121 572	6 342	2 951 682	1 253	809 292	987	574 770	266	234 522
Georgia	141	183 722	270	140 140	2 043	1 305 316	393	319 816	299	227 739	94	92 077
Hawaii	23	11 152	20	6 439	370	213 618	62	93 704	51	81 463	11	12 241
Idaho	16	5 457	12	(D)	231	57 222	42	10 473	37	8 632	5	1 841
Illinois	210	333 082	510	332 421	3 421	3 118 990	573	646 804	454	499 113	119	147 691
Indiana	78	74 568	102	27 692	1 355	900 361	271	160 956	221	115 896	50	45 060
Iowa	44	81 217	36	(D)	598	286 794	93	47 317	78	33 333	15	13 984
Kansas	55	44 269	45	21 173	595	355 969	93	36 915	72	(D)	21	(D)
Kentucky	56	50 163	54	(D)	636	287 104	146	91 120	121	72 887	25	18 233
Louisiana	71	57 101	49	17 617	1 030	651 161	240	191 266	196	150 408	44	40 858
Maine	14	10 179	24	(D)	305	139 737	61	34 160	51	26 100	10	8 060
Maryland	156	271 600	329	318 553	1 497	1 108 502	312	296 027	229	209 362	83	86 665
Massachusetts	153	751 727	294	216 147	1 697	1 428 253	368	380 051	293	297 936	75	82 115
Michigan	149	176 891	166	94 134	2 142	1 746 052	416	332 248	344	238 232	72	94 016
Minnesota	86	258 803	193	(D)	1 283	934 041	162	140 892	132	97 646	30	43 246
Mississippi	23	(D)	10	8 118	361	162 913	114	51 415	100	46 092	14	5 323
Missouri	80	80 238	129	74 735	1 378	894 796	245	202 054	200	152 772	45	49 282
Montana	17	7 490	16	(D)	203	53 160	34	8 301	27	6 636	7	1 665
Nebraska	27	27 542	31	(D)	453	420 553	92	42 387	81	33 015	11	9 372
Nevada	26	9 320	31	(D)	602	519 224	110	100 464	91	80 797	19	19 667
New Hampshire	32	37 608	73	(D)	314	123 632	57	29 247	39	18 241	18	11 006
New Jersey	219	339 440	711	447 158	2 660	2 279 562	491	569 166	369	386 042	122	183 124
New Mexico	34	23 255	32	(D)	399	144 649	91	58 241	72	49 761	19	8 480
New York	303	644 339	854	527 089	6 614	5 420 058	1 250	1 323 893	974	1 037 750	276	286 143
North Carolina	105	127 343	146	189 595	1 682	932 419	305	235 017	238	179 358	67	55 659
North Dakota	9	3 165	4	(D)	134	48 359	24	5 739	19	4 417	5	1 322
Ohio	181	202 557	212	107 842	2 423	1 697 533	519	433 653	407	296 968	112	136 685
Oklahoma	70	61 607	54	(D)	827	423 594	174	73 946	141	46 007	33	27 939
Oregon	64	41 376	95	29 755	891	417 997	191	125 968	152	72 922	39	53 046
Pennsylvania	186	369 047	340	280 941	2 836	1 851 595	505	466 100	386	326 827	119	139 273
Rhode Island	8	(D)	32	(D)	324	178 794	69	39 273	53	27 046	16	12 227
South Carolina	44	70 172	56	(D)	795	379 662	208	227 573	170	200 911	38	26 662
South Dakota	12	(D)	3	(D)	140	59 893	22	4 860	18	3 764	4	1 096
Tennessee	96	82 111	84	38 825	1 222	930 657	292	196 988	225	138 187	67	58 801
Texas	392	518 118	526	300 546	5 311	3 616 130	1 088	996 095	870	660 201	218	335 894
Utah	40	65 455	42	(D)	410	309 700	59	45 246	43	31 272	16	13 974
Vermont	5	(D)	18	(D)	179	49 769	25	9 483	20	8 376	5	1 107
Virginia	173	280 732	442	600 973	1 769	1 051 871	355	373 574	276	273 000	79	100 574
Washington	102	65 568	149	88 196	1 490	770 633	215	168 035	176	103 027	39	65 008
West Virginia	15	6 987	7	(D)	291	189 289	93	36 018	84	33 155	9	2 863
Wisconsin	53	72 050	73	32 842	1 128	662 684	180	113 685	145	75 050	35	38 635
Wyoming	3	843	5	(D)	128	(D)	27	5 120	26	(D)	1	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.									
	Miscellaneous business services (SIC 738)—Con.									
	News syndicates (SIC 7383)		Photofinishing laboratories* (SIC 7384)		Business services, n.e.c. (SIC 7389)					
					Total		Sign painting shops (SIC 7389 pt.)		Interior designing (SIC 7389 pt.)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**598**	**1 020 825**	**7 768**	**4 414 559**	**52 375**	**32 885 901**	**2 562**	**523 726**	**6 202**	**2 332 065**
Alabama	3	(D)	69	31 481	516	(D)	33	5 872	86	19 853
Alaska	3	(D)	29	12 150	105	(D)	9	2 614	5	1 934
Arizona	8	4 939	112	58 069	978	479 684	37	7 434	75	19 824
Arkansas	2	(D)	43	7 645	286	(D)	16	(D)	26	6 577
California	75	79 543	1 126	625 448	7 681	4 928 488	288	69 371	901	445 729
Colorado	11	9 078	128	67 806	946	514 125	39	6 914	115	35 762
Connecticut	8	12 048	136	97 925	837	1 053 458	32	5 476	93	42 126
Delaware	2	(D)	28	4 845	149	(D)	12	2 017	21	5 441
District of Columbia	45	74 501	27	14 622	199	(D)	2	(D)	41	28 353
Florida	30	(D)	641	249 554	4 418	(D)	220	(D)	725	273 532
Georgia	9	10 813	208	97 913	1 433	876 774	78	19 506	219	95 842
Hawaii	6	2 490	80	38 602	222	78 822	11	1 889	33	18 813
Idaho	3	(D)	36	9 617	150	(D)	10	1 471	10	4 447
Illinois	33	35 255	275	201 188	2 540	2 235 743	134	33 144	335	114 506
Indiana	4	(D)	132	108 712	948	(D)	61	10 311	89	26 128
Iowa	4	(D)	62	34 378	439	(D)	23	2 745	33	6 916
Kansas	4	(D)	73	41 231	425	(D)	29	(D)	41	12 729
Kentucky	4	(D)	59	17 226	427	(D)	42	8 935	52	10 993
Louisiana	5	(D)	104	33 549	681	(D)	34	(D)	42	11 707
Maine	4	(D)	30	34 684	210	(D)	12	(D)	17	2 787
Maryland	8	3 650	157	151 279	1 020	657 546	53	15 862	140	43 073
Massachusetts	16	15 863	223	92 963	1 090	939 376	62	10 869	101	34 690
Michigan	10	11 606	166	97 384	1 550	1 304 814	90	17 786	144	46 722
Minnesota	11	6 627	126	118 020	984	668 502	50	9 656	98	28 406
Mississippi	2	(D)	27	25 147	218	(D)	13	2 085	24	5 610
Missouri	10	(D)	151	132 924	972	(D)	68	12 727	118	25 335
Montana	3	(D)	28	12 014	138	(D)	17	2 141	9	3 978
Nebraska	4	(D)	38	25 616	319	(D)	14	(D)	32	7 322
Nevada	5	(D)	36	11 343	451	(D)	24	(D)	41	13 774
New Hampshire	5	2 335	43	11 533	209	80 517	10	1 603	19	4 502
New Jersey	15	24 998	279	132 592	1 875	1 552 806	75	14 499	186	59 384
New Mexico	3	(D)	49	15 958	256	(D)	18	(D)	21	4 783
New York	98	408 754	737	346 089	4 529	3 341 322	157	36 559	665	338 225
North Carolina	11	9 063	199	79 109	1 167	609 230	72	13 863	190	55 354
North Dakota	2	(D)	21	16 770	87	(D)	7	1 693	6	1 395
Ohio	10	14 534	214	218 936	1 680	1 030 410	79	19 097	207	65 656
Oklahoma	6	3 768	88	60 932	559	284 948	19	(D)	49	18 337
Oregon	5	2 944	94	57 550	601	231 535	32	5 585	62	13 553
Pennsylvania	28	22 633	289	161 386	2 014	1 201 476	92	15 623	184	74 844
Rhode Island	4	1 988	26	10 543	225	126 990	14	2 260	21	6 939
South Carolina	4	(D)	85	19 412	498	(D)	41	7 238	74	17 943
South Dakota	2	(D)	23	10 227	93	(D)	9	3 843	3	(D)
Tennessee	13	7 851	117	110 767	800	615 051	48	10 662	72	22 113
Texas	13	20 172	539	275 931	3 671	2 323 932	141	34 708	376	131 878
Utah	3	(D)	45	30 034	303	(D)	16	(D)	35	12 814
Vermont	4	(D)	43	12 820	107	(D)	9	1 353	8	780
Virginia	17	25 608	199	64 861	1 198	587 828	68	15 155	159	45 669
Washington	11	7 168	182	137 782	1 082	457 648	56	12 902	95	31 713
West Virginia	3	(D)	30	(D)	165	(D)	15	2 310	14	5 211
Wisconsin	7	(D)	98	85 041	843	(D)	64	11 717	85	25 467
Wyoming	2	(D)	18	(D)	81	(D)	7	477	5	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.				Automotive repair, services, and parking (SIC 75)					
	Miscellaneous business services (SIC 738)—Con.				Total		Automotive rental and leasing, without drivers (SIC 751)			
	Business services, n.e.c. (SIC 7389)—Con.									
	Telephone answering services (SIC 7389 pt.)		Other business services (SIC 7389 pt.)				Total		Truck rental and leasing, without drivers (SIC 7513)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**3 191**	**1 043 064**	**40 420**	**28 987 046**	**171 970**	**70 032 569**	**10 566**	**20 573 666**	**4 313**	**7 445 065**
Alabama	33	8 180	364	(D)	2 471	822 491	164	219 012	78	100 192
Alaska	9	1 509	82	(D)	334	163 375	55	46 887	9	4 677
Arizona	60	13 265	806	439 161	2 822	1 281 450	172	469 310	69	177 682
Arkansas	23	3 677	221	143 310	1 565	452 419	82	104 735	39	71 654
California	509	221 988	5 983	4 191 400	22 201	10 577 874	1 178	2 859 681	412	780 263
Colorado	68	26 995	724	444 454	2 880	1 158 292	167	342 864	59	93 448
Connecticut	71	17 355	641	988 501	2 218	989 527	156	238 614	43	(D)
Delaware	8	(D)	108	103 791	476	151 994	30	(D)	11	(D)
District of Columbia	6	(D)	150	(D)	475	222 966	10	40 988	2	(D)
Florida	200	56 223	3 273	(D)	9 552	4 473 536	684	1 931 824	214	364 117
Georgia	84	21 820	1 052	739 606	4 380	1 775 605	305	581 629	143	268 885
Hawaii	15	4 111	163	54 009	720	598 685	82	332 086	11	(D)
Idaho	14	2 554	116	(D)	801	209 960	50	25 555	14	7 096
Illinois	147	53 019	1 924	2 035 074	7 733	3 936 585	441	1 331 972	203	347 332
Indiana	51	13 434	747	(D)	3 843	1 485 445	248	389 738	138	242 739
Iowa	15	(D)	368	189 913	2 033	627 875	126	151 998	75	126 101
Kansas	26	7 245	329	(D)	1 851	568 297	88	94 621	44	(D)
Kentucky	22	5 692	311	(D)	2 087	722 401	125	202 522	51	79 758
Louisiana	57	13 275	548	390 636	2 377	828 196	134	216 687	52	90 720
Maine	12	2 191	169	63 168	793	281 804	53	84 386	28	47 781
Maryland	57	21 975	770	576 636	2 972	1 432 213	180	377 526	64	(D)
Massachusetts	101	24 960	826	868 857	4 082	1 802 233	267	549 447	100	200 307
Michigan	81	21 096	1 235	1 219 210	6 331	2 482 856	331	554 314	140	300 342
Minnesota	45	9 631	791	620 809	2 782	1 181 317	146	269 401	74	100 837
Mississippi	13	3 098	168	(D)	1 431	410 185	95	83 898	54	64 462
Missouri	50	18 471	736	(D)	3 988	1 479 928	194	393 667	105	175 727
Montana	14	2 217	98	(D)	701	183 599	46	25 332	9	(D)
Nebraska	15	3 479	258	334 714	1 354	399 343	67	68 744	32	(D)
Nevada	21	8 474	365	378 231	970	551 310	95	253 929	22	(D)
New Hampshire	21	6 715	159	67 697	766	378 713	56	158 568	24	(D)
New Jersey	101	51 138	1 513	1 427 785	5 386	2 791 951	383	1 119 404	149	349 528
New Mexico	22	4 301	195	57 993	1 041	367 723	54	113 451	15	41 233
New York	267	99 769	3 440	2 866 769	11 640	4 556 159	689	1 250 990	260	398 933
North Carolina	52	9 829	853	530 184	4 302	1 477 679	291	510 355	134	265 081
North Dakota	3	(D)	71	21 365	454	113 842	29	16 503	13	9 048
Ohio	100	30 425	1 294	915 232	7 132	2 820 328	485	806 229	226	389 543
Oklahoma	43	8 355	448	(D)	1 950	602 283	104	156 203	48	70 950
Oregon	40	11 126	467	201 271	2 148	779 889	118	127 639	51	40 528
Pennsylvania	140	49 935	1 598	1 061 074	7 972	2 998 307	467	793 149	229	431 882
Rhode Island	16	2 903	174	114 888	701	249 021	42	75 640	13	(D)
South Carolina	29	4 073	354	(D)	2 177	669 816	158	201 507	64	100 022
South Dakota	2	(D)	79	39 424	566	144 960	29	18 449	11	(D)
Tennessee	42	38 429	638	543 847	3 244	1 178 859	252	448 799	143	272 477
Texas	287	73 498	2 867	2 083 848	12 075	4 528 016	790	1 290 290	313	522 896
Utah	23	6 257	229	211 124	1 212	471 557	79	130 877	25	23 191
Vermont	13	2 052	77	(D)	433	128 299	20	19 804	9	9 629
Virginia	52	19 684	919	507 320	4 219	1 619 493	239	415 060	85	100 336
Washington	52	15 423	879	397 610	3 841	1 451 438	210	335 138	84	128 983
West Virginia	11	(D)	125	(D)	929	202 401	68	32 388	21	(D)
Wisconsin	31	13 425	663	(D)	3 156	1 157 143	203	283 333	99	154 066
Wyoming	17	2 036	52	(D)	403	92 931	29	(D)	2	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.									
	Automotive rental and leasing, without drives (SIC 751)—Con.								Automobile parking (SIC 752)	
	Passenger car rental and leasing (SIC 7514, 5)						Utility trailer and recreational vehicle rental (SIC 7519)			
	Total		Passenger car rental (SIC 7514)		Passenger car leasing (SIC 7515)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**5 813**	**12 834 170**	**4 894**	**10 279 942**	**919**	**2 554 228**	**440**	**294 431**	**10 171**	**3 666 010**
Alabama	86	118 820	73	78 357	13	40 463	–	–	51	5 545
Alaska	38	36 490	37	(D)	1	(D)	8	5 720	4	(D)
Arizona	92	286 977	79	279 699	13	7 278	11	4 651	104	21 262
Arkansas	41	(D)	38	(D)	3	(D)	2	(D)	69	6 088
California	699	1 987 275	605	1 835 521	94	151 754	67	92 143	1 911	758 722
Colorado	101	244 317	89	240 378	12	3 939	7	5 099	220	57 681
Connecticut	110	144 358	95	112 848	15	31 510	3	(D)	114	64 502
Delaware	19	9 292	14	4 667	5	4 625	–	–	10	(D)
District of Columbia	8	(D)	6	(D)	2	(D)	–	–	348	140 118
Florida	424	1 533 332	373	1 364 542	51	168 790	46	34 375	257	94 539
Georgia	149	306 766	129	270 682	20	36 084	13	5 978	282	103 541
Hawaii	68	321 903	64	320 016	4	1 887	3	(D)	146	62 747
Idaho	36	18 459	34	(D)	2	(D)	–	–	15	2 749
Illinois	223	976 469	174	389 412	49	587 057	15	8 171	438	208 888
Indiana	102	143 251	86	121 542	16	21 709	8	3 748	74	26 230
Iowa	47	25 426	39	22 914	8	2 512	4	471	43	5 769
Kansas	42	48 017	35	18 285	7	29 732	2	(D)	17	4 568
Kentucky	68	120 377	58	108 164	10	12 213	6	2 387	104	(D)
Louisiana	75	122 759	67	117 796	8	4 963	7	3 208	189	54 361
Maine	25	36 605	22	(D)	3	(D)	–	–	14	3 214
Maryland	111	199 081	90	159 667	21	39 414	5	(D)	186	84 977
Massachusetts	159	346 277	128	279 748	31	66 529	8	2 863	282	108 921
Michigan	169	248 363	135	206 715	34	41 648	22	5 609	144	57 160
Minnesota	68	166 667	50	(D)	18	(D)	4	1 897	152	79 942
Mississippi	37	18 882	35	(D)	2	(D)	4	554	24	(D)
Missouri	79	213 816	64	146 437	15	67 379	10	4 124	244	80 957
Montana	35	(D)	34	19 030	1	(D)	2	(D)	16	2 656
Nebraska	34	36 247	26	24 516	8	11 731	1	(D)	44	8 531
Nevada	67	233 615	63	(D)	4	(D)	6	(D)	27	3 049
New Hampshire	31	85 458	27	(D)	4	(D)	1	(D)	8	(D)
New Jersey	225	759 614	166	396 696	59	362 918	9	10 262	163	85 948
New Mexico	32	71 148	32	71 148	–	–	7	1 070	13	3 593
New York	410	844 233	307	617 637	103	226 596	19	7 824	1 338	645 098
North Carolina	137	239 083	121	189 733	16	49 350	20	6 191	92	15 740
North Dakota	16	7 455	15	(D)	1	(D)	–	–	16	2 023
Ohio	251	412 613	173	228 500	78	184 113	8	4 073	527	143 527
Oklahoma	52	84 243	50	(D)	2	(D)	4	1 010	65	22 616
Oregon	60	85 778	55	(D)	5	(D)	7	1 333	122	39 148
Pennsylvania	226	354 863	189	315 963	37	38 900	12	6 404	341	187 549
Rhode Island	27	38 272	25	(D)	2	(D)	2	(D)	22	11 805
South Carolina	88	100 241	80	96 463	8	3 778	6	1 244	16	3 689
South Dakota	17	13 871	16	(D)	1	(D)	1	(D)	3	(D)
Tennessee	101	174 339	85	148 175	16	26 164	8	1 983	326	60 992
Texas	441	739 800	390	697 128	51	42 672	36	27 594	824	168 079
Utah	50	104 734	44	(D)	6	(D)	4	2 952	21	13 348
Vermont	11	10 175	11	10 175	–	–	–	–	3	(D)
Virginia	145	311 519	128	297 270	17	14 249	9	3 205	318	71 012
Washington	117	199 874	106	189 499	11	10 375	9	6 281	321	75 543
West Virginia	46	20 197	42	19 565	4	632	1	(D)	26	2 705
Wisconsin	95	128 233	67	63 678	28	64 555	9	1 034	77	22 986
Wyoming	23	12 513	23	12 513	–	–	4	(D)	–	–

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 30
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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.											
	Automotive repair shops (SIC 753)											
	Total		Top, body, and upholstery repair shops and paint shops (SIC 7532)						General automotive repair shops (SIC 7538)			
			Total		Top and body repair shops (SIC 7532 pt.)		Paint shops (SIC 7532 pt.)		Total		General automotive repair shops, except diesel (SIC 7538 pt.)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**128 738**	**39 745 984**	**35 043**	**12 262 486**	**32 281**	**11 489 644**	**2 762**	**772 842**	**64 822**	**17 772 602**	**58 607**	**15 257 200**
Alabama	1 980	522 177	560	170 817	507	160 256	53	10 561	978	210 275	870	173 302
Alaska	231	94 625	62	27 514	61	(D)	1	(D)	125	50 286	106	42 701
Arizona	2 095	661 158	416	146 815	373	132 750	43	14 065	1 171	349 147	1 091	317 462
Arkansas	1 250	310 195	351	84 212	332	80 680	19	3 532	596	134 909	515	107 243
California	16 292	5 895 425	4 052	1 862 244	3 603	1 706 411	449	155 833	8 659	2 823 165	7 935	2 491 849
Colorado	2 076	653 481	522	189 638	471	175 768	51	13 870	1 099	298 877	1 003	260 319
Connecticut	1 682	611 006	503	200 226	481	194 712	22	5 514	844	276 312	784	255 274
Delaware	379	109 231	107	32 586	96	29 936	11	2 650	188	47 917	161	40 223
District of Columbia	98	34 365	28	10 212	24	8 962	4	1 250	45	13 525	43	(D)
Florida	7 319	2 097 770	1 826	579 698	1 581	512 313	245	67 385	3 747	974 766	3 455	860 874
Georgia	3 234	953 622	821	275 277	734	247 967	87	27 310	1 629	436 583	1 459	377 174
Hawaii	435	186 205	162	78 163	149	73 061	13	5 102	191	74 461	175	68 503
Idaho	627	157 303	176	51 398	166	49 698	10	1 700	303	63 947	272	56 071
Illinois	5 654	2 072 718	1 788	764 982	1 691	738 669	97	26 313	2 647	797 567	2 398	690 155
Indiana	2 901	914 700	894	341 700	815	319 312	79	22 388	1 298	335 259	1 141	272 951
Iowa	1 599	410 237	529	137 754	506	135 356	23	2 398	776	174 611	676	137 976
Kansas	1 516	420 512	462	141 358	440	136 000	22	5 358	757	192 325	698	159 983
Kentucky	1 545	420 234	450	123 431	426	117 969	24	5 462	724	185 061	638	158 627
Louisiana	1 779	486 846	392	129 617	354	118 020	38	11 597	866	211 562	759	158 051
Maine	648	178 101	168	49 297	160	48 414	8	883	361	85 081	321	70 097
Maryland	2 221	849 853	561	240 971	532	229 836	29	11 135	1 200	413 232	1 121	386 248
Massachusetts	3 090	1 007 022	1 032	343 263	995	329 908	37	13 355	1 457	437 222	1 361	405 018
Michigan	4 671	1 556 637	1 465	554 884	1 354	520 492	111	34 392	1 946	535 172	1 761	457 069
Minnesota	2 084	708 980	651	233 744	612	225 076	39	8 668	1 014	308 631	879	238 539
Mississippi	1 188	301 175	284	83 302	259	79 743	25	3 559	596	141 175	524	98 506
Missouri	3 040	896 710	850	272 376	807	265 812	43	6 564	1 512	385 092	1 369	306 044
Montana	539	133 556	166	46 516	161	46 008	5	508	245	54 559	210	41 724
Nebraska	1 061	284 177	359	90 395	339	86 083	20	4 312	520	138 891	452	95 540
Nevada	693	248 491	160	67 391	136	55 650	24	11 741	364	126 913	331	110 881
New Hampshire	612	194 471	172	52 409	166	51 762	6	647	351	101 867	320	85 447
New Jersey	4 107	1 408 337	1 283	536 180	1 240	516 853	43	19 327	2 029	589 247	1 807	489 652
New Mexico	814	214 291	185	53 003	164	47 384	21	5 619	421	106 026	369	86 785
New York	8 470	2 400 004	2 393	701 117	2 275	668 554	118	32 563	4 404	1 078 440	4 104	988 891
North Carolina	3 390	845 780	824	204 785	756	189 796	68	14 989	1 792	399 277	1 582	323 223
North Dakota	360	85 690	126	29 004	122	28 465	4	539	161	35 921	139	25 573
Ohio	5 004	1 612 166	1 442	480 406	1 326	453 967	116	26 439	2 366	692 443	2 116	594 651
Oklahoma	1 509	363 753	409	110 779	365	101 241	44	9 538	709	147 521	620	125 475
Oregon	1 594	529 700	399	142 056	370	134 366	29	7 690	809	244 977	696	191 922
Pennsylvania	6 345	1 829 044	1 783	554 432	1 673	523 596	110	30 836	3 421	874 654	3 086	724 869
Rhode Island	563	146 256	195	58 049	183	(D)	12	(D)	262	55 070	240	48 845
South Carolina	1 744	405 017	468	115 584	428	107 474	40	8 110	890	186 683	800	160 134
South Dakota	473	112 569	153	33 643	145	32 052	8	1 591	220	46 370	190	35 564
Tennessee	2 258	579 511	634	194 691	568	179 761	66	14 930	1 048	232 018	924	184 311
Texas	8 859	2 603 373	1 936	708 676	1 687	642 170	249	66 506	4 504	1 191 808	4 095	1 049 855
Utah	917	278 431	209	75 742	192	69 120	17	6 622	491	128 315	425	105 166
Vermont	378	101 219	96	25 328	94	(D)	2	(D)	240	62 710	225	55 078
Virginia	3 179	1 008 292	700	250 491	637	234 247	63	16 244	1 783	504 653	1 628	453 690
Washington	2 769	905 711	720	288 829	671	271 749	49	17 080	1 351	391 659	1 196	326 296
West Virginia	698	144 657	200	44 054	189	42 722	11	1 332	351	62 202	327	53 402
Wisconsin	2 444	731 706	840	257 066	795	246 098	45	10 968	1 168	324 249	1 049	269 624
Wyoming	324	69 494	79	16 381	70	15 599	9	782	193	39 969	161	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.											
	Automotive repair shops (SIC 753)—Con.											
	General automotive repair shops (SIC 7538)—Con.		Other automotive repair shops (SIC 7533, 4, 6, 7, 9)									
	Diesel repair shops (SIC 7538 pt.)		Total		Automotive exhaust systems repair shops (SIC 7533)		Tire retreading and repair shops (SIC 7534)		Automotive glass replacement shops (SIC 7536)		Automotive transmission repair shops (SIC 7537)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**6 215**	**2 515 402**	**28 873**	**9 710 896**	**5 521**	**1 952 649**	**1 845**	**1 317 327**	**4 925**	**1 888 987**	**6 277**	**1 660 364**
Alabama	108	36 973	442	141 085	66	16 318	42	41 522	70	23 682	125	25 650
Alaska	19	7 585	44	16 825	10	5 554	3	1 481	7	2 965	13	4 408
Arizona	80	31 685	508	165 196	52	17 174	31	17 677	94	42 640	132	31 786
Arkansas	81	27 666	303	91 074	55	9 740	26	33 366	50	12 762	60	12 245
California	724	331 316	3 581	1 210 016	465	144 607	202	128 254	489	209 885	850	250 157
Colorado	96	38 558	455	164 966	56	22 169	30	14 420	117	53 117	93	24 773
Connecticut	60	21 038	335	134 468	82	41 956	13	14 527	68	27 944	86	25 960
Delaware	27	7 694	84	28 728	15	6 774	4	1 220	18	6 776	18	4 503
District of Columbia	2	(D)	25	10 628	4	2 280	2	(D)	5	(D)	6	2 745
Florida	292	113 892	1 746	543 306	240	88 965	123	57 223	230	107 481	421	97 181
Georgia	170	59 409	784	241 762	110	34 298	68	40 406	92	30 205	200	52 525
Hawaii	16	5 958	82	33 581	9	2 163	6	2 888	11	7 468	15	4 987
Idaho	31	7 876	148	41 958	23	6 187	13	7 801	32	9 666	27	7 374
Illinois	249	107 412	1 219	510 169	358	163 603	67	41 730	188	91 495	241	78 231
Indiana	157	62 308	709	237 741	184	64 944	44	35 829	110	37 996	131	37 817
Iowa	100	36 635	294	97 872	79	27 512	24	18 109	47	17 036	52	13 114
Kansas	59	32 342	297	86 829	45	12 830	14	5 167	72	26 316	46	11 962
Kentucky	86	26 434	371	111 742	71	22 883	31	20 519	62	20 981	77	14 777
Louisiana	107	53 511	521	145 667	96	23 226	30	16 048	94	30 909	103	23 257
Maine	40	14 984	119	43 723	27	10 238	6	8 868	31	10 923	15	1 895
Maryland	79	26 984	460	195 650	84	43 935	24	17 029	122	47 643	98	40 659
Massachusetts	96	32 204	601	226 537	120	60 429	19	10 435	180	66 323	108	29 524
Michigan	185	78 103	1 260	466 581	389	147 935	43	36 815	224	105 351	219	56 328
Minnesota	135	70 092	419	166 605	88	39 896	12	12 434	111	52 369	76	20 554
Mississippi	72	42 669	308	76 698	53	9 827	21	16 046	56	13 127	52	12 155
Missouri	143	79 048	678	239 242	159	45 955	64	78 242	109	38 829	141	30 640
Montana	35	12 835	128	32 481	25	4 661	13	7 691	23	7 008	21	3 735
Nebraska	68	43 351	182	54 891	32	9 834	7	6 559	50	12 257	41	14 965
Nevada	33	16 032	169	54 187	19	5 978	3	(D)	27	9 295	51	16 327
New Hampshire	31	16 420	89	40 195	15	7 093	4	2 963	11	2 716	21	6 948
New Jersey	222	99 595	795	282 910	161	65 248	62	48 566	109	41 240	217	56 194
New Mexico	52	19 241	208	55 262	30	7 081	8	4 782	35	11 638	49	11 949
New York	300	89 549	1 673	620 447	393	194 506	92	78 066	292	110 167	399	107 683
North Carolina	210	76 054	774	241 718	122	34 022	96	57 612	122	36 949	139	35 877
North Dakota	22	10 348	73	20 765	13	3 333	3	2 882	21	6 311	15	4 577
Ohio	250	97 792	1 196	439 317	363	131 489	80	60 837	168	72 495	222	58 425
Oklahoma	89	22 046	391	105 453	78	17 296	28	22 478	43	13 433	79	18 455
Oregon	113	53 055	386	142 667	73	21 967	18	35 395	72	24 391	96	24 314
Pennsylvania	335	149 785	1 141	399 958	232	75 991	92	87 464	197	70 240	258	62 350
Rhode Island	22	6 225	106	33 137	24	8 482	6	767	16	6 374	19	5 349
South Carolina	90	26 549	386	102 750	60	14 393	40	16 864	61	20 455	80	18 563
South Dakota	30	10 806	100	32 556	11	2 662	7	(D)	26	7 409	20	3 707
Tennessee	124	47 707	576	152 802	125	26 726	39	17 358	82	30 228	124	28 644
Texas	409	141 953	2 419	702 889	363	92 270	181	86 105	351	128 232	550	135 831
Utah	66	23 149	217	74 374	41	15 459	3	(D)	57	19 240	48	15 654
Vermont	15	7 632	42	13 181	8	2 949	5	3 285	11	3 834	6	1 212
Virginia	155	50 963	696	253 148	136	45 581	42	50 233	161	54 580	142	37 598
Washington	155	65 363	698	225 223	103	39 108	24	10 306	177	60 882	150	47 554
West Virginia	24	8 800	147	38 401	39	7 834	9	6 904	27	9 179	30	4 942
Wisconsin	119	54 625	436	150 391	106	45 639	19	14 156	85	30 241	86	22 194
Wyoming	32	(D)	52	13 144	9	1 649	2	(D)	12	(D)	9	2 110

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.									
	Automotive repair shops (SIC 753)—Con.									
	Other automotive repair shops (SIC 7533, 4, 6, 7, 9) —Con.									
	Automotive repair shops, n.e.c. (SIC 7539)									
	Total		Radiator repair (SIC 7539 pt.)		Brake, front end, and wheel alignment (SIC 7539 pt.)		Automotive electrical and fuel system services (SIC 7539 pt.)		Other automotive repair shops, n.e.c. (SIC 7539 pt.)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**10 305**	**2 891 569**	**2 606**	**615 481**	**3 322**	**1 084 174**	**3 158**	**796 635**	**1 219**	**395 279**
Alabama	139	33 913	36	9 205	48	11 849	47	10 710	8	2 149
Alaska	11	2 417	5	673	2	(D)	3	(D)	1	(D)
Arizona	199	55 919	60	14 469	46	14 199	66	18 378	27	8 873
Arkansas	112	22 961	25	3 844	34	9 115	44	8 530	9	1 472
California	1 575	477 113	341	92 387	468	157 914	551	157 498	215	69 314
Colorado	159	50 487	47	9 068	60	26 143	31	11 074	21	4 202
Connecticut	86	24 081	28	5 440	34	13 895	19	3 990	5	756
Delaware	29	9 455	5	(D)	11	4 569	11	2 905	2	(D)
District of Columbia	8	2 714	1	(D)	3	(D)	4	886	–	–
Florida	732	192 456	160	39 975	162	50 741	276	60 372	134	41 368
Georgia	314	84 328	57	11 415	108	30 578	119	32 820	30	9 515
Hawaii	41	16 075	8	3 660	12	3 569	10	4 163	11	4 683
Idaho	53	10 930	15	(D)	16	3 061	19	4 854	3	(D)
Illinois	365	135 110	106	32 780	119	46 718	95	23 019	45	32 593
Indiana	240	61 155	67	14 186	86	29 013	59	12 206	28	5 750
Iowa	92	22 101	33	7 357	24	7 508	24	4 788	11	2 448
Kansas	120	30 554	29	5 891	46	13 460	39	9 942	6	1 261
Kentucky	130	32 582	31	6 013	51	17 705	35	6 564	13	2 300
Louisiana	198	52 227	41	12 328	59	14 819	66	15 007	32	10 073
Maine	40	11 799	9	(D)	15	5 789	13	3 446	3	(D)
Maryland	132	46 384	40	8 323	34	16 039	43	18 991	15	3 031
Massachusetts	174	59 826	47	12 067	58	23 629	45	9 499	24	14 631
Michigan	385	120 152	104	29 275	145	58 189	101	24 200	35	8 488
Minnesota	132	41 352	32	5 873	41	16 161	36	8 547	23	10 771
Mississippi	126	25 543	33	4 156	37	8 080	47	10 957	9	2 350
Missouri	205	45 576	65	12 206	59	11 814	58	13 774	23	7 782
Montana	46	9 386	11	1 740	13	3 553	18	3 709	4	384
Nebraska	52	11 276	25	4 349	15	4 677	10	(D)	2	(D)
Nevada	69	(D)	17	6 226	18	4 752	26	5 954	8	(D)
New Hampshire	38	20 475	8	1 975	14	14 493	12	3 436	4	571
New Jersey	246	71 662	56	13 820	91	24 038	64	17 739	35	16 065
New Mexico	86	19 812	25	5 621	33	8 339	21	4 270	7	1 582
New York	497	130 025	129	31 613	195	65 041	127	24 904	46	8 467
North Carolina	295	77 258	74	18 237	101	27 554	95	23 856	25	7 611
North Dakota	21	3 662	12	2 080	3	(D)	5	734	1	(D)
Ohio	363	116 071	124	26 451	125	39 144	78	29 348	36	21 128
Oklahoma	163	33 791	47	7 434	44	14 213	46	8 052	26	4 092
Oregon	127	36 600	38	12 531	35	9 532	41	10 825	13	3 712
Pennsylvania	362	103 913	90	23 766	134	44 660	102	22 731	36	12 756
Rhode Island	41	12 165	11	(D)	10	5 183	17	3 960	3	(D)
South Carolina	145	32 475	26	3 681	54	14 189	53	12 729	12	1 876
South Dakota	36	(D)	8	1 147	20	4 730	6	644	2	(D)
Tennessee	206	49 846	48	6 971	95	26 398	44	11 913	19	4 564
Texas	974	260 451	232	47 636	308	97 721	310	71 540	124	43 554
Utah	68	(D)	17	5 902	19	9 409	26	5 488	6	(D)
Vermont	12	1 901	1	(D)	6	1 049	2	(D)	3	(D)
Virginia	215	65 156	50	13 204	69	24 218	68	21 010	28	6 724
Washington	244	67 373	69	18 479	65	17 861	81	23 872	29	7 161
West Virginia	42	9 542	13	2 677	14	3 612	10	2 532	5	721
Wisconsin	140	38 161	44	9 289	58	21 027	29	6 506	9	1 339
Wyoming	20	(D)	6	1 802	5	1 061	6	961	3	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.						Miscellaneous repair services (SIC 76)					
	Automotive services, except repair (SIC 754)						Total		Electrical repair shops (SIC 762)			
	Total		Carwashes (SIC 7542)		Automotive services, except repair and carwashes (SIC 7549)				Total		Radio and television repair shops (SIC 7622)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**22 495**	**6 046 909**	**11 589**	**2 644 127**	**10 906**	**3 402 782**	**71 576**	**30 731 827**	**21 199**	**10 667 383**	**6 038**	**1 826 223**
Alabama	276	75 757	153	33 994	123	41 763	1 169	491 484	365	169 356	114	23 013
Alaska	44	(D)	20	(D)	24	11 349	192	78 177	57	23 246	11	2 222
Arizona	451	129 720	236	59 190	215	70 530	1 102	442 414	365	153 589	88	23 969
Arkansas	164	31 401	88	18 819	76	12 582	658	183 188	192	57 677	71	17 307
California	2 820	1 064 046	1 408	511 268	1 412	552 778	7 467	3 727 163	2 207	1 389 062	610	201 317
Colorado	417	104 266	190	37 420	227	66 846	1 147	368 298	376	132 741	105	21 937
Connecticut	266	75 405	141	30 141	125	45 264	919	379 698	277	125 728	71	22 778
Delaware	57	24 204	31	18 156	26	6 048	197	86 475	62	29 769	20	4 130
District of Columbia	19	7 495	14	4 066	5	3 429	59	18 065	12	2 879	5	1 035
Florida	1 292	349 403	568	116 333	724	233 070	5 106	1 944 734	1 858	913 128	475	117 296
Georgia	559	136 813	281	56 163	278	80 650	1 927	837 414	562	351 253	143	37 867
Hawaii	57	17 647	17	3 162	40	14 485	281	124 504	92	53 143	12	1 843
Idaho	109	24 353	58	11 272	51	13 081	333	87 263	92	29 246	31	6 972
Illinois	1 200	323 007	631	131 842	569	191 165	3 164	1 579 381	947	587 570	269	102 694
Indiana	620	154 777	325	65 972	295	88 805	1 569	637 950	440	187 277	146	40 287
Iowa	265	59 871	172	33 383	93	26 488	920	279 071	206	73 802	55	15 085
Kansas	230	48 596	140	24 015	90	24 581	845	285 656	245	107 391	74	17 394
Kentucky	313	(D)	177	(D)	136	37 692	907	360 753	266	116 946	81	26 600
Louisiana	275	70 302	98	23 337	177	46 965	1 427	807 490	425	208 323	109	34 026
Maine	78	16 103	44	6 546	34	9 557	300	111 656	68	21 113	17	3 819
Maryland	385	119 857	170	46 027	215	73 830	1 389	565 344	439	238 264	120	38 986
Massachusetts	443	136 843	228	47 874	215	88 969	1 487	670 953	418	251 395	105	55 328
Michigan	1 185	314 745	618	135 882	567	178 863	2 480	1 137 072	650	339 877	191	45 580
Minnesota	400	122 994	213	58 501	187	64 493	1 270	457 493	304	130 690	86	24 589
Mississippi	124	(D)	61	(D)	63	14 086	710	210 612	218	68 214	58	14 224
Missouri	510	108 594	291	46 105	219	62 489	1 633	586 983	492	189 105	157	40 601
Montana	100	22 055	58	11 827	42	10 228	289	65 731	60	13 267	22	3 720
Nebraska	182	37 891	122	21 525	60	16 366	614	184 864	158	64 247	55	20 438
Nevada	155	45 841	74	18 543	81	27 298	361	143 842	127	51 895	36	7 477
New Hampshire	90	(D)	44	(D)	46	14 583	344	108 471	104	37 731	34	6 776
New Jersey	733	178 262	411	85 948	322	92 314	2 263	1 148 527	677	398 812	194	75 903
New Mexico	160	36 388	79	14 668	81	21 720	454	126 305	127	38 479	54	13 885
New York	1 143	260 067	623	112 694	520	147 373	4 292	1 769 462	1 421	668 852	425	140 133
North Carolina	529	105 804	320	51 226	209	54 578	2 079	681 449	586	236 837	180	49 404
North Dakota	49	9 626	36	6 343	13	3 283	227	55 329	47	16 850	19	5 967
Ohio	1 116	258 406	607	111 852	509	146 554	2 872	1 419 279	757	442 622	206	59 194
Oklahoma	272	59 711	136	26 037	136	33 674	878	322 581	260	103 599	78	18 810
Oregon	314	83 402	157	28 315	157	55 087	975	354 599	269	98 136	93	33 834
Pennsylvania	819	188 565	493	110 115	326	78 450	2 688	1 389 901	804	478 625	217	86 915
Rhode Island	74	15 320	31	4 454	43	10 866	289	107 710	73	33 435	22	5 866
South Carolina	259	59 603	130	29 070	129	30 533	1 093	347 962	351	111 567	97	20 771
South Dakota	61	(D)	47	8 391	14	(D)	244	48 500	46	10 818	15	2 852
Tennessee	408	89 557	229	44 220	179	45 337	1 287	514 008	433	197 441	146	42 883
Texas	1 602	466 274	677	196 474	925	269 800	5 534	3 000 342	1 573	952 759	410	145 782
Utah	195	48 901	100	21 501	95	27 400	446	180 007	126	47 607	41	8 414
Vermont	32	(D)	21	3 925	11	(D)	172	30 967	47	8 457	17	1 723
Virginia	483	125 129	214	44 095	269	81 034	1 757	820 711	548	292 908	179	50 652
Washington	541	135 046	237	39 264	304	95 782	1 621	631 733	435	189 610	121	38 158
West Virginia	137	22 651	85	11 666	52	10 985	453	220 738	116	46 896	21	7 497
Wisconsin	432	119 118	259	63 325	173	55 793	1 430	524 006	361	160 565	116	34 951
Wyoming	50	(D)	26	(D)	24	6 483	256	75 512	58	14 584	16	3 319

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Miscellaneous repair services (SIC 76)—Con.									
	Electrical repair shops (SIC 762)—Con.						Watch, clock, and jewelry repair (SIC 763)		Reupholstery and furniture repair (SIC 764)	
	Other electrical and electronic repair shops (SIC 7623, 9)									
	Total		Refrigeration and air-conditioning service and repair shops (SIC 7623)		Electrical and electronic repair shops, n.e.c. (SIC 7629)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**15 161**	**8 841 160**	**3 797**	**2 193 087**	**11 364**	**6 648 073**	**1 662**	**274 650**	**6 731**	**980 357**
Alabama	251	146 343	56	27 580	195	118 763	15	1 534	118	12 766
Alaska	46	21 024	8	2 338	38	18 686	3	418	9	1 765
Arizona	277	129 620	65	30 502	212	99 118	21	4 337	119	16 683
Arkansas	121	40 370	38	10 964	83	29 406	7	634	52	5 029
California	1 597	1 187 745	327	262 418	1 270	925 327	225	40 762	818	149 424
Colorado	271	110 804	37	15 416	234	95 388	25	2 423	125	20 029
Connecticut	206	102 950	44	28 294	162	74 656	17	2 671	92	13 977
Delaware	42	25 639	7	8 388	35	17 251	3	517	24	2 524
District of Columbia	7	1 844	3	(D)	4	(D)	2	(D)	16	2 900
Florida	1 383	795 832	465	263 578	918	532 254	120	12 846	511	64 470
Georgia	419	313 386	105	81 368	314	232 018	51	11 007	196	29 172
Hawaii	80	51 300	32	26 368	48	24 932	9	2 317	27	6 650
Idaho	61	22 274	15	6 163	46	16 111	–	–	26	3 322
Illinois	678	484 876	128	148 928	550	335 948	88	13 768	291	51 540
Indiana	294	146 990	54	37 147	240	109 843	26	2 829	149	20 067
Iowa	151	58 717	26	10 631	125	48 086	10	1 482	76	7 397
Kansas	171	89 997	34	10 407	137	79 590	17	(D)	64	(D)
Kentucky	185	90 346	46	14 839	139	75 507	20	5 480	69	6 687
Louisiana	316	174 297	118	45 659	198	128 638	22	2 883	92	11 420
Maine	51	17 294	14	5 400	37	11 894	7	692	23	1 793
Maryland	319	199 278	81	57 323	238	141 955	48	7 800	155	27 366
Massachusetts	313	196 067	71	42 807	242	153 260	52	9 569	141	22 155
Michigan	459	294 297	93	62 361	366	231 936	73	9 292	198	31 286
Minnesota	218	106 101	46	27 358	172	78 743	22	3 676	117	16 079
Mississippi	160	53 990	54	16 476	106	37 514	5	338	48	5 859
Missouri	335	148 504	92	33 239	243	115 265	39	6 094	168	18 022
Montana	38	9 547	7	1 389	31	8 158	–	–	27	3 342
Nebraska	103	43 809	26	9 128	77	34 681	12	1 899	52	4 349
Nevada	91	44 418	28	13 106	63	31 312	7	975	30	4 858
New Hampshire	70	30 955	8	1 910	62	29 045	5	622	24	3 523
New Jersey	483	322 909	134	79 012	349	243 897	36	16 405	166	22 822
New Mexico	73	24 594	16	5 684	57	18 910	4	282	36	3 366
New York	996	528 719	322	175 468	674	353 251	131	22 516	429	86 076
North Carolina	406	187 433	107	63 946	299	123 487	37	3 524	272	34 574
North Dakota	28	10 883	5	512	23	10 371	3	215	18	887
Ohio	551	383 428	115	84 447	436	298 981	83	11 857	269	38 751
Oklahoma	182	84 789	45	14 914	137	69 875	22	2 067	50	6 764
Oregon	176	64 302	30	11 777	146	52 525	20	3 829	74	9 421
Pennsylvania	587	391 710	122	79 008	465	312 702	78	15 786	261	37 794
Rhode Island	51	27 569	13	5 635	38	21 934	15	(D)	35	3 842
South Carolina	254	90 796	86	32 320	168	58 476	15	1 689	110	12 647
South Dakota	31	7 966	9	1 677	22	6 289	4	1 068	16	1 087
Tennessee	287	154 558	82	30 527	205	124 031	22	2 452	115	14 544
Texas	1 163	806 977	328	174 037	835	632 940	125	23 405	442	59 972
Utah	85	39 193	14	7 947	71	31 246	7	815	43	5 520
Vermont	30	6 734	8	1 720	22	5 014	4	473	13	2 021
Virginia	369	242 256	99	74 832	270	167 424	26	3 098	196	27 499
Washington	314	151 452	47	20 360	267	131 092	45	7 492	158	23 881
West Virginia	95	39 399	18	5 432	77	33 967	6	1 590	38	3 503
Wisconsin	245	125 614	63	20 374	182	105 240	25	3 464	120	13 433
Wyoming	42	11 265	6	(D)	36	(D)	3	(D)	13	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Miscellaneous repair services (SIC 76)—Con.								Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)			
	Miscellaneous repair and related services (SIC 769)											
	Total		Welding repair (SIC 7692)		Armature rewinding shops (SIC 7694)		Repair shops and related services, n.e.c. (SIC 7699)		Total		Motion picture production, distribution, and services (SIC 781, 2)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**41 984**	**18 809 437**	**5 383**	**1 428 510**	**2 498**	**2 321 557**	**34 103**	**15 059 370**	**114 846**	**92 915 460**	**12 967**	**33 061 872**
Alabama	671	307 828	88	20 233	73	77 541	510	210 054	1 275	470 845	48	38 453
Alaska	123	52 748	18	11 949	6	3 995	99	36 804	424	152 219	17	9 038
Arizona	597	267 805	58	18 420	39	39 531	500	209 854	1 388	892 491	105	79 837
Arkansas	407	119 848	58	10 636	44	24 289	305	84 923	949	289 965	31	31 248
California	4 217	2 147 915	459	139 443	176	124 057	3 582	1 884 415	17 921	32 097 828	5 432	21 094 466
Colorado	621	213 105	63	18 520	30	23 023	528	171 562	2 080	1 405 545	171	128 988
Connecticut	533	237 322	79	25 251	26	26 531	428	185 540	1 526	995 019	155	87 162
Delaware	108	53 665	14	2 247	7	2 384	87	49 034	351	143 816	18	4 852
District of Columbia	29	(D)	–	–	2	(D)	27	11 434	281	228 538	117	97 227
Florida	2 617	954 290	298	65 526	166	114 881	2 153	773 883	6 373	6 185 348	487	397 036
Georgia	1 118	445 982	119	28 579	84	106 469	915	310 934	2 360	1 628 216	200	617 330
Hawaii	153	62 394	14	5 923	5	2 686	134	53 785	688	456 200	50	20 394
Idaho	215	54 695	32	5 082	21	11 301	162	38 312	594	157 155	15	3 901
Illinois	1 838	926 503	217	74 429	103	108 749	1 518	743 325	4 672	4 011 073	481	1 399 741
Indiana	954	427 777	138	30 122	62	91 864	754	305 791	2 379	988 049	94	164 922
Iowa	628	196 390	111	25 694	43	28 519	474	142 177	1 262	546 423	39	47 155
Kansas	519	169 139	86	12 521	31	15 614	402	141 004	1 000	406 094	42	68 266
Kentucky	552	231 640	74	17 952	56	38 466	422	175 222	1 391	525 522	43	22 604
Louisiana	888	584 864	117	51 842	55	47 137	716	485 885	1 342	607 293	53	16 635
Maine	202	88 058	29	10 539	13	17 724	160	59 795	659	208 399	23	5 096
Maryland	747	291 914	68	17 908	21	20 043	658	253 963	2 140	1 191 294	188	174 979
Massachusetts	876	387 834	83	23 110	43	27 117	750	337 607	2 572	1 605 120	199	334 163
Michigan	1 559	756 617	201	62 462	94	92 342	1 264	601 813	3 791	2 201 376	246	433 483
Minnesota	827	307 048	126	51 709	44	26 741	657	228 598	2 284	1 273 978	193	181 233
Mississippi	439	136 201	97	20 913	25	16 160	317	99 128	739	295 293	15	4 023
Missouri	934	373 762	129	24 341	48	37 962	757	311 459	2 284	1 079 041	132	82 678
Montana	202	49 122	46	7 399	8	1 788	148	39 935	678	223 033	17	5 058
Nebraska	392	114 369	86	14 202	20	8 436	286	91 731	762	249 568	29	10 412
Nevada	197	86 114	17	3 922	8	4 811	172	77 381	903	1 306 177	54	14 321
New Hampshire	211	66 595	23	2 925	11	7 321	177	56 349	684	287 736	23	10 709
New Jersey	1 384	710 488	124	38 294	62	56 256	1 198	615 938	3 424	2 668 747	282	973 518
New Mexico	287	84 178	58	12 135	12	8 675	217	63 368	623	304 625	45	15 299
New York	2 311	992 018	199	60 261	109	88 501	2 003	843 256	9 977	9 376 414	1 899	3 638 033
North Carolina	1 184	406 514	200	44 185	89	50 723	895	311 606	2 921	1 266 239	130	135 252
North Dakota	159	37 377	32	8 090	12	3 828	115	25 459	328	88 407	11	2 132
Ohio	1 763	926 049	202	60 022	122	169 161	1 439	696 866	4 417	2 358 560	205	367 599
Oklahoma	546	210 151	109	24 089	36	43 149	401	142 913	1 155	491 163	48	26 523
Oregon	612	243 213	54	12 304	44	38 455	514	192 454	1 450	661 190	100	91 724
Pennsylvania	1 545	857 696	205	57 049	107	157 907	1 233	642 740	4 447	2 425 910	270	439 386
Rhode Island	166	(D)	25	5 674	6	(D)	135	(D)	424	197 475	16	(D)
South Carolina	617	222 059	88	21 291	53	49 721	476	151 047	1 594	675 721	36	12 843
South Dakota	178	35 527	43	6 404	11	4 203	124	24 920	448	252 745	12	2 568
Tennessee	717	299 571	74	16 083	51	42 322	592	241 166	2 281	1 433 958	136	305 949
Texas	3 394	1 964 206	505	129 157	205	222 522	2 684	1 612 527	6 119	3 904 983	463	788 515
Utah	270	126 065	49	18 587	14	16 262	207	91 216	805	502 017	92	127 860
Vermont	108	20 016	13	1 947	5	856	90	17 213	425	312 273	21	(D)
Virginia	987	497 206	124	22 332	61	55 550	802	419 324	2 437	1 287 756	177	150 197
Washington	983	410 750	126	34 276	34	35 342	823	341 132	2 522	1 327 352	185	155 579
West Virginia	293	168 749	32	8 152	38	61 302	223	99 295	609	188 793	9	1 876
Wisconsin	924	346 544	125	34 462	55	47 675	744	264 407	2 304	996 093	102	64 910
Wyoming	182	(D)	48	9 917	8	10 487	126	(D)	384	86 385	11	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.											
	Motion picture theaters (SIC 783)						Video tape rental (SIC 784)		Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)			
	Total		Motion picture theaters, except drive-in (SIC 7832)		Drive-in motion picture theaters (SIC 7833)				Total		Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**6 892**	**5 816 526**	**6 358**	**5 664 987**	**534**	**151 539**	**21 998**	**5 075 315**	**10 086**	**8 625 489**	**4 255**	**4 433 701**
Alabama	67	42 403	66	(D)	1	(D)	381	82 035	38	20 669	10	(D)
Alaska	17	21 524	17	21 524	–	–	101	24 165	8	1 417	3	(D)
Arizona	97	111 248	91	(D)	6	(D)	280	67 061	87	35 769	38	13 700
Arkansas	68	32 473	64	(D)	4	(D)	271	41 096	29	8 011	16	5 505
California	854	1 077 622	780	1 014 648	74	62 974	2 484	643 908	3 254	3 370 759	1 100	1 375 787
Colorado	133	102 357	123	99 576	10	2 781	302	71 353	96	58 226	48	18 135
Connecticut	67	63 786	65	(D)	2	(D)	330	71 702	128	83 241	53	35 391
Delaware	16	14 216	16	14 216	–	–	102	19 309	21	7 910	11	5 976
District of Columbia	25	21 749	25	21 749	–	–	28	18 433	34	41 285	20	36 599
Florida	340	325 065	315	320 022	25	5 043	1 028	270 412	445	201 012	223	99 074
Georgia	154	130 779	149	129 145	5	1 634	546	140 777	121	63 544	67	33 108
Hawaii	34	(D)	32	(D)	2	(D)	78	26 909	64	29 980	24	12 400
Idaho	68	23 810	59	22 927	9	883	99	18 020	10	1 258	4	(D)
Illinois	274	242 855	256	236 844	18	6 011	1 057	259 924	364	214 449	165	131 569
Indiana	172	89 421	148	85 343	24	4 078	613	117 881	94	83 181	35	33 263
Iowa	127	52 774	114	50 927	13	1 847	219	36 993	46	3 585	17	1 696
Kansas	105	50 449	94	49 266	11	1 183	171	39 094	48	8 373	25	6 254
Kentucky	85	50 570	68	48 045	17	2 525	394	72 978	42	14 066	21	6 272
Louisiana	85	73 717	83	(D)	2	(D)	306	63 070	69	31 928	25	20 303
Maine	36	18 346	33	18 071	3	275	139	28 431	18	3 573	6	1 576
Maryland	106	109 230	105	(D)	1	(D)	509	124 413	119	66 673	54	37 981
Massachusetts	137	154 966	132	154 158	5	808	525	129 441	142	120 235	91	91 128
Michigan	218	215 150	205	211 084	13	4 066	787	191 410	169	90 219	85	48 562
Minnesota	141	87 427	133	86 354	8	1 073	467	79 477	149	105 499	73	71 880
Mississippi	52	26 884	50	(D)	2	(D)	242	41 197	11	1 751	2	(D)
Missouri	154	112 320	142	109 410	12	2 910	464	99 922	173	137 282	67	96 506
Montana	62	17 031	57	16 893	5	138	93	13 433	16	2 403	9	1 615
Nebraska	74	31 369	71	(D)	3	(D)	112	25 807	49	9 078	14	6 125
Nevada	32	37 651	30	(D)	2	(D)	132	42 096	144	105 472	50	36 881
New Hampshire	33	20 826	29	20 320	4	506	192	28 954	27	6 348	18	4 083
New Jersey	156	182 016	156	182 016	–	–	583	148 719	318	227 661	146	102 338
New Mexico	60	36 741	54	35 482	6	1 259	143	24 937	20	7 862	5	4 445
New York	478	516 570	447	506 224	31	10 346	1 263	305 594	1 847	2 145 155	931	1 547 049
North Carolina	184	105 147	178	104 620	6	527	666	139 369	101	79 795	48	71 820
North Dakota	36	11 366	35	(D)	1	(D)	43	8 578	7	572	2	(D)
Ohio	283	192 672	239	186 111	44	6 561	943	206 513	145	91 487	70	26 294
Oklahoma	95	58 772	88	57 434	7	1 338	267	52 771	48	16 292	20	4 460
Oregon	116	75 215	105	73 259	11	1 956	357	82 817	73	16 626	31	9 773
Pennsylvania	270	219 478	230	215 897	40	3 581	891	214 603	215	138 559	98	105 491
Rhode Island	24	17 523	22	(D)	2	(D)	76	14 523	27	7 952	13	6 381
South Carolina	85	59 212	80	59 008	5	204	360	78 948	40	20 865	13	(D)
South Dakota	38	12 806	31	12 635	7	171	71	9 236	16	2 290	6	1 418
Tennessee	121	69 732	110	67 386	11	2 346	509	88 320	388	472 441	123	76 556
Texas	439	391 117	422	387 353	17	3 764	1 398	397 579	356	235 312	171	157 727
Utah	85	52 305	77	49 708	8	2 597	150	40 634	33	13 489	20	9 214
Vermont	31	10 661	29	(D)	2	(D)	113	14 114	24	(D)	13	1 588
Virginia	145	142 836	137	142 131	8	705	565	135 667	125	117 752	54	19 141
Washington	174	143 831	156	139 268	18	4 563	576	118 822	131	59 079	57	28 430
West Virginia	41	18 865	28	17 545	13	1 320	160	22 094	11	5 716	4	(D)
Wisconsin	153	81 822	140	80 390	13	1 432	346	70 254	135	32 338	51	17 570
Wyoming	45	(D)	42	(D)	3	116	66	11 522	11	(D)	5	(D)

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 37
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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.											
	Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)—Con.		Bowling centers (SIC 793)		Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84)							
	Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929)				Total		Commercial sports (SIC 794)					
							Total		Professional sports clubs, managers, promoters (SIC 7941)		Racing, including track operation (SIC 7948)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**5 831**	**4 191 788**	**6 093**	**2 845 043**	**56 810**	**37 491 215**	**3 751**	**7 594 206**	**1 085**	**3 496 207**	**2 666**	**4 097 999**
Alabama	28	(D)	40	17 678	701	269 607	42	111 461	11	6 484	31	104 977
Alaska	5	(D)	14	8 627	267	87 448	6	1 306	6	1 306	–	–
Arizona	49	22 069	65	44 364	754	554 212	60	122 821	24	47 842	36	74 979
Arkansas	13	2 506	49	15 022	501	162 115	45	73 325	4	1 835	41	71 490
California	2 154	1 994 972	337	304 299	5 560	5 606 774	440	892 613	125	449 391	315	443 222
Colorado	48	40 091	99	45 598	1 279	999 023	70	113 681	25	52 927	45	60 754
Connecticut	75	47 850	59	40 365	787	648 763	39	143 435	25	125 665	14	17 770
Delaware	10	1 934	17	12 463	177	85 066	17	(D)	1	(D)	16	(D)
District of Columbia	14	4 686	–	–	77	49 844	5	10 457	4	(D)	1	(D)
Florida	222	101 938	198	136 373	3 875	4 855 450	367	784 258	87	364 829	280	419 429
Georgia	54	30 436	69	44 556	1 270	631 230	52	137 312	26	110 923	26	26 389
Hawaii	40	17 580	21	(D)	441	316 810	9	3 575	9	3 575	–	–
Idaho	6	(D)	60	14 384	342	95 782	11	12 504	4	1 221	7	11 283
Illinois	199	82 880	392	174 339	2 104	1 719 765	171	417 110	47	208 446	124	208 664
Indiana	59	49 918	191	73 841	1 215	458 803	78	113 886	25	47 681	53	66 205
Iowa	29	1 889	177	44 526	654	361 390	42	82 337	10	5 359	32	76 978
Kansas	23	2 119	106	33 298	528	206 614	51	75 501	10	10 927	41	64 574
Kentucky	21	7 794	76	30 657	751	334 647	100	167 574	7	(D)	93	(D)
Louisiana	44	11 625	46	25 705	783	396 238	54	140 045	10	37 002	44	103 043
Maine	12	1 997	38	10 462	405	142 491	16	22 628	1	(D)	15	(D)
Maryland	65	28 692	101	62 479	1 117	653 520	105	203 288	14	107 595	91	95 693
Massachusetts	51	29 107	120	42 366	1 449	823 949	65	220 644	22	114 298	43	106 346
Michigan	84	41 657	398	204 703	1 973	1 066 411	99	314 969	36	191 166	63	123 803
Minnesota	76	33 619	200	71 265	1 134	749 077	41	95 449	17	(D)	24	(D)
Mississippi	9	(D)	25	8 327	394	213 111	13	2 968	3	(D)	10	(D)
Missouri	106	40 776	172	68 089	1 189	578 750	66	110 562	26	102 101	40	8 461
Montana	7	788	64	19 248	426	165 860	10	1 390	4	728	6	662
Nebraska	35	2 953	103	31 301	395	141 601	42	47 651	6	2 248	36	45 403
Nevada	94	68 591	19	7 161	522	1 099 476	23	8 775	9	(D)	14	(D)
New Hampshire	9	2 265	30	12 693	379	208 206	27	42 095	2	(D)	25	(D)
New Jersey	172	125 323	125	81 662	1 960	1 055 171	138	203 077	26	93 993	112	109 084
New Mexico	15	3 417	35	12 855	320	206 931	20	50 481	2	(D)	18	(D)
New York	916	598 106	477	214 919	4 013	2 556 143	331	912 786	118	415 845	213	496 941
North Carolina	53	7 975	86	43 273	1 754	763 403	146	198 235	32	36 144	114	162 091
North Dakota	5	(D)	51	11 701	180	54 058	3	(D)	1	(D)	2	(D)
Ohio	75	65 193	417	164 562	2 424	1 335 727	179	288 799	54	151 637	125	137 162
Oklahoma	28	11 832	61	24 678	636	312 127	61	70 641	15	10 992	46	59 649
Oregon	42	6 853	86	34 772	718	360 036	28	60 687	18	37 594	10	23 093
Pennsylvania	117	33 068	314	106 529	2 487	1 307 355	125	367 061	37	157 464	88	209 597
Rhode Island	14	1 571	19	(D)	262	133 535	15	(D)	1	(D)	14	(D)
South Carolina	27	(D)	50	24 737	1 023	479 116	42	21 478	16	6 204	26	15 274
South Dakota	10	872	54	10 640	257	215 205	15	7 816	2	(D)	13	(D)
Tennessee	265	395 885	69	28 968	1 058	468 548	55	29 201	16	9 862	39	19 339
Texas	185	77 585	232	127 617	3 231	1 964 843	159	360 924	55	240 265	104	120 659
Utah	13	4 275	37	13 013	408	254 716	10	(D)	6	(D)	4	(D)
Vermont	11	(D)	22	(D)	214	114 755	6	4 714	–	–	6	4 714
Virginia	71	98 611	98	71 268	1 327	670 036	70	84 969	31	53 565	39	31 404
Washington	74	30 649	133	99 452	1 323	750 589	87	140 323	27	68 985	60	71 338
West Virginia	7	(D)	47	17 412	341	122 830	21	49 598	4	2 891	17	46 707
Wisconsin	84	14 768	363	115 356	1 205	631 413	72	154 211	23	67 728	49	86 483
Wyoming	6	1 588	31	7 957	220	52 645	2	(D)	1	(D)	1	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.											
	Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84) —Con.											
	Other amusement and recreation services, including museums (SIC 79 ex. 792, 3, 4; 84)											
	Total		Dance studios, schools, and halls (SIC 791)		Physical fitness facilities (SIC 7991)		Public golf courses (SIC 7992)		Coin-operated amusement devices (SIC 7993)		Amusement parks (SIC 7996)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**53 059**	**29 897 009**	**4 839**	**594 778**	**9 216**	**3 823 566**	**3 780**	**2 338 748**	**4 932**	**2 187 506**	**825**	**5 311 781**
Alabama	659	158 146	95	9 975	126	22 650	38	16 116	55	16 205	8	3 461
Alaska	261	86 142	10	848	25	12 887	4	729	9	4 499	–	–
Arizona	694	431 391	65	10 151	130	57 257	68	89 090	56	19 300	13	18 165
Arkansas	456	88 790	33	2 933	75	12 757	13	2 748	47	11 138	5	(D)
California	5 120	4 714 161	440	71 984	1 218	799 672	305	388 340	368	171 073	65	1 168 475
Colorado	1 209	885 342	68	7 935	188	99 374	35	18 601	83	28 623	14	24 515
Connecticut	748	505 328	83	(D)	174	65 919	40	21 553	35	16 940	2	(D)
Delaware	160	(D)	17	2 530	26	9 154	8	3 559	9	2 882	4	(D)
District of Columbia	72	39 387	8	6 654	24	13 327	3	(D)	5	(D)	–	–
Florida	3 508	4 071 192	318	45 633	525	213 388	167	169 288	274	86 265	66	2 252 171
Georgia	1 218	493 918	128	14 354	226	82 177	80	42 691	129	40 863	16	80 772
Hawaii	432	313 235	14	2 183	37	18 257	31	81 888	38	23 665	6	28 448
Idaho	331	83 278	14	1 331	49	14 094	33	12 340	25	8 964	4	5 694
Illinois	1 933	1 302 655	159	20 293	378	197 841	137	99 747	238	104 787	27	102 935
Indiana	1 137	344 917	116	11 432	185	44 121	154	53 927	101	34 259	26	26 222
Iowa	612	279 053	76	7 532	74	16 089	63	19 725	59	34 388	13	16 241
Kansas	477	131 113	54	5 873	83	20 910	32	10 998	36	13 564	8	3 646
Kentucky	651	167 073	68	6 126	115	19 313	41	12 119	53	13 594	14	8 914
Louisiana	729	256 193	69	5 682	130	37 306	18	4 787	103	48 536	13	8 145
Maine	389	119 863	20	1 765	60	10 197	25	5 463	23	7 346	4	3 872
Maryland	1 012	450 232	75	9 604	199	81 142	36	23 719	110	38 071	11	14 013
Massachusetts	1 384	603 305	130	17 434	309	123 653	91	55 409	84	31 839	13	23 860
Michigan	1 874	751 442	157	14 954	307	107 027	316	172 242	116	38 493	49	21 284
Minnesota	1 093	653 628	106	14 404	136	66 383	95	28 049	71	31 005	31	31 756
Mississippi	381	210 143	35	2 251	46	9 266	17	7 740	60	15 306	12	3 785
Missouri	1 123	468 188	107	10 376	178	47 709	60	32 312	98	35 077	22	134 834
Montana	416	164 470	13	571	48	9 812	20	4 541	46	46 091	4	879
Nebraska	353	93 950	42	3 941	49	14 716	37	11 174	35	9 997	8	5 633
Nevada	499	1 090 701	18	1 497	64	31 315	15	39 284	84	219 191	5	17 143
New Hampshire	352	166 111	24	2 435	51	12 012	23	14 441	32	19 668	15	26 362
New Jersey	1 822	852 094	237	32 116	361	145 022	49	38 396	171	93 130	30	122 374
New Mexico	300	156 450	24	2 647	59	13 198	15	6 468	33	8 438	8	(D)
New York	3 682	1 643 357	405	63 220	663	347 856	233	87 362	323	130 554	52	63 613
North Carolina	1 608	565 168	158	16 886	214	52 136	140	74 618	138	51 050	28	37 707
North Dakota	177	(D)	2	(D)	26	2 842	3	555	13	3 104	–	–
Ohio	2 245	1 046 928	195	19 211	362	114 976	312	136 512	202	93 022	24	287 516
Oklahoma	575	241 486	54	4 408	106	27 688	37	10 435	60	17 646	10	13 903
Oregon	690	299 349	40	3 904	123	51 090	72	34 266	78	26 945	6	5 043
Pennsylvania	2 362	940 294	196	21 323	402	138 425	247	132 076	282	107 949	36	135 245
Rhode Island	247	(D)	34	3 310	45	12 790	17	7 503	18	6 571	7	(D)
South Carolina	981	457 638	92	6 881	97	32 159	98	78 149	172	103 047	6	16 935
South Dakota	242	207 389	7	(D)	19	2 612	3	(D)	48	43 849	6	3 642
Tennessee	1 003	439 347	80	10 464	158	44 610	56	34 092	162	44 466	30	102 892
Texas	3 072	1 603 919	320	42 818	529	246 948	139	90 442	319	119 498	63	269 853
Utah	398	(D)	50	4 867	63	26 269	19	6 377	36	13 871	10	18 013
Vermont	208	110 041	14	(D)	35	9 151	9	2 565	9	2 326	2	(D)
Virginia	1 257	585 067	163	17 108	235	97 829	55	28 740	101	39 414	5	(D)
Washington	1 236	610 266	92	10 656	250	127 667	98	55 982	97	33 052	8	14 668
West Virginia	320	73 232	19	1 589	48	6 640	29	9 934	42	12 440	4	(D)
Wisconsin	1 133	477 202	89	8 832	161	49 674	137	56 433	129	59 962	12	17 507
Wyoming	218	(D)	6	(D)	25	4 259	7	(D)	17	(D)	–	–

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.									
	Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84) —Con.									
	Other amusement and recreation services, including museums (SIC 79 ex. 792, 3, 4; 84) —Con.									
	Membership sports and recreation clubs (SIC 7997)		Amusement and recreation services, including museums, n.e.c. (SIC 7999, 84)							
			Total		Concession operators of amusement devices and rides (SIC 7999 pt.)		Carnivals, circuses, and fairs (SIC 7999 pt.)		Other recreation and amusements, including museums (SIC 7999 pt., 84)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**7 275**	**5 018 717**	**22 192**	**10 621 913**	**957**	**279 182**	**509**	**422 955**	**20 726**	**9 919 776**
Alabama	106	39 615	231	50 124	5	350	10	3 726	216	46 048
Alaska	8	3 738	205	63 441	3	(D)	2	(D)	200	61 040
Arizona	87	105 277	275	132 151	11	15 512	7	(D)	257	(D)
Arkansas	93	25 260	190	(D)	9	(D)	7	1 985	174	24 840
California	562	637 754	2 162	1 476 863	101	26 576	38	35 185	2 023	1 415 102
Colorado	108	100 571	713	605 723	22	3 795	4	4 754	687	597 174
Connecticut	125	63 318	289	325 534	9	3 270	6	3 126	274	319 138
Delaware	20	11 464	76	(D)	2	(D)	1	(D)	73	13 070
District of Columbia	6	6 575	26	(D)	1	(D)	–	–	25	7 270
Florida	526	665 919	1 632	638 528	91	28 979	52	62 627	1 489	546 922
Georgia	174	117 017	465	116 044	12	3 263	15	7 830	438	104 951
Hawaii	20	34 013	286	124 781	10	6 507	5	(D)	271	(D)
Idaho	27	8 145	179	32 710	4	474	4	(D)	171	(D)
Illinois	280	214 521	714	562 531	29	5 613	35	15 021	650	541 897
Indiana	148	64 507	407	110 449	16	3 231	9	4 097	382	103 121
Iowa	140	30 011	187	155 067	8	6 158	9	1 491	170	147 418
Kansas	79	30 218	185	45 904	4	493	7	2 138	174	43 273
Kentucky	107	49 102	253	57 905	5	359	4	809	244	56 737
Louisiana	109	38 182	287	113 555	18	5 157	12	4 612	257	103 786
Maine	54	13 820	203	77 400	26	4 097	1	(D)	176	(D)
Maryland	137	106 610	444	177 073	15	4 483	11	6 093	418	166 497
Massachusetts	220	151 306	537	199 804	15	12 272	12	12 359	510	175 173
Michigan	267	157 917	662	239 525	19	4 118	16	17 973	627	217 434
Minnesota	194	127 677	460	354 354	16	2 545	14	5 355	430	346 454
Mississippi	84	31 628	127	140 167	3	(D)	1	(D)	123	(D)
Missouri	171	80 852	487	127 028	25	8 355	16	8 171	446	110 502
Montana	26	7 763	259	94 813	3	(D)	2	(D)	254	94 138
Nebraska	48	16 663	134	31 826	–	–	9	1 129	125	30 697
Nevada	33	43 604	280	738 667	4	(D)	4	(D)	272	737 448
New Hampshire	51	27 816	156	63 377	7	1 801	4	1 976	145	59 600
New Jersey	243	179 008	731	242 048	57	12 600	13	8 442	661	221 006
New Mexico	24	19 661	137	(D)	5	460	2	(D)	130	99 629
New York	546	322 042	1 460	628 710	77	22 087	23	21 171	1 360	585 452
North Carolina	272	154 172	658	178 599	13	(D)	5	(D)	640	171 521
North Dakota	27	4 113	106	(D)	1	(D)	–	–	105	(D)
Ohio	333	178 641	817	217 050	45	18 698	23	8 374	749	189 978
Oklahoma	72	49 494	236	117 912	7	(D)	4	(D)	225	110 497
Oregon	77	44 951	294	133 150	15	6 959	6	(D)	273	(D)
Pennsylvania	278	146 094	921	259 182	54	11 498	22	9 358	845	238 326
Rhode Island	39	25 502	87	(D)	3	(D)	1	(D)	83	28 500
South Carolina	162	129 149	354	91 318	11	(D)	3	(D)	340	87 319
South Dakota	29	10 800	130	145 205	7	1 219	–	–	123	143 986
Tennessee	140	76 949	377	125 874	20	3 074	7	(D)	350	(D)
Texas	423	380 497	1 279	453 863	71	23 006	26	22 799	1 182	408 058
Utah	37	19 410	183	(D)	3	(D)	2	(D)	178	115 395
Vermont	35	12 770	104	81 676	4	(D)	1	(D)	99	81 002
Virginia	182	95 570	516	(D)	15	(D)	16	(D)	485	110 467
Washington	109	52 324	582	315 917	21	6 287	16	6 857	545	302 773
West Virginia	57	13 562	121	(D)	3	(D)	2	(D)	116	26 254
Wisconsin	164	83 408	441	201 386	30	5 270	19	6 162	392	189 954
Wyoming	16	9 737	147	(D)	2	(D)	1	(D)	144	31 052

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TSF:S_US_TIPS92.DAT;1 12/14/94 16:23:30 UTF:S_US_TIPS93.DAT;1 12/14/94 16:23:31 META:S_US_TIPS96.DAT;1 12/14/94 16:31:42

Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Health services (SIC 80)											
	Total		Offices and clinics of doctors of medicine (SIC 801)						Offices and clinics of dentists (SIC 802)		Offices and clinics of doctors of osteopathy (SIC 803)	
			Total		Offices of doctors of medicine (SIC 8011 pt.)		General medical clinics (SIC 8011 pt.)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**441 705**	**299 066 617**	**197 701**	**141 429 109**	**192 965**	**128 838 689**	**4 736**	**12 590 420**	**108 804**	**35 522 953**	**8 708**	**3 638 144**
Alabama	5 519	4 925 082	2 611	2 194 200	2 554	2 126 195	57	68 005	1 331	423 367	32	10 073
Alaska	858	541 808	349	257 847	343	246 773	6	11 074	262	114 760	11	5 757
Arizona	7 108	4 568 264	3 150	2 358 063	3 048	1 970 662	102	387 401	1 522	506 268	317	141 382
Arkansas	3 564	2 436 511	1 664	1 184 434	1 618	1 070 213	46	114 221	822	226 609	26	7 486
California	61 467	42 995 071	28 494	21 969 551	27 645	16 441 864	849	5 527 687	14 806	5 523 663	322	128 791
Colorado	7 012	3 736 606	2 698	1 823 874	2 623	1 716 611	75	107 263	1 911	555 652	207	68 206
Connecticut	6 596	4 909 500	3 039	2 264 576	2 996	2 196 334	43	68 242	1 740	669 243	14	(D)
Delaware	1 199	789 766	587	402 076	572	365 843	15	36 233	215	102 416	50	23 457
District of Columbia	1 379	798 294	773	439 668	763	432 805	10	6 863	347	111 703	2	(D)
Florida	29 601	23 306 589	14 487	10 360 884	14 075	9 420 257	412	940 627	5 374	1 893 179	762	325 522
Georgia	11 089	8 625 370	5 214	4 096 050	5 099	3 930 297	115	165 753	2 346	844 777	124	42 184
Hawaii	2 225	1 310 880	1 066	621 177	1 019	539 094	47	82 083	640	219 683	11	(D)
Idaho	1 734	986 775	728	435 493	716	424 741	12	10 752	455	150 221	13	4 797
Illinois	18 703	12 372 586	8 424	6 252 042	8 235	5 927 252	189	324 790	5 156	1 510 700	173	62 781
Indiana	8 705	6 089 923	3 744	2 829 577	3 656	2 720 346	88	109 231	2 177	640 283	142	54 594
Iowa	4 184	2 338 724	1 349	1 169 464	1 285	1 106 531	64	62 933	1 149	320 371	193	77 485
Kansas	3 867	3 048 257	1 382	1 269 708	1 314	1 172 314	68	97 394	1 003	306 171	97	39 828
Kentucky	5 512	4 119 041	2 565	1 867 177	2 526	1 823 070	39	44 107	1 462	338 975	38	10 275
Louisiana	6 822	5 526 879	3 293	2 411 609	3 213	2 308 539	80	103 070	1 548	409 110	6	1 804
Maine	2 159	1 177 354	914	493 897	902	485 378	12	8 519	458	150 904	120	36 670
Maryland	9 145	5 642 441	4 760	3 054 253	4 652	2 832 632	108	221 621	2 195	713 076	16	4 765
Massachusetts	10 602	7 626 190	4 524	3 103 826	4 434	3 018 954	90	84 872	2 941	992 382	40	10 746
Michigan	15 730	8 706 707	5 935	3 899 622	5 798	3 619 096	137	280 526	4 348	1 475 023	1 201	593 339
Minnesota	5 908	4 105 346	1 480	1 964 322	1 434	1 896 402	46	67 920	2 010	686 914	16	(D)
Mississippi	3 086	2 083 602	1 458	968 510	1 419	934 900	39	33 610	784	198 070	20	8 865
Missouri	8 424	5 494 934	3 280	2 562 807	3 140	2 205 251	140	357 556	2 047	569 399	446	160 312
Montana	1 490	651 453	599	336 865	588	328 527	11	8 338	397	96 335	12	3 003
Nebraska	2 357	1 555 177	886	750 417	863	719 883	23	30 534	747	185 366	2	(D)
Nevada	2 320	2 250 171	1 096	947 372	1 052	841 579	44	105 793	478	204 068	41	16 329
New Hampshire	1 838	1 187 690	754	495 024	724	424 199	30	70 825	514	167 595	9	2 867
New Jersey	16 502	10 403 869	7 718	5 079 647	7 600	4 813 553	118	266 094	4 033	1 415 884	399	213 199
New Mexico	2 399	1 478 070	1 033	620 805	1 003	(D)	30	(D)	532	160 064	57	18 596
New York	32 403	19 874 021	16 226	9 895 040	16 048	9 611 405	178	283 635	8 560	2 770 069	201	74 955
North Carolina	8 874	6 656 588	3 826	3 170 587	3 723	2 918 542	103	252 045	2 162	760 910	19	6 445
North Dakota	775	627 768	243	422 058	238	415 021	5	7 037	250	70 632	2	(D)
Ohio	18 564	11 643 181	8 004	5 703 695	7 810	5 433 429	194	270 266	4 497	1 337 215	821	386 003
Oklahoma	5 335	3 275 450	2 052	1 366 055	2 003	1 305 771	49	60 284	1 229	338 025	328	127 260
Oregon	5 641	2 958 994	2 263	1 491 857	2 202	1 408 725	61	83 132	1 587	526 242	112	32 862
Pennsylvania	21 740	12 632 870	9 347	6 183 845	9 211	5 992 889	136	190 956	5 316	1 571 424	1 062	447 326
Rhode Island	1 898	1 060 124	889	458 399	877	445 344	12	13 055	406	148 838	55	16 940
South Carolina	4 645	3 133 041	2 219	1 491 246	2 154	1 433 616	65	57 630	1 153	364 380	21	6 489
South Dakota	968	563 804	349	305 158	335	293 017	14	12 141	260	79 410	9	3 914
Tennessee	8 226	6 749 159	3 840	2 927 905	3 747	2 793 826	93	134 079	1 984	572 138	52	22 588
Texas	29 947	22 919 445	14 367	9 488 688	14 026	8 773 546	341	715 142	6 233	1 919 816	707	286 680
Utah	3 054	1 846 681	1 261	816 997	1 232	663 827	29	153 170	974	257 633	10	3 446
Vermont	930	405 379	393	187 557	386	183 410	7	4 147	245	78 673	6	1 074
Virginia	9 753	6 680 465	4 724	3 207 044	4 649	3 087 077	75	119 967	2 524	811 992	39	13 366
Washington	9 224	5 401 049	3 464	2 415 635	3 360	2 274 703	104	140 932	2 674	1 088 396	149	46 322
West Virginia	2 692	1 788 120	1 340	848 606	1 308	808 496	32	40 110	563	174 028	90	37 666
Wisconsin	7 219	4 737 210	2 546	2 415 679	2 458	2 297 426	88	118 253	2 235	718 189	96	36 056
Wyoming	713	324 338	294	148 221	289	(D)	5	(D)	202	52 712	10	2 617

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Health services (SIC 80)—Con.									
	Offices and clinics of other health practitioners (SIC 804)									
	Total		Offices and clinics of chiropractors (SIC 8041)		Offices and clinics of optometrists (SIC 8042)		Offices and clinics of podiatrists (SIC 8043)		Offices and clinics of health practitioners, n.e.c. (SIC 8049)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**74 672**	**18 925 565**	**27 329**	**5 917 909**	**17 135**	**4 939 521**	**7 948**	**1 920 076**	**22 260**	**6 148 059**
Alabama	734	184 669	282	50 995	229	65 608	49	15 910	174	52 156
Alaska	180	53 669	71	21 901	44	17 112	5	2 222	60	12 434
Arizona	1 379	297 003	622	123 169	189	49 165	121	27 962	447	96 707
Arkansas	615	141 367	237	39 365	202	56 672	20	5 017	156	40 313
California	11 630	2 978 924	4 364	972 152	2 382	754 317	930	217 602	3 954	1 034 853
Colorado	1 449	301 230	589	100 648	257	73 235	88	18 980	515	108 367
Connecticut	1 039	333 822	347	101 975	228	73 960	152	48 830	312	109 057
Delaware	191	57 886	50	13 666	40	12 873	25	6 801	76	24 546
District of Columbia	137	42 028	13	4 109	24	9 216	32	8 181	68	20 522
Florida	4 909	1 239 318	1 847	444 248	854	221 280	564	147 168	1 644	426 622
Georgia	1 816	465 987	760	154 081	373	102 345	139	47 600	544	161 961
Hawaii	354	101 286	119	38 828	99	27 647	16	3 871	120	30 940
Idaho	324	66 840	134	22 470	94	24 607	17	5 283	79	14 480
Illinois	2 907	760 977	1 068	216 560	698	213 734	419	105 745	722	224 938
Indiana	1 340	357 841	436	98 161	463	133 059	166	41 792	275	84 829
Iowa	947	200 571	446	68 192	270	79 034	75	14 998	156	38 347
Kansas	781	187 585	321	58 992	247	78 371	55	12 107	158	38 115
Kentucky	775	194 012	269	51 115	248	72 650	46	10 299	212	59 948
Louisiana	852	201 262	284	58 506	196	48 393	48	13 876	324	80 487
Maine	397	92 003	126	26 779	123	35 347	36	6 464	112	23 413
Maryland	1 269	390 217	231	76 300	235	78 104	211	56 379	592	179 434
Massachusetts	1 679	463 560	575	163 870	370	97 781	208	43 366	526	158 543
Michigan	2 614	684 489	938	155 693	607	203 832	400	112 871	669	212 093
Minnesota	1 526	345 495	824	160 994	281	71 690	60	12 440	361	100 371
Mississippi	381	86 946	113	19 203	148	37 655	18	3 801	102	26 287
Missouri	1 371	301 424	598	89 333	301	88 489	98	24 462	374	99 140
Montana	322	58 788	117	16 310	103	24 435	16	3 441	86	14 602
Nebraska	425	103 336	163	30 074	121	38 725	34	7 020	107	27 517
Nevada	434	148 039	166	47 657	110	36 924	28	7 995	130	55 463
New Hampshire	334	83 594	108	21 688	74	20 073	24	5 180	128	36 653
New Jersey	2 910	790 186	1 245	326 710	550	147 976	449	103 924	666	211 576
New Mexico	489	102 685	185	34 298	104	30 091	33	8 215	167	30 081
New York	4 814	1 190 084	1 741	388 348	791	226 940	938	209 057	1 344	365 739
North Carolina	1 574	419 065	439	99 116	498	146 551	140	35 032	497	138 366
North Dakota	192	44 552	90	14 992	64	21 635	7	1 382	31	6 543
Ohio	3 057	807 839	871	237 979	836	218 608	490	109 704	860	241 548
Oklahoma	913	210 946	316	66 456	317	76 308	52	14 850	228	53 332
Oregon	1 072	197 499	428	60 225	222	51 605	61	13 796	361	71 873
Pennsylvania	3 667	1 032 343	1 310	293 051	869	246 226	589	118 882	899	374 184
Rhode Island	267	66 914	79	17 967	72	21 103	50	11 842	66	16 002
South Carolina	726	171 602	319	60 285	198	58 093	40	9 906	169	43 318
South Dakota	249	51 651	118	20 907	80	19 165	14	1 774	37	9 805
Tennessee	1 140	296 287	356	74 113	364	101 398	90	23 034	330	97 742
Texas	4 544	1 195 661	1 426	331 418	1 100	329 294	382	104 569	1 636	430 380
Utah	444	95 248	153	27 714	81	21 944	44	9 326	166	36 264
Vermont	193	34 313	65	10 566	50	11 768	9	1 157	69	10 822
Virginia	1 440	376 695	355	85 384	436	115 755	164	40 402	485	135 154
Washington	1 911	436 670	804	147 177	341	95 398	146	31 204	620	162 891
West Virginia	351	92 113	105	24 442	151	43 184	26	5 602	69	18 885
Wisconsin	1 471	358 022	665	142 761	347	94 432	119	27 720	340	93 109
Wyoming	137	31 022	41	6 966	54	15 714	5	1 035	37	7 307

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Health services (SIC 80)—Con.											
	Nursing and personal care facilities (SIC 805)								Hospitals (SIC 806)			
	Total		Skilled nursing care facilities (SIC 8051)		Intermediate care facilities (SIC 8052)		Nursing and personal care facilites, n.e.c. (SIC 8059)		Total		General medical and surgical hospitals (SIC 8062 pt.)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**14 954**	**33 989 607**	**10 242**	**28 797 807**	**3 375**	**4 207 093**	**1 337**	**984 707**	**1 403**	**31 082 975**	**704**	**24 162 290**
Alabama	212	488 645	187	474 408	11	12 170	14	2 067	42	1 090 520	31	970 042
Alaska	–	–	–	–	–	–	–	–	3	(D)	1	(D)
Arizona	113	321 904	87	304 722	10	9 369	16	7 813	24	463 969	8	318 040
Arkansas	196	343 544	176	318 950	14	20 895	6	3 699	24	386 849	13	278 132
California	1 401	3 192 380	1 136	3 018 953	147	99 235	118	74 192	199	4 589 732	114	3 874 600
Colorado	175	406 438	130	383 621	27	14 363	18	8 454	13	223 987	3	(D)
Connecticut	247	1 064 798	191	957 378	39	77 843	17	29 577	3	(D)	–	–
Delaware	30	86 135	26	84 093	2	(D)	2	(D)	3	23 651	–	–
District of Columbia	41	97 048	6	47 391	33	(D)	2	(D)	1	(D)	–	–
Florida	722	1 906 975	554	1 723 918	81	134 299	87	48 758	160	4 795 458	95	4 123 939
Georgia	379	709 483	296	649 798	24	25 031	59	34 654	58	1 348 157	36	1 107 715
Hawaii	20	81 738	10	56 653	7	24 275	3	810	2	(D)	1	(D)
Idaho	60	113 526	42	96 979	15	(D)	3	(D)	10	150 377	3	(D)
Illinois	663	1 677 862	410	1 298 126	218	327 927	35	51 809	28	766 083	10	475 784
Indiana	637	1 241 672	391	946 839	215	277 537	31	17 296	26	362 531	5	169 002
Iowa	287	383 377	135	206 161	137	160 814	15	16 402	2	(D)	2	(D)
Kansas	286	384 285	169	256 699	105	116 010	12	11 576	17	473 814	5	(D)
Kentucky	249	480 451	135	319 563	69	136 496	45	24 392	32	813 909	23	730 738
Louisiana	295	619 591	201	460 535	72	127 718	22	31 338	72	1 208 855	40	940 812
Maine	134	263 015	53	114 779	70	144 779	11	3 457	2	(D)	–	–
Maryland	196	610 598	136	536 185	44	64 760	16	9 653	12	149 373	2	(D)
Massachusetts	557	1 724 607	389	1 521 089	109	156 816	59	46 702	19	272 389	2	(D)
Michigan	422	870 163	293	776 024	94	77 045	35	17 094	10	79 682	–	–
Minnesota	390	675 562	197	591 538	173	76 452	20	7 572	1	(D)	–	–
Mississippi	157	299 894	126	247 936	17	45 509	14	6 449	21	284 208	14	218 563
Missouri	556	806 462	387	688 754	125	95 592	44	22 116	24	470 019	11	373 586
Montana	45	85 031	39	83 317	2	(D)	4	(D)	4	19 772	1	(D)
Nebraska	118	198 863	77	151 339	37	(D)	4	(D)	3	(D)	1	(D)
Nevada	42	117 869	32	111 678	7	5 321	3	870	12	563 642	6	(D)
New Hampshire	63	175 159	23	88 771	30	(D)	10	(D)	12	170 668	2	(D)
New Jersey	258	1 147 029	225	1 090 471	16	25 584	17	30 974	5	113 124	–	–
New Mexico	46	103 820	36	90 253	6	12 872	4	695	16	315 596	5	(D)
New York	390	2 249 745	326	2 144 190	29	45 552	35	60 003	29	899 620	13	615 304
North Carolina	458	857 216	284	735 695	83	73 342	91	48 179	27	524 762	12	353 765
North Dakota	28	24 429	9	(D)	16	(D)	3	(D)	1	(D)	1	(D)
Ohio	934	2 193 454	617	1 774 992	265	368 401	52	50 061	13	145 695	3	(D)
Oklahoma	405	482 421	168	220 769	209	245 634	28	16 018	24	422 724	11	313 020
Oregon	191	330 577	118	246 448	50	68 903	23	15 226	11	143 744	7	(D)
Pennsylvania	598	1 419 068	380	1 243 818	78	94 577	140	80 673	25	319 412	1	(D)
Rhode Island	91	238 765	72	223 466	17	(D)	2	(D)	–	–	–	–
South Carolina	164	339 459	140	320 384	9	7 789	15	11 286	21	518 511	12	449 969
South Dakota	42	57 925	35	51 630	6	(D)	1	(D)	2	(D)	–	–
Tennessee	266	617 050	163	426 188	85	176 049	18	14 813	64	1 176 450	48	1 005 997
Texas	1 244	1 980 333	901	1 645 949	292	283 039	51	51 345	237	5 418 834	123	4 327 310
Utah	104	153 633	53	122 761	48	(D)	3	(D)	17	321 988	8	255 420
Vermont	44	85 787	24	70 235	13	13 896	7	1 656	–	–	–	–
Virginia	251	576 727	129	367 375	74	184 828	48	24 524	34	1 007 493	13	820 513
Washington	290	738 212	239	685 252	21	26 458	30	26 502	9	135 372	5	112 746
West Virginia	141	240 850	55	128 536	69	105 795	17	6 519	17	250 432	10	180 031
Wisconsin	299	689 612	218	637 876	54	36 121	27	15 615	8	57 052	1	(D)
Wyoming	17	36 420	16	(D)	1	(D)	–	–	4	(D)	2	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Health services (SIC 80)—Con.											
	Hospitals (SIC 806)—Con.		Other health services (SIC 807, 8, 9)									
			Total		Medical and dental laboratories (SIC 807)						Home health care services (SIC 808)	
	Specialty hospitals (SIC 8063 pt., 8069 pt.)				Total		Medical laboratories (SIC 8071)		Dental laboratories (SIC 8072)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**699**	**6 920 685**	**35 463**	**34 478 264**	**15 961**	**14 459 800**	**8 434**	**12 511 336**	**7 527**	**1 948 464**	**8 045**	**10 413 844**
Alabama	11	120 478	557	533 608	242	200 580	116	168 931	126	31 649	142	180 748
Alaska	2	(D)	53	(D)	27	14 497	15	11 042	12	3 455	8	(D)
Arizona	16	145 929	603	479 675	287	202 627	137	169 550	150	33 077	102	127 209
Arkansas	11	108 717	217	146 222	87	57 835	44	44 102	43	13 733	48	46 366
California	85	715 132	4 615	4 612 030	2 463	2 356 843	1 296	2 068 574	1 167	288 269	694	939 952
Colorado	10	(D)	559	357 219	241	135 826	98	105 691	143	30 135	109	90 071
Connecticut	3	(D)	514	536 581	282	262 892	195	235 653	87	27 239	103	157 899
Delaware	3	23 651	123	94 145	69	55 661	58	50 682	11	4 979	14	9 844
District of Columbia	1	(D)	78	(D)	22	12 969	11	11 352	11	1 617	16	(D)
Florida	65	671 519	3 187	2 785 253	1 294	874 743	768	768 179	526	106 564	852	1 141 072
Georgia	22	240 442	1 152	1 118 732	417	357 774	204	291 822	213	65 952	359	455 758
Hawaii	1	(D)	132	(D)	71	79 693	33	69 169	38	10 524	5	(D)
Idaho	7	(D)	144	65 521	72	32 442	25	22 889	47	9 553	30	18 231
Illinois	18	290 299	1 352	1 342 141	638	465 747	310	376 662	328	89 085	292	507 002
Indiana	21	193 529	639	603 425	318	282 732	172	239 552	146	43 180	152	173 804
Iowa	–	–	257	(D)	120	79 868	49	60 220	71	19 648	58	37 084
Kansas	12	(D)	301	386 866	112	215 111	56	180 898	56	34 213	82	84 345
Kentucky	9	83 171	391	414 242	171	168 308	94	153 232	77	15 076	85	121 810
Louisiana	32	268 043	756	674 648	222	173 763	136	154 851	86	18 912	263	257 721
Maine	2	(D)	134	(D)	45	44 783	28	39 893	17	4 890	41	40 030
Maryland	10	(D)	697	720 159	302	328 695	189	300 026	113	28 669	129	188 344
Massachusetts	17	(D)	842	1 058 680	367	484 330	225	449 633	142	34 697	178	300 928
Michigan	10	79 682	1 200	1 104 389	536	544 231	247	464 351	289	79 880	270	227 965
Minnesota	1	(D)	485	417 664	209	154 155	61	95 899	148	58 256	108	141 816
Mississippi	7	65 645	265	237 109	106	75 677	55	65 122	51	10 555	92	108 658
Missouri	13	96 433	700	624 511	283	216 299	137	173 179	146	43 120	165	181 958
Montana	3	(D)	111	51 659	51	16 721	21	12 375	30	4 346	18	8 958
Nebraska	2	(D)	176	(D)	91	74 556	45	61 745	46	12 811	35	48 085
Nevada	6	(D)	217	252 852	94	127 663	50	119 121	44	8 542	44	69 163
New Hampshire	10	(D)	152	92 783	72	45 748	39	37 127	33	8 621	36	21 453
New Jersey	5	113 124	1 179	1 644 800	600	966 406	346	889 888	254	76 518	220	320 155
New Mexico	11	(D)	226	156 504	108	83 523	62	74 898	46	8 625	46	29 702
New York	16	284 316	2 183	2 794 508	1 147	1 042 802	601	860 102	546	182 700	532	1 231 855
North Carolina	15	170 997	808	917 603	337	442 920	103	398 248	234	44 672	205	213 085
North Dakota	–	–	59	(D)	28	27 795	16	22 157	12	5 638	15	8 612
Ohio	10	(D)	1 238	1 069 280	588	511 689	324	449 887	264	61 802	313	324 480
Oklahoma	13	109 704	384	328 019	168	122 516	97	107 695	71	14 821	108	132 577
Oregon	4	(D)	405	236 213	201	115 040	70	85 114	131	29 926	73	44 981
Pennsylvania	24	(D)	1 725	1 659 452	754	720 751	498	653 541	256	67 210	364	385 688
Rhode Island	–	–	190	130 268	123	69 162	92	61 561	31	7 601	25	19 907
South Carolina	9	68 542	341	241 354	113	62 845	45	49 563	68	13 282	72	60 143
South Dakota	2	(D)	57	(D)	36	41 398	11	36 487	25	4 911	7	1 528
Tennessee	16	170 453	880	1 136 741	285	343 744	130	306 430	155	37 314	335	514 425
Texas	114	1 091 524	2 615	2 629 433	988	812 435	581	719 179	407	93 256	667	883 368
Utah	9	66 568	244	197 736	127	100 356	44	78 641	83	21 715	43	47 867
Vermont	–	–	49	17 975	23	6 913	8	4 375	15	2 538	11	5 722
Virginia	21	186 980	741	687 148	289	266 324	153	237 257	136	29 067	185	175 874
Washington	4	22 626	727	540 442	425	320 719	190	267 350	235	53 369	105	128 443
West Virginia	7	70 401	190	144 425	82	66 213	55	57 383	27	8 830	48	39 908
Wisconsin	7	(D)	564	462 600	204	187 906	84	145 760	120	42 146	124	128 281
Wyoming	2	(D)	49	(D)	24	5 574	10	4 298	14	1 276	17	4 706

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Health services (SIC 80)—Con.								Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)	
	Other health services (SIC 807, 8, 9) —Con.											
	Miscellaneous health and allied services, n.e.c. (SIC 809)											
	Total		Kidney dialysis centers (SIC 8092)		Specialty outpatient facilities, n.e.c. (SIC 8093)		Health and allied services, n.e.c. (SIC 8099)				Total	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**11 457**	**9 604 620**	**1 119**	**2 060 263**	**6 629**	**4 807 350**	**3 709**	**2 737 007**	**151 737**	**101 114 199**	**14 735**	**7 242 389**
Alabama	173	152 280	32	62 374	102	67 609	39	22 297	1 979	959 515	131	40 430
Alaska	18	(D)	–	–	14	(D)	4	(D)	416	268 461	24	8 810
Arizona	214	149 839	19	25 134	125	82 659	70	42 046	2 082	1 189 395	254	164 425
Arkansas	82	42 021	17	13 841	39	16 864	26	11 316	1 179	362 839	62	12 429
California	1 458	1 315 235	178	319 426	816	529 391	464	466 418	20 756	16 311 492	2 536	1 307 231
Colorado	209	131 322	12	22 910	135	83 017	62	25 395	2 644	1 320 726	371	225 341
Connecticut	129	115 790	5	12 978	85	53 407	39	49 405	2 388	1 492 251	256	153 491
Delaware	40	28 640	4	(D)	21	17 322	15	(D)	293	308 863	45	27 727
District of Columbia	40	55 754	11	23 057	19	24 747	10	7 950	1 492	4 631 431	75	102 218
Florida	1 041	769 438	117	155 668	590	413 013	334	200 757	10 871	5 394 019	955	423 789
Georgia	376	305 200	60	82 707	198	159 265	118	63 228	3 758	2 141 496	353	166 112
Hawaii	56	(D)	–	–	36	18 675	20	(D)	741	481 540	93	20 225
Idaho	42	14 848	–	–	33	12 911	9	1 937	544	192 046	26	4 180
Illinois	422	369 392	38	62 963	233	192 625	151	113 804	6 845	5 784 638	613	282 586
Indiana	169	146 889	13	32 984	93	82 969	63	30 936	2 450	995 782	196	55 687
Iowa	79	(D)	1	(D)	43	16 219	35	21 665	1 445	504 555	79	17 628
Kansas	107	87 410	7	16 166	64	57 100	36	14 144	1 335	464 634	115	150 848
Kentucky	135	124 124	11	19 330	60	54 778	64	50 016	1 864	728 682	106	48 405
Louisiana	271	243 164	56	77 428	138	117 189	77	48 547	3 391	1 704 117	200	66 004
Maine	48	(D)	4	11 848	31	(D)	13	1 640	651	343 866	59	10 842
Maryland	266	203 120	33	54 753	144	93 689	89	54 678	2 775	1 452 322	300	126 573
Massachusetts	297	273 422	18	(D)	190	160 370	89	(D)	4 462	3 267 741	448	247 051
Michigan	394	332 193	14	35 884	251	181 669	129	114 640	4 633	2 517 595	481	216 898
Minnesota	168	121 693	1	(D)	132	95 094	35	(D)	2 040	1 548 891	289	133 959
Mississippi	67	52 774	13	15 700	27	26 730	27	10 344	1 359	504 498	54	19 003
Missouri	252	226 254	16	24 697	153	136 657	83	64 900	2 475	1 470 799	225	102 581
Montana	42	25 980	–	–	22	20 549	20	5 431	569	170 990	26	2 099
Nebraska	50	(D)	–	–	37	15 363	13	(D)	816	314 662	47	18 907
Nevada	79	56 026	3	(D)	46	28 539	30	(D)	862	449 117	103	41 236
New Hampshire	44	25 582	4	(D)	28	17 009	12	(D)	676	328 049	82	29 057
New Jersey	359	358 239	11	(D)	207	146 964	141	(D)	5 720	3 498 392	556	402 022
New Mexico	72	43 279	9	12 710	41	17 783	22	12 786	992	379 178	84	30 517
New York	504	519 851	31	97 380	283	247 854	190	174 617	12 481	14 286 552	1 205	747 387
North Carolina	266	261 598	47	94 152	134	101 200	85	66 246	2 839	1 256 291	257	64 635
North Dakota	16	(D)	–	–	10	12 525	6	(D)	335	91 586	13	5 701
Ohio	337	233 111	15	34 203	209	144 765	113	54 143	5 211	2 754 693	542	188 417
Oklahoma	108	72 926	7	6 772	65	41 315	36	24 839	2 147	879 181	142	70 176
Oregon	131	76 192	6	11 273	84	46 307	41	18 612	1 770	800 984	208	57 813
Pennsylvania	607	553 013	62	124 492	379	332 046	166	96 475	5 943	4 397 463	479	309 708
Rhode Island	42	41 199	2	(D)	26	15 412	14	(D)	686	367 629	50	20 383
South Carolina	156	118 366	29	42 330	74	50 612	53	25 424	1 759	768 829	116	28 878
South Dakota	14	(D)	–	–	9	6 506	5	(D)	380	104 577	22	3 814
Tennessee	260	278 572	25	97 775	144	107 649	91	73 148	2 272	1 010 309	202	72 608
Texas	960	933 630	125	280 242	538	410 424	297	242 964	10 769	7 564 968	1 062	495 967
Utah	74	49 513	1	(D)	43	26 935	30	(D)	674	386 301	131	49 938
Vermont	15	5 340	–	–	12	(D)	3	(D)	424	142 016	43	8 982
Virginia	267	244 950	44	59 056	136	114 059	87	71 835	3 309	1 623 288	377	183 162
Washington	197	91 280	2	(D)	152	74 202	43	(D)	2 892	1 614 467	382	188 202
West Virginia	60	38 304	9	(D)	28	20 674	23	(D)	891	405 268	42	18 328
Wisconsin	236	146 413	5	10 294	147	94 046	84	42 073	2 116	1 081 121	204	64 141
Wyoming	8	(D)	2	(D)	3	563	3	(D)	336	96 094	14	5 838

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Selected educational services (SIC 823, 4, 9) —Con.						Social services (SIC 83)					
	Libraries (SIC 823)		Vocational schools (SIC 824)		Schools and educational services, n.e.c. (SIC 829)		Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**232**	**30 141**	**4 615**	**3 892 230**	**9 888**	**3 320 018**	**59 123**	**13 349 165**	**35 327**	**5 269 980**	**23 796**	**8 079 185**
Alabama	2	(D)	64	32 924	65	(D)	914	150 308	650	74 637	264	75 671
Alaska	–	–	12	5 709	12	3 101	150	29 851	93	12 689	57	17 162
Arizona	3	92	97	122 623	154	41 710	956	339 121	477	105 158	479	233 963
Arkansas	–	–	18	7 595	44	4 834	562	66 379	425	34 692	137	31 687
California	27	3 401	750	636 342	1 759	667 488	8 221	2 074 292	3 811	610 453	4 410	1 463 839
Colorado	5	(D)	125	99 032	241	(D)	922	229 706	502	101 344	420	128 362
Connecticut	5	356	82	62 256	169	90 879	769	171 749	537	78 452	232	93 297
Delaware	1	(D)	15	21 519	29	(D)	184	46 844	142	22 243	42	24 601
District of Columbia	1	(D)	20	62 800	54	(D)	149	74 816	64	12 096	85	62 720
Florida	9	1 206	304	234 636	642	187 947	3 797	824 710	2 409	378 299	1 388	446 411
Georgia	5	170	120	95 560	228	70 382	1 822	383 269	1 338	238 528	484	144 741
Hawaii	1	(D)	16	5 980	76	(D)	105	33 546	42	5 105	63	28 441
Idaho	2	(D)	7	1 095	17	(D)	311	47 511	169	15 097	142	32 414
Illinois	17	601	189	147 778	407	134 207	1 613	421 962	1 056	183 878	557	238 084
Indiana	3	195	66	28 820	127	26 672	1 019	183 387	690	76 753	329	106 634
Iowa	3	45	18	5 115	58	12 468	610	84 056	398	34 266	212	49 790
Kansas	7	510	34	112 357	74	37 981	555	85 587	380	39 042	175	46 545
Kentucky	1	(D)	39	(D)	66	(D)	760	133 317	564	68 879	196	64 438
Louisiana	9	768	84	45 430	107	19 806	1 154	193 881	816	84 891	338	108 990
Maine	5	64	5	519	49	10 259	417	48 376	265	16 572	152	31 804
Maryland	4	200	85	66 693	211	59 680	988	228 601	633	111 743	355	116 858
Massachusetts	2	(D)	111	72 417	335	(D)	1 225	317 693	806	121 831	419	195 862
Michigan	1	(D)	182	143 750	298	(D)	2 326	424 567	1 063	110 807	1 263	313 760
Minnesota	3	(D)	61	71 623	225	(D)	1 488	358 149	753	102 489	735	255 660
Mississippi	1	(D)	20	14 572	33	(D)	578	73 715	433	35 232	145	38 483
Missouri	7	471	83	74 409	135	27 701	1 413	274 596	766	103 073	647	171 523
Montana	–	–	7	1 029	19	1 070	287	27 136	187	10 188	100	16 948
Nebraska	–	–	16	(D)	31	(D)	462	63 422	311	30 331	151	33 091
Nevada	1	(D)	50	26 430	52	(D)	334	84 201	194	40 855	140	43 346
New Hampshire	3	(D)	21	10 593	58	(D)	412	74 349	286	32 699	126	41 650
New Jersey	4	920	195	172 078	357	229 024	1 256	343 980	856	172 717	400	171 263
New Mexico	3	145	28	10 566	53	19 806	270	55 058	153	19 197	117	35 861
New York	22	10 495	328	424 947	855	311 945	2 476	893 409	1 338	251 809	1 138	641 600
North Carolina	2	(D)	71	32 439	184	(D)	2 139	456 128	1 401	201 113	738	255 015
North Dakota	1	(D)	5	(D)	7	(D)	203	17 833	146	9 012	57	8 821
Ohio	4	158	171	109 908	367	78 351	1 674	343 126	1 006	178 170	668	164 956
Oklahoma	1	(D)	43	45 248	98	(D)	950	157 180	724	86 916	226	70 264
Oregon	1	(D)	80	29 440	127	(D)	1 096	234 556	364	46 646	732	187 910
Pennsylvania	9	462	186	195 280	284	113 966	2 338	711 815	1 294	191 117	1 044	520 698
Rhode Island	–	–	26	16 686	24	3 697	231	48 392	163	20 306	68	28 086
South Carolina	2	(D)	26	12 539	88	(D)	1 052	168 811	773	93 895	279	74 916
South Dakota	–	–	8	2 455	14	1 359	188	15 710	110	7 828	78	7 882
Tennessee	–	–	64	35 129	138	37 479	1 076	199 585	775	102 097	301	97 488
Texas	32	4 706	307	289 632	723	201 629	4 070	903 064	2 911	555 006	1 159	348 058
Utah	1	(D)	37	11 528	93	(D)	355	104 305	230	30 377	125	73 928
Vermont	7	170	10	5 992	26	2 820	230	37 951	137	10 446	93	27 505
Virginia	10	(D)	130	103 566	237	(D)	1 437	376 012	796	163 273	641	212 739
Washington	3	(D)	127	86 592	252	(D)	1 868	396 211	1 057	132 657	811	263 554
West Virginia	–	–	17	11 023	25	7 305	217	51 661	104	9 560	113	42 101
Wisconsin	2	(D)	48	30 242	154	(D)	1 376	271 760	641	89 423	735	182 337
Wyoming	–	–	7	4 625	7	1 213	118	13 521	88	6 093	30	7 428

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)											
	Total		Engineering, architectural, and surveying services (SIC 871)								Accounting, auditing, and bookkeeping services (SIC 872)	
			Total		Engineering services (SIC 8711)		Architectural services (SIC 8712)		Surveying services (SIC 8713)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**232 885**	**192 818 589**	**68 127**	**78 769 792**	**41 834**	**65 245 236**	**17 875**	**11 244 379**	**8 418**	**2 280 177**	**79 097**	**34 037 898**
Alabama	2 589	2 392 601	886	1 393 003	537	1 256 237	202	105 681	147	31 085	992	306 386
Alaska	661	479 605	251	266 499	149	204 151	35	32 454	67	29 894	210	64 797
Arizona	3 869	2 050 258	1 129	720 461	688	511 424	326	187 845	115	21 192	1 395	447 125
Arkansas	1 428	446 954	367	173 205	189	119 293	95	42 109	83	11 803	712	149 692
California	33 564	29 755 907	9 986	12 336 974	6 524	10 208 314	2 852	1 900 081	610	228 579	11 082	5 366 193
Colorado	5 357	3 571 784	1 662	1 651 340	1 071	1 357 102	419	247 443	172	46 795	1 750	547 920
Connecticut	3 787	3 681 207	1 082	1 342 305	671	1 117 742	282	195 862	129	28 701	1 038	663 903
Delaware	706	301 327	223	125 204	167	101 119	31	16 416	25	7 669	197	68 742
District of Columbia	1 563	2 355 732	292	444 575	139	271 950	150	171 503	3	1 122	133	234 624
Florida	15 719	9 074 840	4 372	3 126 227	2 475	2 395 342	1 238	526 060	659	204 825	5 661	1 572 668
Georgia	5 952	4 605 264	1 677	1 603 793	930	1 239 325	440	281 891	307	82 577	2 063	860 096
Hawaii	1 204	1 000 148	479	576 714	262	385 063	192	181 183	25	10 468	407	199 494
Idaho	852	1 069 715	306	220 225	178	174 846	89	38 429	39	6 950	363	(D)
Illinois	10 582	9 613 745	2 687	2 876 070	1 597	2 245 972	864	550 206	226	79 892	3 461	2 219 171
Indiana	3 493	1 877 522	1 101	703 091	692	509 476	248	147 985	161	45 630	1 298	500 180
Iowa	1 591	722 862	359	233 605	220	161 588	102	64 801	37	7 216	722	249 152
Kansas	2 008	1 118 620	477	465 447	293	396 234	132	54 924	52	14 289	850	229 385
Kentucky	2 205	975 435	714	407 213	434	310 614	156	76 531	124	20 068	826	266 889
Louisiana	3 225	1 936 883	1 047	1 051 518	677	862 472	240	101 020	130	88 026	1 235	366 563
Maine	1 052	402 669	362	199 831	189	159 668	72	27 940	101	12 223	345	102 681
Maryland	5 468	6 655 621	1 544	3 375 431	1 057	3 139 360	317	171 458	170	64 613	1 601	690 962
Massachusetts	6 635	8 993 390	2 019	4 026 410	1 248	3 418 131	556	542 358	215	65 921	1 767	1 127 934
Michigan	7 406	6 226 799	2 362	3 028 212	1 673	2 686 699	491	279 232	198	62 281	2 568	1 060 391
Minnesota	4 139	2 577 290	1 085	840 469	676	557 136	302	258 436	107	24 897	1 365	609 469
Mississippi	1 311	576 697	413	217 051	236	160 244	94	37 136	83	19 671	570	164 241
Missouri	4 042	3 175 440	1 084	1 277 672	620	1 001 555	320	227 252	144	48 865	1 576	629 044
Montana	776	246 965	251	108 284	140	78 355	63	22 996	48	6 933	342	71 003
Nebraska	1 127	682 096	267	216 846	152	132 452	92	80 357	23	4 037	479	165 522
Nevada	1 395	1 186 176	424	440 368	278	367 211	91	57 909	55	15 248	449	137 035
New Hampshire	1 263	609 865	412	221 139	264	188 367	65	21 814	83	10 958	382	100 218
New Jersey	8 725	8 674 021	2 443	2 993 833	1 632	2 651 013	527	266 057	284	76 763	2 511	1 305 541
New Mexico	1 447	1 992 094	533	522 554	308	451 052	132	47 427	93	24 075	532	110 804
New York	16 503	17 264 069	3 936	5 138 020	2 039	3 983 760	1 418	1 030 375	479	123 885	5 382	4 242 126
North Carolina	5 107	2 788 639	1 707	1 222 238	821	952 608	405	191 199	481	78 431	1 909	615 682
North Dakota	424	139 700	111	51 795	65	36 708	34	13 179	12	1 908	191	46 579
Ohio	8 014	6 053 096	2 389	2 193 220	1 534	1 800 761	591	332 376	264	60 083	2 767	1 159 772
Oklahoma	2 715	1 183 532	704	559 382	479	456 083	145	85 332	80	17 967	1 268	310 399
Oregon	3 157	1 385 311	887	585 956	513	440 558	240	120 912	134	24 486	1 264	343 562
Pennsylvania	8 848	10 464 132	2 768	5 211 685	1 797	4 586 375	641	545 003	330	80 307	2 803	1 506 155
Rhode Island	887	479 703	279	223 392	181	192 612	68	24 840	30	5 940	331	122 877
South Carolina	2 309	1 707 254	805	1 056 126	409	911 454	183	107 983	213	36 689	818	223 937
South Dakota	424	150 972	110	60 885	62	42 896	35	15 961	13	2 028	198	46 478
Tennessee	3 490	3 539 712	1 059	1 253 103	599	1 021 918	262	201 474	198	29 711	1 216	408 763
Texas	16 515	14 410 215	4 790	7 198 347	3 116	6 270 402	1 068	734 221	606	193 724	5 949	2 309 002
Utah	1 599	839 722	515	383 981	326	313 557	137	58 117	52	12 307	550	151 561
Vermont	643	191 644	250	74 934	133	55 833	65	15 958	52	3 143	195	48 177
Virginia	6 806	6 851 851	2 160	3 398 965	1 431	3 054 444	456	264 919	273	79 602	1 736	591 134
Washington	5 401	3 735 319	1 847	1 806 197	1 035	1 359 116	595	374 294	217	72 787	1 779	581 794
West Virginia	1 005	465 527	307	182 755	174	147 024	47	23 037	86	12 694	414	114 199
Wisconsin	3 412	2 004 658	1 032	918 125	645	750 872	241	133 827	146	33 426	1 261	511 179
Wyoming	485	134 001	175	65 117	109	48 748	29	8 576	37	7 793	184	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.											
	Research, development, and testing services (except noncommercial research organizations) (SIC 873 ex. 8733)								Management and public relations services (SIC 874)			
	Total		Commercial physical and biological research (SIC 8731)		Commercial economic, sociological, and educational research (SIC 8732)		Testing laboratories (SIC 8734)		Total		Management services (SIC 8741)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**13 531**	**22 690 275**	**3 826**	**11 788 343**	**5 165**	**6 138 318**	**4 540**	**4 763 614**	**72 130**	**57 320 624**	**19 733**	**21 728 354**
Alabama	144	235 135	56	141 692	27	12 910	61	80 533	567	458 077	188	101 157
Alaska	46	26 861	12	6 831	15	6 613	19	13 417	154	121 448	52	20 227
Arizona	200	286 731	52	124 409	77	83 534	71	78 788	1 145	595 941	324	273 743
Arkansas	60	25 724	13	6 683	17	6 239	30	12 802	289	98 333	110	53 649
California	2 155	3 735 038	802	2 289 107	738	698 608	615	747 323	10 341	8 317 702	2 943	3 213 390
Colorado	339	413 507	117	214 388	124	104 434	98	94 685	1 606	959 017	386	334 482
Connecticut	260	418 923	58	109 385	140	244 562	62	64 976	1 407	1 256 076	281	241 802
Delaware	33	12 181	4	(D)	11	(D)	18	8 401	253	95 200	87	53 643
District of Columbia	132	223 506	21	(D)	108	155 961	3	(D)	1 006	1 453 027	112	180 925
Florida	663	736 964	166	184 727	263	277 906	234	274 331	5 023	3 638 981	1 466	1 132 953
Georgia	261	208 215	49	38 604	119	98 857	93	70 754	1 951	1 933 160	494	802 151
Hawaii	36	23 823	12	(D)	11	(D)	13	7 536	282	200 117	101	67 971
Idaho	47	(D)	14	(D)	11	(D)	22	(D)	136	201 890	51	102 797
Illinois	594	947 029	88	216 870	339	530 373	167	199 786	3 840	3 571 475	931	1 444 428
Indiana	160	158 987	35	33 018	57	70 888	68	55 081	934	515 264	297	320 532
Iowa	81	68 148	13	5 316	38	48 765	30	14 067	429	171 957	146	103 160
Kansas	104	74 121	26	23 976	44	26 134	34	24 011	577	349 667	189	161 859
Kentucky	123	77 016	23	13 004	31	27 962	69	36 050	542	224 317	168	94 182
Louisiana	186	153 322	26	10 830	27	6 680	133	135 812	757	365 480	237	202 672
Maine	57	20 929	13	4 468	20	4 703	24	11 758	288	79 228	93	29 688
Maryland	394	1 005 160	160	581 171	144	336 585	90	87 404	1 929	1 584 068	503	645 461
Massachusetts	554	1 316 677	257	782 740	177	356 383	120	177 554	2 295	2 522 369	526	652 739
Michigan	349	640 625	95	288 805	118	177 612	136	174 208	2 127	1 497 571	615	603 796
Minnesota	247	228 821	74	60 375	108	92 948	65	75 498	1 442	898 531	323	343 287
Mississippi	66	26 173	21	10 074	11	4 500	34	11 599	262	169 232	99	60 209
Missouri	188	188 249	42	68 665	84	54 286	62	65 298	1 194	1 080 475	329	692 702
Montana	40	35 539	10	(D)	11	(D)	19	8 325	143	32 139	59	15 682
Nebraska	62	122 134	13	(D)	33	(D)	16	28 869	319	177 594	97	86 308
Nevada	69	351 765	25	318 848	10	(D)	34	(D)	453	257 008	144	112 906
New Hampshire	78	54 807	28	21 947	21	7 587	29	25 273	391	233 701	108	95 107
New Jersey	613	1 604 375	163	809 528	268	554 141	182	240 706	3 158	2 770 272	781	1 092 881
New Mexico	111	161 791	58	115 057	23	7 214	30	39 520	271	1 196 945	58	(D)
New York	1 015	1 774 130	196	691 027	606	843 744	213	239 359	6 170	6 109 793	1 588	2 103 465
North Carolina	253	294 383	73	102 940	87	66 009	93	125 434	1 238	656 336	350	285 999
North Dakota	30	10 446	7	(D)	3	(D)	20	6 695	92	30 880	26	16 101
Ohio	492	994 473	127	564 924	164	232 597	201	196 952	2 366	1 705 631	707	781 289
Oklahoma	114	70 612	19	4 179	31	11 890	64	54 543	629	243 139	194	107 955
Oregon	180	97 365	59	32 114	54	24 730	67	40 521	826	358 428	181	148 001
Pennsylvania	602	1 253 067	138	701 136	231	317 761	233	234 170	2 675	2 493 225	769	1 449 066
Rhode Island	43	28 948	15	13 370	15	(D)	13	(D)	234	104 486	63	29 150
South Carolina	94	74 464	18	4 793	28	8 165	48	61 506	592	352 727	184	113 493
South Dakota	21	7 617	1	(D)	7	(D)	13	5 791	95	35 992	38	13 084
Tennessee	168	1 015 505	50	(D)	53	(D)	65	(D)	1 047	862 341	365	505 855
Texas	898	1 116 890	211	481 209	271	229 168	416	406 513	4 878	3 785 976	1 607	1 832 909
Utah	113	97 448	40	43 021	28	10 655	45	43 772	421	206 732	123	58 526
Vermont	33	25 245	9	4 462	10	4 133	14	16 650	165	43 288	39	16 884
Virginia	437	632 489	173	399 928	157	158 361	107	74 200	2 473	2 229 263	484	498 551
Washington	298	781 929	93	611 777	109	54 135	96	116 017	1 477	565 399	367	184 115
West Virginia	75	46 464	13	10 479	11	6 598	51	29 387	209	122 109	90	73 464
Wisconsin	171	205 940	33	79 706	67	32 687	71	93 547	948	369 414	230	143 427
Wyoming	42	(D)	5	633	8	1 252	29	(D)	84	19 203	30	(D)

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Table 4a. Establishments and Receipts of Firms Subject to Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.								Services, n.e.c. (SIC 89)	
	Management and public relations services (SIC 874)—Con.									
	Management consulting services (SIC 8742)		Public relations services (SIC 8743)		Facilities support management services (SIC 8744)		Business consulting services, n.e.c. (SIC 8748)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**33 762**	**22 628 984**	**5 103**	**2 890 250**	**904**	**5 499 813**	**12 628**	**4 573 223**	**14 587**	**7 966 237**
Alabama	239	97 634	30	6 687	11	235 526	99	17 073	93	25 934
Alaska	49	16 945	14	3 513	14	76 318	25	4 445	22	6 576
Arizona	561	203 744	67	(D)	12	(D)	181	70 659	220	84 651
Arkansas	113	31 351	13	(D)	1	(D)	52	6 061	57	13 403
California	4 451	3 141 144	935	479 435	128	731 252	1 884	752 481	2 515	1 535 857
Colorado	774	327 002	86	34 570	10	185 529	350	77 434	401	195 687
Connecticut	833	862 087	82	(D)	1	(D)	210	85 199	256	138 449
Delaware	112	29 718	11	(D)	1	(D)	42	5 980	61	18 068
District of Columbia	453	720 315	220	217 161	16	70 680	205	263 946	123	167 316
Florida	2 255	932 469	300	97 430	65	1 241 986	937	234 143	949	369 799
Georgia	994	862 985	100	39 755	26	115 380	337	112 889	287	163 287
Hawaii	109	33 938	19	(D)	7	(D)	46	20 365	50	26 654
Idaho	53	(D)	8	(D)	2	(D)	22	(D)	55	19 814
Illinois	2 013	1 718 767	271	156 961	20	23 414	605	227 905	577	323 142
Indiana	429	143 452	39	14 496	10	8 879	159	27 905	178	79 260
Iowa	156	42 316	27	4 296	7	2 335	93	19 850	70	22 863
Kansas	230	104 040	31	13 792	7	10 262	120	59 714	119	51 096
Kentucky	229	88 905	25	(D)	6	(D)	114	18 123	110	49 514
Louisiana	292	97 541	40	13 325	17	14 549	171	37 393	238	92 884
Maine	129	30 408	15	(D)	7	(D)	44	6 802	64	23 225
Maryland	923	672 868	85	35 480	57	108 784	361	121 475	398	219 042
Massachusetts	1 297	1 514 052	128	85 987	20	15 296	324	254 295	428	235 792
Michigan	1 032	618 276	116	(D)	2	(D)	362	106 953	471	221 705
Minnesota	756	350 770	92	(D)	3	(D)	268	75 478	244	123 770
Mississippi	89	21 077	1	(D)	18	81 240	55	(D)	52	17 558
Missouri	558	225 662	92	71 605	10	24 866	205	65 640	193	61 822
Montana	50	12 138	4	215	–	–	30	4 104	50	11 447
Nebraska	143	46 744	15	(D)	2	(D)	62	34 674	55	13 333
Nevada	199	107 506	28	15 803	4	(D)	78	(D)	78	53 933
New Hampshire	194	109 847	20	6 294	3	3 124	66	19 329	65	37 327
New Jersey	1 660	1 290 092	183	110 304	21	85 768	513	191 227	611	425 814
New Mexico	125	(D)	11	(D)	27	(D)	50	(D)	152	76 610
New York	2 762	2 733 579	751	785 540	43	45 992	1 026	441 217	1 284	642 254
North Carolina	604	244 439	84	36 520	23	32 275	177	57 103	290	225 190
North Dakota	47	7 015	5	(D)	2	(D)	12	(D)	15	7 256
Ohio	1 140	739 069	149	(D)	4	(D)	366	122 299	398	188 588
Oklahoma	265	92 476	43	7 053	17	15 620	110	20 035	157	47 934
Oregon	393	114 297	70	38 533	8	3 629	174	53 968	178	64 014
Pennsylvania	1 330	793 127	134	62 524	24	36 022	418	152 486	592	397 594
Rhode Island	110	51 378	19	5 979	6	3 847	36	14 132	64	20 104
South Carolina	293	107 815	23	4 911	11	(D)	81	(D)	122	37 414
South Dakota	40	15 385	5	(D)	3	(D)	9	2 832	20	8 476
Tennessee	424	227 094	63	27 494	30	65 907	165	35 991	151	96 806
Texas	1 946	1 268 825	280	95 245	97	247 449	948	341 548	934	576 274
Utah	222	129 562	17	3 323	6	1 973	53	13 348	92	37 000
Vermont	82	16 998	12	(D)	1	(D)	31	6 557	55	15 450
Virginia	1 323	1 164 708	132	63 168	77	277 395	457	225 441	425	434 136
Washington	708	232 397	106	(D)	5	(D)	291	61 957	315	164 559
West Virginia	78	31 811	13	7 721	3	(D)	25	(D)	52	19 919
Wisconsin	460	151 252	82	(D)	8	(D)	168	39 716	154	63 819
Wyoming	35	9 792	7	(D)	1	(D)	11	1 713	47	13 818

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Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1992

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

Geographic area	Total		Camps and membership lodging (SIC 7032, 704)		Selected amusement, recreation, and related services (SIC 792, 7991 pt., 7997, 7999 pt., 84)		Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9)			
							Total		Clinics of doctors of medicine and dentists (SIC 8011 pt., 8021 pt.)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
United States	**208 911**	**446 255 642**	**3 198**	**807 399**	**14 435**	**12 190 613**	**23 651**	**324 413 817**	**3 302**	**16 621 893**
Alabama	2 376	5 319 415	46	9 623	190	106 173	333	4 475 734	80	246 816
Alaska	897	1 028 008	5	1 705	57	20 624	81	683 519	11	12 517
Arizona	2 636	5 385 517	32	7 787	196	168 677	356	4 056 518	55	142 289
Arkansas	1 917	2 945 889	31	5 344	132	51 583	235	2 355 157	21	13 527
California	20 066	49 179 463	233	88 491	1 255	1 246 218	1 752	36 135 909	447	4 651 722
Colorado	3 331	6 300 619	70	28 351	248	166 165	388	4 264 270	63	348 485
Connecticut	3 413	7 045 869	21	9 831	297	268 898	345	5 022 592	34	156 530
Delaware	648	1 323 557	4	(D)	65	82 026	55	990 309	4	2 721
District of Columbia	2 582	9 782 234	4	2 709	66	136 084	88	3 074 543	18	230 619
Florida	8 434	17 884 573	81	34 604	503	613 479	910	13 360 543	118	266 357
Georgia	3 821	9 122 273	54	12 264	313	264 208	379	7 149 335	46	118 801
Hawaii	1 032	2 081 077	1	(D)	59	111 459	105	1 446 695	25	(D)
Idaho	921	1 088 647	28	(D)	72	20 650	103	788 672	19	12 277
Illinois	8 964	23 340 947	146	40 957	593	727 891	1 054	15 589 411	88	355 690
Indiana	5 176	9 009 056	181	36 903	298	210 274	637	6 920 694	70	140 657
Iowa	3 743	4 656 362	90	19 682	281	102 577	487	3 513 768	19	38 246
Kansas	3 014	3 692 713	89	16 449	193	82 329	371	2 715 733	20	45 974
Kentucky	2 636	4 752 649	33	3 748	197	111 438	479	3 804 029	38	49 429
Louisiana	2 557	5 587 102	29	4 414	191	97 885	310	4 678 101	17	23 212
Maine	1 678	2 068 342	20	5 655	142	40 876	234	1 489 522	41	31 621
Maryland	3 899	9 853 187	31	11 352	268	232 459	359	6 181 577	52	385 700
Massachusetts	7 238	16 940 368	81	19 768	531	454 080	744	11 670 553	120	1 058 223
Michigan	7 469	16 756 670	147	36 842	435	370 042	1 015	13 184 578	153	757 513
Minnesota	5 626	9 717 732	63	17 381	381	285 622	772	7 094 215	97	1 447 679
Mississippi	1 642	2 961 428	38	7 957	121	42 238	223	2 521 434	45	43 767
Missouri	4 354	9 483 830	85	17 292	274	225 537	468	7 423 075	51	157 278
Montana	1 350	1 243 374	25	2 814	90	25 930	193	937 842	13	6 167
Nebraska	1 897	2 571 612	45	7 852	142	81 711	226	1 927 919	18	35 134
Nevada	661	1 012 714	2	(D)	34	10 008	47	765 947	3	(D)
New Hampshire	1 389	1 932 628	40	11 594	99	30 996	175	1 454 405	15	(D)
New Jersey	4 794	13 855 411	33	17 443	379	301 474	518	10 698 952	35	93 495
New Mexico	1 480	1 899 403	13	7 789	93	46 806	199	1 403 454	46	33 896
New York	16 321	49 029 648	222	67 220	1 240	1 727 934	1 851	33 216 997	230	1 189 276
North Carolina	4 784	9 776 664	71	23 827	468	237 944	481	7 570 864	79	238 662
North Dakota	1 110	1 312 270	30	2 725	91	22 586	176	1 023 866	9	5 045
Ohio	9 283	20 111 302	191	30 954	677	613 376	1 231	15 849 180	150	652 713
Oklahoma	2 541	3 935 265	58	11 250	129	80 586	282	2 993 299	17	35 849
Oregon	3 057	4 478 950	83	12 873	196	142 130	253	3 178 531	53	(D)
Pennsylvania	12 449	26 516 112	224	45 763	770	707 435	1 601	20 522 828	237	559 657
Rhode Island	1 130	2 216 597	21	(D)	91	43 860	170	1 557 262	23	(D)
South Carolina	2 078	4 200 438	7	(D)	163	89 164	225	3 479 529	42	40 777
South Dakota	1 113	1 258 363	18	1 948	91	24 548	177	979 823	13	9 620
Tennessee	3 544	7 549 283	32	4 195	212	205 826	439	6 058 061	31	21 304
Texas	10 897	21 691 948	141	42 730	754	645 550	1 077	15 850 185	121	204 278
Utah	966	1 784 209	14	2 479	61	47 202	93	1 369 440	24	10 074
Vermont	1 094	1 020 761	23	(D)	58	24 545	148	716 356	30	59 651
Virginia	4 728	10 781 904	44	9 753	418	330 098	366	6 459 874	76	318 295
Washington	5 037	8 836 600	103	24 473	367	228 846	495	6 621 387	117	971 587
West Virginia	1 632	2 717 556	28	4 199	75	32 875	240	2 252 501	78	82 431
Wisconsin	4 769	8 653 629	74	20 102	334	231 636	629	6 550 881	85	638 823
Wyoming	737	561 474	13	(D)	45	18 055	76	383 948	5	(D)

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Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9) —Con.									
	Nursing and personal care facilities (SIC 805)		Hospitals (SIC 806)						Other health services (SIC 808, 9)	
			Total		General medical and surgical hospitals (SIC 8062)		Specialty hospitals (SIC 8063, 9)			
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
United States	**5 925**	**15 220 487**	**5 717**	**279 735 236**	**4 920**	**254 391 214**	**797**	**25 344 022**	**8 707**	**12 836 201**
Alabama	33	53 669	98	4 024 178	89	3 726 237	9	297 941	122	151 071
Alaska	15	42 843	26	596 703	25	(D)	1	(D)	29	31 456
Arizona	70	163 427	76	3 600 559	67	3 439 245	9	161 314	155	150 243
Arkansas	45	46 658	78	2 215 046	73	2 044 575	5	170 471	91	79 926
California	244	567 874	405	29 962 335	359	27 901 348	46	2 060 987	656	953 978
Colorado	41	113 704	87	3 652 021	73	3 219 257	14	432 764	197	150 060
Connecticut	83	353 534	63	4 255 354	39	3 786 612	24	468 742	165	257 174
Delaware	16	53 006	13	879 404	11	(D)	2	(D)	22	55 178
District of Columbia	15	49 586	17	2 704 309	12	2 186 445	5	517 864	38	90 029
Florida	161	669 095	169	11 732 751	139	10 919 750	30	813 001	462	692 340
Georgia	56	125 996	152	6 731 196	127	5 828 956	25	902 240	125	173 342
Hawaii	12	(D)	27	1 241 615	19	1 032 395	8	209 220	41	39 946
Idaho	24	34 039	44	730 153	39	683 596	5	46 557	16	12 203
Illinois	351	814 109	229	13 949 196	205	13 186 555	24	762 641	386	470 416
Indiana	135	288 527	137	6 228 340	116	5 933 791	21	294 549	295	263 170
Iowa	186	354 147	131	3 017 768	123	2 846 264	8	171 504	151	103 607
Kansas	124	209 479	145	2 382 443	134	2 159 512	11	222 931	82	77 837
Kentucky	65	173 141	96	3 371 748	86	3 228 323	10	143 425	280	209 711
Louisiana	128	150 631	114	4 451 802	99	4 123 581	15	328 221	51	52 456
Maine	54	86 493	45	1 292 158	40	1 206 565	5	85 593	94	79 250
Maryland	133	385 700	73	5 291 084	53	4 627 686	20	663 398	101	119 093
Massachusetts	168	511 225	141	9 442 398	95	7 779 679	46	1 662 719	315	658 707
Michigan	319	533 404	209	11 364 639	179	10 395 142	30	969 497	334	529 022
Minnesota	321	724 217	166	4 669 274	150	4 162 651	16	506 623	188	253 045
Mississippi	16	33 649	97	2 343 484	94	2 239 209	3	104 275	65	100 534
Missouri	119	292 266	151	6 747 443	129	6 109 390	22	638 053	147	226 088
Montana	31	40 269	61	845 040	59	(D)	2	(D)	88	46 366
Nebraska	67	142 729	101	1 711 480	91	1 527 541	10	183 939	40	38 576
Nevada	3	(D)	20	733 300	19	(D)	1	(D)	21	27 420
New Hampshire	21	(D)	29	1 080 201	26	(D)	3	(D)	110	117 406
New Jersey	126	472 038	130	9 729 684	101	8 834 956	29	894 728	227	403 735
New Mexico	26	70 394	51	1 242 439	42	1 105 057	9	137 382	76	56 725
New York	679	2 765 134	297	26 822 860	244	23 851 395	53	2 971 465	645	2 439 727
North Carolina	108	228 559	147	6 884 202	124	6 436 550	23	447 652	147	219 441
North Dakota	99	165 980	56	843 084	52	800 852	4	42 232	12	9 757
Ohio	384	837 962	230	13 853 145	193	12 688 956	37	1 164 189	467	505 360
Oklahoma	39	57 291	126	2 809 388	113	2 650 428	13	158 960	100	90 771
Oregon	50	124 304	68	2 691 841	60	2 602 828	8	89 013	82	94 562
Pennsylvania	515	1 497 270	289	17 700 037	229	15 485 156	60	2 214 881	560	765 864
Rhode Island	72	118 615	21	1 257 773	16	1 071 723	5	186 050	54	(D)
South Carolina	62	66 449	72	3 315 243	62	3 194 874	10	120 369	49	57 060
South Dakota	59	100 637	63	838 177	62	(D)	1	(D)	42	31 389
Tennessee	67	152 648	111	5 594 181	97	5 185 221	14	408 960	230	289 928
Texas	186	352 001	348	14 662 414	311	12 876 951	37	1 785 463	422	631 492
Utah	15	33 514	39	1 304 884	33	(D)	6	(D)	15	20 968
Vermont	24	30 207	18	545 676	16	(D)	2	(D)	76	80 822
Virginia	73	233 049	108	5 786 108	89	5 352 328	19	433 780	109	122 422
Washington	63	230 745	110	5 058 466	99	4 649 823	11	408 643	205	360 589
West Virginia	24	60 612	55	1 992 715	51	1 916 620	4	76 095	83	116 743
Wisconsin	190	504 970	149	5 205 751	129	4 709 713	20	496 038	205	201 337
Wyoming	8	19 244	29	349 746	27	(D)	2	(D)	34	(D)

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Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Legal aid societies and similar legal services (SIC 8111 pt.)		Selected educational services (SIC 823, 4, 9)		Social services (SIC 83)							
					Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)			
									Total		Individual and family social services (SIC 832)	
	Establishments (number)	Revenue ($,1000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
United States	**1 725**	**1 160 828**	**6 283**	**2 973 172**	**81 726**	**53 671 936**	**15 970**	**3 691 637**	**65 756**	**49 980 299**	**28 859**	**16 045 852**
Alabama	23	(D)	60	(D)	824	313 490	178	34 791	646	278 699	354	106 823
Alaska	13	5 087	30	11 339	342	175 769	72	12 849	270	162 920	124	71 343
Arizona	31	9 246	68	18 411	982	700 390	103	13 753	879	686 637	407	256 290
Arkansas	19	5 149	48	7 603	758	343 620	128	17 037	630	326 583	327	134 984
California	204	160 405	690	340 942	8 574	5 794 494	1 616	419 270	6 958	5 375 224	2 975	1 838 611
Colorado	34	17 221	106	44 107	1 126	605 298	197	40 429	929	564 869	424	160 198
Connecticut	23	22 814	169	48 736	1 404	1 092 986	293	70 206	1 111	1 022 780	448	272 561
Delaware	4	(D)	18	7 347	267	144 881	55	16 320	212	128 561	101	46 231
District of Columbia	41	28 823	115	175 386	800	2 046 067	121	38 397	679	2 007 670	209	322 074
Florida	55	32 729	174	60 137	3 049	2 109 684	611	179 485	2 438	1 930 199	1 045	560 473
Georgia	30	38 926	103	45 174	1 405	687 817	325	63 675	1 080	624 142	500	158 818
Hawaii	16	(D)	51	19 470	422	230 651	120	27 580	302	203 071	138	76 026
Idaho	7	(D)	12	(D)	343	99 509	51	7 050	292	92 459	159	24 706
Illinois	65	35 234	217	114 876	3 390	2 592 993	604	155 451	2 786	2 437 542	1 284	836 061
Indiana	24	12 080	82	39 047	1 720	898 214	362	55 814	1 358	842 400	595	274 209
Iowa	14	4 790	35	5 533	1 583	566 509	325	34 108	1 258	532 401	536	146 098
Kansas	19	(D)	54	10 303	1 135	395 677	205	33 995	930	361 682	452	124 088
Kentucky	27	9 265	75	20 326	956	430 019	153	32 825	803	397 194	381	140 154
Louisiana	27	10 825	60	13 856	1 025	477 589	182	29 006	843	448 583	361	164 937
Maine	13	4 291	101	16 883	665	324 718	148	25 052	517	299 666	184	107 995
Maryland	25	22 003	106	86 622	1 664	1 688 704	351	61 047	1 313	1 627 657	505	788 883
Massachusetts	41	29 437	333	215 417	3 473	2 192 334	626	227 394	2 847	1 964 940	990	679 406
Michigan	88	43 765	125	128 181	3 233	1 896 000	591	84 038	2 642	1 811 962	1 058	558 130
Minnesota	38	18 047	113	71 965	1 881	1 179 336	306	62 332	1 575	1 117 004	673	360 519
Mississippi	27	9 361	25	1 884	571	222 089	158	58 001	413	164 088	174	57 102
Missouri	24	12 283	109	47 256	1 842	952 822	330	69 356	1 512	883 466	709	257 639
Montana	10	(D)	22	(D)	499	172 269	73	6 857	426	165 412	182	48 815
Nebraska	7	(D)	39	(D)	622	339 174	113	16 221	509	322 953	285	92 674
Nevada	7	(D)	22	(D)	237	121 912	30	11 499	207	110 413	95	55 090
New Hampshire	14	(D)	42	(D)	571	284 810	115	18 942	456	265 868	198	85 948
New Jersey	44	23 213	175	51 072	2 039	1 540 964	478	155 734	1 561	1 385 230	707	405 757
New Mexico	25	5 342	44	12 805	539	219 235	100	22 936	439	196 299	191	60 509
New York	147	254 183	871	626 755	7 120	7 941 003	1 435	568 321	5 685	7 372 682	2 383	2 571 617
North Carolina	31	26 147	88	50 578	1 926	900 006	467	77 722	1 459	822 284	601	256 804
North Dakota	7	1 320	14	12 297	335	132 779	36	5 138	299	127 641	137	47 500
Ohio	76	37 111	184	58 119	3 439	2 063 034	569	103 498	2 870	1 959 536	1 267	675 207
Oklahoma	18	5 364	46	12 670	1 005	409 607	202	28 960	803	380 647	396	114 764
Oregon	33	18 442	81	22 102	1 309	663 995	265	30 332	1 044	633 663	418	203 840
Pennsylvania	85	54 811	546	195 645	4 318	2 954 369	744	170 661	3 574	2 783 708	1 525	744 919
Rhode Island	6	(D)	48	12 719	419	421 948	56	15 415	363	406 533	124	101 564
South Carolina	32	8 604	29	8 964	792	333 171	172	26 833	620	306 338	286	94 141
South Dakota	8	2 861	14	6 059	396	135 528	50	12 950	346	122 578	195	41 404
Tennessee	19	9 026	90	21 714	1 428	718 659	279	46 743	1 149	671 916	508	177 909
Texas	85	44 790	284	130 661	3 866	2 153 791	829	239 309	3 037	1 914 482	1 606	580 933
Utah	13	5 149	25	14 446	373	201 280	74	20 545	299	180 735	130	60 129
Vermont	9	(D)	84	35 248	419	132 366	108	11 265	311	121 101	132	41 265
Virginia	45	24 741	150	48 101	1 583	1 193 744	367	62 884	1 216	1 130 860	542	305 215
Washington	34	28 676	152	32 443	2 051	1 068 438	562	66 609	1 489	1 001 829	748	385 447
West Virginia	18	6 380	40	10 930	609	257 349	97	20 255	512	237 094	218	96 917
Wisconsin	15	10 252	93	19 810	2 123	1 060 173	475	73 695	1 648	986 478	739	236 704
Wyoming	5	(D)	21	(D)	274	90 672	63	9 052	211	81 620	133	36 421

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Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Social services (SIC 83)—Con.						Selected membership organizations (SIC 861, 2, 4, 9)			
	Other social services (SIC 832, 3, 6, 9) —Con.									
	Job training and vocational rehabilitation services (SIC 833)		Residential care (SIC 836)		Social services, n.e.c. (SIC 839)		Total		Business associations (SIC 861)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
United States	**6 118**	**5 641 897**	**15 022**	**10 614 914**	**15 757**	**17 677 636**	**72 386**	**36 255 912**	**14 337**	**11 067 869**
Alabama	44	32 267	127	51 947	121	87 662	843	297 693	201	75 428
Alaska	23	24 362	60	33 988	63	33 227	342	123 771	70	32 479
Arizona	83	64 374	192	135 680	197	230 293	886	351 332	177	63 678
Arkansas	71	48 624	118	58 849	114	84 126	659	136 635	146	29 376
California	657	593 044	1 630	1 279 834	1 696	1 663 735	6 694	3 353 497	1 353	888 967
Colorado	101	79 237	198	133 986	206	191 448	1 252	834 172	285	228 251
Connecticut	99	104 736	282	247 798	282	397 685	1 090	519 766	149	99 507
Delaware	16	17 305	32	20 669	63	44 356	225	87 409	39	21 359
District of Columbia	52	61 952	89	58 117	329	1 565 527	1 126	3 482 631	493	1 968 010
Florida	237	287 022	508	474 068	648	608 636	3 499	1 546 061	661	334 047
Georgia	97	63 817	173	90 937	310	310 570	1 445	653 288	346	238 126
Hawaii	25	22 365	52	40 617	87	64 063	343	184 706	72	43 386
Idaho	27	27 495	34	15 102	72	25 156	337	80 026	84	19 665
Illinois	294	265 403	544	476 487	664	859 591	3 273	3 039 006	700	1 212 376
Indiana	154	142 765	263	195 985	346	229 441	2 127	710 940	282	97 736
Iowa	98	72 597	384	209 358	240	104 348	1 193	344 737	262	106 329
Kansas	82	63 527	234	93 957	162	80 110	1 107	434 187	190	68 034
Kentucky	87	45 744	137	70 429	198	140 867	823	350 576	203	97 269
Louisiana	86	56 646	165	85 527	231	141 473	857	269 711	203	73 348
Maine	54	29 832	180	58 345	99	103 494	474	132 008	108	36 229
Maryland	104	108 051	390	253 612	314	477 111	1 281	834 171	232	161 875
Massachusetts	244	181 277	1 054	529 086	559	575 171	1 744	760 726	309	163 590
Michigan	220	283 244	872	461 900	492	508 688	2 278	823 433	406	228 317
Minnesota	176	167 611	304	185 969	422	402 905	2 265	957 314	338	167 954
Mississippi	60	27 089	63	23 192	116	56 705	598	129 444	154	33 836
Missouri	200	145 362	245	204 332	358	276 133	1 464	716 720	334	187 498
Montana	48	34 902	93	39 649	103	42 046	464	82 878	83	16 560
Nebraska	25	19 672	86	150 990	113	59 617	787	188 907	147	42 938
Nevada	19	11 632	36	10 784	57	32 907	299	97 402	59	24 580
New Hampshire	52	33 190	120	69 788	86	76 942	429	122 257	83	24 218
New Jersey	138	188 231	336	302 476	380	488 766	1 482	782 510	295	290 026
New Mexico	44	30 041	80	54 988	124	50 761	509	146 771	106	31 438
New York	422	556 971	1 375	1 293 424	1 505	2 950 670	4 297	3 232 010	815	1 186 695
North Carolina	141	123 108	314	205 754	403	236 618	1 608	609 487	392	134 709
North Dakota	22	16 996	59	30 040	81	33 105	440	108 096	83	24 911
Ohio	278	252 577	654	374 600	671	657 152	3 330	1 238 411	480	264 920
Oklahoma	77	47 772	139	73 105	191	145 006	960	362 810	221	135 192
Oregon	113	87 099	260	128 498	253	214 226	1 013	345 431	256	89 739
Pennsylvania	283	285 202	1 015	943 282	751	810 305	4 631	1 516 859	499	217 603
Rhode Island	34	38 569	119	55 956	86	210 444	351	157 554	51	30 836
South Carolina	58	25 769	108	78 725	168	107 703	804	239 862	163	53 227
South Dakota	28	17 129	63	45 227	60	18 818	395	104 494	79	21 274
Tennessee	74	42 248	288	131 605	279	320 154	1 258	434 898	252	152 005
Texas	289	268 186	452	401 310	690	664 053	4 458	1 683 068	969	459 302
Utah	33	13 103	68	31 470	68	76 033	355	126 827	80	26 419
Vermont	19	9 332	70	36 763	90	33 741	325	87 303	60	29 395
Virginia	107	111 446	201	233 538	366	480 661	1 940	1 877 801	541	802 542
Washington	158	129 527	218	175 164	365	311 691	1 727	664 744	326	117 287
West Virginia	67	33 656	124	60 087	103	46 434	601	138 893	83	18 595
Wisconsin	180	228 255	386	186 594	343	334 925	1 407	706 331	351	183 925
Wyoming	18	21 536	28	11 326	32	12 337	291	46 348	66	12 863

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Table 4b. Establishments and Revenue of Firms Exempt From Federal Income Tax for the States: 1992 —Con.

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

Geographic area	Selected membership organizations (SIC 861, 2, 4, 9) —Con.				Research, testing, and consulting services, except facilities support management services (SIC 873, 4 ex. 8744)					
	Civic, social, and fraternal associations (SIC 864)		Other membership organizations (SIC 862, 9)		Total		Research, development, and testing services (SIC 873)		Management and public relations services, except facilities support management services (SIC 874 ex. 8744)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
United States	**41 789**	**13 176 090**	**16 260**	**12 011 953**	**5 507**	**14 781 965**	**3 813**	**12 535 075**	**1 694**	**2 246 890**
Alabama	468	112 217	174	110 048	57	89 520	31	54 487	26	35 033
Alaska	217	74 523	55	16 769	27	6 194	18	4 386	9	1 808
Arizona	522	150 684	187	136 970	85	73 156	58	58 499	27	14 657
Arkansas	322	63 811	191	43 448	35	40 798	23	29 957	12	10 841
California	3 796	1 280 348	1 545	1 184 182	664	2 059 507	528	1 947 699	136	111 808
Colorado	638	182 343	329	423 578	107	341 035	77	319 695	30	21 340
Connecticut	697	289 086	244	131 173	64	60 246	44	42 862	20	17 384
Delaware	148	43 408	38	22 642	10	(D)	9	7 873	1	(D)
District of Columbia	231	523 428	402	991 193	342	835 991	279	708 457	63	127 534
Florida	2 214	668 438	624	543 576	163	127 336	110	92 470	53	34 866
Georgia	694	204 659	405	210 503	92	271 261	51	(D)	41	(D)
Hawaii	194	101 340	77	39 980	35	82 087	27	78 843	8	3 244
Idaho	187	34 262	66	26 099	19	(D)	11	(D)	8	(D)
Illinois	1 795	659 898	778	1 166 732	226	1 200 579	147	1 118 088	79	82 491
Indiana	1 436	439 442	409	173 762	107	180 904	62	116 881	45	64 023
Iowa	618	127 145	313	111 263	60	98 766	26	(D)	34	(D)
Kansas	581	125 092	336	241 061	46	(D)	28	24 150	18	(D)
Kentucky	414	175 963	206	77 344	46	23 248	26	7 946	20	15 302
Louisiana	456	127 722	198	68 641	58	34 721	38	25 248	20	9 473
Maine	264	68 367	102	27 412	29	54 389	22	53 228	7	1 161
Maryland	708	277 444	341	394 852	165	796 299	130	741 317	35	54 982
Massachusetts	1 086	332 215	349	264 921	291	1 598 053	203	1 458 931	88	139 122
Michigan	1 431	384 409	441	210 707	148	273 829	86	239 595	62	34 234
Minnesota	1 509	583 267	418	206 093	113	93 852	54	58 504	59	35 348
Mississippi	284	57 263	160	38 345	39	27 021	19	15 132	20	11 889
Missouri	805	298 750	325	230 472	88	88 845	45	47 154	43	41 691
Montana	277	39 434	104	26 884	47	15 846	30	13 334	17	2 512
Nebraska	465	107 513	175	38 456	29	15 106	18	8 176	11	6 930
Nevada	175	42 915	65	29 907	13	10 326	8	(D)	5	(D)
New Hampshire	275	65 471	71	32 568	19	12 287	13	(D)	6	(D)
New Jersey	802	236 202	385	256 282	124	439 783	74	59 324	50	380 459
New Mexico	286	77 122	117	38 211	58	57 201	41	53 722	17	3 479
New York	2 395	1 045 690	1 087	999 625	573	1 963 546	444	1 637 607	129	325 939
North Carolina	800	246 509	416	228 269	111	357 811	89	352 440	22	5 371
North Dakota	257	61 578	100	21 607	17	8 601	6	1 872	11	6 729
Ohio	2 162	570 694	688	402 797	155	221 117	102	126 871	53	94 246
Oklahoma	485	126 391	254	101 227	43	59 679	26	57 062	17	2 617
Oregon	536	160 941	221	94 751	89	95 446	67	91 496	22	3 950
Pennsylvania	3 325	740 492	807	558 764	274	518 402	180	301 768	94	216 634
Rhode Island	223	62 625	77	64 093	24	14 963	16	12 628	8	2 335
South Carolina	454	116 526	187	70 109	26	(D)	20	(D)	6	(D)
South Dakota	235	47 880	81	35 340	14	3 102	7	1 514	7	1 588
Tennessee	678	172 103	328	110 790	66	96 904	38	64 987	28	31 917
Texas	2 576	786 459	913	437 307	232	1 141 173	170	1 107 096	62	34 077
Utah	194	48 657	81	51 751	32	17 386	28	(D)	4	(D)
Vermont	194	42 209	71	15 699	28	18 537	16	3 194	12	15 343
Virginia	852	324 542	547	750 717	182	837 792	132	804 993	50	32 799
Washington	1 068	341 628	333	205 829	108	167 593	71	156 606	37	10 987
West Virginia	427	82 997	91	37 301	21	14 429	10	11 015	11	3 414
Wisconsin	755	217 325	301	305 081	94	54 444	47	20 156	47	34 288
Wyoming	178	26 663	47	6 822	12	(D)	8	(D)	4	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992

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

Geographic area	Total		Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)									
			Total		Hotels and motels (SIC 7011)						Other lodging places (SIC 702, 3)	
					Total		Hotels (SIC 7011 pt.)		Motels, motor hotels, and tourist courts (SIC 7011 pt.)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**1 825 435**	**1 202 613 010**	**48 619**	**69 203 927**	**41 684**	**67 192 806**	**16 665**	**55 455 152**	**25 019**	**11 737 654**	**6 935**	**2 011 121**
Abilene, TX MSA	998	473 697	28	15 507	24	14 071	6	7 426	18	6 645	4	1 436
Albany, GA MSA	728	415 087	18	(D)	17	12 547	7	(D)	10	(D)	1	(D)
Albany–Schenectady–Troy, NY MSA	5 383	3 444 953	138	141 600	117	134 187	49	96 097	68	38 090	21	7 413
Albuquerque, NM MSA	4 987	3 907 503	122	161 445	107	157 431	43	126 820	64	30 611	15	4 014
Alexandria, LA MSA	847	426 098	21	(D)	19	15 686	12	13 775	7	1 911	2	(D)
Allentown–Bethlehem–Easton, PA MSA	4 061	2 023 561	63	73 982	51	72 335	34	60 805	17	11 530	12	1 647
Altoona, PA MSA	823	355 421	16	8 996	16	8 996	6	6 377	10	2 619	–	–
Amarillo, TX MSA	1 529	719 869	44	(D)	41	37 413	18	23 646	23	13 767	3	(D)
Anchorage, AK MSA	2 325	1 620 065	78	126 113	55	120 061	40	111 061	15	9 000	23	6 052
Anniston, AL MSA	609	206 364	20	(D)	19	10 408	7	7 549	12	2 859	1	(D)
Appleton–Oshkosh–Neenah, WI MSA	2 058	1 005 860	44	(D)	42	46 482	7	28 494	35	17 988	2	(D)
Asheville, NC MSA	1 589	753 087	76	94 804	65	90 870	40	80 797	25	10 073	11	3 934
Athens, GA MSA	873	373 726	15	14 687	15	14 687	5	(D)	10	(D)	–	–
Atlanta, GA MSA	27 879	22 228 313	450	969 657	434	966 084	228	840 935	206	125 149	16	3 573
Augusta–Aiken, GA–SC MSA	2 523	1 767 889	85	59 333	80	59 074	34	42 977	46	16 097	5	259
Austin–San Marcos, TX MSA	7 643	4 995 438	130	207 571	110	194 921	56	163 115	54	31 806	20	12 650
Bakersfield, CA MSA	3 036	1 772 899	99	68 426	87	65 915	28	41 962	59	23 953	12	2 511
Bangor, ME MSA	772	375 346	42	30 243	34	29 321	14	18 978	20	10 343	8	922
Barnstable–Yarmouth, MA MSA	1 382	591 259	175	128 646	164	122 068	62	88 845	102	33 223	11	6 578
Baton Rouge, LA MSA	4 049	2 608 659	63	(D)	60	71 139	30	53 264	30	17 875	3	(D)
Beaumont–Port Arthur, TX MSA	2 438	1 497 594	47	39 075	43	38 589	16	26 031	27	12 558	4	486
Bellingham, WA MSA	1 114	437 830	43	25 074	34	21 700	13	15 573	21	6 127	9	3 374
Benton Harbor, MI MSA	935	392 790	43	20 519	37	19 778	15	8 519	22	11 259	6	741
Billings, MT MSA	1 184	548 897	43	36 867	38	35 225	18	27 331	20	7 894	5	1 642
Biloxi–Gulfport–Pascagoula, MS MSA	1 937	996 199	84	54 799	72	53 165	13	12 961	59	40 204	12	1 634
Binghamton, NY MSA	1 427	809 040	42	28 816	38	28 656	18	18 640	20	10 016	4	160
Birmingham, AL MSA	5 862	4 668 077	98	104 524	86	103 187	40	77 559	46	25 628	12	1 337
Bismarck, ND MSA	667	301 820	27	(D)	25	23 733	10	16 873	15	6 860	2	(D)
Bloomington, IN MSA	740	284 169	18	(D)	16	19 673	10	17 503	6	2 170	2	(D)
Bloomington–Normal, IL MSA	810	411 778	22	23 009	18	22 530	6	9 442	12	13 088	4	479
Boise City, ID MSA	2 539	1 124 375	62	52 786	54	51 680	29	41 395	25	10 285	8	1 106
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	43 733	38 229 549	619	1 328 554	503	1 297 665	258	1 152 577	245	145 088	116	30 889
Boston, MA–NH PMSA	28 643	29 450 676	328	1 075 242	273	1 060 272	154	969 887	119	90 385	55	14 970
Brockton, MA PMSA	1 334	756 081	10	6 787	9	(D)	7	(D)	2	(D)	1	(D)
Fitchburg–Leominster, MA PMSA	773	291 369	12	9 123	10	(D)	6	7 775	4	(D)	2	(D)
Lawrence, MA–NH PMSA	2 307	1 623 564	29	27 066	18	23 473	7	19 032	11	4 441	11	3 593
Lowell, MA–NH PMSA	1 686	1 181 958	19	30 159	14	29 426	12	(D)	2	(D)	5	733
Manchester, NH PMSA	1 612	1 084 136	14	20 628	12	(D)	7	19 525	5	(D)	2	(D)
Nashua, NH PMSA	1 407	653 351	21	29 086	17	28 640	8	24 994	9	3 646	4	446
New Bedford, MA PMSA	1 033	413 777	14	5 007	9	4 266	3	(D)	6	(D)	5	741
Portsmouth–Rochester, NH–ME PMSA	1 894	908 608	120	70 422	102	65 926	39	47 549	63	18 377	18	4 496
Worcester, MA–CT PMSA	3 044	1 866 029	52	55 034	39	49 780	15	26 173	24	23 607	13	5 254
Brownsville–Harlingen–San Benito, TX MSA	1 253	658 414	64	51 108	53	47 518	19	25 572	34	21 946	11	3 590
Bryan–College Station, TX MSA	826	406 847	14	(D)	13	15 648	6	11 712	7	3 936	1	(D)
Buffalo–Niagara Falls, NY MSA	7 659	3 971 987	162	178 957	144	174 284	68	141 990	76	32 294	18	4 673
Burlington, VT MSA	1 534	814 551	64	51 006	48	47 092	20	37 914	28	9 178	16	3 914
Canton–Massillon, OH MSA	2 567	1 112 329	36	27 080	29	25 844	9	18 773	20	7 071	7	1 236
Casper, WY MSA	620	196 768	21	(D)	20	11 354	9	8 820	11	2 534	1	(D)
Cedar Rapids, IA MSA	1 291	796 821	24	35 251	24	35 251	13	24 999	11	10 252	–	–
Champaign–Urbana, IL MSA	1 006	617 232	42	32 793	36	28 682	12	15 002	24	13 680	6	4 111
Charleston–North Charleston, SC MSA	3 531	1 829 473	127	167 483	117	165 637	43	115 338	74	50 299	10	1 846
Charleston, WV MSA	1 772	1 042 576	27	43 076	27	43 076	7	(D)	20	(D)	–	–
Charlotte–Gastonia–Rock Hill, NC–SC MSA	8 724	5 921 442	190	259 012	178	257 232	91	207 385	87	49 847	12	1 780
Charlottesville, VA MSA	1 159	431 776	34	33 858	26	31 531	10	20 314	16	11 217	8	2 327
Chattanooga, TN–GA MSA	2 860	1 632 137	77	67 936	73	67 488	26	44 141	47	23 347	4	448
Cheyenne, WY MSA	557	260 641	36	23 944	29	22 634	8	5 401	21	17 233	7	1 310

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)									
	Total		Laundry, cleaning, and garment services (SIC 721)							
			Total		Power laundries, family and commercial* (SIC 7211)		Linen supply* (SIC 7213)		Coin-operated laundries and drycleaning (SIC 7215)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**197 101**	**43 279 847**	**55 760**	**17 140 354**	**1 853**	**867 260**	**1 375**	**2 659 972**	**13 002**	**2 336 390**
Abilene, TX MSA	112	22 381	35	10 793	1	(D)	–	–	2	(D)
Albany, GA MSA	83	27 546	35	19 747	1	(D)	1	(D)	3	(D)
Albany–Schenectady–Troy, NY MSA	552	168 879	161	62 003	2	(D)	4	(D)	53	5 862
Albuquerque, NM MSA	453	92 835	142	38 856	4	(D)	3	(D)	32	6 473
Alexandria, LA MSA	85	19 693	19	3 619	–	–	–	–	4	326
Allentown–Bethlehem–Easton, PA MSA	510	134 386	97	66 017	4	(D)	6	28 216	18	2 395
Altoona, PA MSA	137	21 538	23	6 678	–	–	1	(D)	6	650
Amarillo, TX MSA	155	39 520	69	22 563	2	(D)	1	(D)	11	1 155
Anchorage, AK MSA	190	57 662	43	27 495	2	(D)	2	(D)	4	584
Anniston, AL MSA	99	18 301	24	3 096	1	(D)	–	–	4	127
Appleton–Oshkosh–Neenah, WI MSA	335	66 052	71	27 725	1	(D)	2	(D)	9	(D)
Asheville, NC MSA	151	32 542	44	15 499	2	(D)	1	(D)	12	1 017
Athens, GA MSA	110	21 992	36	11 150	2	(D)	1	(D)	8	860
Atlanta, GA MSA	2 616	651 857	950	284 802	27	7 961	17	26 299	160	29 409
Augusta–Aiken, GA–SC MSA	285	55 368	93	22 020	1	(D)	2	(D)	21	2 326
Austin–San Marcos, TX MSA	738	177 214	264	91 514	8	2 011	8	(D)	61	10 239
Bakersfield, CA MSA	252	61 179	77	25 665	3	(D)	2	(D)	21	1 827
Bangor, ME MSA	77	17 909	19	8 582	1	(D)	–	–	7	1 248
Barnstable–Yarmouth, MA MSA	170	31 534	34	9 765	–	–	4	(D)	11	1 733
Baton Rouge, LA MSA	326	91 808	99	40 584	8	1 604	–	–	8	(D)
Beaumont–Port Arthur, TX MSA	213	55 977	69	28 596	1	(D)	2	(D)	11	(D)
Bellingham, WA MSA	99	21 088	29	9 176	–	–	2	(D)	8	932
Benton Harbor, MI MSA	116	23 128	34	8 770	1	(D)	–	–	17	2 471
Billings, MT MSA	108	20 426	36	8 497	–	–	2	(D)	7	565
Biloxi–Gulfport–Pascagoula, MS MSA	204	42 744	56	17 290	2	(D)	1	(D)	7	970
Binghamton, NY MSA	165	31 957	36	8 460	1	(D)	2	(D)	5	1 162
Birmingham, AL MSA	695	166 912	211	79 203	8	1 929	5	15 330	44	7 496
Bismarck, ND MSA	86	16 831	18	5 994	1	(D)	1	(D)	1	(D)
Bloomington, IN MSA	90	16 573	28	5 953	–	–	–	–	9	1 188
Bloomington–Normal, IL MSA	113	23 413	34	8 299	–	–	–	–	9	1 262
Boise City, ID MSA	259	44 544	78	17 116	1	(D)	2	(D)	12	1 201
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	5 089	1 108 843	1 300	418 045	43	33 673	28	55 823	327	67 211
Boston, MA–NH PMSA	3 191	707 907	859	254 555	32	20 009	16	20 046	193	50 232
Brockton, MA PMSA	196	38 545	59	15 487	1	(D)	1	(D)	22	3 952
Fitchburg–Leominster, MA PMSA	106	15 937	28	4 514	1	(D)	–	–	11	(D)
Lawrence, MA–NH PMSA	288	60 336	69	22 493	2	(D)	3	(D)	18	2 027
Lowell, MA–NH PMSA	227	46 856	50	14 651	1	(D)	3	(D)	12	1 400
Manchester, NH PMSA	154	45 365	34	23 865	2	(D)	1	(D)	13	1 593
Nashua, NH PMSA	169	37 704	47	19 097	–	–	1	(D)	8	(D)
New Bedford, MA PMSA	152	39 826	35	24 033	1	(D)	–	–	18	3 145
Portsmouth–Rochester, NH–ME PMSA	199	37 039	39	12 506	1	(D)	2	(D)	12	1 310
Worcester, MA–CT PMSA	407	79 328	80	26 844	2	(D)	1	(D)	20	1 972
Brownsville–Harlingen–San Benito, TX MSA	132	24 793	36	11 831	2	(D)	1	(D)	19	1 823
Bryan–College Station, TX MSA	94	17 792	34	8 082	2	(D)	–	–	7	531
Buffalo–Niagara Falls, NY MSA	903	185 278	196	65 437	8	2 641	9	15 392	35	4 631
Burlington, VT MSA	179	27 897	44	7 984	–	–	2	(D)	12	1 691
Canton–Massillon, OH MSA	401	74 601	85	22 859	4	390	1	(D)	17	1 965
Casper, WY MSA	54	8 956	16	(D)	1	(D)	1	(D)	4	565
Cedar Rapids, IA MSA	182	32 442	34	7 448	–	–	–	–	7	(D)
Champaign–Urbana, IL MSA	141	26 975	30	6 900	1	(D)	–	–	8	1 519
Charleston–North Charleston, SC MSA	401	73 311	127	28 911	4	620	2	(D)	42	4 265
Charleston, WV MSA	190	44 969	42	15 602	2	(D)	1	(D)	9	786
Charlotte–Gastonia–Rock Hill, NC–SC MSA	1 013	308 707	329	116 398	7	795	6	18 202	75	21 628
Charlottesville, VA MSA	132	30 646	31	12 152	–	–	2	(D)	9	1 138
Chattanooga, TN–GA MSA	321	73 604	94	32 585	5	(D)	5	7 306	19	1 942
Cheyenne, WY MSA	59	77 648	14	(D)	1	(D)	–	–	3	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.									
	Laundry, cleaning, and garment services (SIC 721)—Con.								Photographic studios, portrait (SIC 722)	
	Drycleaning plants, except rug cleaning* (SIC 7216)		Carpet and upholstery cleaning (SIC 7217)		Industrial launderers* (SIC 7218)		Other laundry, cleaning, and garment services* (SIC 7212, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**23 213**	**5 067 031**	**7 693**	**1 483 310**	**1 435**	**3 649 671**	**7 189**	**1 076 720**	**11 381**	**3 191 132**
Abilene, TX MSA	19	3 708	10	(D)	2	(D)	1	(D)	7	1 223
Albany, GA MSA	20	3 258	5	(D)	3	8 964	2	(D)	6	1 067
Albany–Schenectady–Troy, NY MSA	54	16 506	17	3 633	7	21 627	24	(D)	28	7 409
Albuquerque, NM MSA	60	10 334	24	4 303	5	14 041	14	(D)	37	7 868
Alexandria, LA MSA	3	265	5	339	1	(D)	6	(D)	6	4 771
Allentown–Bethlehem–Easton, PA MSA	37	6 549	11	2 512	7	21 969	14	(D)	29	6 885
Altoona, PA MSA	8	1 192	5	1 048	1	(D)	2	(D)	9	1 591
Amarillo, TX MSA	37	6 005	9	2 348	2	(D)	7	(D)	11	2 803
Anchorage, AK MSA	17	15 156	13	1 929	1	(D)	4	(D)	11	3 902
Anniston, AL MSA	15	2 167	2	(D)	–	–	2	(D)	9	6 898
Appleton–Oshkosh–Neenah, WI MSA	15	2 248	12	(D)	4	6 455	28	(D)	19	3 126
Asheville, NC MSA	17	6 710	6	1 127	1	(D)	5	(D)	14	1 820
Athens, GA MSA	14	3 205	5	564	3	4 742	3	(D)	8	1 510
Atlanta, GA MSA	497	104 698	98	30 416	21	68 939	130	17 080	159	56 083
Augusta–Aiken, GA–SC MSA	43	7 716	13	2 899	2	(D)	11	1 515	17	3 935
Austin–San Marcos, TX MSA	122	27 894	34	9 182	9	18 567	22	(D)	50	7 260
Bakersfield, CA MSA	24	10 061	13	2 924	6	8 075	8	574	24	5 503
Bangor, ME MSA	3	(D)	5	881	2	(D)	1	(D)	8	1 091
Barnstable–Yarmouth, MA MSA	12	2 994	2	(D)	1	(D)	4	(D)	5	858
Baton Rouge, LA MSA	59	16 184	15	3 239	4	(D)	5	311	18	4 175
Beaumont–Port Arthur, TX MSA	38	12 361	6	862	4	(D)	7	489	16	2 888
Bellingham, WA MSA	5	1 273	8	1 141	1	(D)	5	(D)	8	2 253
Benton Harbor, MI MSA	8	3 221	5	(D)	3	(D)	–	–	10	1 036
Billings, MT MSA	18	2 690	6	556	1	(D)	2	(D)	5	620
Biloxi–Gulfport–Pascagoula, MS MSA	30	7 434	8	1 492	3	2 279	5	(D)	11	2 829
Binghamton, NY MSA	14	3 515	9	1 038	–	–	5	(D)	9	2 575
Birmingham, AL MSA	101	28 365	20	5 011	5	17 822	28	3 250	42	13 089
Bismarck, ND MSA	6	1 723	8	(D)	–	–	1	(D)	9	1 833
Bloomington, IN MSA	7	1 412	5	730	1	(D)	6	(D)	6	1 131
Bloomington–Normal, IL MSA	14	3 154	6	(D)	1	(D)	4	(D)	7	1 364
Boise City, ID MSA	32	6 667	20	2 348	2	(D)	9	(D)	21	4 347
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	570	130 730	128	25 899	28	68 965	176	35 744	197	(D)
Boston, MA–NH PMSA	403	93 371	72	17 976	12	25 741	131	27 180	107	25 116
Brockton, MA PMSA	24	3 981	4	(D)	–	–	7	(D)	6	1 012
Fitchburg–Leominster, MA PMSA	9	1 389	3	(D)	1	(D)	3	571	2	(D)
Lawrence, MA–NH PMSA	33	7 279	7	1 081	1	(D)	5	(D)	12	2 564
Lowell, MA–NH PMSA	24	5 098	7	873	–	–	3	(D)	7	5 653
Manchester, NH PMSA	8	1 360	5	856	3	(D)	2	(D)	16	4 264
Nashua, NH PMSA	21	4 476	11	(D)	3	(D)	3	(D)	7	2 204
New Bedford, MA PMSA	6	1 701	3	276	3	(D)	4	(D)	6	1 185
Portsmouth–Rochester, NH–ME PMSA	10	3 918	8	1 258	2	(D)	4	658	11	1 359
Worcester, MA–CT PMSA	32	8 157	8	872	3	(D)	14	2 297	23	5 240
Brownsville–Harlingen–San Benito, TX MSA	7	3 070	3	(D)	2	(D)	2	(D)	5	857
Bryan–College Station, TX MSA	15	3 076	5	432	2	(D)	3	54	7	1 294
Buffalo–Niagara Falls, NY MSA	88	16 004	34	7 108	7	18 028	15	1 633	43	11 402
Burlington, VT MSA	16	4 220	7	790	–	–	7	(D)	6	1 183
Canton–Massillon, OH MSA	36	8 242	11	772	3	(D)	13	(D)	22	8 847
Casper, WY MSA	5	637	4	267	–	–	1	(D)	5	(D)
Cedar Rapids, IA MSA	13	2 802	12	1 484	1	(D)	1	(D)	14	2 950
Champaign–Urbana, IL MSA	14	3 968	4	(D)	–	–	3	(D)	14	3 117
Charleston–North Charleston, SC MSA	45	9 176	15	3 046	3	(D)	16	1 247	16	3 770
Charleston, WV MSA	19	4 894	7	1 515	1	(D)	3	151	12	4 065
Charlotte–Gastonia–Rock Hill, NC–SC MSA	142	37 616	48	11 237	9	21 503	42	5 417	87	90 607
Charlottesville, VA MSA	10	3 797	6	806	–	–	4	(D)	11	2 055
Chattanooga, TN–GA MSA	39	12 603	15	1 990	3	(D)	8	568	22	5 408
Cheyenne, WY MSA	5	(D)	4	468	1	(D)	–	–	3	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.											
	Beauty and barber shops (SIC 723,4)						Shoe repair shops and shoeshine parlors (SIC 725)		Funeral service and crematories (SIC 726)		Miscellaneous personal services (SIC 729)	
	Total		Beauty shops (SIC 723)		Barber shops (SIC 724)							
	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**87 670**	**10 347 035**	**82 768**	**9 906 633**	**4 902**	**440 402**	**2 702**	**275 777**	**15 647**	**7 145 138**	**23 941**	**5 180 411**
Abilene, TX MSA	49	4 978	42	(D)	7	(D)	2	(D)	8	4 401	11	(D)
Albany, GA MSA	25	2 415	23	(D)	2	(D)	–	–	6	2 724	11	1 593
Albany–Schenectady–Troy, NY MSA	214	23 595	203	23 014	11	581	7	883	77	27 252	65	47 737
Albuquerque, NM MSA	212	26 726	196	25 690	16	1 036	10	860	14	8 362	38	10 163
Alexandria, LA MSA	42	4 123	37	3 901	5	222	1	(D)	6	4 615	11	(D)
Allentown–Bethlehem–Easton, PA MSA	285	29 655	275	28 890	10	765	5	531	48	18 936	46	12 362
Altoona, PA MSA	74	6 405	69	5 907	5	498	1	(D)	20	5 807	10	(D)
Amarillo, TX MSA	41	4 452	40	(D)	1	(D)	2	(D)	11	6 190	21	(D)
Anchorage, AK MSA	84	15 927	79	(D)	5	(D)	2	(D)	4	(D)	46	(D)
Anniston, AL MSA	48	3 297	45	3 256	3	41	–	–	8	3 156	10	1 854
Appleton–Oshkosh–Neenah, WI MSA	191	21 768	184	21 459	7	309	3	144	19	9 441	32	3 848
Asheville, NC MSA	62	5 677	57	5 307	5	370	3	(D)	13	6 680	15	(D)
Athens, GA MSA	51	5 971	47	5 499	4	472	3	250	5	2 273	7	838
Atlanta, GA MSA	1 035	151 659	982	147 199	53	4 460	53	5 066	112	67 573	307	86 674
Augusta–Aiken, GA–SC MSA	100	10 208	91	8 842	9	1 366	8	744	24	10 832	43	7 629
Austin–San Marcos, TX MSA	291	39 489	273	37 694	18	1 795	19	2 452	42	19 262	72	17 237
Bakersfield, CA MSA	78	9 722	71	9 268	7	454	3	212	14	7 131	56	12 946
Bangor, ME MSA	30	3 678	28	(D)	2	(D)	1	(D)	6	2 551	13	(D)
Barnstable–Yarmouth, MA MSA	96	10 873	96	10 873	–	–	1	(D)	9	(D)	25	(D)
Baton Rouge, LA MSA	133	22 705	127	22 021	6	684	11	899	25	14 968	40	8 477
Beaumont–Port Arthur, TX MSA	86	9 065	84	(D)	2	(D)	2	(D)	24	11 897	16	(D)
Bellingham, WA MSA	41	4 539	39	(D)	2	(D)	4	322	8	2 538	9	2 260
Benton Harbor, MI MSA	48	4 559	48	4 559	–	–	1	(D)	13	7 335	10	(D)
Billings, MT MSA	45	5 746	42	5 614	3	132	1	(D)	5	2 767	16	(D)
Biloxi–Gulfport–Pascagoula, MS MSA	84	8 281	82	(D)	2	(D)	2	(D)	21	10 773	30	(D)
Binghamton, NY MSA	72	8 274	68	8 052	4	222	–	–	29	9 628	19	3 020
Birmingham, AL MSA	303	33 178	287	31 822	16	1 356	13	812	39	25 270	87	15 360
Bismarck, ND MSA	47	5 951	45	(D)	2	(D)	2	(D)	5	1 943	5	(D)
Bloomington, IN MSA	36	4 566	34	(D)	2	(D)	1	(D)	4	(D)	15	(D)
Bloomington–Normal, IL MSA	38	6 102	38	6 102	–	–	2	(D)	12	3 742	20	(D)
Boise City, ID MSA	118	11 664	106	11 051	12	613	4	411	12	6 909	26	4 097
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	2 636	327 273	2 517	317 404	119	9 869	36	(D)	387	169 251	533	141 316
Boston, MA–NH PMSA	1 614	217 405	1 534	210 910	80	6 495	28	3 151	225	106 845	358	100 835
Brockton, MA PMSA	92	10 126	90	(D)	2	(D)	–	–	18	6 637	21	5 283
Fitchburg–Leominster, MA PMSA	55	4 851	50	4 705	5	146	1	(D)	15	5 131	5	(D)
Lawrence, MA–NH PMSA	149	16 344	145	16 049	4	295	–	–	23	8 563	35	10 372
Lowell, MA–NH PMSA	136	15 085	133	14 438	3	647	–	–	19	7 857	15	3 610
Manchester, NH PMSA	73	8 164	70	7 986	3	178	–	–	10	3 721	21	5 351
Nashua, NH PMSA	89	10 536	84	10 120	5	416	2	(D)	9	3 530	15	(D)
New Bedford, MA PMSA	86	6 953	85	(D)	1	(D)	–	–	14	5 488	11	2 167
Portsmouth–Rochester, NH–ME PMSA	108	14 384	105	14 089	3	295	2	(D)	13	5 352	26	(D)
Worcester, MA–CT PMSA	234	23 425	221	22 346	13	1 079	3	(D)	41	16 127	26	(D)
Brownsville–Harlingen–San Benito, TX MSA	67	5 893	64	5 841	3	52	2	(D)	8	3 577	14	(D)
Bryan–College Station, TX MSA	40	5 620	39	(D)	1	(D)	2	(D)	5	(D)	6	(D)
Buffalo–Niagara Falls, NY MSA	439	43 134	420	41 875	19	1 259	5	454	112	35 876	108	28 975
Burlington, VT MSA	93	11 464	92	(D)	1	(D)	3	(D)	13	4 401	20	(D)
Canton–Massillon, OH MSA	197	20 698	192	20 290	5	408	6	309	37	13 178	54	8 710
Casper, WY MSA	23	(D)	22	2 105	1	(D)	1	(D)	1	(D)	8	(D)
Cedar Rapids, IA MSA	93	11 972	91	(D)	2	(D)	4	641	13	6 049	24	3 382
Champaign–Urbana, IL MSA	67	9 773	63	8 821	4	952	2	(D)	10	3 913	18	(D)
Charleston–North Charleston, SC MSA	190	21 743	182	21 007	8	736	6	471	20	11 670	42	6 746
Charleston, WV MSA	81	8 050	74	7 504	7	546	4	699	28	11 056	23	5 497
Charlotte–Gastonia–Rock Hill, NC–SC MSA	362	42 487	309	37 736	53	4 751	8	729	48	27 483	179	31 003
Charlottesville, VA MSA	66	9 022	63	(D)	3	(D)	1	(D)	10	4 000	13	(D)
Chattanooga, TN–GA MSA	137	14 174	124	13 387	13	787	6	468	22	14 984	40	5 985
Cheyenne, WY MSA	29	(D)	28	(D)	1	(D)	2	(D)	2	(D)	9	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Business services (SIC 73)											
	Total		Advertising (SIC 731)		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)		Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)		Services to dwellings and other buildings (SIC 734)		Miscellaneous equipment rental and leasing (SIC 735)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**306 551**	**274 892 184**	**19 023**	**19 455 616**	**7 472**	**6 151 119**	**32 086**	**18 338 852**	**57 649**	**19 002 726**	**24 816**	**21 778 490**
Abilene, TX MSA	173	73 639	10	4 107	5	(D)	12	4 133	37	7 281	24	9 191
Albany, GA MSA	105	42 849	3	(D)	3	(D)	10	2 810	23	8 818	16	7 481
Albany–Schenectady–Troy, NY MSA	846	683 114	63	40 832	17	9 680	67	40 993	155	43 108	76	59 300
Albuquerque, NM MSA	839	482 862	53	25 923	17	12 191	83	27 613	148	31 334	65	49 923
Alexandria, LA MSA	97	47 641	5	(D)	5	3 588	6	1 903	27	8 117	19	18 240
Allentown–Bethlehem–Easton, PA MSA	552	422 498	33	39 859	9	7 370	40	9 316	108	26 186	45	40 933
Altoona, PA MSA	98	70 370	8	5 307	3	1 259	8	(D)	15	3 817	11	5 031
Amarillo, TX MSA	217	105 434	16	13 414	8	4 852	15	2 378	44	7 977	31	17 536
Anchorage, AK MSA	376	215 623	20	(D)	10	8 217	38	16 520	108	22 749	33	18 907
Anniston, AL MSA	67	17 318	–	–	2	(D)	4	201	21	4 331	13	2 824
Appleton–Oshkosh–Neenah, WI MSA	324	170 190	18	12 612	9	3 077	48	20 156	81	16 641	19	11 967
Asheville, NC MSA	239	108 580	24	12 377	3	(D)	23	4 628	51	11 211	29	15 476
Athens, GA MSA	112	56 028	9	5 128	2	(D)	13	4 679	27	10 571	12	4 884
Atlanta, GA MSA	6 372	6 718 536	407	369 626	165	276 483	658	369 071	863	346 094	406	353 836
Augusta–Aiken, GA–SC MSA	337	253 858	16	9 196	14	5 420	17	3 394	91	19 468	49	29 390
Austin–San Marcos, TX MSA	1 414	1 185 709	74	65 412	26	26 073	151	63 681	216	85 357	118	72 423
Bakersfield, CA MSA	495	346 644	13	6 261	10	6 990	23	12 253	119	37 559	105	77 817
Bangor, ME MSA	110	51 990	4	1 030	3	(D)	6	(D)	26	4 527	12	8 004
Barnstable–Yarmouth, MA MSA	167	91 385	12	3 235	8	1 475	13	1 844	37	9 395	15	6 979
Baton Rouge, LA MSA	674	511 195	43	22 866	21	9 850	69	20 538	118	51 312	82	118 564
Beaumont–Port Arthur, TX MSA	360	269 862	21	6 853	6	(D)	29	13 942	73	32 558	65	104 704
Bellingham, WA MSA	158	48 091	6	3 951	4	(D)	21	3 990	49	5 626	13	10 725
Benton Harbor, MI MSA	133	103 112	10	4 164	3	(D)	9	(D)	29	6 710	14	7 041
Billings, MT MSA	210	90 889	14	4 953	9	2 195	19	3 047	47	6 849	16	8 821
Biloxi–Gulfport–Pascagoula, MS MSA	253	123 642	12	5 817	13	1 846	10	1 200	63	12 974	38	12 190
Binghamton, NY MSA	227	193 487	17	9 816	5	1 672	17	3 609	55	43 204	18	7 999
Birmingham, AL MSA	966	800 065	86	86 827	27	24 939	70	34 380	172	79 757	80	69 765
Bismarck, ND MSA	107	34 569	7	1 563	7	2 443	12	2 264	28	5 424	9	2 928
Bloomington, IN MSA	125	53 266	5	(D)	3	(D)	14	3 536	39	7 575	14	7 874
Bloomington–Normal, IL MSA	145	72 186	8	3 025	3	(D)	15	6 908	39	13 730	17	8 338
Boise City, ID MSA	408	177 117	22	9 168	11	7 565	46	11 960	100	24 121	35	18 606
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	8 104	11 689 875	471	468 566	137	115 208	842	483 346	1 283	518 429	463	586 685
Boston, MA–NH PMSA	5 505	9 362 460	361	417 677	87	72 942	638	415 220	799	413 044	262	456 547
Brockton, MA PMSA	183	135 476	7	3 101	6	11 572	14	4 341	42	12 515	20	8 365
Fitchburg–Leominster, MA PMSA	97	32 277	4	(D)	1	(D)	8	2 162	22	3 197	13	6 054
Lawrence, MA–NH PMSA	427	603 877	20	9 735	9	11 185	30	12 208	60	18 906	35	13 955
Lowell, MA–NH PMSA	309	398 299	4	(D)	3	(D)	21	10 255	51	10 123	23	20 256
Manchester, NH PMSA	331	330 087	17	15 400	11	9 700	33	13 644	59	8 869	17	7 354
Nashua, NH PMSA	340	180 734	8	2 236	3	(D)	18	3 343	52	9 332	28	11 407
New Bedford, MA PMSA	119	33 403	7	1 878	1	(D)	13	5 442	30	4 709	12	3 454
Portsmouth–Rochester, NH–ME PMSA	277	160 224	17	5 899	4	1 384	30	7 125	55	15 204	19	15 530
Worcester, MA–CT PMSA	516	453 038	26	9 559	12	4 713	37	9 606	113	22 530	34	43 763
Brownsville–Harlingen–San Benito, TX MSA	163	51 374	12	5 516	4	824	11	3 431	31	5 607	21	10 375
Bryan–College Station, TX MSA	138	88 236	2	(D)	1	(D)	14	4 193	30	5 280	19	17 386
Buffalo–Niagara Falls, NY MSA	1 213	739 213	73	51 677	40	61 849	86	37 390	308	62 373	105	68 378
Burlington, VT MSA	239	135 616	10	3 979	5	(D)	30	9 291	50	10 702	12	5 468
Canton–Massillon, OH MSA	346	191 112	26	8 493	12	7 430	22	6 877	91	19 988	33	13 588
Casper, WY MSA	106	33 569	6	2 382	3	1 914	5	1 077	28	3 281	26	15 010
Cedar Rapids, IA MSA	231	309 094	12	20 559	4	2 169	21	7 485	62	19 507	17	74 361
Champaign–Urbana, IL MSA	193	112 797	8	4 050	6	(D)	15	9 889	36	7 932	19	8 709
Charleston–North Charleston, SC MSA	536	279 506	25	17 110	10	5 391	33	8 875	153	39 621	54	30 591
Charleston, WV MSA	238	134 072	13	5 835	9	6 220	21	6 761	49	25 270	32	28 515
Charlotte–Gastonia–Rock Hill, NC–SC MSA	1 809	1 473 506	133	78 712	39	59 676	149	65 762	386	91 191	127	77 917
Charlottesville, VA MSA	200	72 791	5	1 857	4	1 309	22	4 723	48	6 507	13	5 476
Chattanooga, TN–GA MSA	490	265 231	35	12 382	17	15 572	36	9 081	100	27 370	71	32 714
Cheyenne, WY MSA	84	22 911	2	(D)	4	1 073	9	3 715	25	2 905	9	2 908

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Geographic area	Business services (SIC 73)—Con.											
	Personnel supply services (SIC 736)		Computer programming, data processing, and other computer related services (SIC 737)								Miscellaneous business services (SIC 738)	
			Total		Computer programming, prepackaged software, and integrated systems (SIC 7371, 2, 3)		Data processing services (SIC 7374, 5, 6)		Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**31 166**	**38 163 370**	**59 052**	**101 073 456**	**35 384**	**59 155 438**	**9 051**	**26 676 305**	**14 617**	**15 241 713**	**75 287**	**50 928 555**
Abilene, TX MSA	21	22 276	26	15 627	9	1 689	8	3 944	9	9 994	38	(D)
Albany, GA MSA	11	6 915	8	(D)	5	2 875	2	(D)	1	(D)	31	(D)
Albany–Schenectady–Troy, NY MSA	92	126 477	171	223 821	91	106 307	38	69 376	42	48 138	205	138 903
Albuquerque, NM MSA	81	109 033	165	135 980	98	84 772	23	15 808	44	35 400	227	90 865
Alexandria, LA MSA	7	3 885	6	1 371	2	(D)	3	(D)	1	(D)	22	(D)
Allentown–Bethlehem–Easton, PA MSA	69	89 625	87	77 082	58	48 788	10	9 413	19	18 881	161	132 127
Altoona, PA MSA	12	4 802	12	14 206	7	(D)	2	(D)	3	(D)	29	(D)
Amarillo, TX MSA	16	13 980	31	15 399	17	8 737	8	5 184	6	1 478	56	29 898
Anchorage, AK MSA	21	(D)	44	17 266	23	11 173	6	(D)	15	(D)	102	(D)
Anniston, AL MSA	7	5 052	4	308	2	(D)	1	(D)	1	(D)	16	(D)
Appleton–Oshkosh–Neenah, WI MSA	37	37 217	36	22 451	22	12 756	6	6 928	8	2 767	76	46 069
Asheville, NC MSA	27	34 017	22	6 710	18	5 965	–	–	4	745	60	(D)
Athens, GA MSA	12	16 797	14	(D)	8	2 432	2	(D)	4	(D)	23	(D)
Atlanta, GA MSA	839	868 448	1 585	3 038 902	1 032	1 825 495	174	819 964	379	393 443	1 449	1 096 076
Augusta–Aiken, GA–SC MSA	32	49 844	39	27 249	24	17 516	6	8 009	9	1 724	79	109 897
Austin–San Marcos, TX MSA	111	195 745	394	445 760	265	312 796	43	73 826	86	59 138	324	231 258
Bakersfield, CA MSA	52	49 830	67	113 084	32	55 098	14	48 188	21	9 798	106	42 850
Bangor, ME MSA	12	4 860	21	9 878	9	4 924	4	215	8	4 739	26	(D)
Barnstable–Yarmouth, MA MSA	7	3 468	25	45 421	12	(D)	6	(D)	7	(D)	50	19 568
Baton Rouge, LA MSA	71	104 616	99	94 667	50	57 034	23	22 846	26	14 787	171	88 782
Beaumont–Port Arthur, TX MSA	47	45 494	27	17 853	13	4 070	7	(D)	7	(D)	92	(D)
Bellingham, WA MSA	6	2 211	20	9 346	13	8 199	4	(D)	3	(D)	39	(D)
Benton Harbor, MI MSA	22	31 524	13	7 732	9	7 245	2	(D)	2	(D)	33	36 522
Billings, MT MSA	21	8 818	28	38 608	8	7 944	11	24 377	9	6 287	56	17 598
Biloxi–Gulfport–Pascagoula, MS MSA	28	21 185	33	54 400	20	(D)	4	(D)	9	(D)	56	14 030
Binghamton, NY MSA	24	35 507	46	72 431	25	25 766	8	(D)	13	(D)	45	19 249
Birmingham, AL MSA	97	90 826	188	272 833	113	150 790	34	88 225	41	33 818	246	140 738
Bismarck, ND MSA	5	2 299	13	11 497	9	(D)	1	(D)	3	(D)	26	6 151
Bloomington, IN MSA	9	4 812	16	9 597	13	(D)	1	(D)	2	(D)	25	16 676
Bloomington–Normal, IL MSA	18	13 730	11	2 365	10	(D)	–	–	1	(D)	34	(D)
Boise City, ID MSA	28	33 070	67	38 746	40	23 628	11	9 980	16	5 138	99	33 881
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	917	1 364 614	2 378	6 755 835	1 583	4 528 013	267	1 104 222	528	1 123 600	1 613	1 397 192
Boston, MA–NH PMSA	615	938 362	1 671	5 537 695	1 121	3 738 562	205	(D)	345	(D)	1 072	1 110 973
Brockton, MA PMSA	25	32 449	23	7 116	13	3 792	5	793	5	2 531	46	56 017
Fitchburg–Leominster, MA PMSA	9	8 044	13	3 641	8	3 186	2	(D)	3	(D)	27	(D)
Lawrence, MA–NH PMSA	54	63 212	134	432 323	91	202 498	14	(D)	29	(D)	85	42 353
Lowell, MA–NH PMSA	27	33 676	121	282 733	80	224 075	6	(D)	35	(D)	59	(D)
Manchester, NH PMSA	32	117 594	99	120 266	60	61 218	11	31 129	28	27 919	63	37 260
Nashua, NH PMSA	37	38 614	140	91 429	101	76 911	7	1 231	32	13 287	54	(D)
New Bedford, MA PMSA	14	8 180	9	1 283	4	789	2	(D)	3	(D)	33	(D)
Portsmouth–Rochester, NH–ME PMSA	37	62 903	67	37 160	41	28 158	7	1 601	19	7 401	48	15 019
Worcester, MA–CT PMSA	67	61 580	101	242 189	64	188 824	8	(D)	29	(D)	126	59 098
Brownsville–Harlingen–San Benito, TX MSA	13	7 939	15	3 140	3	(D)	8	2 130	4	(D)	56	14 542
Bryan–College Station, TX MSA	9	6 214	31	41 340	19	27 604	6	(D)	6	(D)	32	13 234
Buffalo–Niagara Falls, NY MSA	118	131 869	175	174 062	106	95 880	28	63 546	41	14 636	308	151 615
Burlington, VT MSA	21	12 881	57	77 686	39	64 096	7	(D)	11	(D)	54	(D)
Canton–Massillon, OH MSA	31	28 789	46	38 914	28	16 089	10	9 553	8	13 272	85	67 033
Casper, WY MSA	9	3 951	8	1 892	3	474	3	(D)	2	(D)	21	4 062
Cedar Rapids, IA MSA	22	54 549	46	89 538	26	63 898	11	19 913	9	5 727	47	40 926
Champaign–Urbana, IL MSA	15	11 425	51	56 298	32	44 121	7	(D)	12	(D)	43	(D)
Charleston–North Charleston, SC MSA	61	57 141	59	63 856	31	26 120	13	(D)	15	(D)	141	56 921
Charleston, WV MSA	17	18 270	33	17 001	20	6 108	5	(D)	8	(D)	64	26 200
Charlotte–Gastonia–Rock Hill, NC–SC MSA	202	207 076	320	598 177	189	181 532	49	238 460	82	178 185	453	294 995
Charlottesville, VA MSA	14	12 122	48	28 036	32	17 113	6	9 367	10	1 556	46	12 761
Chattanooga, TN–GA MSA	60	76 456	60	29 262	35	20 903	8	2 072	17	6 287	111	62 394
Cheyenne, WY MSA	6	3 910	6	4 059	1	(D)	3	(D)	2	(D)	23	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)											
	Total		Automotive rental and leasing, without drivers (SIC 751)		Automobile parking (SIC 752)		Automotive repair shops (SIC 753)					
							Total		Top, body, and upholstery repair shops and paint shops (SIC 7532)		General automotive repair shops (SIC 7538)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**171 970**	**70 032 569**	**10 566**	**20 573 666**	**10 171**	**3 666 010**	**128 738**	**39 745 984**	**35 043**	**12 262 486**	**64 822**	**17 772 602**
Abilene, TX MSA	102	46 977	9	22 538	–	–	76	20 781	17	3 915	35	11 545
Albany, GA MSA	85	49 255	12	24 396	–	–	61	22 067	16	6 409	27	11 037
Albany–Schenectady–Troy, NY MSA	498	204 003	34	70 799	12	4 088	371	109 797	101	29 940	190	48 560
Albuquerque, NM MSA	474	246 435	31	106 444	13	3 593	362	115 776	82	31 746	177	52 157
Alexandria, LA MSA	81	25 065	7	3 500	–	–	60	17 442	16	6 745	23	5 654
Allentown–Bethlehem–Easton, PA MSA	391	143 787	24	28 273	11	1 806	315	103 552	88	32 598	178	52 858
Altoona, PA MSA	101	21 028	11	3 284	2	(D)	73	15 282	19	4 719	36	5 449
Amarillo, TX MSA	185	70 812	15	19 172	3	(D)	145	42 641	34	10 539	68	18 844
Anchorage, AK MSA	164	108 057	23	34 751	2	(D)	111	55 409	31	16 020	53	27 224
Anniston, AL MSA	83	19 710	4	1 792	–	–	68	15 753	20	4 349	25	6 259
Appleton–Oshkosh–Neenah, WI MSA	224	96 206	20	32 022	1	(D)	175	57 250	61	15 998	84	28 180
Asheville, NC MSA	138	30 633	7	3 477	3	(D)	102	23 602	24	7 652	51	9 302
Athens, GA MSA	86	22 914	7	(D)	1	(D)	65	17 728	23	7 649	28	6 169
Atlanta, GA MSA	2 340	1 159 594	164	441 201	271	101 450	1 579	529 539	357	126 811	809	253 906
Augusta–Aiken, GA–SC MSA	257	93 638	16	22 290	3	543	204	64 160	50	30 293	108	24 175
Austin–San Marcos, TX MSA	690	266 186	41	50 768	60	(D)	505	170 915	99	47 512	280	84 100
Bakersfield, CA MSA	345	114 119	13	(D)	2	(D)	269	86 353	48	17 019	150	49 843
Bangor, ME MSA	82	28 216	10	4 804	2	(D)	61	21 023	17	4 611	32	8 944
Barnstable–Yarmouth, MA MSA	79	25 227	3	(D)	3	(D)	64	22 028	20	7 485	33	10 134
Baton Rouge, LA MSA	345	112 163	17	13 821	18	2 049	260	84 795	56	21 719	127	43 886
Beaumont–Port Arthur, TX MSA	289	75 440	14	(D)	18	(D)	213	55 393	54	15 357	97	23 497
Bellingham, WA MSA	97	31 572	6	(D)	2	(D)	77	27 779	20	6 649	40	12 372
Benton Harbor, MI MSA	94	26 001	4	(D)	–	–	82	22 181	27	8 458	41	7 777
Billings, MT MSA	124	46 171	11	(D)	3	(D)	84	26 767	26	10 255	37	9 228
Biloxi–Gulfport–Pascagoula, MS MSA	190	40 779	9	2 413	–	–	160	34 448	39	8 114	74	16 936
Binghamton, NY MSA	145	48 071	14	13 807	7	(D)	111	30 957	21	8 838	61	12 963
Birmingham, AL MSA	558	281 077	45	124 669	37	3 191	402	120 818	115	39 507	203	50 855
Bismarck, ND MSA	70	16 153	2	(D)	5	(D)	50	12 763	10	1 755	21	5 506
Bloomington, IN MSA	68	21 448	7	6 938	–	–	50	11 726	13	3 849	22	4 492
Bloomington–Normal, IL MSA	83	55 151	7	(D)	1	(D)	59	27 268	13	5 487	28	7 711
Boise City, ID MSA	282	82 775	17	15 519	10	(D)	210	53 118	69	18 139	96	20 353
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	3 721	1 816 195	261	640 689	260	(D)	2 794	941 362	921	(D)	1 321	406 635
Boston, MA–NH PMSA	2 248	1 111 507	164	364 795	218	92 171	1 618	568 815	554	195 794	736	242 855
Brockton, MA PMSA	163	51 769	10	9 015	–	–	132	37 291	38	10 542	65	16 650
Fitchburg–Leominster, MA PMSA	81	25 502	5	1 614	–	–	68	21 195	26	10 087	29	6 622
Lawrence, MA–NH PMSA	223	152 181	16	(D)	12	(D)	178	53 144	52	14 235	101	25 857
Lowell, MA–NH PMSA	180	55 695	3	(D)	6	(D)	154	49 050	46	13 289	76	25 973
Manchester, NH PMSA	151	136 283	17	79 186	4	(D)	112	48 331	34	15 250	52	14 067
Nashua, NH PMSA	102	31 325	8	(D)	2	(D)	78	24 123	21	5 187	42	14 475
New Bedford, MA PMSA	116	29 237	8	(D)	2	(D)	90	22 963	26	6 256	44	8 801
Portsmouth–Rochester, NH–ME PMSA	131	40 649	8	3 631	–	–	108	33 509	34	(D)	59	17 040
Worcester, MA–CT PMSA	326	182 047	22	84 003	16	6 249	256	82 941	90	32 423	117	34 295
Brownsville–Harlingen–San Benito, TX MSA	123	30 719	12	11 250	–	–	94	16 448	14	4 658	43	6 170
Bryan–College Station, TX MSA	78	24 070	6	2 438	–	–	58	18 322	11	4 558	28	7 382
Buffalo–Niagara Falls, NY MSA	888	373 366	53	109 333	66	21 209	672	219 147	166	54 281	341	87 636
Burlington, VT MSA	122	48 983	11	12 910	2	(D)	99	32 993	30	8 756	56	19 719
Canton–Massillon, OH MSA	294	72 958	18	(D)	6	(D)	222	52 710	63	13 925	98	22 453
Casper, WY MSA	59	14 063	5	1 350	–	–	45	11 547	11	2 569	21	4 619
Cedar Rapids, IA MSA	155	52 733	15	(D)	2	(D)	108	32 111	27	11 741	53	11 123
Champaign–Urbana, IL MSA	102	31 488	7	2 216	–	–	74	24 121	20	8 748	35	8 808
Charleston–North Charleston, SC MSA	322	133 964	24	53 629	4	(D)	256	67 962	79	21 175	122	30 605
Charleston, WV MSA	159	41 109	19	11 632	15	(D)	96	21 955	31	7 783	51	9 838
Charlotte–Gastonia–Rock Hill, NC–SC MSA	871	422 104	76	198 570	46	8 191	622	185 338	164	42 623	301	78 241
Charlottesville, VA MSA	87	31 409	3	(D)	5	(D)	65	23 048	16	7 936	41	12 163
Chattanooga, TN–GA MSA	311	91 898	21	24 995	45	6 365	206	51 047	51	14 125	89	20 270
Cheyenne, WY MSA	54	11 609	3	475	–	–	39	8 442	6	1 148	24	5 283

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.				Miscellaneous repair services (SIC 76)							
	Automotive repair shops (SIC 753)—Con.		Automotive services, except repair (SIC 754)		Total		Electrical repair shops (SIC 762)					
	Other automotive repair shops (SIC 7533, 4, 6, 7, 9)						Total		Radio and television repair shops (SIC 7622)		Other electrical and electronic repair shops (SIC 7623, 9)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**28 873**	**9 710 896**	**22 495**	**6 046 909**	**71 576**	**30 731 827**	**21 199**	**10 667 383**	**6 038**	**1 826 223**	**15 161**	**8 841 160**
Abilene, TX MSA	24	5 321	17	3 658	52	16 853	12	5 576	3	(D)	9	(D)
Albany, GA MSA	18	4 621	12	2 792	32	13 224	12	6 005	1	(D)	11	(D)
Albany–Schenectady–Troy, NY MSA	80	31 297	81	19 319	198	98 978	62	41 782	15	6 501	47	35 281
Albuquerque, NM MSA	103	31 873	68	20 622	195	52 015	62	22 540	22	4 716	40	17 824
Alexandria, LA MSA	21	5 043	14	4 123	33	8 881	12	5 539	2	(D)	10	(D)
Allentown–Bethlehem–Easton, PA MSA	49	18 096	41	10 156	140	75 140	44	21 220	8	2 705	36	18 515
Altoona, PA MSA	18	5 114	15	(D)	28	12 155	9	2 642	4	833	5	1 809
Amarillo, TX MSA	43	13 258	22	(D)	74	18 387	22	6 500	6	1 031	16	5 469
Anchorage, AK MSA	27	12 165	28	(D)	96	40 991	32	14 209	6	1 667	26	12 542
Anniston, AL MSA	23	5 145	11	2 165	34	5 924	9	2 518	3	196	6	2 322
Appleton–Oshkosh–Neenah, WI MSA	30	13 072	28	(D)	86	25 403	21	6 736	6	1 714	15	5 022
Asheville, NC MSA	27	6 648	26	(D)	66	18 397	17	7 508	6	2 724	11	4 784
Athens, GA MSA	14	3 910	13	3 067	38	7 908	10	1 635	1	(D)	9	(D)
Atlanta, GA MSA	413	148 822	326	87 404	974	561 588	290	272 129	63	25 884	227	246 245
Augusta–Aiken, GA–SC MSA	46	9 692	34	6 645	102	31 383	28	8 871	9	1 295	19	7 576
Austin–San Marcos, TX MSA	126	39 303	84	(D)	252	135 996	84	46 368	28	6 835	56	39 533
Bakersfield, CA MSA	71	19 491	61	20 402	190	82 767	47	22 685	10	2 904	37	19 781
Bangor, ME MSA	12	7 468	9	(D)	29	12 066	8	2 631	4	(D)	4	(D)
Barnstable–Yarmouth, MA MSA	11	4 409	9	(D)	45	16 580	11	6 599	2	(D)	9	(D)
Baton Rouge, LA MSA	77	19 190	50	11 498	199	117 255	63	33 855	13	1 902	50	31 953
Beaumont–Port Arthur, TX MSA	62	16 539	44	12 283	134	68 275	37	19 899	9	1 083	28	18 816
Bellingham, WA MSA	17	8 758	12	2 377	56	19 476	13	4 027	6	2 303	7	1 724
Benton Harbor, MI MSA	14	5 946	8	(D)	48	16 417	17	7 933	6	1 259	11	6 674
Billings, MT MSA	21	7 284	26	9 746	68	19 636	17	4 208	6	700	11	3 508
Biloxi–Gulfport–Pascagoula, MS MSA	47	9 398	21	3 918	91	21 166	37	7 574	7	848	30	6 726
Binghamton, NY MSA	29	9 156	13	(D)	53	(D)	19	7 552	5	532	14	7 020
Birmingham, AL MSA	84	30 456	74	32 399	301	219 748	88	77 733	21	9 227	67	68 506
Bismarck, ND MSA	19	5 502	13	1 731	41	9 996	10	2 646	4	927	6	1 719
Bloomington, IN MSA	15	3 385	11	2 784	23	14 961	12	10 746	5	(D)	7	(D)
Bloomington–Normal, IL MSA	18	14 070	16	(D)	33	12 267	8	5 478	1	(D)	7	(D)
Boise City, ID MSA	45	14 626	45	(D)	108	33 419	37	15 547	9	1 737	28	13 810
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	552	(D)	406	(D)	1 397	644 348	398	(D)	101	(D)	297	186 576
Boston, MA–NH PMSA	328	130 166	248	85 726	820	404 559	237	149 427	57	19 356	180	130 071
Brockton, MA PMSA	29	10 099	21	5 463	48	43 652	14	(D)	4	(D)	10	(D)
Fitchburg–Leominster, MA PMSA	13	4 486	8	2 693	38	13 131	6	(D)	1	(D)	5	(D)
Lawrence, MA–NH PMSA	25	13 052	17	5 188	73	29 835	25	15 874	8	4 510	17	11 364
Lowell, MA–NH PMSA	32	9 788	17	4 563	66	16 173	20	5 018	4	(D)	16	(D)
Manchester, NH PMSA	26	19 014	18	(D)	73	29 068	19	9 600	7	(D)	12	(D)
Nashua, NH PMSA	15	4 461	14	(D)	51	24 725	16	4 839	2	(D)	14	(D)
New Bedford, MA PMSA	20	7 906	16	2 862	51	25 400	13	5 054	4	852	9	4 202
Portsmouth–Rochester, NH–ME PMSA	15	(D)	15	3 509	57	12 479	17	5 263	7	1 961	10	3 302
Worcester, MA–CT PMSA	49	16 223	32	8 854	120	45 326	31	14 981	7	2 040	24	12 941
Brownsville–Harlingen–San Benito, TX MSA	37	5 620	17	3 021	86	32 341	30	8 885	8	1 340	22	7 545
Bryan–College Station, TX MSA	19	6 382	14	3 310	31	8 649	12	4 369	4	509	8	3 860
Buffalo–Niagara Falls, NY MSA	165	77 230	97	23 677	298	146 151	85	40 746	24	8 084	61	32 662
Burlington, VT MSA	13	4 518	10	(D)	62	11 238	23	5 481	8	777	15	4 704
Canton–Massillon, OH MSA	61	16 332	48	9 601	101	60 589	19	8 745	6	1 617	13	7 128
Casper, WY MSA	13	4 359	9	1 166	56	17 920	14	3 872	6	1 795	8	2 077
Cedar Rapids, IA MSA	28	9 247	30	10 092	61	25 813	14	5 410	3	950	11	4 460
Champaign–Urbana, IL MSA	19	6 565	21	5 151	41	13 797	19	5 775	7	1 658	12	4 117
Charleston–North Charleston, SC MSA	55	16 182	38	(D)	170	74 653	52	20 571	16	5 445	36	15 126
Charleston, WV MSA	14	4 334	29	(D)	67	26 182	19	9 260	3	(D)	16	(D)
Charlotte–Gastonia–Rock Hill, NC–SC MSA	157	64 474	127	30 005	485	232 199	127	92 941	30	9 763	97	83 178
Charlottesville, VA MSA	8	2 949	14	4 772	46	10 055	17	4 603	3	(D)	14	(D)
Chattanooga, TN–GA MSA	66	16 652	39	9 491	123	57 407	37	17 247	8	2 234	29	15 013
Cheyenne, WY MSA	9	2 011	12	2 692	29	4 418	13	2 435	4	359	9	2 076

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 62
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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Miscellaneous repair services (SIC 76)—Con.						Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)					
	Watch, clock, and jewelry repair (SIC 763)		Reupholstery and furniture repair (SIC 764)		Miscellaneous repair and related services (SIC 769)		Total		Motion picture production, distribution, and services (SIC 781, 2)		Motion picture theaters (SIC 783)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**1 662**	**274 650**	**6 731**	**980 357**	**41 984**	**18 809 437**	**114 846**	**92 915 460**	**12 967**	**33 061 872**	**6 892**	**5 816 526**
Abilene, TX MSA	2	(D)	6	463	32	(D)	52	12 938	–	–	6	(D)
Albany, GA MSA	1	(D)	2	(D)	17	(D)	33	8 745	–	–	1	(D)
Albany–Schenectady–Troy, NY MSA	4	1 002	18	3 646	114	52 548	340	160 429	15	(D)	17	20 725
Albuquerque, NM MSA	2	(D)	22	2 271	109	(D)	239	178 978	25	12 109	17	21 050
Alexandria, LA MSA	–	–	4	(D)	17	(D)	33	13 324	2	(D)	3	2 846
Allentown–Bethlehem–Easton, PA MSA	5	498	11	1 477	80	51 945	225	113 384	12	9 057	18	12 996
Altoona, PA MSA	–	–	2	(D)	17	(D)	56	14 623	2	(D)	3	(D)
Amarillo, TX MSA	1	(D)	9	740	42	(D)	76	24 076	5	(D)	9	4 657
Anchorage, AK MSA	3	418	4	1 014	57	25 350	157	93 046	13	7 834	7	(D)
Anniston, AL MSA	–	–	4	279	21	3 127	38	8 594	1	(D)	2	(D)
Appleton–Oshkosh–Neenah, WI MSA	3	265	8	736	54	17 666	148	61 392	4	(D)	8	(D)
Asheville, NC MSA	1	(D)	12	1 220	36	(D)	114	52 065	2	(D)	7	2 954
Athens, GA MSA	–	–	7	833	21	5 440	60	27 650	5	(D)	6	3 484
Atlanta, GA MSA	32	7 823	100	19 736	552	261 900	1 283	1 296 152	170	611 340	80	82 637
Augusta–Aiken, GA–SC MSA	3	(D)	14	3 325	57	(D)	154	69 816	3	(D)	11	10 258
Austin–San Marcos, TX MSA	8	779	27	2 822	133	86 027	393	183 535	42	11 418	28	37 743
Bakersfield, CA MSA	1	(D)	11	(D)	131	58 219	160	57 872	6	697	10	10 458
Bangor, ME MSA	2	(D)	2	(D)	17	(D)	44	10 427	3	(D)	1	(D)
Barnstable–Yarmouth, MA MSA	3	(D)	8	1 075	23	(D)	97	28 727	3	(D)	7	(D)
Baton Rouge, LA MSA	3	357	13	1 781	120	81 262	178	84 240	12	(D)	7	(D)
Beaumont–Port Arthur, TX MSA	2	(D)	12	(D)	83	46 730	123	31 662	3	(D)	11	5 737
Bellingham, WA MSA	1	(D)	6	(D)	36	(D)	77	44 575	4	(D)	7	4 120
Benton Harbor, MI MSA	–	–	4	(D)	27	(D)	70	18 791	2	(D)	5	2 971
Billings, MT MSA	–	–	9	1 740	42	13 688	82	47 104	3	(D)	5	(D)
Biloxi–Gulfport–Pascagoula, MS MSA	–	–	2	(D)	52	(D)	150	131 395	6	(D)	10	6 746
Binghamton, NY MSA	3	(D)	5	(D)	26	(D)	105	25 999	1	(D)	8	(D)
Birmingham, AL MSA	6	503	28	3 074	179	138 438	297	149 471	20	31 924	12	11 932
Bismarck, ND MSA	1	(D)	4	224	26	(D)	41	13 093	2	(D)	5	(D)
Bloomington, IN MSA	–	–	–	–	11	4 215	56	12 682	4	(D)	6	(D)
Bloomington–Normal, IL MSA	2	(D)	1	(D)	22	6 517	57	19 897	2	(D)	4	(D)
Boise City, ID MSA	–	–	12	1 260	59	16 612	137	56 318	6	935	16	10 829
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	45	(D)	121	(D)	833	373 195	2 350	1 539 695	194	327 540	116	137 495
Boston, MA–NH PMSA	33	6 524	83	13 351	467	235 257	1 450	1 121 029	170	306 668	71	96 332
Brockton, MA PMSA	–	–	–	–	34	(D)	92	67 240	1	(D)	4	5 101
Fitchburg–Leominster, MA PMSA	1	(D)	8	2 453	23	(D)	48	17 756	1	(D)	3	(D)
Lawrence, MA–NH PMSA	1	(D)	7	(D)	40	13 194	135	93 512	6	(D)	4	(D)
Lowell, MA–NH PMSA	3	419	3	531	40	10 205	89	49 403	–	–	5	3 881
Manchester, NH PMSA	3	(D)	3	1 803	48	(D)	86	36 713	4	(D)	3	4 764
Nashua, NH PMSA	1	(D)	3	(D)	31	(D)	80	29 405	3	(D)	5	2 636
New Bedford, MA PMSA	–	–	4	179	34	20 167	70	17 042	–	–	3	(D)
Portsmouth–Rochester, NH–ME PMSA	–	–	5	323	35	6 893	135	43 302	5	2 682	7	5 282
Worcester, MA–CT PMSA	3	(D)	5	(D)	81	29 483	165	64 293	4	(D)	11	7 318
Brownsville–Harlingen–San Benito, TX MSA	3	208	5	392	48	22 856	99	42 001	2	(D)	9	(D)
Bryan–College Station, TX MSA	1	(D)	5	283	13	(D)	43	17 574	1	(D)	5	(D)
Buffalo–Niagara Falls, NY MSA	10	757	33	5 642	170	99 006	408	203 817	19	4 895	33	32 954
Burlington, VT MSA	3	(D)	4	(D)	32	5 049	129	189 515	8	(D)	7	(D)
Canton–Massillon, OH MSA	3	(D)	7	(D)	72	50 758	167	54 289	3	(D)	6	6 273
Casper, WY MSA	1	(D)	2	(D)	39	(D)	40	9 279	1	(D)	5	1 678
Cedar Rapids, IA MSA	3	(D)	7	1 475	37	(D)	80	29 679	7	(D)	5	(D)
Champaign–Urbana, IL MSA	–	–	5	885	17	7 137	69	22 462	5	(D)	8	5 488
Charleston–North Charleston, SC MSA	4	(D)	19	2 056	95	(D)	199	82 873	5	2 150	14	10 559
Charleston, WV MSA	1	(D)	11	1 161	36	(D)	89	34 825	6	(D)	4	(D)
Charlotte–Gastonia–Rock Hill, NC–SC MSA	10	973	42	4 824	306	133 461	555	452 892	53	115 999	28	23 611
Charlottesville, VA MSA	3	221	8	(D)	18	(D)	67	18 417	8	2 083	7	4 114
Chattanooga, TN–GA MSA	3	344	13	952	70	38 864	156	72 471	6	(D)	10	(D)
Cheyenne, WY MSA	–	–	2	(D)	14	(D)	29	7 084	–	–	2	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.							
	Video tape rental (SIC 784)		Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)		Bowling centers (SIC 793)		Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**21 998**	**5 075 315**	**10 086**	**8 625 489**	**6 093**	**2 845 043**	**56 810**	**37 491 215**
Abilene, TX MSA	10	3 086	–	–	4	(D)	32	5 954
Albany, GA MSA	7	(D)	–	–	1	(D)	24	6 427
Albany–Schenectady–Troy, NY MSA	61	14 456	8	(D)	40	15 655	199	94 120
Albuquerque, NM MSA	48	9 122	12	3 748	10	6 356	127	126 593
Alexandria, LA MSA	6	2 318	3	(D)	2	(D)	17	5 625
Allentown–Bethlehem–Easton, PA MSA	34	10 254	13	5 155	19	6 100	129	69 822
Altoona, PA MSA	9	(D)	–	–	6	2 215	36	7 904
Amarillo, TX MSA	12	3 065	1	(D)	7	2 979	42	12 082
Anchorage, AK MSA	41	11 367	4	(D)	5	(D)	87	53 882
Anniston, AL MSA	11	2 777	4	276	1	(D)	19	3 368
Appleton–Oshkosh–Neenah, WI MSA	30	4 981	13	(D)	23	7 248	70	40 160
Asheville, NC MSA	29	4 452	5	(D)	3	(D)	68	39 820
Athens, GA MSA	9	1 356	5	(D)	–	–	35	8 872
Atlanta, GA MSA	239	74 870	92	44 535	35	29 944	667	452 826
Augusta–Aiken, GA–SC MSA	36	9 687	4	(D)	6	3 435	94	43 218
Austin–San Marcos, TX MSA	66	25 228	57	14 109	9	7 578	191	87 459
Bakersfield, CA MSA	43	10 447	9	3 496	8	5 533	84	27 241
Bangor, ME MSA	10	1 630	1	(D)	3	(D)	26	4 865
Barnstable–Yarmouth, MA MSA	18	2 750	2	(D)	4	1 153	63	15 545
Baton Rouge, LA MSA	48	10 216	7	(D)	3	(D)	101	56 519
Beaumont–Port Arthur, TX MSA	37	9 308	2	(D)	4	1 757	66	13 875
Bellingham, WA MSA	10	1 522	1	(D)	3	(D)	52	37 043
Benton Harbor, MI MSA	14	1 980	2	(D)	6	1 784	41	11 785
Billings, MT MSA	7	(D)	3	258	6	3 153	58	38 695
Biloxi–Gulfport–Pascagoula, MS MSA	40	5 692	1	(D)	7	2 340	86	114 922
Binghamton, NY MSA	16	2 101	7	(D)	13	5 235	60	12 945
Birmingham, AL MSA	79	17 758	12	7 021	7	4 901	167	75 935
Bismarck, ND MSA	10	(D)	1	(D)	5	2 178	18	6 676
Bloomington, IN MSA	16	3 789	4	(D)	2	(D)	24	5 249
Bloomington–Normal, IL MSA	13	2 217	1	(D)	4	2 182	33	10 088
Boise City, ID MSA	27	5 495	6	952	9	5 284	73	32 823
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	518	(D)	133	(D)	101	(D)	1 288	799 668
Boston, MA–NH PMSA	280	73 864	104	109 637	57	18 407	768	516 121
Brockton, MA PMSA	15	(D)	–	–	6	2 883	66	56 542
Fitchburg–Leominster, MA PMSA	13	4 463	–	–	6	(D)	25	8 174
Lawrence, MA–NH PMSA	42	8 969	2	(D)	3	2 147	78	62 078
Lowell, MA–NH PMSA	23	5 282	4	(D)	2	(D)	55	37 757
Manchester, NH PMSA	25	4 937	6	(D)	4	2 344	44	21 090
Nashua, NH PMSA	26	5 486	2	(D)	5	3 177	39	17 575
New Bedford, MA PMSA	18	2 804	–	–	3	(D)	46	10 212
Portsmouth–Rochester, NH–ME PMSA	33	4 474	9	2 139	6	2 033	75	26 692
Worcester, MA–CT PMSA	43	6 964	6	(D)	9	4 013	92	43 427
Brownsville–Harlingen–San Benito, TX MSA	12	4 295	–	–	3	(D)	73	30 346
Bryan–College Station, TX MSA	4	633	1	(D)	2	(D)	30	13 108
Buffalo–Niagara Falls, NY MSA	54	19 824	12	1 490	60	27 435	230	117 219
Burlington, VT MSA	40	(D)	10	(D)	6	(D)	58	14 230
Canton–Massillon, OH MSA	39	7 119	2	(D)	19	5 440	98	34 548
Casper, WY MSA	8	(D)	1	(D)	4	1 321	21	5 546
Cedar Rapids, IA MSA	14	4 200	–	–	9	(D)	45	14 068
Champaign–Urbana, IL MSA	17	6 366	4	(D)	4	1 973	31	7 076
Charleston–North Charleston, SC MSA	52	13 139	4	353	8	4 431	116	52 241
Charleston, WV MSA	27	4 214	1	(D)	5	2 820	46	20 386
Charlotte–Gastonia–Rock Hill, NC–SC MSA	102	23 624	33	57 803	15	9 575	324	222 280
Charlottesville, VA MSA	19	4 953	5	(D)	2	(D)	26	5 166
Chattanooga, TN–GA MSA	42	8 193	1	(D)	4	3 233	93	40 623
Cheyenne, WY MSA	9	1 988	1	(D)	2	(D)	15	2 116

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Geographic area	Health services (SIC 80)									
	Total		Offices and clinics of doctors of medicine (SIC 801)		Offices and clinics of dentists (SIC 802)		Offices and clinics of doctors of osteopathy (SIC 803)		Offices and clinics of other health practitioners (SIC 804)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**441 705**	**299 066 617**	**197 701**	**141 429 109**	**108 804**	**35 522 953**	**8 708**	**3 638 144**	**74 672**	**18 925 565**
Abilene, TX MSA	265	215 972	129	82 010	51	12 511	3	887	33	7 332
Albany, GA MSA	190	174 320	94	79 342	38	14 622	2	(D)	24	8 319
Albany–Schenectady–Troy, NY MSA	1 309	807 735	625	401 767	356	119 734	5	1 493	212	54 695
Albuquerque, NM MSA	1 067	834 497	415	362 513	262	82 445	25	8 305	216	47 715
Alexandria, LA MSA	270	196 006	128	92 776	44	11 502	–	–	41	11 047
Allentown–Bethlehem–Easton, PA MSA	1 238	687 920	556	384 563	292	92 266	69	29 709	220	55 414
Altoona, PA MSA	242	148 971	117	80 903	53	11 974	5	2 970	43	11 527
Amarillo, TX MSA	409	252 987	215	145 479	71	21 379	4	(D)	64	18 827
Anchorage, AK MSA	486	365 327	207	156 426	141	68 212	7	4 266	95	31 612
Anniston, AL MSA	152	88 284	73	53 098	43	10 232	2	(D)	20	4 930
Appleton–Oshkosh–Neenah, WI MSA	521	361 722	187	212 334	171	58 714	4	(D)	101	27 418
Asheville, NC MSA	433	303 711	210	179 180	91	33 662	–	–	70	11 721
Athens, GA MSA	238	153 220	129	96 788	47	18 200	–	–	35	9 870
Atlanta, GA MSA	6 093	4 818 922	2 776	2 378 029	1 340	508 280	78	27 772	1 121	288 150
Augusta–Aiken, GA–SC MSA	711	643 022	361	258 379	157	50 612	3	753	92	28 043
Austin–San Marcos, TX MSA	1 571	1 196 763	684	540 795	364	108 170	16	4 302	291	72 596
Bakersfield, CA MSA	759	545 419	363	265 091	165	70 241	2	(D)	149	45 593
Bangor, ME MSA	203	145 961	92	82 929	42	16 204	5	1 791	38	11 204
Barnstable–Yarmouth, MA MSA	306	183 223	104	57 825	88	27 044	2	(D)	60	19 045
Baton Rouge, LA MSA	885	741 898	387	355 764	228	68 367	–	–	128	27 513
Beaumont–Port Arthur, TX MSA	723	575 610	380	228 244	148	36 975	22	7 546	71	22 080
Bellingham, WA MSA	278	133 868	114	63 588	65	25 741	3	(D)	60	10 533
Benton Harbor, MI MSA	237	120 105	98	58 213	59	18 712	8	2 368	49	10 000
Billings, MT MSA	254	171 941	106	104 402	67	20 900	3	734	45	9 897
Biloxi–Gulfport–Pascagoula, MS MSA	472	304 499	225	115 719	105	26 331	4	(D)	78	18 374
Binghamton, NY MSA	365	232 887	168	126 233	98	40 148	1	(D)	72	15 163
Birmingham, AL MSA	1 377	1 511 440	677	718 963	347	104 529	1	(D)	140	42 804
Bismarck, ND MSA	112	131 226	37	97 608	34	13 205	–	–	32	8 025
Bloomington, IN MSA	182	97 668	86	58 297	49	13 671	–	–	26	6 064
Bloomington–Normal, IL MSA	188	125 428	70	68 654	60	19 679	–	–	38	10 889
Boise City, ID MSA	599	377 174	258	188 416	155	55 901	4	(D)	114	26 135
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	9 768	7 070 978	4 184	2 868 439	2 717	922 888	35	11 030	1 543	431 994
Boston, MA–NH PMSA	6 276	4 485 700	2 743	1 817 779	1 754	593 394	17	5 349	954	261 383
Brockton, MA PMSA	345	302 941	138	136 575	97	29 843	1	(D)	53	19 704
Fitchburg–Leominster, MA PMSA	222	139 749	104	62 704	55	19 819	1	(D)	37	11 740
Lawrence, MA–NH PMSA	517	443 741	222	157 153	147	53 722	2	(D)	77	23 892
Lowell, MA–NH PMSA	363	229 564	149	76 025	109	42 812	–	–	64	21 771
Manchester, NH PMSA	344	223 262	144	102 744	96	30 227	2	(D)	57	18 035
Nashua, NH PMSA	274	172 604	108	79 642	84	29 479	–	–	52	11 912
New Bedford, MA PMSA	238	171 283	92	67 217	60	20 320	2	(D)	42	12 228
Portsmouth–Rochester, NH–ME PMSA	447	282 774	188	102 078	109	34 878	6	1 146	91	24 045
Worcester, MA–CT PMSA	742	619 360	296	266 522	206	68 394	4	(D)	116	27 284
Brownsville–Harlingen–San Benito, TX MSA	295	310 644	168	127 809	42	11 549	3	1 328	39	9 667
Bryan–College Station, TX MSA	194	140 346	91	64 502	41	15 188	–	–	38	11 192
Buffalo–Niagara Falls, NY MSA	1 993	1 106 652	1 004	554 267	541	150 169	18	6 097	269	65 473
Burlington, VT MSA	297	164 840	125	88 764	84	33 058	–	–	62	10 865
Canton–Massillon, OH MSA	693	412 736	275	193 811	171	50 040	33	27 721	123	32 458
Casper, WY MSA	127	52 974	58	26 690	34	9 076	–	–	25	5 752
Cedar Rapids, IA MSA	288	178 586	106	102 328	81	27 330	3	(D)	57	14 488
Champaign–Urbana, IL MSA	159	269 454	45	(D)	62	20 783	–	–	28	(D)
Charleston–North Charleston, SC MSA	816	592 027	405	285 975	207	61 247	3	585	124	27 813
Charleston, WV MSA	499	360 908	278	208 010	104	37 714	13	3 819	51	16 404
Charlotte–Gastonia–Rock Hill, NC–SC MSA	1 603	1 398 246	664	707 363	420	153 126	1	(D)	296	82 968
Charlottesville, VA MSA	248	106 621	111	45 028	59	18 565	1	(D)	45	9 133
Chattanooga, TN–GA MSA	761	717 398	360	294 703	179	57 386	8	3 709	113	25 594
Cheyenne, WY MSA	106	62 045	43	37 076	33	8 538	2	(D)	18	4 254

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Health services (SIC 80)—Con.						Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)	
	Nursing and personal care facilities (SIC 805)		Hospitals (SIC 806)		Other health services (SIC 807, 8, 9)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**14 954**	**33 989 607**	**1 403**	**31 082 975**	**35 463**	**34 478 264**	**151 737**	**101 114 199**	**14 735**	**7 242 389**
Abilene, TX MSA	11	13 333	2	(D)	36	(D)	68	25 410	7	(D)
Albany, GA MSA	9	(D)	1	(D)	22	(D)	69	23 637	6	(D)
Albany–Schenectady–Troy, NY MSA	17	73 761	3	54 368	91	101 917	548	289 573	47	9 056
Albuquerque, NM MSA	18	58 937	6	190 589	125	83 993	551	240 532	49	11 214
Alexandria, LA MSA	28	49 610	2	(D)	27	(D)	99	48 111	7	1 863
Allentown–Bethlehem–Easton, PA MSA	22	71 057	–	–	79	54 911	343	112 784	22	7 868
Altoona, PA MSA	6	6 365	2	(D)	16	(D)	47	14 544	2	(D)
Amarillo, TX MSA	8	16 494	1	(D)	46	(D)	133	72 529	13	2 460
Anchorage, AK MSA	–	–	3	(D)	33	(D)	286	213 777	17	7 474
Anniston, AL MSA	4	13 895	–	–	10	(D)	44	12 823	6	(D)
Appleton–Oshkosh–Neenah, WI MSA	14	35 690	–	–	44	(D)	96	43 952	11	2 944
Asheville, NC MSA	18	28 339	2	(D)	42	(D)	108	36 109	11	(D)
Athens, GA MSA	4	7 487	1	(D)	22	(D)	61	27 812	7	(D)
Atlanta, GA MSA	134	294 934	25	663 802	619	657 955	2 183	1 616 790	251	114 709
Augusta–Aiken, GA–SC MSA	30	47 468	5	(D)	63	(D)	205	64 851	16	7 997
Austin–San Marcos, TX MSA	72	106 336	15	236 834	129	127 730	749	555 850	92	28 235
Bakersfield, CA MSA	17	48 189	4	59 738	59	(D)	169	101 956	23	9 800
Bangor, ME MSA	7	19 374	–	–	19	14 459	61	36 854	9	(D)
Barnstable–Yarmouth, MA MSA	14	60 866	–	–	38	(D)	134	39 043	10	2 027
Baton Rouge, LA MSA	30	65 907	6	105 184	106	119 163	468	211 818	51	16 254
Beaumont–Port Arthur, TX MSA	26	40 330	6	165 921	70	74 514	184	154 637	18	(D)
Bellingham, WA MSA	11	25 510	–	–	25	(D)	77	25 518	7	1 325
Benton Harbor, MI MSA	8	12 896	1	(D)	14	(D)	69	23 143	4	(D)
Billings, MT MSA	9	16 494	1	(D)	23	(D)	99	40 441	3	(D)
Biloxi–Gulfport–Pascagoula, MS MSA	13	25 220	5	86 529	42	(D)	217	96 790	12	4 260
Binghamton, NY MSA	5	31 995	–	–	21	(D)	130	49 475	8	(D)
Birmingham, AL MSA	37	98 505	8	(D)	167	(D)	518	441 837	35	5 677
Bismarck, ND MSA	–	–	–	–	9	12 388	69	24 454	3	(D)
Bloomington, IN MSA	5	10 793	1	(D)	15	(D)	41	14 265	9	(D)
Bloomington–Normal, IL MSA	8	16 096	–	–	12	10 110	56	25 121	3	(D)
Boise City, ID MSA	20	46 215	4	(D)	44	(D)	194	101 504	11	(D)
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	481	1 439 395	25	415 499	783	981 733	4 046	3 207 343	432	239 221
Boston, MA–NH PMSA	301	906 713	11	196 704	496	704 378	2 781	2 663 120	299	205 754
Brockton, MA PMSA	23	67 613	–	–	33	(D)	117	50 247	10	2 187
Fitchburg–Leominster, MA PMSA	15	35 851	1	(D)	9	(D)	68	14 817	3	(D)
Lawrence, MA–NH PMSA	26	81 481	5	85 222	38	(D)	194	53 166	19	6 092
Lowell, MA–NH PMSA	14	64 017	–	–	27	24 939	146	48 084	13	(D)
Manchester, NH PMSA	12	32 289	1	(D)	32	(D)	139	116 175	10	(D)
Nashua, NH PMSA	5	24 120	1	(D)	24	(D)	80	33 897	20	3 301
New Bedford, MA PMSA	20	45 951	1	(D)	21	(D)	109	37 154	6	(D)
Portsmouth–Rochester, NH–ME PMSA	12	35 212	3	(D)	38	(D)	147	56 105	19	5 119
Worcester, MA–CT PMSA	53	146 148	2	(D)	65	(D)	265	134 578	33	(D)
Brownsville–Harlingen–San Benito, TX MSA	14	19 085	3	(D)	26	(D)	129	62 289	13	4 659
Bryan–College Station, TX MSA	2	(D)	3	(D)	19	11 886	50	18 048	8	3 753
Buffalo–Niagara Falls, NY MSA	29	134 151	1	(D)	131	(D)	687	369 062	41	14 664
Burlington, VT MSA	9	23 981	–	–	17	8 172	110	60 773	15	6 564
Canton–Massillon, OH MSA	45	82 731	–	–	46	25 975	188	62 937	16	3 095
Casper, WY MSA	1	(D)	1	(D)	8	(D)	50	16 924	2	(D)
Cedar Rapids, IA MSA	16	18 365	–	–	25	(D)	94	46 217	6	2 092
Champaign–Urbana, IL MSA	7	(D)	–	–	17	(D)	78	31 825	6	(D)
Charleston–North Charleston, SC MSA	16	36 285	5	147 981	56	32 141	339	157 009	19	2 548
Charleston, WV MSA	16	37 499	2	(D)	35	(D)	197	165 511	12	7 591
Charlotte–Gastonia–Rock Hill, NC–SC MSA	66	152 647	4	144 521	152	(D)	512	306 807	65	16 639
Charlottesville, VA MSA	5	18 232	2	(D)	25	(D)	82	36 312	12	6 377
Chattanooga, TN–GA MSA	15	38 157	9	176 972	77	120 877	193	114 837	19	4 390
Cheyenne, WY MSA	3	9 903	–	–	7	(D)	73	26 295	2	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Social services (SIC 83)						Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)			
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)		Total		Engineering, architectural, and surveying services (SIC 871)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**59 123**	**13 349 165**	**35 327**	**5 269 980**	**23 796**	**8 079 185**	**232 885**	**192 818 589**	**68 127**	**78 769 792**
Abilene, TX MSA	26	5 410	13	1 706	13	3 704	108	35 022	27	13 506
Albany, GA MSA	36	18 910	25	(D)	11	(D)	65	33 956	24	18 051
Albany–Schenectady–Troy, NY MSA	196	60 735	128	18 112	68	42 623	658	788 064	232	197 315
Albuquerque, NM MSA	132	37 356	58	9 289	74	28 067	792	1 521 435	305	359 748
Alexandria, LA MSA	40	5 884	30	2 433	10	3 451	77	43 375	20	13 020
Allentown–Bethlehem–Easton, PA MSA	150	34 039	98	13 745	52	20 294	415	213 077	149	93 519
Altoona, PA MSA	36	(D)	20	(D)	16	3 119	59	38 223	17	15 890
Amarillo, TX MSA	38	6 562	32	4 172	6	2 390	176	86 236	29	22 742
Anchorage, AK MSA	60	16 090	34	6 332	26	9 758	399	370 689	159	227 099
Anniston, AL MSA	20	2 095	12	1 154	8	941	46	20 726	15	4 225
Appleton–Oshkosh–Neenah, WI MSA	68	10 091	34	4 728	34	5 363	189	118 316	61	69 103
Asheville, NC MSA	62	9 263	33	2 584	29	6 679	182	62 561	74	21 561
Athens, GA MSA	45	8 624	32	5 348	13	3 276	96	25 692	16	5 844
Atlanta, GA MSA	965	240 413	727	164 262	238	76 151	4 138	3 937 005	1 184	1 401 681
Augusta–Aiken, GA–SC MSA	97	18 450	71	12 959	26	5 491	256	465 900	101	363 897
Austin–San Marcos, TX MSA	286	64 207	197	35 444	89	28 763	1 236	946 297	411	488 879
Bakersfield, CA MSA	81	22 393	30	3 799	51	18 594	435	351 290	154	209 832
Bangor, ME MSA	23	2 076	12	672	11	1 404	84	36 843	22	10 394
Barnstable–Yarmouth, MA MSA	31	4 912	26	2 769	5	2 143	155	37 832	46	13 773
Baton Rouge, LA MSA	172	27 532	129	17 214	43	10 318	650	602 430	264	452 380
Beaumont–Port Arthur, TX MSA	83	15 488	54	6 866	29	8 622	251	201 818	83	147 144
Bellingham, WA MSA	53	9 803	30	2 360	23	7 443	151	72 000	52	50 506
Benton Harbor, MI MSA	23	5 970	4	213	19	5 757	85	28 720	20	8 196
Billings, MT MSA	40	4 503	24	2 338	16	2 165	144	66 789	56	37 240
Biloxi–Gulfport–Pascagoula, MS MSA	91	12 799	69	5 191	22	7 608	168	158 341	66	64 035
Binghamton, NY MSA	32	(D)	21	(D)	11	(D)	152	72 507	48	25 605
Birmingham, AL MSA	210	42 318	152	21 062	58	21 256	773	935 900	269	719 331
Bismarck, ND MSA	20	4 731	10	2 144	10	2 587	87	24 157	23	11 181
Bloomington, IN MSA	37	3 088	28	1 937	9	1 151	86	24 698	24	10 074
Bloomington–Normal, IL MSA	28	4 643	22	3 651	6	992	79	49 530	17	12 491
Boise City, ID MSA	132	23 140	71	8 379	61	14 761	328	167 864	113	(D)
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	1 246	308 373	840	127 804	406	180 569	6 564	9 034 943	1 989	4 042 875
Boston, MA–NH PMSA	694	196 702	454	71 794	240	124 908	4 759	7 929 231	1 426	3 750 137
Brockton, MA PMSA	50	7 506	36	5 026	14	2 480	113	47 574	40	13 176
Fitchburg–Leominster, MA PMSA	36	5 997	22	2 538	14	3 459	57	14 066	16	(D)
Lawrence, MA–NH PMSA	85	13 603	65	9 606	20	3 997	297	126 310	93	29 650
Lowell, MA–NH PMSA	49	12 727	35	8 404	14	4 323	212	288 741	70	47 175
Manchester, NH PMSA	74	18 983	51	8 833	23	10 150	232	113 788	73	44 742
Nashua, NH PMSA	48	12 089	34	5 743	14	6 346	205	93 416	58	33 560
New Bedford, MA PMSA	41	9 844	22	3 419	19	6 425	112	43 624	36	(D)
Portsmouth–Rochester, NH–ME PMSA	93	10 914	70	6 025	23	4 889	256	181 383	77	57 985
Worcester, MA–CT PMSA	76	20 008	51	6 416	25	13 592	321	196 810	100	51 375
Brownsville–Harlingen–San Benito, TX MSA	47	13 177	23	2 787	24	10 390	96	34 264	30	8 824
Bryan–College Station, TX MSA	30	5 858	25	4 952	5	906	135	57 806	53	21 407
Buffalo–Niagara Falls, NY MSA	201	50 923	131	17 486	70	33 437	816	539 345	240	223 426
Burlington, VT MSA	80	16 720	61	6 258	19	10 462	222	95 755	83	32 383
Canton–Massillon, OH MSA	60	7 415	43	5 170	17	2 245	249	138 947	64	29 776
Casper, WY MSA	8	1 837	5	(D)	3	(D)	83	26 757	27	8 744
Cedar Rapids, IA MSA	41	5 849	28	3 751	13	2 098	125	78 900	40	26 363
Champaign–Urbana, IL MSA	30	7 024	25	3 981	5	3 043	140	66 993	53	29 624
Charleston–North Charleston, SC MSA	166	34 099	124	19 303	42	14 796	416	224 905	156	130 680
Charleston, WV MSA	39	17 626	11	1 257	28	16 369	239	162 328	74	76 493
Charlotte–Gastonia–Rock Hill, NC–SC MSA	378	80 977	292	48 404	86	32 573	1 192	948 277	409	545 425
Charlottesville, VA MSA	46	13 458	23	3 008	23	10 450	191	66 524	60	19 746
Chattanooga, TN–GA MSA	85	15 647	60	7 856	25	7 791	315	146 811	104	54 577
Cheyenne, WY MSA	20	5 132	14	1 728	6	3 404	60	15 352	21	7 243

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Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.						Services, n.e.c. (SIC 89)	
	Accounting, auditing, and bookkeeping services (SIC 872)		Research, development, and testing services (except noncommercial research organizations) (SIC 873 ex. 8733)		Management and public relations services (SIC 874)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
United States	**79 097**	**34 037 898**	**13 531**	**22 690 275**	**72 130**	**57 320 624**	**14 587**	**7 966 237**
Abilene, TX MSA	53	13 650	4	(D)	24	(D)	5	(D)
Albany, GA MSA	26	11 217	2	(D)	13	(D)	6	(D)
Albany–Schenectady–Troy, NY MSA	204	(D)	40	(D)	182	96 032	53	32 787
Albuquerque, NM MSA	256	(D)	72	(D)	159	(D)	74	47 899
Alexandria, LA MSA	32	(D)	1	(D)	24	22 441	4	(D)
Allentown–Bethlehem–Easton, PA MSA	144	51 568	31	11 844	91	56 146	12	4 696
Altoona, PA MSA	26	(D)	3	(D)	13	11 133	1	(D)
Amarillo, TX MSA	92	18 366	12	10 647	43	34 481	9	(D)
Anchorage, AK MSA	125	45 447	29	18 599	86	79 544	16	5 216
Anniston, AL MSA	21	(D)	1	(D)	9	12 254	–	–
Appleton–Oshkosh–Neenah, WI MSA	80	33 651	10	5 521	38	10 041	12	(D)
Asheville, NC MSA	65	14 752	10	7 559	33	18 689	9	(D)
Athens, GA MSA	40	7 329	8	4 719	32	7 800	5	(D)
Atlanta, GA MSA	1 211	643 351	193	169 230	1 550	1 722 743	214	143 090
Augusta–Aiken, GA–SC MSA	91	28 294	12	6 315	52	67 394	18	4 273
Austin–San Marcos, TX MSA	312	72 107	97	162 121	416	223 190	92	47 875
Bakersfield, CA MSA	176	44 454	34	34 669	71	62 335	28	11 034
Bangor, ME MSA	32	11 988	3	511	27	13 950	8	(D)
Barnstable–Yarmouth, MA MSA	53	9 932	6	1 156	50	12 971	13	2 123
Baton Rouge, LA MSA	185	43 195	34	27 260	167	79 595	38	(D)
Beaumont–Port Arthur, TX MSA	94	23 264	13	6 982	61	24 428	13	(D)
Bellingham, WA MSA	59	14 142	6	1 370	34	5 982	18	5 440
Benton Harbor, MI MSA	38	9 185	6	4 090	21	7 249	13	(D)
Billings, MT MSA	53	15 410	11	4 994	24	9 145	9	(D)
Biloxi–Gulfport–Pascagoula, MS MSA	58	(D)	10	(D)	34	78 708	5	4 985
Binghamton, NY MSA	44	12 120	10	6 992	50	27 790	3	(D)
Birmingham, AL MSA	258	115 163	41	23 775	205	77 631	34	9 108
Bismarck, ND MSA	39	7 444	6	1 428	19	4 104	4	(D)
Bloomington, IN MSA	30	8 289	1	(D)	31	(D)	5	(D)
Bloomington–Normal, IL MSA	32	14 981	4	(D)	26	(D)	3	(D)
Boise City, ID MSA	126	33 759	21	(D)	68	23 543	19	(D)
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	1 689	1 097 931	552	1 289 849	2 334	2 604 288	397	241 181
Boston, MA–NH PMSA	1 106	907 367	431	1 162 201	1 796	2 109 526	292	187 465
Brockton, MA PMSA	34	9 309	7	8 158	32	16 931	7	2 157
Fitchburg–Leominster, MA PMSA	23	(D)	4	(D)	14	2 811	5	(D)
Lawrence, MA–NH PMSA	106	40 491	15	17 641	83	38 528	20	13 845
Lowell, MA–NH PMSA	64	13 057	24	33 072	54	195 437	13	(D)
Manchester, NH PMSA	84	28 264	11	12 994	64	27 788	4	(D)
Nashua, NH PMSA	48	12 135	21	14 240	78	33 481	17	5 065
New Bedford, MA PMSA	45	(D)	1	(D)	30	19 342	5	(D)
Portsmouth–Rochester, NH–ME PMSA	71	11 735	15	12 469	93	99 194	13	8 198
Worcester, MA–CT PMSA	108	58 508	23	25 677	90	61 250	21	(D)
Brownsville–Harlingen–San Benito, TX MSA	43	11 770	4	997	19	12 673	6	1 045
Bryan–College Station, TX MSA	31	8 537	19	11 979	32	15 883	11	(D)
Buffalo–Niagara Falls, NY MSA	292	120 664	63	82 322	221	112 933	49	64 559
Burlington, VT MSA	70	23 875	16	17 291	53	22 206	15	5 644
Canton–Massillon, OH MSA	114	34 008	14	56 356	57	18 807	16	6 570
Casper, WY MSA	31	8 407	15	7 858	10	1 748	14	(D)
Cedar Rapids, IA MSA	38	17 329	11	20 558	36	14 650	4	165
Champaign–Urbana, IL MSA	36	13 209	10	4 024	41	20 136	5	(D)
Charleston–North Charleston, SC MSA	137	31 492	25	16 245	98	46 488	20	7 095
Charleston, WV MSA	92	40 776	17	14 740	56	30 319	16	4 379
Charlotte–Gastonia–Rock Hill, NC–SC MSA	408	220 942	46	24 950	329	156 960	51	22 076
Charlottesville, VA MSA	56	12 565	20	8 192	55	26 021	14	5 308
Chattanooga, TN–GA MSA	108	42 873	21	14 467	82	34 894	9	4 507
Cheyenne, WY MSA	20	5 255	3	583	16	2 271	5	(D)

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Geographic area	Total		Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)									
			Total		Hotels and motels (SIC 7011)						Other lodging places (SIC 702, 3)	
					Total		Hotels (SIC 7011 pt.)		Motels, motor hotels, and tourist courts (SIC 7011 pt.)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	62 176	50 483 938	656	1 810 918	593	(D)	312	(D)	281	(D)	63	(D)
Chicago, IL PMSA	57 148	47 761 587	593	1 762 627	534	1 743 051	292	1 580 822	242	162 229	59	19 576
Gary, IN PMSA	3 675	1 882 317	44	36 816	41	36 341	17	20 671	24	15 670	3	475
Kankakee, IL PMSA	572	551 885	8	3 780	8	3 780	2	(D)	6	(D)	–	–
Kenosha, WI PMSA	781	288 149	11	7 695	10	(D)	1	(D)	9	(D)	1	(D)
Chico–Paradise, CA MSA	1 439	554 732	30	9 433	24	8 676	8	4 938	16	3 738	6	757
Cincinnati–Hamilton, OH–KY–IN CMSA	12 212	8 570 366	195	(D)	173	366 386	80	298 177	93	68 209	22	(D)
Cincinnati, OH–KY–IN PMSA	10 717	7 886 166	174	349 528	153	346 720	75	290 659	78	56 061	21	2 808
Hamilton–Middletown, OH PMSA	1 495	684 200	21	(D)	20	19 666	5	7 518	15	12 148	1	(D)
Clarksville–Hopkinsville, TN–KY MSA	801	280 551	25	12 184	25	12 184	3	2 582	22	9 602	–	–
Cleveland–Akron, OH CMSA	20 729	12 267 675	248	331 206	213	323 191	86	245 550	127	77 641	35	8 015
Akron, OH PMSA	4 603	2 488 893	66	67 013	55	65 120	19	45 022	36	20 098	11	1 893
Cleveland–Lorain–Elyria, OH PMSA	16 126	9 778 782	182	264 193	158	258 071	67	200 528	91	57 543	24	6 122
Colorado Springs, CO MSA	3 487	1 803 215	95	144 698	88	143 385	29	122 106	59	21 279	7	1 313
Columbia, MO MSA	910	498 275	27	(D)	26	16 121	13	9 328	13	6 793	1	(D)
Columbia, SC MSA	3 573	2 009 669	89	84 461	82	83 080	16	50 146	66	32 934	7	1 381
Columbus, GA–AL MSA	1 394	795 874	37	(D)	35	44 321	12	34 249	23	10 072	2	(D)
Columbus, OH MSA	9 623	6 912 891	140	231 848	129	227 460	54	177 780	75	49 680	11	4 388
Corpus Christi, TX MSA	2 643	1 451 368	79	33 713	73	32 647	20	15 036	53	17 611	6	1 066
Cumberland, MD–WV MSA	585	200 548	17	8 938	16	(D)	6	(D)	10	(D)	1	(D)
Dallas–Fort Worth, TX CMSA	34 948	27 821 184	467	1 044 191	431	1 038 992	215	912 953	216	126 039	36	5 199
Dallas, TX PMSA	24 840	21 976 639	337	879 721	312	876 054	159	778 913	153	97 141	25	3 667
Fort Worth–Arlington, TX PMSA	10 108	5 844 545	130	164 470	119	162 938	56	134 040	63	28 898	11	1 532
Danville, VA MSA	572	195 210	14	7 211	13	(D)	2	(D)	11	(D)	1	(D)
Davenport–Moline–Rock Island, IA–IL MSA	2 381	1 180 568	58	50 630	48	48 928	15	22 706	33	26 222	10	1 702
Dayton–Springfield, OH MSA	6 200	4 217 582	102	102 412	91	101 040	35	74 775	56	26 265	11	1 372
Daytona Beach, FL MSA	3 147	1 426 134	243	196 647	221	189 313	75	109 484	146	79 829	22	7 334
Decatur, AL MSA	715	297 778	11	9 604	11	9 604	4	7 249	7	2 355	–	–
Decatur, IL MSA	720	321 348	14	13 736	14	13 736	4	(D)	10	(D)	–	–
Denver–Boulder–Greeley, CO CMSA	21 063	13 564 408	256	447 450	226	437 451	102	366 724	124	70 727	30	9 999
Boulder–Longmont, CO PMSA	2 759	1 859 101	36	39 045	31	36 073	13	27 794	18	8 279	5	2 972
Denver, CO PMSA	17 525	11 434 554	207	401 243	185	394 436	86	333 956	99	60 480	22	6 807
Greeley, CO PMSA	779	270 753	13	7 162	10	6 942	3	4 974	7	1 968	3	220
Des Moines, IA MSA	3 414	2 174 504	75	101 641	67	100 009	30	75 925	37	24 084	8	1 632
Detroit–Ann Arbor–Flint, MI CMSA	36 085	24 426 974	473	568 352	412	552 631	167	445 798	245	106 833	61	15 721
Ann Arbor, MI PMSA	3 770	2 026 219	54	64 331	46	61 105	23	48 755	23	12 350	8	3 226
Detroit, MI PMSA	29 651	21 167 782	389	486 931	341	477 002	138	390 240	203	86 762	48	9 929
Flint, MI PMSA	2 664	1 232 973	30	17 090	25	14 524	6	6 803	19	7 721	5	2 566
Dothan, AL MSA	896	481 959	26	(D)	24	17 166	7	6 538	17	10 628	2	(D)
Dover, DE MSA	693	266 114	20	10 000	19	(D)	6	6 459	13	(D)	1	(D)
Dubuque, IA MSA	536	321 947	25	(D)	24	18 109	10	10 376	14	7 733	1	(D)
Duluth–Superior, MN–WI MSA	1 483	623 023	121	64 932	93	60 014	32	37 179	61	22 835	28	4 918
Eau Claire, WI MSA	881	408 789	31	(D)	28	18 572	4	5 519	24	13 053	3	(D)
El Paso, TX MSA	3 240	1 916 903	68	78 915	60	77 038	29	41 158	31	35 880	8	1 877
Elkhart–Goshen, IN MSA	1 034	519 026	34	19 658	30	19 148	8	8 140	22	11 008	4	510
Elmira, NY MSA	517	210 934	14	6 630	13	(D)	3	(D)	10	(D)	1	(D)
Enid, OK MSA	410	190 574	9	4 052	8	(D)	1	(D)	7	(D)	1	(D)
Erie, PA MSA	1 699	814 342	48	37 803	44	37 258	14	18 856	30	18 402	4	545
Eugene–Springfield, OR MSA	2 399	953 595	67	53 626	53	51 026	12	27 904	41	23 122	14	2 600
Evansville–Henderson, IN–KY MSA	1 937	1 058 601	30	(D)	27	30 601	11	15 201	16	15 400	3	(D)
Fargo–Moorhead, ND–MN MSA	1 161	644 735	56	41 449	53	41 159	24	24 086	29	17 073	3	290
Fayetteville, NC MSA	1 290	638 695	43	(D)	40	35 900	16	18 734	24	17 166	3	(D)
Fayetteville–Springdale–Rogers, AR MSA	1 503	541 180	53	33 111	50	32 806	15	19 738	35	13 068	3	305
Florence, AL MSA	871	372 578	17	(D)	15	8 980	5	4 132	10	4 848	2	(D)
Florence, SC MSA	779	366 202	35	(D)	34	36 935	5	9 921	29	27 014	1	(D)
Fort Collins–Loveland, CO MSA	1 826	653 937	101	41 295	81	35 382	22	17 665	59	17 717	20	5 913
Fort Myers–Cape Coral, FL MSA	3 008	1 739 169	118	206 221	99	197 658	37	151 947	62	45 711	19	8 563

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)									
	Total		Laundry, cleaning, and garment services (SIC 721)							
			Total		Power laundries, family and commercial* (SIC 7211)		Linen supply* (SIC 7213)		Coin-operated laundries and drycleaning (SIC 7215)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	6 433	1 588 587	2 038	630 096	56	(D)	54	(D)	525	(D)
Chicago, IL PMSA	5 791	1 471 929	1 865	592 662	52	27 356	47	109 152	463	93 210
Gary, IN PMSA	476	89 332	124	29 760	2	(D)	7	(D)	43	5 075
Kankakee, IL PMSA	60	12 296	21	4 818	1	(D)	–	–	7	(D)
Kenosha, WI PMSA	106	15 030	28	2 856	1	(D)	–	–	12	1 151
Chico–Paradise, CA MSA	111	20 583	31	8 173	–	–	2	(D)	6	639
Cincinnati–Hamilton, OH–KY–IN CMSA	1 531	368 258	425	164 652	11	(D)	8	(D)	89	15 962
Cincinnati, OH–KY–IN PMSA	1 313	332 432	354	152 653	10	3 489	7	13 648	75	14 866
Hamilton–Middletown, OH PMSA	218	35 826	71	11 999	1	(D)	1	(D)	14	1 096
Clarksville–Hopkinsville, TN–KY MSA	135	23 613	40	8 803	1	(D)	–	–	16	1 846
Cleveland–Akron, OH CMSA	2 454	561 374	579	202 632	12	6 455	12	(D)	107	25 829
Akron, OH PMSA	578	121 837	133	44 578	4	888	3	(D)	32	10 731
Cleveland–Lorain–Elyria, OH PMSA	1 876	439 537	446	158 054	8	5 567	9	17 154	75	15 098
Colorado Springs, CO MSA	335	64 435	113	26 559	8	2 932	2	(D)	22	2 776
Columbia, MO MSA	114	17 419	34	5 040	1	(D)	–	–	8	933
Columbia, SC MSA	386	92 453	121	41 125	5	1 771	4	8 979	26	2 242
Columbus, GA–AL MSA	193	40 245	47	15 872	1	(D)	2	(D)	8	723
Columbus, OH MSA	1 154	293 947	284	118 669	6	1 789	5	5 153	63	14 966
Corpus Christi, TX MSA	266	54 812	86	27 431	4	2 431	2	(D)	32	3 982
Cumberland, MD–WV MSA	104	16 877	15	5 975	1	(D)	–	–	1	(D)
Dallas–Fort Worth, TX CMSA	3 421	825 213	1 190	364 708	54	19 224	23	33 958	214	44 700
Dallas, TX PMSA	2 263	546 414	793	235 300	31	12 535	13	17 425	139	32 004
Fort Worth–Arlington, TX PMSA	1 158	278 799	397	129 408	23	6 689	10	16 533	75	12 696
Danville, VA MSA	99	19 533	37	8 082	–	–	1	(D)	19	(D)
Davenport–Moline–Rock Island, IA–IL MSA	300	67 459	68	26 021	2	(D)	1	(D)	20	2 066
Dayton–Springfield, OH MSA	794	194 687	212	84 169	4	(D)	5	13 100	50	9 391
Daytona Beach, FL MSA	364	56 806	103	19 495	1	(D)	4	(D)	34	2 755
Decatur, AL MSA	93	23 884	31	15 024	1	(D)	–	–	7	(D)
Decatur, IL MSA	93	28 429	24	15 426	1	(D)	1	(D)	5	1 208
Denver–Boulder–Greeley, CO CMSA	1 923	420 441	619	197 738	24	13 388	9	(D)	88	46 319
Boulder–Longmont, CO PMSA	233	37 879	67	11 202	3	(D)	–	–	14	1 838
Denver, CO PMSA	1 599	366 990	526	180 759	20	(D)	8	(D)	66	43 986
Greeley, CO PMSA	91	15 572	26	5 777	1	(D)	1	(D)	8	495
Des Moines, IA MSA	410	102 480	112	41 894	4	1 358	1	(D)	27	4 289
Detroit–Ann Arbor–Flint, MI CMSA	3 744	900 526	1 139	361 366	29	(D)	32	(D)	230	50 339
Ann Arbor, MI PMSA	370	68 575	116	22 325	2	(D)	–	–	28	3 970
Detroit, MI PMSA	3 103	772 952	945	316 704	27	18 883	31	55 377	184	43 797
Flint, MI PMSA	271	58 999	78	22 337	–	–	1	(D)	18	2 572
Dothan, AL MSA	115	19 759	38	9 088	–	–	1	(D)	7	688
Dover, DE MSA	99	18 308	18	6 552	1	(D)	–	–	1	(D)
Dubuque, IA MSA	85	16 119	13	4 772	–	–	–	–	1	(D)
Duluth–Superior, MN–WI MSA	186	38 774	38	11 952	1	(D)	1	(D)	8	561
Eau Claire, WI MSA	148	25 972	35	10 795	3	(D)	1	(D)	14	740
El Paso, TX MSA	378	109 303	114	71 461	11	11 048	2	(D)	23	1 744
Elkhart–Goshen, IN MSA	130	22 543	36	8 820	1	(D)	–	–	17	2 095
Elmira, NY MSA	62	11 674	13	2 383	–	–	–	–	3	255
Enid, OK MSA	59	10 729	15	4 069	–	–	–	–	4	(D)
Erie, PA MSA	247	52 035	43	23 492	1	(D)	1	(D)	9	691
Eugene–Springfield, OR MSA	222	48 971	51	19 593	1	(D)	2	(D)	12	4 063
Evansville–Henderson, IN–KY MSA	234	66 043	54	34 150	5	1 979	–	–	13	1 422
Fargo–Moorhead, ND–MN MSA	152	34 385	30	14 760	1	(D)	1	(D)	7	502
Fayetteville, NC MSA	173	48 411	74	26 382	4	1 408	2	(D)	13	1 761
Fayetteville–Springdale–Rogers, AR MSA	181	36 226	53	17 146	–	–	1	(D)	15	1 598
Florence, AL MSA	137	29 365	34	14 986	3	(D)	1	(D)	7	415
Florence, SC MSA	70	21 531	22	12 881	–	–	2	(D)	4	(D)
Fort Collins–Loveland, CO MSA	171	26 103	51	8 709	3	(D)	2	(D)	10	916
Fort Myers–Cape Coral, FL MSA	290	67 311	81	31 438	–	–	2	(D)	16	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.									
	Laundry, cleaning, and garment services (SIC 721)—Con.								Photographic studios, portrait (SIC 722)	
	Drycleaning plants, except rug cleaning* (SIC 7216)		Carpet and upholstery cleaning (SIC 7217)		Industrial launderers* (SIC 7218)		Other laundry, cleaning, and garment services* (SIC 7212, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	800	187 453	259	(D)	47	98 928	297	(D)	348	105 341
Chicago, IL PMSA	745	176 096	234	54 332	41	89 450	283	43 066	316	98 646
Gary, IN PMSA	38	8 864	20	2 443	3	(D)	11	(D)	23	4 870
Kankakee, IL PMSA	8	1 469	1	(D)	2	(D)	2	(D)	5	1 092
Kenosha, WI PMSA	9	1 024	4	289	1	(D)	1	(D)	4	733
Chico–Paradise, CA MSA	8	1 657	7	2 345	–	–	8	(D)	9	1 442
Cincinnati–Hamilton, OH–KY–IN CMSA	185	44 464	69	15 164	14	(D)	49	(D)	107	25 978
Cincinnati, OH–KY–IN PMSA	153	38 926	54	11 669	13	63 181	42	6 874	93	23 731
Hamilton–Middletown, OH PMSA	32	5 538	15	3 495	1	(D)	7	(D)	14	2 247
Clarksville–Hopkinsville, TN–KY MSA	11	2 916	5	429	1	(D)	6	(D)	11	1 481
Cleveland–Akron, OH CMSA	272	57 550	80	18 795	22	60 389	74	(D)	146	42 525
Akron, OH PMSA	54	13 420	19	2 936	7	11 546	14	(D)	33	6 385
Cleveland–Lorain–Elyria, OH PMSA	218	44 130	61	15 859	15	48 843	60	11 403	113	36 140
Colorado Springs, CO MSA	46	9 135	27	3 107	1	(D)	7	797	19	4 695
Columbia, MO MSA	10	3 007	11	770	–	–	4	(D)	7	1 481
Columbia, SC MSA	38	15 748	14	2 637	4	6 032	30	3 716	24	8 772
Columbus, GA–AL MSA	17	7 944	5	529	–	–	14	2 447	10	3 690
Columbus, OH MSA	138	40 005	49	12 969	9	41 642	14	2 145	67	15 665
Corpus Christi, TX MSA	19	5 392	10	1 620	2	(D)	17	(D)	11	3 686
Cumberland, MD–WV MSA	7	(D)	4	457	1	(D)	1	(D)	3	793
Dallas–Fort Worth, TX CMSA	573	138 467	145	41 490	27	62 250	154	24 619	225	54 280
Dallas, TX PMSA	395	91 335	95	25 641	20	41 430	100	14 930	149	35 972
Fort Worth–Arlington, TX PMSA	178	47 132	50	15 849	7	20 820	54	9 689	76	18 308
Danville, VA MSA	14	2 311	2	(D)	–	–	1	(D)	8	1 213
Davenport–Moline–Rock Island, IA–IL MSA	21	6 392	14	1 931	3	(D)	7	382	20	5 081
Dayton–Springfield, OH MSA	81	20 044	36	5 821	7	31 136	29	(D)	58	12 391
Daytona Beach, FL MSA	35	6 450	21	2 416	–	–	8	(D)	7	1 782
Decatur, AL MSA	11	3 106	5	(D)	3	(D)	4	(D)	6	1 025
Decatur, IL MSA	6	2 144	6	(D)	1	(D)	4	(D)	9	1 626
Denver–Boulder–Greeley, CO CMSA	294	56 777	118	26 323	14	(D)	72	(D)	123	25 348
Boulder–Longmont, CO PMSA	32	5 964	9	1 055	2	(D)	7	(D)	17	2 019
Denver, CO PMSA	257	49 626	104	23 942	10	21 812	61	8 133	99	21 621
Greeley, CO PMSA	5	1 187	5	1 326	2	(D)	4	(D)	7	1 708
Des Moines, IA MSA	43	11 806	21	4 968	4	17 648	12	(D)	30	14 401
Detroit–Ann Arbor–Flint, MI CMSA	521	108 589	158	25 640	26	83 675	143	(D)	224	55 638
Ann Arbor, MI PMSA	45	9 223	25	3 178	2	(D)	14	(D)	23	4 109
Detroit, MI PMSA	441	88 192	117	20 663	22	74 490	123	15 302	180	47 148
Flint, MI PMSA	35	11 174	16	1 799	2	(D)	6	(D)	21	4 381
Dothan, AL MSA	21	3 576	3	(D)	2	(D)	4	(D)	11	1 506
Dover, DE MSA	10	1 981	4	(D)	1	(D)	1	(D)	3	750
Dubuque, IA MSA	6	(D)	3	426	1	(D)	2	(D)	7	1 369
Duluth–Superior, MN–WI MSA	13	2 483	11	851	2	(D)	2	(D)	15	4 582
Eau Claire, WI MSA	10	1 025	3	(D)	3	(D)	1	(D)	10	1 310
El Paso, TX MSA	37	7 529	13	3 235	8	44 731	20	(D)	26	4 203
Elkhart–Goshen, IN MSA	10	3 006	5	(D)	2	(D)	1	(D)	10	1 582
Elmira, NY MSA	6	1 528	3	(D)	–	–	1	(D)	4	968
Enid, OK MSA	5	898	2	(D)	1	(D)	3	(D)	8	1 147
Erie, PA MSA	15	4 033	8	654	2	(D)	7	(D)	20	3 372
Eugene–Springfield, OR MSA	19	2 873	14	(D)	1	(D)	2	(D)	19	4 026
Evansville–Henderson, IN–KY MSA	26	8 536	5	(D)	4	21 696	1	(D)	16	2 995
Fargo–Moorhead, ND–MN MSA	11	2 436	4	698	1	(D)	5	338	13	2 061
Fayetteville, NC MSA	24	7 231	11	936	2	(D)	18	3 193	12	4 664
Fayetteville–Springdale–Rogers, AR MSA	24	4 150	5	207	4	(D)	4	(D)	7	1 627
Florence, AL MSA	12	2 001	5	434	1	(D)	5	598	13	2 665
Florence, SC MSA	11	2 897	1	(D)	1	(D)	3	(D)	4	630
Fort Collins–Loveland, CO MSA	17	2 712	13	1 280	2	(D)	4	(D)	8	1 554
Fort Myers–Cape Coral, FL MSA	25	5 258	26	5 763	2	(D)	10	(D)	9	2 429

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.											
	Beauty and barber shops (SIC 723,4)						Shoe repair shops and shoeshine parlors (SIC 725)		Funeral service and crematories (SIC 726)		Miscellaneous personal services (SIC 729)	
	Total		Beauty shops (SIC 723)		Barber shops (SIC 724)							
	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	2 791	401 268	2 676	390 086	115	11 182	76	(D)	441	246 272	739	(D)
Chicago, IL PMSA	2 501	366 669	2 391	355 884	110	10 785	67	8 284	377	220 618	665	185 050
Gary, IN PMSA	215	24 133	212	(D)	3	(D)	7	461	51	20 378	56	9 730
Kankakee, IL PMSA	18	2 237	18	2 237	–	–	1	(D)	8	3 094	7	(D)
Kenosha, WI PMSA	57	8 229	55	(D)	2	(D)	1	(D)	5	2 182	11	(D)
Chico–Paradise, CA MSA	38	3 648	38	3 648	–	–	2	(D)	9	3 986	22	(D)
Cincinnati–Hamilton, OH–KY–IN CMSA	665	84 655	620	80 493	45	4 162	24	(D)	132	58 496	178	(D)
Cincinnati, OH–KY–IN PMSA	576	73 979	535	70 031	41	3 948	22	2 005	118	51 402	150	28 662
Hamilton–Middletown, OH PMSA	89	10 676	85	10 462	4	214	2	(D)	14	7 094	28	(D)
Clarksville–Hopkinsville, TN–KY MSA	55	6 009	51	5 036	4	973	1	(D)	9	4 928	19	(D)
Cleveland–Akron, OH CMSA	1 217	156 589	1 147	152 042	70	4 547	24	2 335	203	106 040	285	51 253
Akron, OH PMSA	288	36 885	277	36 269	11	616	9	737	49	24 470	66	8 782
Cleveland–Lorain–Elyria, OH PMSA	929	119 704	870	115 773	59	3 931	15	1 598	154	81 570	219	42 471
Colorado Springs, CO MSA	144	17 871	134	16 110	10	1 761	4	308	6	5 283	49	9 719
Columbia, MO MSA	52	7 053	52	7 053	–	–	1	(D)	6	2 188	14	(D)
Columbia, SC MSA	155	19 519	147	17 210	8	2 309	8	856	20	13 542	58	8 639
Columbus, GA–AL MSA	98	8 463	92	8 306	6	157	6	483	16	7 809	16	3 928
Columbus, OH MSA	507	73 298	485	70 918	22	2 380	16	1 209	77	40 589	203	44 517
Corpus Christi, TX MSA	130	12 262	115	10 895	15	1 367	5	(D)	14	7 052	20	(D)
Cumberland, MD–WV MSA	60	4 072	59	(D)	1	(D)	–	–	17	4 575	9	1 462
Dallas–Fort Worth, TX CMSA	1 372	205 008	1 271	194 469	101	10 539	65	10 498	129	84 245	440	106 474
Dallas, TX PMSA	887	131 438	814	125 100	73	6 338	43	8 673	90	57 696	301	77 335
Fort Worth–Arlington, TX PMSA	485	73 570	457	69 369	28	4 201	22	1 825	39	26 549	139	29 139
Danville, VA MSA	28	1 962	28	1 962	–	–	2	(D)	13	6 682	11	(D)
Davenport–Moline–Rock Island, IA–IL MSA	134	15 831	121	14 895	13	936	3	157	31	13 807	44	6 562
Dayton–Springfield, OH MSA	337	46 932	323	45 061	14	1 871	11	973	67	31 679	109	18 543
Daytona Beach, FL MSA	196	18 829	194	(D)	2	(D)	4	301	25	11 581	29	4 818
Decatur, AL MSA	35	3 252	34	(D)	1	(D)	1	(D)	6	3 173	14	(D)
Decatur, IL MSA	32	3 752	26	3 273	6	479	–	–	10	3 653	18	3 972
Denver–Boulder–Greeley, CO CMSA	818	110 315	771	(D)	47	(D)	34	(D)	43	29 371	286	(D)
Boulder–Longmont, CO PMSA	109	16 676	107	(D)	2	(D)	7	832	4	2 297	29	4 853
Denver, CO PMSA	673	89 801	628	85 880	45	3 921	26	3 060	34	24 992	241	46 757
Greeley, CO PMSA	36	3 838	36	3 838	–	–	1	(D)	5	2 082	16	(D)
Des Moines, IA MSA	195	26 478	187	25 648	8	830	5	300	28	10 271	40	9 136
Detroit–Ann Arbor–Flint, MI CMSA	1 569	226 172	1 511	(D)	58	(D)	48	5 000	245	154 077	519	98 273
Ann Arbor, MI PMSA	154	21 546	152	(D)	2	(D)	3	(D)	28	11 566	46	(D)
Detroit, MI PMSA	1 321	193 953	1 271	188 230	50	5 723	40	3 806	202	131 121	415	80 220
Flint, MI PMSA	94	10 673	88	9 762	6	911	5	(D)	15	11 390	58	(D)
Dothan, AL MSA	50	3 490	47	3 122	3	368	2	(D)	7	3 475	7	(D)
Dover, DE MSA	57	5 963	56	(D)	1	(D)	2	(D)	8	2 968	11	(D)
Dubuque, IA MSA	46	5 075	45	(D)	1	(D)	–	–	12	4 106	7	797
Duluth–Superior, MN–WI MSA	97	10 646	96	(D)	1	(D)	2	(D)	20	9 339	14	(D)
Eau Claire, WI MSA	77	8 499	74	8 340	3	159	1	(D)	11	3 979	14	(D)
El Paso, TX MSA	185	19 379	174	18 155	11	1 224	10	451	10	7 695	33	6 114
Elkhart–Goshen, IN MSA	59	5 709	58	(D)	1	(D)	1	(D)	10	4 391	14	(D)
Elmira, NY MSA	25	3 037	24	(D)	1	(D)	1	(D)	10	3 626	9	(D)
Enid, OK MSA	18	1 781	16	(D)	2	(D)	1	(D)	4	2 314	13	(D)
Erie, PA MSA	135	11 680	132	11 480	3	200	4	102	21	9 798	24	3 591
Eugene–Springfield, OR MSA	106	13 662	103	12 849	3	813	4	474	11	4 777	31	6 439
Evansville–Henderson, IN–KY MSA	94	9 213	91	8 984	3	229	2	(D)	28	13 839	40	(D)
Fargo–Moorhead, ND–MN MSA	74	9 849	72	(D)	2	(D)	4	328	8	3 988	23	3 399
Fayetteville, NC MSA	55	7 619	45	5 488	10	2 131	3	382	9	5 940	20	3 424
Fayetteville–Springdale–Rogers, AR MSA	78	7 502	77	(D)	1	(D)	1	(D)	14	6 535	28	(D)
Florence, AL MSA	63	3 980	59	3 847	4	133	2	(D)	8	5 535	17	(D)
Florence, SC MSA	20	2 628	19	(D)	1	(D)	3	(D)	12	4 223	9	(D)
Fort Collins–Loveland, CO MSA	74	8 432	73	(D)	1	(D)	3	250	9	2 972	26	4 186
Fort Myers–Cape Coral, FL MSA	158	19 774	156	(D)	2	(D)	3	(D)	11	6 131	28	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Business services (SIC 73)											
	Total		Advertising (SIC 731)		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)		Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)		Services to dwellings and other buildings (SIC 734)		Miscellaneous equipment rental and leasing (SIC 735)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	12 921	14 089 287	1 073	(D)	254	(D)	1 860	(D)	1 975	(D)	642	(D)
Chicago, IL PMSA	12 263	13 295 215	1 049	1 710 690	236	346 872	1 816	1 233 469	1 803	885 108	579	699 153
Gary, IN PMSA	508	402 630	19	21 477	11	4 805	39	12 475	132	67 874	54	55 156
Kankakee, IL PMSA	73	375 046	2	(D)	4	(D)	1	(D)	17	(D)	7	(D)
Kenosha, WI PMSA	77	16 396	3	716	3	(D)	4	510	23	3 003	2	(D)
Chico–Paradise, CA MSA	171	91 348	7	4 029	2	(D)	19	3 258	44	8 826	21	8 957
Cincinnati–Hamilton, OH–KY–IN CMSA	2 071	2 307 492	133	127 436	37	57 263	236	198 788	398	154 936	185	161 089
Cincinnati, OH–KY–IN PMSA	1 889	2 201 989	122	114 538	33	56 867	229	195 505	344	145 424	168	150 492
Hamilton–Middletown, OH PMSA	182	105 503	11	12 898	4	396	7	3 283	54	9 512	17	10 597
Clarksville–Hopkinsville, TN–KY MSA	87	35 178	6	3 802	5	2 314	3	(D)	29	9 336	7	5 444
Cleveland–Akron, OH CMSA	3 608	2 891 359	264	214 826	88	80 377	399	185 690	675	180 506	249	205 157
Akron, OH PMSA	777	623 864	48	29 354	14	6 889	87	37 723	176	36 429	69	53 472
Cleveland–Lorain–Elyria, OH PMSA	2 831	2 267 495	216	185 472	74	73 488	312	147 967	499	144 077	180	151 685
Colorado Springs, CO MSA	596	472 991	25	12 844	19	5 909	51	12 127	127	23 163	50	27 557
Columbia, MO MSA	127	59 013	8	1 976	5	3 566	16	3 093	34	6 750	12	8 709
Columbia, SC MSA	616	584 940	37	17 067	16	16 054	49	10 899	144	53 644	55	34 654
Columbus, GA–AL MSA	235	226 339	15	8 047	15	4 005	19	2 736	56	20 102	24	10 988
Columbus, OH MSA	1 762	1 780 776	105	118 999	59	106 441	193	106 707	323	93 130	124	109 227
Corpus Christi, TX MSA	399	232 010	18	6 590	7	3 265	30	9 877	66	22 116	73	76 156
Cumberland, MD–WV MSA	58	16 275	4	963	2	(D)	3	452	16	1 706	11	4 210
Dallas–Fort Worth, TX CMSA	7 293	8 721 605	481	495 303	171	185 355	781	518 480	989	414 557	476	455 290
Dallas, TX PMSA	5 581	7 424 466	395	426 812	127	161 502	621	463 061	690	331 290	331	332 573
Fort Worth–Arlington, TX PMSA	1 712	1 297 139	86	68 491	44	23 853	160	55 419	299	83 267	145	122 717
Danville, VA MSA	64	20 600	1	(D)	3	(D)	5	557	24	3 952	8	5 151
Davenport–Moline–Rock Island, IA–IL MSA	336	187 722	24	9 026	7	4 375	26	7 503	75	14 108	42	27 582
Dayton–Springfield, OH MSA	1 035	1 403 066	57	65 074	27	23 778	100	60 561	199	59 538	79	45 991
Daytona Beach, FL MSA	470	175 279	23	7 087	7	2 212	39	18 353	128	29 520	59	28 073
Decatur, AL MSA	97	39 593	4	1 389	2	(D)	13	1 303	20	4 123	17	5 168
Decatur, IL MSA	123	54 190	6	5 067	6	3 437	8	(D)	37	9 925	13	9 098
Denver–Boulder–Greeley, CO CMSA	4 214	3 888 023	209	124 976	115	83 096	488	(D)	634	166 757	271	332 726
Boulder–Longmont, CO PMSA	629	893 624	19	7 581	9	4 646	81	19 720	73	11 641	27	12 295
Denver, CO PMSA	3 472	2 935 949	185	115 958	100	75 808	405	172 732	533	153 403	225	313 077
Greeley, CO PMSA	113	58 450	5	1 437	6	2 642	2	(D)	28	1 713	19	7 354
Des Moines, IA MSA	664	625 826	44	23 170	19	19 287	83	35 251	138	29 699	38	36 179
Detroit–Ann Arbor–Flint, MI CMSA	5 990	6 464 164	408	711 907	110	75 511	665	470 508	1 104	362 296	425	403 255
Ann Arbor, MI PMSA	658	529 271	27	12 907	14	5 689	58	23 702	128	33 615	40	25 350
Detroit, MI PMSA	5 002	5 640 566	367	693 858	85	57 624	574	433 497	915	318 133	353	358 882
Flint, MI PMSA	330	294 327	14	5 142	11	12 198	33	13 309	61	10 548	32	19 023
Dothan, AL MSA	123	41 212	6	3 536	6	1 675	4	951	29	7 004	19	5 620
Dover, DE MSA	121	50 251	2	(D)	5	5 679	4	900	34	5 615	15	5 539
Dubuque, IA MSA	74	61 744	5	4 102	3	(D)	8	2 256	19	3 892	10	3 960
Duluth–Superior, MN–WI MSA	188	67 371	15	12 592	8	1 269	17	2 168	43	7 415	20	10 881
Eau Claire, WI MSA	113	37 984	5	1 399	6	1 247	8	1 568	32	5 375	12	3 870
El Paso, TX MSA	533	373 605	43	29 027	13	6 040	33	10 800	107	21 165	66	38 122
Elkhart–Goshen, IN MSA	172	115 911	13	3 030	5	1 628	15	2 553	43	4 489	24	8 950
Elmira, NY MSA	77	39 806	3	(D)	4	1 125	7	1 762	15	2 396	14	4 591
Enid, OK MSA	49	12 510	3	656	2	(D)	4	(D)	14	1 729	11	3 923
Erie, PA MSA	223	114 338	20	14 105	7	3 540	23	7 500	50	9 862	23	11 257
Eugene–Springfield, OR MSA	369	172 343	24	14 224	8	4 176	42	16 284	74	11 921	25	15 890
Evansville–Henderson, IN–KY MSA	315	205 604	22	10 886	14	5 759	24	9 633	64	20 598	40	43 249
Fargo–Moorhead, ND–MN MSA	197	112 127	11	4 078	8	2 916	20	5 560	46	7 176	22	18 522
Fayetteville, NC MSA	185	95 149	6	1 776	9	1 063	13	(D)	58	26 552	17	7 340
Fayetteville–Springdale–Rogers, AR MSA	234	75 031	9	4 040	8	2 468	15	3 080	58	11 449	31	11 056
Florence, AL MSA	118	33 275	5	1 083	3	(D)	8	937	29	4 574	22	9 317
Florence, SC MSA	112	40 069	3	(D)	3	(D)	12	1 714	28	6 667	15	4 722
Fort Collins–Loveland, CO MSA	292	116 207	14	4 128	6	5 243	40	15 847	67	13 193	26	14 757
Fort Myers–Cape Coral, FL MSA	530	234 861	35	15 640	12	5 215	50	10 614	141	27 392	45	25 068

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Geographic area	Business services (SIC 73)—Con.											
	Personnel supply services (SIC 736)		Computer programming, data processing, and other computer related services (SIC 737)								Miscellaneous business services (SIC 738)	
			Total		Computer programming, prepackaged software, and integrated systems (SIC 7371, 2, 3)		Data processing services (SIC 7374, 5, 6)		Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	1 488	(D)	2 729	(D)	1 640	(D)	391	(D)	698	(D)	2 900	(D)
Chicago, IL PMSA	1 417	1 611 982	2 642	4 155 989	1 590	2 140 358	375	1 068 357	677	947 274	2 721	2 651 952
Gary, IN PMSA	55	97 833	69	40 621	38	18 460	13	19 738	18	2 423	129	102 389
Kankakee, IL PMSA	8	(D)	7	(D)	5	2 318	1	(D)	1	(D)	27	(D)
Kenosha, WI PMSA	8	2 843	11	1 415	7	(D)	2	(D)	2	(D)	23	5 975
Chico–Paradise, CA MSA	13	12 888	19	14 192	14	9 737	2	(D)	3	(D)	46	(D)
Cincinnati–Hamilton, OH–KY–IN CMSA	243	274 828	390	973 809	236	682 567	62	(D)	92	(D)	449	359 343
Cincinnati, OH–KY–IN PMSA	222	256 030	364	961 932	223	677 531	58	198 790	83	85 611	407	321 201
Hamilton–Middletown, OH PMSA	21	18 798	26	11 877	13	5 036	4	(D)	9	(D)	42	38 142
Clarksville–Hopkinsville, TN–KY MSA	4	(D)	7	2 136	3	(D)	–	–	4	(D)	26	10 114
Cleveland–Akron, OH CMSA	469	605 286	664	858 600	399	388 592	128	287 016	137	182 992	800	560 917
Akron, OH PMSA	101	80 376	129	191 212	77	101 268	30	65 033	22	24 911	153	188 409
Cleveland–Lorain–Elyria, OH PMSA	368	524 910	535	667 388	322	287 324	98	221 983	115	158 081	647	372 508
Colorado Springs, CO MSA	57	52 854	142	272 799	101	250 586	15	14 949	26	7 264	125	65 738
Columbia, MO MSA	12	20 257	20	8 565	10	6 047	5	1 082	5	1 436	20	6 097
Columbia, SC MSA	74	55 649	96	303 280	49	(D)	19	(D)	28	(D)	145	93 693
Columbus, GA–AL MSA	22	29 016	33	(D)	12	(D)	17	(D)	4	(D)	51	(D)
Columbus, OH MSA	220	253 578	354	707 309	191	244 705	83	409 103	80	53 501	384	285 385
Corpus Christi, TX MSA	43	52 688	45	21 314	19	9 919	12	(D)	14	(D)	117	40 004
Cumberland, MD–WV MSA	3	(D)	7	713	1	(D)	4	(D)	2	(D)	12	7 471
Dallas–Fort Worth, TX CMSA	911	1 363 642	1 705	3 783 384	1 000	1 667 918	306	1 649 147	399	466 319	1 779	1 505 594
Dallas, TX PMSA	710	1 110 243	1 407	3 433 163	821	1 564 624	262	1 452 276	324	416 263	1 300	1 165 822
Fort Worth–Arlington, TX PMSA	201	253 399	298	350 221	179	103 294	44	196 871	75	50 056	479	339 772
Danville, VA MSA	6	2 222	2	(D)	–	–	1	(D)	1	(D)	15	(D)
Davenport–Moline–Rock Island, IA–IL MSA	29	27 561	46	43 516	28	28 996	10	(D)	8	(D)	87	54 051
Dayton–Springfield, OH MSA	106	114 636	234	894 190	134	336 130	44	498 172	56	59 888	233	139 298
Daytona Beach, FL MSA	34	22 268	38	17 072	22	12 722	6	1 432	10	2 918	142	50 694
Decatur, AL MSA	16	12 857	7	2 033	5	(D)	2	(D)	–	–	18	(D)
Decatur, IL MSA	7	(D)	19	10 838	7	4 228	4	(D)	8	(D)	27	(D)
Denver–Boulder–Greeley, CO CMSA	415	375 277	1 156	1 975 183	717	(D)	176	330 744	263	(D)	926	(D)
Boulder–Longmont, CO PMSA	58	53 226	239	644 104	177	463 247	18	48 320	44	132 537	123	140 411
Denver, CO PMSA	341	310 104	908	1 306 123	533	894 703	158	282 424	217	128 996	775	488 744
Greeley, CO PMSA	16	11 947	9	24 956	7	(D)	–	–	2	(D)	28	(D)
Des Moines, IA MSA	60	48 487	127	345 886	63	(D)	35	208 807	29	(D)	155	87 867
Detroit–Ann Arbor–Flint, MI CMSA	719	936 890	1 225	2 116 053	710	1 011 033	258	814 384	257	290 636	1 334	1 387 744
Ann Arbor, MI PMSA	73	125 687	193	255 839	139	164 411	26	(D)	28	(D)	125	46 482
Detroit, MI PMSA	598	760 506	982	1 787 174	548	831 464	213	683 986	221	271 724	1 128	1 230 892
Flint, MI PMSA	48	50 697	50	73 040	23	15 158	19	(D)	8	(D)	81	110 370
Dothan, AL MSA	13	10 684	16	5 054	11	2 577	2	(D)	3	(D)	30	6 688
Dover, DE MSA	14	12 741	12	3 333	7	2 739	3	(D)	2	(D)	35	(D)
Dubuque, IA MSA	8	7 574	6	(D)	4	(D)	1	(D)	1	(D)	15	(D)
Duluth–Superior, MN–WI MSA	14	9 265	21	7 534	5	1 103	11	4 765	5	1 666	50	16 247
Eau Claire, WI MSA	4	(D)	14	8 054	9	(D)	3	(D)	2	(D)	32	(D)
El Paso, TX MSA	64	111 742	69	43 475	30	19 199	22	20 171	17	4 105	138	113 234
Elkhart–Goshen, IN MSA	18	16 816	11	5 867	8	(D)	2	(D)	1	(D)	43	72 578
Elmira, NY MSA	7	15 448	6	6 967	4	(D)	1	(D)	1	(D)	21	(D)
Enid, OK MSA	2	(D)	3	(D)	2	(D)	–	–	1	(D)	10	(D)
Erie, PA MSA	28	32 439	26	10 750	13	6 211	5	2 021	8	2 518	46	24 885
Eugene–Springfield, OR MSA	25	31 089	79	57 159	55	48 982	7	2 435	17	5 742	92	21 600
Evansville–Henderson, IN–KY MSA	29	25 345	46	29 787	24	14 242	6	1 683	16	13 862	76	60 347
Fargo–Moorhead, ND–MN MSA	14	10 260	31	35 240	18	(D)	3	(D)	10	2 918	45	28 375
Fayetteville, NC MSA	21	22 310	10	5 995	3	(D)	1	(D)	6	(D)	51	(D)
Fayetteville–Springdale–Rogers, AR MSA	25	25 068	26	6 932	14	(D)	2	(D)	10	(D)	62	10 938
Florence, AL MSA	9	4 902	6	780	5	(D)	–	–	1	(D)	36	(D)
Florence, SC MSA	12	12 341	16	8 032	14	(D)	1	(D)	1	(D)	23	(D)
Fort Collins–Loveland, CO MSA	30	18 703	54	26 823	36	19 845	6	(D)	12	(D)	55	17 513
Fort Myers–Cape Coral, FL MSA	53	85 277	45	16 311	20	4 013	13	9 652	12	2 646	149	49 344

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 74
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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)											
	Total		Automotive rental and leasing, without drivers (SIC 751)		Automobile parking (SIC 752)		Automotive repair shops (SIC 753)					
							Total		Top, body, and upholstery repair shops and paint shops (SIC 7532)		General automotive repair shops (SIC 7538)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	5 556	3 361 581	361	1 275 099	406	(D)	3 944	1 622 205	1 193	596 872	1 816	606 355
Chicago, IL PMSA	4 953	3 157 728	330	1 242 465	403	203 196	3 479	1 481 144	1 055	550 881	1 610	550 846
Gary, IN PMSA	434	150 648	24	(D)	3	(D)	325	97 715	96	31 659	139	35 795
Kankakee, IL PMSA	80	28 627	3	(D)	–	–	65	22 008	20	8 081	31	9 369
Kenosha, WI PMSA	89	24 578	4	1 119	–	–	75	21 338	22	6 251	36	10 345
Chico–Paradise, CA MSA	154	44 314	2	(D)	1	(D)	128	36 975	28	8 990	70	20 446
Cincinnati–Hamilton, OH–KY–IN CMSA	1 208	615 660	80	251 258	102	36 932	851	284 571	226	72 483	432	137 292
Cincinnati, OH–KY–IN PMSA	1 009	550 091	64	235 700	102	36 932	702	243 143	186	61 302	358	117 998
Hamilton–Middletown, OH PMSA	199	65 569	16	15 558	–	–	149	41 428	40	11 181	74	19 294
Clarksville–Hopkinsville, TN–KY MSA	110	25 689	6	3 574	1	(D)	84	18 710	28	6 585	33	7 036
Cleveland–Akron, OH CMSA	2 106	876 453	177	260 965	165	(D)	1 407	463 591	430	141 274	634	194 382
Akron, OH PMSA	467	155 798	37	24 627	13	(D)	328	105 091	97	36 555	144	35 380
Cleveland–Lorain–Elyria, OH PMSA	1 639	720 655	140	236 338	152	63 266	1 079	358 500	333	104 719	490	159 002
Colorado Springs, CO MSA	301	95 287	16	(D)	4	(D)	224	69 722	68	23 177	113	27 901
Columbia, MO MSA	82	25 302	4	(D)	2	(D)	65	19 847	13	4 826	37	11 135
Columbia, SC MSA	340	144 914	37	61 952	4	(D)	251	68 625	58	17 014	120	30 358
Columbus, GA–AL MSA	160	46 425	14	8 715	1	(D)	122	31 461	30	11 207	56	10 605
Columbus, OH MSA	855	405 028	59	140 103	121	29 314	526	194 116	128	49 277	257	86 734
Corpus Christi, TX MSA	217	68 504	21	16 564	6	(D)	160	42 153	21	8 497	82	17 817
Cumberland, MD–WV MSA	54	11 625	2	(D)	–	–	46	10 552	9	2 747	22	5 744
Dallas–Fort Worth, TX CMSA	3 143	1 486 680	238	540 897	356	59 717	2 075	738 966	513	245 418	1 003	291 775
Dallas, TX PMSA	2 125	1 056 395	172	412 671	285	49 757	1 361	494 314	330	154 205	674	201 073
Fort Worth–Arlington, TX PMSA	1 018	430 285	66	128 226	71	9 960	714	244 652	183	91 213	329	90 702
Danville, VA MSA	90	17 154	3	(D)	–	–	82	14 286	20	3 978	45	5 799
Davenport–Moline–Rock Island, IA–IL MSA	271	93 884	24	29 236	–	–	204	57 468	62	17 309	84	19 716
Dayton–Springfield, OH MSA	628	228 992	48	53 213	62	11 950	421	137 368	121	39 698	194	58 574
Daytona Beach, FL MSA	244	79 541	13	23 564	1	(D)	192	49 023	39	9 463	105	22 563
Decatur, AL MSA	67	17 816	4	2 006	–	–	59	15 031	20	4 559	24	4 240
Decatur, IL MSA	88	30 451	8	5 267	–	–	66	21 800	18	7 987	26	8 156
Denver–Boulder–Greeley, CO CMSA	1 862	870 878	104	305 661	205	55 006	1 283	436 900	321	126 672	654	189 779
Boulder–Longmont, CO PMSA	204	63 585	9	2 731	–	–	162	51 857	32	13 162	99	29 834
Denver, CO PMSA	1 559	781 989	87	301 141	205	55 006	1 047	365 458	274	109 357	513	150 676
Greeley, CO PMSA	99	25 304	8	1 789	–	–	74	19 585	15	4 153	42	9 269
Des Moines, IA MSA	377	172 406	36	73 835	40	(D)	244	78 501	79	25 412	106	30 550
Detroit–Ann Arbor–Flint, MI CMSA	3 524	1 550 091	201	(D)	127	(D)	2 476	923 691	737	337 871	970	298 064
Ann Arbor, MI PMSA	323	109 356	16	6 613	–	–	240	84 462	81	27 822	98	30 561
Detroit, MI PMSA	2 901	1 342 368	172	370 823	122	52 237	2 023	764 749	585	276 252	789	248 049
Flint, MI PMSA	300	98 367	13	(D)	5	(D)	213	74 480	71	33 797	83	19 454
Dothan, AL MSA	91	26 154	9	4 369	1	(D)	75	21 235	21	4 696	36	11 623
Dover, DE MSA	95	20 795	5	1 078	–	–	77	16 999	22	4 968	39	7 453
Dubuque, IA MSA	76	25 299	2	(D)	1	(D)	61	18 054	21	6 651	27	7 718
Duluth–Superior, MN–WI MSA	154	43 794	6	(D)	5	(D)	126	34 781	41	12 558	53	14 718
Eau Claire, WI MSA	115	30 143	8	5 518	–	–	98	23 009	30	8 151	48	8 725
El Paso, TX MSA	401	122 112	35	49 927	31	(D)	271	54 192	66	13 100	125	21 474
Elkhart–Goshen, IN MSA	173	119 434	9	8 771	–	–	148	105 285	67	81 795	52	14 323
Elmira, NY MSA	56	14 828	4	2 276	4	(D)	39	10 499	6	1 166	20	3 487
Enid, OK MSA	42	9 334	2	(D)	–	–	35	7 769	7	2 468	15	3 047
Erie, PA MSA	185	53 729	11	(D)	2	(D)	148	45 235	41	11 432	69	17 393
Eugene–Springfield, OR MSA	208	70 397	12	(D)	3	(D)	163	55 817	33	13 038	80	24 242
Evansville–Henderson, IN–KY MSA	212	71 184	14	19 121	1	(D)	171	46 931	55	14 852	70	19 640
Fargo–Moorhead, ND–MN MSA	116	34 813	11	7 127	9	876	80	22 071	29	9 592	30	6 328
Fayetteville, NC MSA	171	61 779	10	21 650	2	(D)	126	33 838	36	11 089	52	8 928
Fayetteville–Springdale–Rogers, AR MSA	146	45 055	8	7 101	1	(D)	116	33 398	31	7 112	49	15 096
Florence, AL MSA	95	32 334	3	(D)	1	(D)	80	28 277	22	15 321	37	7 581
Florence, SC MSA	93	26 261	7	2 883	–	–	76	20 612	20	5 542	35	7 852
Fort Collins–Loveland, CO MSA	150	52 037	11	8 416	–	–	117	36 922	22	11 695	64	16 319
Fort Myers–Cape Coral, FL MSA	264	145 750	18	72 576	2	(D)	216	65 573	49	17 970	119	29 174

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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Geographic area	Automotive repair, services, and parking (SIC 75)—Con.				Miscellaneous repair services (SIC 76)							
	Automotive repair shops (SIC 753)—Con.		Automotive services, except repair (SIC 754)		Total		Electrical repair shops (SIC 762)					
	Other automotive repair shops (SIC 7533, 4, 6, 7, 9)						Total		Radio and television repair shops (SIC 7622)		Other electrical and electronic repair shops (SIC 7623, 9)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	935	418 978	845	(D)	2 335	1 332 580	702	503 853	208	(D)	494	(D)
Chicago, IL PMSA	814	379 417	741	230 923	2 100	1 219 485	642	480 123	189	83 957	453	396 166
Gary, IN PMSA	90	30 261	82	23 504	170	96 303	43	18 011	13	1 656	30	16 355
Kankakee, IL PMSA	14	4 558	12	(D)	36	8 316	8	2 728	3	(D)	5	(D)
Kenosha, WI PMSA	17	4 742	10	2 121	29	8 476	9	2 991	3	87	6	2 904
Chico–Paradise, CA MSA	30	7 539	23	(D)	46	10 972	16	3 490	5	793	11	2 697
Cincinnati–Hamilton, OH–KY–IN CMSA	193	74 796	175	42 899	466	267 453	118	75 702	40	18 177	78	57 525
Cincinnati, OH–KY–IN PMSA	158	63 843	141	34 316	388	196 013	108	74 062	37	17 780	71	56 282
Hamilton–Middletown, OH PMSA	35	10 953	34	8 583	78	71 440	10	1 640	3	397	7	1 243
Clarksville–Hopkinsville, TN–KY MSA	23	5 089	19	(D)	38	11 742	17	4 645	5	902	12	3 743
Cleveland–Akron, OH CMSA	343	127 935	357	(D)	925	422 723	268	147 818	69	18 457	199	129 361
Akron, OH PMSA	87	33 156	89	(D)	185	77 400	51	25 649	11	2 917	40	22 732
Cleveland–Lorain–Elyria, OH PMSA	256	94 779	268	62 551	740	345 323	217	122 169	58	15 540	159	106 629
Colorado Springs, CO MSA	43	18 644	57	13 545	119	35 815	44	16 715	10	2 580	34	14 135
Columbia, MO MSA	15	3 886	11	(D)	32	6 818	14	2 580	5	364	9	2 216
Columbia, SC MSA	73	21 253	48	(D)	157	51 267	56	19 180	12	5 128	44	14 052
Columbus, GA–AL MSA	36	9 649	23	(D)	82	22 300	35	11 359	8	920	27	10 439
Columbus, OH MSA	141	58 105	149	41 495	305	196 665	80	65 882	18	6 990	62	58 892
Corpus Christi, TX MSA	57	15 839	30	(D)	136	66 937	36	19 557	8	2 286	28	17 271
Cumberland, MD–WV MSA	15	2 061	6	(D)	24	6 787	12	4 383	2	(D)	10	(D)
Dallas–Fort Worth, TX CMSA	559	201 773	474	147 100	1 162	732 222	376	389 493	92	47 367	284	342 126
Dallas, TX PMSA	357	139 036	307	99 653	814	526 093	277	263 023	68	29 446	209	233 577
Fort Worth–Arlington, TX PMSA	202	62 737	167	47 447	348	206 129	99	126 470	24	17 921	75	108 549
Danville, VA MSA	17	4 509	5	(D)	35	7 580	10	2 057	4	423	6	1 634
Davenport–Moline–Rock Island, IA–IL MSA	58	20 443	43	7 180	124	61 780	40	16 136	12	4 006	28	12 130
Dayton–Springfield, OH MSA	106	39 096	97	26 461	237	144 061	77	70 744	30	7 805	47	62 939
Daytona Beach, FL MSA	48	16 997	38	(D)	136	33 137	50	17 138	20	5 625	30	11 513
Decatur, AL MSA	15	6 232	4	779	40	15 985	15	4 447	3	(D)	12	(D)
Decatur, IL MSA	22	5 657	14	3 384	33	15 053	12	3 136	4	925	8	2 211
Denver–Boulder–Greeley, CO CMSA	308	120 449	270	73 311	693	256 108	236	97 410	68	15 604	168	81 806
Boulder–Longmont, CO PMSA	31	8 861	33	8 997	71	15 480	22	4 030	6	571	16	3 459
Denver, CO PMSA	260	105 425	220	60 384	579	227 864	200	90 268	58	14 471	142	75 797
Greeley, CO PMSA	17	6 163	17	3 930	43	12 764	14	3 112	4	562	10	2 550
Des Moines, IA MSA	59	22 539	57	(D)	129	55 476	37	19 610	8	1 770	29	17 840
Detroit–Ann Arbor–Flint, MI CMSA	769	287 756	720	190 458	1 411	771 853	376	238 114	123	29 793	253	208 321
Ann Arbor, MI PMSA	61	26 079	67	18 281	110	42 838	23	8 366	6	2 231	17	6 135
Detroit, MI PMSA	649	240 448	584	154 559	1 211	696 806	323	214 697	106	25 449	217	189 248
Flint, MI PMSA	59	21 229	69	17 618	90	32 209	30	15 051	11	2 113	19	12 938
Dothan, AL MSA	18	4 916	6	(D)	57	12 035	21	5 208	8	858	13	4 350
Dover, DE MSA	16	4 578	13	2 718	27	6 806	10	3 631	4	996	6	2 635
Dubuque, IA MSA	13	3 685	12	(D)	27	8 289	8	2 696	2	(D)	6	(D)
Duluth–Superior, MN–WI MSA	32	7 505	17	5 202	66	31 185	12	6 075	2	(D)	10	(D)
Eau Claire, WI MSA	20	6 133	9	1 616	40	14 195	12	6 033	4	895	8	5 138
El Paso, TX MSA	80	19 618	64	(D)	167	78 772	63	23 867	13	3 116	50	20 751
Elkhart–Goshen, IN MSA	29	9 167	16	5 378	75	24 394	14	3 837	3	(D)	11	(D)
Elmira, NY MSA	13	5 846	9	(D)	25	10 484	6	3 647	1	(D)	5	(D)
Enid, OK MSA	13	2 254	5	(D)	24	4 362	9	1 704	3	301	6	1 403
Erie, PA MSA	38	16 410	24	3 984	81	32 290	18	4 820	5	1 335	13	3 485
Eugene–Springfield, OR MSA	50	18 537	30	7 742	97	27 137	30	8 803	14	3 924	16	4 879
Evansville–Henderson, IN–KY MSA	46	12 439	26	(D)	94	55 471	28	12 848	10	2 157	18	10 691
Fargo–Moorhead, ND–MN MSA	21	6 151	16	4 739	51	19 970	9	7 908	5	(D)	4	(D)
Fayetteville, NC MSA	38	13 821	33	(D)	70	20 229	24	6 679	11	2 271	13	4 408
Fayetteville–Springdale–Rogers, AR MSA	36	11 190	21	(D)	59	19 833	15	6 952	6	4 206	9	2 746
Florence, AL MSA	21	5 375	11	2 691	31	8 561	10	2 744	3	(D)	7	(D)
Florence, SC MSA	21	7 218	10	2 766	46	12 293	13	4 083	2	(D)	11	(D)
Fort Collins–Loveland, CO MSA	31	8 908	22	6 699	59	12 019	20	4 596	6	1 038	14	3 558
Fort Myers–Cape Coral, FL MSA	48	18 429	28	(D)	142	37 961	48	20 118	11	3 971	37	16 147

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Geographic area	Miscellaneous repair services (SIC 76)—Con.						Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)					
	Watch, clock, and jewelry repair (SIC 763)		Reupholstery and furniture repair (SIC 764)		Miscellaneous repair and related services (SIC 769)		Total		Motion picture production, distribution, and services (SIC 781, 2)		Motion picture theaters (SIC 783)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	71	(D)	217	43 462	1 345	(D)	3 249	3 538 483	457	(D)	162	202 309
Chicago, IL PMSA	68	10 458	201	41 578	1 189	687 326	2 951	3 380 456	450	1 393 522	145	189 153
Gary, IN PMSA	2	(D)	10	(D)	115	77 195	204	86 542	5	(D)	12	(D)
Kankakee, IL PMSA	1	(D)	3	(D)	24	(D)	39	11 860	1	(D)	2	(D)
Kenosha, WI PMSA	–	–	3	544	17	4 941	55	59 625	1	(D)	3	(D)
Chico–Paradise, CA MSA	–	–	2	(D)	28	(D)	81	27 577	2	(D)	5	(D)
Cincinnati–Hamilton, OH–KY–IN CMSA	11	(D)	64	6 984	273	(D)	720	633 834	72	(D)	37	30 829
Cincinnati, OH–KY–IN PMSA	7	(D)	51	6 230	222	(D)	616	601 206	65	191 568	28	27 749
Hamilton–Middletown, OH PMSA	4	743	13	754	51	68 303	104	32 628	7	(D)	9	3 080
Clarksville–Hopkinsville, TN–KY MSA	–	–	2	(D)	19	(D)	57	13 232	–	–	4	(D)
Cleveland–Akron, OH CMSA	36	(D)	86	(D)	535	(D)	1 167	785 938	59	130 982	78	58 986
Akron, OH PMSA	1	(D)	26	(D)	107	(D)	319	219 986	14	3 749	18	11 891
Cleveland–Lorain–Elyria, OH PMSA	35	4 307	60	14 113	428	204 734	848	565 952	45	127 233	60	47 095
Colorado Springs, CO MSA	4	257	16	2 996	55	15 847	194	98 869	9	4 322	15	12 541
Columbia, MO MSA	1	(D)	3	362	14	(D)	59	16 646	8	(D)	7	4 829
Columbia, SC MSA	4	540	21	2 537	76	29 010	207	74 908	10	3 051	13	9 650
Columbus, GA–AL MSA	1	(D)	17	951	29	(D)	67	23 799	2	(D)	5	(D)
Columbus, OH MSA	10	1 629	21	3 846	194	125 308	518	296 062	23	27 044	32	34 157
Corpus Christi, TX MSA	2	(D)	11	(D)	87	45 943	120	55 509	4	(D)	5	(D)
Cumberland, MD–WV MSA	–	–	3	687	9	1 717	37	8 611	–	–	3	(D)
Dallas–Fort Worth, TX CMSA	24	(D)	102	16 667	660	(D)	1 699	1 689 138	227	645 795	107	125 080
Dallas, TX PMSA	21	7 863	69	12 359	447	242 848	1 184	1 307 473	204	640 718	74	85 005
Fort Worth–Arlington, TX PMSA	3	(D)	33	4 308	213	(D)	515	381 665	23	5 077	33	40 075
Danville, VA MSA	1	(D)	4	(D)	20	(D)	34	6 338	–	–	3	(D)
Davenport–Moline–Rock Island, IA–IL MSA	1	(D)	15	(D)	68	44 259	148	180 101	3	(D)	7	(D)
Dayton–Springfield, OH MSA	10	2 040	19	1 807	131	69 470	380	129 250	16	3 785	37	20 990
Daytona Beach, FL MSA	3	253	17	2 438	66	13 308	214	136 088	2	(D)	14	9 078
Decatur, AL MSA	–	–	2	(D)	23	(D)	44	10 251	1	(D)	3	(D)
Decatur, IL MSA	1	(D)	4	(D)	16	11 584	47	15 307	–	–	2	(D)
Denver–Boulder–Greeley, CO CMSA	17	(D)	75	12 784	365	(D)	1 013	670 122	127	(D)	59	70 200
Boulder–Longmont, CO PMSA	1	(D)	7	598	41	(D)	146	56 322	19	3 792	7	(D)
Denver, CO PMSA	16	1 439	64	11 767	299	124 390	813	595 883	105	107 898	46	59 470
Greeley, CO PMSA	–	–	4	419	25	9 233	54	17 917	3	(D)	6	(D)
Des Moines, IA MSA	3	(D)	14	1 280	75	(D)	209	176 322	24	41 883	19	12 204
Detroit–Ann Arbor–Flint, MI CMSA	54	7 042	95	20 516	886	506 181	1 909	1 522 164	182	(D)	99	(D)
Ann Arbor, MI PMSA	1	(D)	10	(D)	76	(D)	247	115 735	23	7 208	9	15 657
Detroit, MI PMSA	49	6 549	82	19 162	757	456 398	1 502	1 345 442	156	397 151	83	114 068
Flint, MI PMSA	4	(D)	3	(D)	53	(D)	160	60 987	3	(D)	7	(D)
Dothan, AL MSA	2	(D)	5	454	29	(D)	54	20 562	4	914	4	(D)
Dover, DE MSA	1	(D)	2	(D)	14	(D)	59	26 380	–	–	3	(D)
Dubuque, IA MSA	–	–	3	(D)	16	(D)	39	37 716	–	–	3	(D)
Duluth–Superior, MN–WI MSA	2	(D)	6	639	46	(D)	131	40 509	1	(D)	10	4 586
Eau Claire, WI MSA	–	–	1	(D)	27	(D)	57	16 139	–	–	7	2 831
El Paso, TX MSA	7	1 099	18	1 448	79	52 358	129	64 510	10	1 430	15	15 012
Elkhart–Goshen, IN MSA	1	(D)	13	1 235	47	(D)	68	14 209	3	(D)	4	(D)
Elmira, NY MSA	1	(D)	2	(D)	16	(D)	42	10 380	2	(D)	5	2 436
Enid, OK MSA	1	(D)	–	–	14	(D)	17	4 499	–	–	1	(D)
Erie, PA MSA	2	(D)	5	(D)	56	24 818	101	30 838	2	(D)	8	(D)
Eugene–Springfield, OR MSA	–	–	4	747	63	17 587	135	50 162	12	3 695	8	8 691
Evansville–Henderson, IN–KY MSA	2	(D)	8	(D)	56	41 814	120	45 166	4	(D)	8	7 428
Fargo–Moorhead, ND–MN MSA	1	(D)	6	400	35	(D)	73	23 910	7	(D)	3	(D)
Fayetteville, NC MSA	–	–	14	1 255	32	12 295	82	34 529	4	(D)	7	8 149
Fayetteville–Springdale–Rogers, AR MSA	–	–	3	353	41	12 528	104	29 441	3	(D)	8	(D)
Florence, AL MSA	–	–	6	509	15	5 308	50	10 231	1	(D)	3	(D)
Florence, SC MSA	1	(D)	2	(D)	30	(D)	45	22 108	–	–	5	(D)
Fort Collins–Loveland, CO MSA	1	(D)	6	951	32	(D)	122	43 464	6	(D)	11	5 252
Fort Myers–Cape Coral, FL MSA	3	(D)	11	1 313	80	(D)	186	88 796	12	2 209	7	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.							
	Video tape rental (SIC 784)		Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)		Bowling centers (SIC 793)		Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	684	(D)	336	(D)	225	121 241	1 385	1 405 736
Chicago, IL PMSA	587	174 943	322	211 138	193	106 611	1 254	1 305 089
Gary, IN PMSA	71	13 909	13	10 308	22	10 332	81	40 765
Kankakee, IL PMSA	10	(D)	1	(D)	5	2 202	20	6 532
Kenosha, WI PMSA	16	2 813	–	–	5	2 096	30	53 350
Chico–Paradise, CA MSA	26	6 113	3	272	2	(D)	43	14 658
Cincinnati–Hamilton, OH–KY–IN CMSA	148	32 763	33	(D)	53	23 775	377	340 739
Cincinnati, OH–KY–IN PMSA	124	28 179	31	12 358	46	20 315	322	321 037
Hamilton–Middletown, OH PMSA	24	4 584	2	(D)	7	3 460	55	19 702
Clarksville–Hopkinsville, TN–KY MSA	13	2 185	–	–	3	(D)	37	7 278
Cleveland–Akron, OH CMSA	256	56 948	51	61 543	107	45 145	616	432 334
Akron, OH PMSA	82	16 997	13	7 310	23	10 296	169	169 743
Cleveland–Lorain–Elyria, OH PMSA	174	39 951	38	54 233	84	34 849	447	262 591
Colorado Springs, CO MSA	39	7 642	11	5 539	10	3 516	110	65 309
Columbia, MO MSA	10	1 893	2	(D)	3	(D)	29	6 669
Columbia, SC MSA	46	12 789	12	1 871	7	4 339	119	43 208
Columbus, GA–AL MSA	8	3 408	1	(D)	3	(D)	48	12 788
Columbus, OH MSA	105	29 602	25	8 305	35	18 669	298	178 285
Corpus Christi, TX MSA	20	6 925	10	2 225	6	2 273	75	36 878
Cumberland, MD–WV MSA	8	(D)	–	–	5	1 776	21	3 677
Dallas–Fort Worth, TX CMSA	329	116 935	128	70 567	39	36 070	869	694 691
Dallas, TX PMSA	219	81 747	94	58 613	23	23 627	570	417 763
Fort Worth–Arlington, TX PMSA	110	35 188	34	11 954	16	12 443	299	276 928
Danville, VA MSA	9	1 674	1	(D)	3	(D)	18	2 658
Davenport–Moline–Rock Island, IA–IL MSA	28	8 208	8	(D)	19	6 615	83	157 300
Dayton–Springfield, OH MSA	73	21 142	14	3 513	39	18 837	201	60 983
Daytona Beach, FL MSA	36	7 901	6	(D)	9	5 496	147	110 977
Decatur, AL MSA	13	2 072	1	(D)	1	(D)	25	5 614
Decatur, IL MSA	11	4 100	–	–	5	(D)	29	5 557
Denver–Boulder–Greeley, CO CMSA	155	45 932	70	(D)	50	31 074	552	362 167
Boulder–Longmont, CO PMSA	14	4 996	8	(D)	4	1 642	94	37 497
Denver, CO PMSA	129	37 466	61	48 096	43	28 683	429	314 270
Greeley, CO PMSA	12	3 470	1	(D)	3	749	29	10 400
Des Moines, IA MSA	39	7 207	13	598	16	7 103	98	107 327
Detroit–Ann Arbor–Flint, MI CMSA	410	120 491	124	(D)	184	117 226	910	666 755
Ann Arbor, MI PMSA	40	18 003	15	5 967	20	9 610	140	59 290
Detroit, MI PMSA	315	91 474	103	65 066	147	98 640	698	579 043
Flint, MI PMSA	55	11 014	6	(D)	17	8 976	72	28 422
Dothan, AL MSA	20	13 112	–	–	1	(D)	25	3 833
Dover, DE MSA	20	3 674	3	(D)	2	(D)	31	17 796
Dubuque, IA MSA	5	(D)	4	(D)	8	2 869	19	30 072
Duluth–Superior, MN–WI MSA	35	4 702	3	(D)	16	4 329	66	25 876
Eau Claire, WI MSA	7	1 227	5	(D)	6	(D)	32	8 957
El Paso, TX MSA	29	11 115	6	964	6	6 385	63	29 604
Elkhart–Goshen, IN MSA	28	3 741	2	(D)	8	2 671	23	4 584
Elmira, NY MSA	9	2 222	–	–	4	(D)	22	(D)
Enid, OK MSA	1	(D)	–	–	2	(D)	13	3 661
Erie, PA MSA	15	(D)	4	(D)	14	3 500	58	18 724
Eugene–Springfield, OR MSA	36	8 199	6	420	9	4 084	64	25 073
Evansville–Henderson, IN–KY MSA	35	6 173	2	(D)	8	3 599	63	26 238
Fargo–Moorhead, ND–MN MSA	15	3 302	3	(D)	6	3 435	39	10 517
Fayetteville, NC MSA	16	5 805	1	(D)	6	(D)	48	17 930
Fayetteville–Springdale–Rogers, AR MSA	29	7 485	3	(D)	3	1 474	58	14 891
Florence, AL MSA	18	2 326	1	(D)	1	(D)	26	4 887
Florence, SC MSA	9	(D)	–	–	2	(D)	29	13 867
Fort Collins–Loveland, CO MSA	22	6 194	2	(D)	6	2 486	75	27 208
Fort Myers–Cape Coral, FL MSA	35	4 767	8	(D)	6	2 715	118	73 421

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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Geographic area	Health services (SIC 80)									
	Total		Offices and clinics of doctors of medicine (SIC 801)		Offices and clinics of dentists (SIC 802)		Offices and clinics of doctors of osteopathy (SIC 803)		Offices and clinics of other health practitioners (SIC 804)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	14 559	9 726 397	6 893	4 832 983	4 021	1 212 046	147	(D)	2 077	582 493
Chicago, IL PMSA	13 053	8 855 671	6 136	4 329 330	3 681	1 103 547	117	44 220	1 859	521 495
Gary, IN PMSA	1 078	663 340	543	396 398	229	77 512	28	15 851	163	48 463
Kankakee, IL PMSA	157	86 513	77	44 421	36	9 390	–	–	19	4 355
Kenosha, WI PMSA	271	120 873	137	62 834	75	21 597	2	(D)	36	8 180
Chico–Paradise, CA MSA	483	262 876	235	112 064	101	30 682	4	1 101	86	20 171
Cincinnati–Hamilton, OH–KY–IN CMSA	3 136	2 028 692	1 466	1 088 868	742	234 340	31	(D)	507	139 124
Cincinnati, OH–KY–IN PMSA	2 743	1 788 734	1 291	986 357	639	200 497	29	9 635	436	120 713
Hamilton–Middletown, OH PMSA	393	239 958	175	102 511	103	33 843	2	(D)	71	18 411
Clarksville–Hopkinsville, TN–KY MSA	188	117 626	92	56 133	47	13 011	1	(D)	19	5 072
Cleveland–Akron, OH CMSA	5 370	3 253 659	2 436	1 704 169	1 423	396 124	185	74 459	774	193 336
Akron, OH PMSA	1 217	721 026	552	382 333	287	81 873	67	34 968	197	57 837
Cleveland–Lorain–Elyria, OH PMSA	4 153	2 532 633	1 884	1 321 836	1 136	314 251	118	39 491	577	135 499
Colorado Springs, CO MSA	888	444 198	330	206 540	228	76 646	40	15 182	197	43 915
Columbia, MO MSA	247	252 854	123	98 609	48	14 823	2	(D)	35	7 227
Columbia, SC MSA	745	482 935	358	279 275	186	60 589	–	–	129	25 804
Columbus, GA–AL MSA	328	294 014	179	148 968	59	24 677	1	(D)	44	11 116
Columbus, OH MSA	2 431	1 759 888	991	749 204	612	190 577	134	85 382	424	117 037
Corpus Christi, TX MSA	751	577 595	398	254 203	133	37 481	27	8 130	106	29 813
Cumberland, MD–WV MSA	194	109 843	110	58 798	41	9 838	–	–	26	6 755
Dallas–Fort Worth, TX CMSA	8 319	6 524 686	3 820	2 620 411	1 796	610 318	380	170 498	1 291	321 669
Dallas, TX PMSA	5 619	4 608 293	2 638	1 867 260	1 245	428 498	205	84 661	869	219 475
Fort Worth–Arlington, TX PMSA	2 700	1 916 393	1 182	753 151	551	181 820	175	85 837	422	102 194
Danville, VA MSA	139	79 160	67	54 050	40	8 767	–	–	20	(D)
Davenport–Moline–Rock Island, IA–IL MSA	678	361 280	254	159 146	165	48 992	44	13 370	142	30 643
Dayton–Springfield, OH MSA	1 648	1 144 530	693	597 572	389	127 516	112	62 718	263	72 219
Daytona Beach, FL MSA	740	534 599	320	240 124	137	48 871	34	13 372	133	36 205
Decatur, AL MSA	203	134 224	97	51 413	46	16 867	1	(D)	31	6 729
Decatur, IL MSA	181	105 504	89	60 390	43	14 254	1	(D)	24	6 822
Denver–Boulder–Greeley, CO CMSA	4 372	2 543 389	1 712	1 238 231	1 213	368 208	106	36 772	862	185 263
Boulder–Longmont, CO PMSA	546	258 454	164	118 976	169	47 332	9	2 338	163	31 766
Denver, CO PMSA	3 648	2 189 064	1 486	1 068 834	991	306 667	92	33 203	660	146 758
Greeley, CO PMSA	178	95 871	62	50 421	53	14 209	5	1 231	39	6 739
Des Moines, IA MSA	738	508 629	280	284 202	180	62 045	65	39 368	118	25 652
Detroit–Ann Arbor–Flint, MI CMSA	9 421	5 452 203	3 634	2 364 920	2 576	900 095	736	426 976	1 517	440 466
Ann Arbor, MI PMSA	932	485 426	363	235 201	273	83 320	39	16 855	164	38 074
Detroit, MI PMSA	7 633	4 506 973	2 947	1 939 289	2 100	736 107	596	362 951	1 226	369 955
Flint, MI PMSA	856	459 804	324	190 430	203	80 668	101	47 170	127	32 437
Dothan, AL MSA	220	272 176	111	125 524	46	16 981	1	(D)	36	11 500
Dover, DE MSA	135	84 643	58	43 634	30	9 871	8	3 728	27	8 367
Dubuque, IA MSA	117	114 341	30	71 944	48	17 087	1	(D)	21	4 354
Duluth–Superior, MN–WI MSA	300	201 030	63	90 765	119	33 460	2	(D)	69	12 945
Eau Claire, WI MSA	184	109 039	64	48 644	52	18 940	–	–	48	10 831
El Paso, TX MSA	796	776 831	421	271 921	139	39 439	14	(D)	122	32 089
Elkhart–Goshen, IN MSA	195	135 185	74	58 342	50	16 476	3	1 049	40	9 574
Elmira, NY MSA	140	85 923	66	50 541	35	10 042	–	–	28	6 314
Enid, OK MSA	118	118 705	51	30 319	25	7 231	12	3 921	12	3 265
Erie, PA MSA	488	365 409	184	172 599	135	38 127	41	13 934	72	18 627
Eugene–Springfield, OR MSA	584	335 803	241	190 662	152	55 941	4	702	113	18 038
Evansville–Henderson, IN–KY MSA	485	379 404	219	221 779	122	34 747	3	988	67	17 355
Fargo–Moorhead, ND–MN MSA	217	261 703	56	168 335	74	23 067	1	(D)	48	12 695
Fayetteville, NC MSA	273	242 672	123	94 020	55	22 381	1	(D)	44	12 274
Fayetteville–Springdale–Rogers, AR MSA	342	204 065	135	106 127	90	28 154	4	1 598	70	18 255
Florence, AL MSA	244	206 166	127	100 804	55	17 801	3	(D)	31	7 238
Florence, SC MSA	200	156 496	102	87 713	43	20 617	2	(D)	24	6 867
Fort Collins–Loveland, CO MSA	444	207 280	165	111 754	121	28 348	3	369	111	19 602
Fort Myers–Cape Coral, FL MSA	714	664 849	331	299 570	132	51 316	34	12 700	145	40 179

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Geographic area	Health services (SIC 80)—Con.						Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)	
	Nursing and personal care facilities (SIC 805)		Hospitals (SIC 806)		Other health services (SIC 807, 8, 9)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	328	1 156 148	25	(D)	1 068	(D)	5 386	5 196 693	524	278 191
Chicago, IL PMSA	276	1 039 893	24	709 874	960	1 107 312	4 982	5 065 971	489	261 948
Gary, IN PMSA	33	73 389	1	(D)	81	(D)	308	110 443	29	14 767
Kankakee, IL PMSA	9	17 149	–	–	16	11 198	48	9 231	3	(D)
Kenosha, WI PMSA	10	25 717	–	–	11	(D)	48	11 048	3	(D)
Chico–Paradise, CA MSA	14	28 665	2	(D)	41	(D)	106	28 779	11	1 467
Cincinnati–Hamilton, OH–KY–IN CMSA	161	348 648	3	14 318	226	(D)	843	507 783	114	48 121
Cincinnati, OH–KY–IN PMSA	139	282 216	3	14 318	206	174 998	749	484 912	100	37 495
Hamilton–Middletown, OH PMSA	22	66 432	–	–	20	(D)	94	22 871	14	10 626
Clarksville–Hopkinsville, TN–KY MSA	9	17 057	1	(D)	19	(D)	59	18 416	9	(D)
Cleveland–Akron, OH CMSA	187	575 295	3	(D)	362	(D)	1 538	1 071 202	178	75 060
Akron, OH PMSA	33	113 978	–	–	81	50 037	313	124 702	36	12 748
Cleveland–Lorain–Elyria, OH PMSA	154	461 317	3	(D)	281	(D)	1 225	946 500	142	62 312
Colorado Springs, CO MSA	17	29 324	3	(D)	73	(D)	305	97 657	44	19 301
Columbia, MO MSA	6	4 390	2	(D)	31	(D)	54	16 779	6	658
Columbia, SC MSA	14	34 204	2	(D)	56	(D)	344	207 008	35	6 001
Columbus, GA–AL MSA	7	20 443	2	(D)	36	(D)	129	50 891	7	(D)
Columbus, OH MSA	93	251 660	2	(D)	175	(D)	779	533 189	86	25 036
Corpus Christi, TX MSA	25	44 310	8	161 717	54	41 941	269	181 282	25	5 266
Cumberland, MD–WV MSA	6	13 989	2	(D)	9	(D)	38	8 312	1	(D)
Dallas–Fort Worth, TX CMSA	241	468 339	64	1 413 007	727	920 444	2 792	2 342 267	364	202 339
Dallas, TX PMSA	137	277 606	43	1 069 446	482	661 347	2 057	1 959 300	265	150 176
Fort Worth–Arlington, TX PMSA	104	190 733	21	343 561	245	259 097	735	382 967	99	52 163
Danville, VA MSA	4	(D)	–	–	8	(D)	32	8 233	2	(D)
Davenport–Moline–Rock Island, IA–IL MSA	18	32 965	1	(D)	54	(D)	181	66 453	14	3 482
Dayton–Springfield, OH MSA	67	156 645	2	(D)	122	(D)	406	171 176	45	12 364
Daytona Beach, FL MSA	33	73 199	3	(D)	80	(D)	251	81 536	21	13 379
Decatur, AL MSA	6	15 295	3	(D)	19	(D)	55	18 081	4	(D)
Decatur, IL MSA	11	15 165	–	–	13	(D)	54	20 298	1	(D)
Denver–Boulder–Greeley, CO CMSA	97	253 692	9	(D)	373	(D)	1 804	1 084 510	273	194 308
Boulder–Longmont, CO PMSA	8	28 147	1	(D)	32	(D)	207	73 479	41	72 765
Denver, CO PMSA	82	206 834	8	163 713	329	263 055	1 539	1 002 051	228	119 309
Greeley, CO PMSA	7	18 711	–	–	12	4 560	58	8 980	4	2 234
Des Moines, IA MSA	30	50 229	1	(D)	64	(D)	260	170 730	23	5 170
Detroit–Ann Arbor–Flint, MI CMSA	212	514 490	7	53 879	739	751 377	2 938	1 796 047	362	(D)
Ann Arbor, MI PMSA	15	38 333	–	–	78	73 643	252	88 270	38	9 921
Detroit, MI PMSA	176	427 100	7	53 879	581	617 692	2 464	1 642 973	303	170 079
Flint, MI PMSA	21	49 057	–	–	80	60 042	222	64 804	21	(D)
Dothan, AL MSA	4	9 047	2	(D)	20	(D)	66	19 255	7	(D)
Dover, DE MSA	5	11 299	–	–	7	7 744	25	20 340	3	(D)
Dubuque, IA MSA	4	7 232	–	–	13	(D)	33	12 328	3	(D)
Duluth–Superior, MN–WI MSA	20	46 675	–	–	27	(D)	98	43 090	13	5 709
Eau Claire, WI MSA	8	23 623	–	–	12	7 001	56	23 864	8	(D)
El Paso, TX MSA	11	24 742	8	(D)	81	(D)	293	141 926	27	8 560
Elkhart–Goshen, IN MSA	13	38 915	–	–	15	10 829	60	21 886	5	(D)
Elmira, NY MSA	3	(D)	–	–	8	(D)	35	13 803	4	(D)
Enid, OK MSA	7	10 096	3	(D)	8	(D)	33	10 575	–	–
Erie, PA MSA	14	32 816	2	(D)	40	(D)	111	49 235	8	3 321
Eugene–Springfield, OR MSA	17	33 800	–	–	57	36 660	205	67 506	23	7 815
Evansville–Henderson, IN–KY MSA	29	68 407	2	(D)	43	(D)	143	54 888	10	1 119
Fargo–Moorhead, ND–MN MSA	5	8 444	1	(D)	32	(D)	71	35 335	8	(D)
Fayetteville, NC MSA	20	25 024	2	(D)	28	(D)	97	36 341	13	2 188
Fayetteville–Springdale–Rogers, AR MSA	16	23 749	2	(D)	25	(D)	142	38 604	4	313
Florence, AL MSA	5	15 129	2	(D)	21	(D)	70	16 613	4	(D)
Florence, SC MSA	9	28 929	–	–	20	(D)	59	23 737	4	239
Fort Collins–Loveland, CO MSA	13	(D)	–	–	31	(D)	84	23 923	24	2 737
Fort Myers–Cape Coral, FL MSA	13	44 198	5	(D)	54	(D)	203	98 005	14	2 584

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 80
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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Social services (SIC 83)						Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)			
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)		Total		Engineering, architectural, and surveying services (SIC 871)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	1 132	330 232	734	148 413	398	181 819	8 908	8 924 090	2 255	2 658 418
Chicago, IL PMSA	1 007	311 314	653	139 630	354	171 684	8 472	8 680 255	2 119	2 520 127
Gary, IN PMSA	81	11 092	55	5 326	26	5 766	328	214 053	106	130 520
Kankakee, IL PMSA	18	2 233	13	1 472	5	761	45	11 490	14	3 735
Kenosha, WI PMSA	26	5 593	13	1 985	13	3 608	63	18 292	16	4 036
Chico–Paradise, CA MSA	100	16 994	41	4 669	59	12 325	138	37 924	46	16 367
Cincinnati–Hamilton, OH–KY–IN CMSA	311	75 717	216	44 127	95	31 590	1 525	1 292 991	467	504 371
Cincinnati, OH–KY–IN PMSA	266	64 450	188	36 623	78	27 827	1 388	1 236 582	416	480 496
Hamilton–Middletown, OH PMSA	45	11 267	28	7 504	17	3 763	137	56 409	51	23 875
Clarksville–Hopkinsville, TN–KY MSA	37	6 748	28	5 311	9	1 437	53	12 584	24	6 288
Cleveland–Akron, OH CMSA	420	96 761	249	44 820	171	51 941	2 599	1 866 028	735	673 045
Akron, OH PMSA	94	19 461	61	10 156	33	9 305	525	336 943	164	132 747
Cleveland–Lorain–Elyria, OH PMSA	326	77 300	188	34 664	138	42 636	2 074	1 529 085	571	540 298
Colorado Springs, CO MSA	134	29 536	64	12 081	70	17 455	458	294 088	145	108 860
Columbia, MO MSA	50	10 526	28	4 018	22	6 508	107	75 279	37	18 354
Columbia, SC MSA	182	32 825	131	20 121	51	12 704	445	235 577	151	96 771
Columbus, GA–AL MSA	44	7 710	35	6 457	9	1 253	110	38 448	22	7 333
Columbus, OH MSA	245	65 354	155	40 886	90	24 468	1 284	1 291 453	396	414 127
Corpus Christi, TX MSA	39	9 589	23	4 047	16	5 542	331	160 475	104	78 836
Cumberland, MD–WV MSA	14	(D)	6	(D)	8	2 250	43	10 656	10	2 063
Dallas–Fort Worth, TX CMSA	1 124	329 848	789	192 094	335	137 754	4 922	3 760 867	1 236	984 750
Dallas, TX PMSA	741	234 440	529	136 946	212	97 494	3 668	3 152 460	903	797 209
Fort Worth–Arlington, TX PMSA	383	95 408	260	55 148	123	40 260	1 254	608 407	333	187 541
Danville, VA MSA	19	2 144	8	(D)	11	(D)	42	27 019	7	(D)
Davenport–Moline–Rock Island, IA–IL MSA	54	5 989	41	3 879	13	2 110	206	96 317	46	30 268
Dayton–Springfield, OH MSA	180	39 530	132	26 429	48	13 101	708	625 446	229	266 134
Daytona Beach, FL MSA	103	19 563	63	8 096	40	11 467	350	97 552	94	33 171
Decatur, AL MSA	36	6 585	27	3 351	9	3 234	64	20 897	18	5 743
Decatur, IL MSA	13	(D)	7	(D)	6	1 916	71	32 421	22	18 158
Denver–Boulder–Greeley, CO CMSA	560	153 671	331	78 106	229	75 565	3 785	2 865 992	1 139	1 401 828
Boulder–Longmont, CO PMSA	63	15 505	42	10 159	21	5 346	537	306 109	183	106 592
Denver, CO PMSA	474	132 189	278	65 014	196	67 175	3 150	2 539 869	928	1 288 841
Greeley, CO PMSA	23	5 977	11	2 933	12	3 044	98	20 014	28	6 395
Des Moines, IA MSA	117	25 237	62	12 726	55	12 511	387	217 908	85	63 455
Detroit–Ann Arbor–Flint, MI CMSA	1 275	245 482	666	86 344	609	159 138	4 741	4 839 512	1 603	2 394 522
Ann Arbor, MI PMSA	199	30 206	112	12 079	87	18 127	539	462 058	166	134 114
Detroit, MI PMSA	943	202 346	491	71 334	452	131 012	3 958	4 262 425	1 371	2 207 515
Flint, MI PMSA	133	12 930	63	2 931	70	9 999	244	115 029	66	52 893
Dothan, AL MSA	47	(D)	31	2 875	16	(D)	87	31 148	27	9 441
Dover, DE MSA	23	(D)	17	2 282	6	(D)	84	23 385	24	9 985
Dubuque, IA MSA	13	1 229	10	1 010	3	219	42	26 227	14	6 647
Duluth–Superior, MN–WI MSA	71	14 838	27	2 251	44	12 587	150	69 242	51	28 958
Eau Claire, WI MSA	39	13 568	14	1 815	25	11 753	87	100 578	21	20 305
El Paso, TX MSA	94	18 672	58	9 405	36	9 267	346	142 345	105	54 494
Elkhart–Goshen, IN MSA	18	2 627	12	1 409	6	1 218	100	42 204	34	16 682
Elmira, NY MSA	19	(D)	10	(D)	9	1 338	41	12 740	12	6 313
Enid, OK MSA	16	1 790	10	1 220	6	570	43	14 018	8	(D)
Erie, PA MSA	50	11 164	21	3 667	29	7 497	151	61 932	45	13 733
Eugene–Springfield, OR MSA	119	19 529	43	4 120	76	15 409	350	96 117	87	32 315
Evansville–Henderson, IN–KY MSA	73	16 144	47	3 482	26	12 662	210	127 059	68	31 489
Fargo–Moorhead, ND–MN MSA	69	7 390	56	3 860	13	3 530	146	64 065	40	22 448
Fayetteville, NC MSA	67	13 652	37	6 525	30	7 127	111	45 230	31	(D)
Fayetteville–Springdale–Rogers, AR MSA	52	8 411	35	3 976	17	4 435	179	49 976	47	24 500
Florence, AL MSA	32	3 782	23	2 149	9	1 633	70	22 614	23	(D)
Florence, SC MSA	47	4 755	33	2 085	14	2 670	64	21 128	27	8 506
Fort Collins–Loveland, CO MSA	70	16 500	37	5 830	33	10 670	281	104 006	93	59 928
Fort Myers–Cape Coral, FL MSA	103	40 268	65	8 952	38	31 316	416	145 428	130	67 489

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.						Services, n.e.c. (SIC 89)	
	Accounting, auditing, and bookkeeping services (SIC 872)		Research, development, and testing services (except noncommercial research organizations) (SIC 873 ex. 8733)		Management and public relations services (SIC 874)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	2 700	2 005 212	515	878 029	3 438	3 382 431	517	306 899
Chicago, IL PMSA	2 516	1 952 146	499	864 180	3 338	3 343 802	494	298 988
Gary, IN PMSA	134	36 898	16	13 849	72	32 786	15	6 351
Kankakee, IL PMSA	21	5 914	–	–	10	1 841	5	(D)
Kenosha, WI PMSA	29	10 254	–	–	18	4 002	3	(D)
Chico–Paradise, CA MSA	66	16 263	4	(D)	22	(D)	8	2 465
Cincinnati–Hamilton, OH–KY–IN CMSA	487	224 315	121	170 686	450	393 619	92	(D)
Cincinnati, OH–KY–IN PMSA	447	213 061	115	167 450	410	375 575	82	42 734
Hamilton–Middletown, OH PMSA	40	11 254	6	3 236	40	18 044	10	(D)
Clarksville–Hopkinsville, TN–KY MSA	21	4 719	–	–	8	1 577	3	(D)
Cleveland–Akron, OH CMSA	851	413 113	130	147 895	883	631 975	116	35 912
Akron, OH PMSA	161	49 756	27	22 733	173	131 707	26	8 115
Cleveland–Lorain–Elyria, OH PMSA	690	363 357	103	125 162	710	500 268	90	27 797
Colorado Springs, CO MSA	157	29 040	34	74 924	122	81 264	18	6 340
Columbia, MO MSA	34	(D)	9	(D)	27	26 173	5	(D)
Columbia, SC MSA	133	58 113	22	13 786	139	66 907	27	12 380
Columbus, GA–AL MSA	52	16 262	3	388	33	14 465	2	(D)
Columbus, OH MSA	383	(D)	75	(D)	430	346 479	64	33 645
Corpus Christi, TX MSA	133	26 607	26	14 277	68	40 755	11	5 676
Cumberland, MD–WV MSA	18	3 587	5	2 033	10	2 973	1	(D)
Dallas–Fort Worth, TX CMSA	1 663	779 184	231	357 828	1 792	1 639 105	242	162 128
Dallas, TX PMSA	1 175	638 255	170	318 236	1 420	1 398 760	186	131 408
Fort Worth–Arlington, TX PMSA	488	140 929	61	39 592	372	240 345	56	30 720
Danville, VA MSA	25	4 323	–	–	10	(D)	2	(D)
Davenport–Moline–Rock Island, IA–IL MSA	90	31 652	9	(D)	61	(D)	11	5 471
Dayton–Springfield, OH MSA	213	86 174	61	156 070	205	117 068	37	22 068
Daytona Beach, FL MSA	134	23 805	13	13 440	109	27 136	11	2 007
Decatur, AL MSA	30	5 361	5	5 657	11	4 136	1	(D)
Decatur, IL MSA	30	7 719	5	(D)	14	(D)	2	(D)
Denver–Boulder–Greeley, CO CMSA	1 147	437 516	260	(D)	1 239	(D)	308	169 516
Boulder–Longmont, CO PMSA	139	22 973	63	113 328	152	63 216	46	26 854
Denver, CO PMSA	959	406 688	194	203 257	1 069	641 083	257	142 154
Greeley, CO PMSA	49	7 855	3	(D)	18	(D)	5	508
Des Moines, IA MSA	145	80 630	21	10 811	136	63 012	25	12 679
Detroit–Ann Arbor–Flint, MI CMSA	1 489	725 074	249	555 193	1 400	1 164 723	297	(D)
Ann Arbor, MI PMSA	118	34 409	56	159 813	199	133 722	48	20 232
Detroit, MI PMSA	1 266	663 317	181	391 182	1 140	1 000 411	242	97 921
Flint, MI PMSA	105	27 348	12	4 198	61	30 590	7	(D)
Dothan, AL MSA	39	10 790	9	5 116	12	5 801	3	(D)
Dover, DE MSA	35	6 961	1	(D)	24	(D)	2	(D)
Dubuque, IA MSA	18	18 051	–	–	10	1 529	2	(D)
Duluth–Superior, MN–WI MSA	53	15 835	11	5 279	35	19 170	5	2 549
Eau Claire, WI MSA	36	15 498	5	(D)	25	(D)	3	(D)
El Paso, TX MSA	145	37 883	20	15 597	76	34 371	8	1 352
Elkhart–Goshen, IN MSA	45	17 494	1	(D)	20	(D)	4	(D)
Elmira, NY MSA	22	4 550	–	–	7	1 877	2	(D)
Enid, OK MSA	27	7 653	1	(D)	7	5 180	–	–
Erie, PA MSA	59	16 943	11	6 163	36	25 093	6	2 248
Eugene–Springfield, OR MSA	143	36 723	21	8 686	99	18 393	20	4 189
Evansville–Henderson, IN–KY MSA	81	29 704	16	32 685	45	33 181	11	(D)
Fargo–Moorhead, ND–MN MSA	53	20 048	11	5 032	42	16 537	5	(D)
Fayetteville, NC MSA	54	9 800	2	(D)	24	27 422	5	(D)
Fayetteville–Springdale–Rogers, AR MSA	83	12 316	11	3 100	38	10 060	7	1 114
Florence, AL MSA	30	6 060	1	(D)	16	10 497	3	(D)
Florence, SC MSA	28	7 081	3	939	6	4 602	4	(D)
Fort Collins–Loveland, CO MSA	91	14 029	23	11 252	74	18 797	28	8 366
Fort Myers–Cape Coral, FL MSA	151	38 974	14	2 581	121	36 384	28	7 135

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Total		Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)									
			Total		Hotels and motels (SIC 7011)						Other lodging places (SIC 702, 3)	
					Total		Hotels (SIC 7011 pt.)		Motels, motor hotels, and tourist courts (SIC 7011 pt.)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	2 035	972 683	51	62 908	47	61 119	17	50 536	30	10 583	4	1 789
Fort Smith, AR–OK MSA	1 147	620 167	36	(D)	34	20 853	8	12 901	26	7 952	2	(D)
Fort Walton Beach, FL MSA	1 218	671 083	57	55 149	54	53 815	29	29 646	25	24 169	3	1 334
Fort Wayne, IN MSA	3 020	1 603 844	54	42 816	46	41 166	9	17 756	37	23 410	8	1 650
Fresno, CA MSA	4 906	2 435 882	111	80 329	78	69 250	39	54 096	39	15 154	33	11 079
Gadsden, AL MSA	535	252 795	10	(D)	9	4 706	1	(D)	8	(D)	1	(D)
Gainesville, FL MSA	1 587	920 065	39	22 508	33	20 709	10	11 894	23	8 815	6	1 799
Glens Falls, NY MSA	862	602 061	154	67 650	134	59 780	36	43 632	98	16 148	20	7 870
Goldsboro, NC MSA	505	200 088	12	7 387	11	(D)	8	(D)	3	(D)	1	(D)
Grand Forks, ND–MN MSA	572	238 786	36	23 534	30	23 077	7	6 535	23	16 542	6	457
Grand Rapids–Muskegon–Holland, MI MSA	6 180	3 343 099	123	116 737	104	112 940	46	80 107	58	32 833	19	3 797
Great Falls, MT MSA	668	236 030	34	20 395	30	19 520	11	11 584	19	7 936	4	875
Green Bay, WI MSA	1 355	766 876	31	(D)	29	38 988	8	20 660	21	18 328	2	(D)
Greensboro–Winston-Salem–High Point, NC MSA	7 211	3 815 742	130	169 772	116	165 692	71	141 073	45	24 619	14	4 080
Greenville, NC MSA	645	329 844	15	15 330	15	15 330	10	13 835	5	1 495	–	–
Greenville–Spartanburg–Anderson, SC MSA	5 285	2 992 748	112	95 638	103	94 562	17	39 689	86	54 873	9	1 076
Harrisburg–Lebanon–Carlisle, PA MSA	3 831	2 412 702	109	147 348	94	143 336	40	102 340	54	40 996	15	4 012
Hartford, CT MSA	8 723	6 184 658	112	127 702	89	123 986	34	97 550	55	26 436	23	3 716
Hickory–Morganton, NC MSA	1 557	689 415	37	23 120	28	20 834	16	15 370	12	5 464	9	2 286
Honolulu, HI MSA	6 248	5 368 982	135	(D)	127	1 297 059	118	1 293 523	9	3 536	8	(D)
Houma, LA MSA	1 063	560 250	20	(D)	18	11 858	5	4 947	13	6 911	2	(D)
Houston–Galveston–Brazoria, TX CMSA	30 550	27 996 424	362	(D)	340	731 866	146	(D)	194	(D)	22	(D)
Brazoria, TX PMSA	1 001	432 398	19	(D)	17	10 736	3	(D)	14	(D)	2	(D)
Galveston–Texas City, TX PMSA	1 292	566 362	43	50 992	38	49 918	16	36 483	22	13 435	5	1 074
Houston, TX PMSA	28 257	26 997 664	300	675 323	285	671 212	127	552 508	158	118 704	15	4 111
Huntington–Ashland, WV–KY–OH MSA	1 674	711 612	36	(D)	35	27 089	8	12 602	27	14 487	1	(D)
Huntsville, AL MSA	2 168	2 367 483	50	(D)	48	53 819	15	32 022	33	21 797	2	(D)
Indianapolis, IN MSA	10 519	6 817 493	161	285 044	149	282 967	65	212 616	84	70 351	12	2 077
Iowa City, IA MSA	590	311 334	25	22 386	21	21 828	6	10 556	15	11 272	4	558
Jackson, MI MSA	823	328 711	17	8 551	13	7 662	–	–	13	7 662	4	889
Jackson, MS MSA	2 743	1 650 529	53	63 391	49	62 813	13	24 855	36	37 958	4	578
Jackson, TN MSA	634	385 847	23	(D)	21	13 682	5	7 202	16	6 480	2	(D)
Jacksonville, FL MSA	7 613	4 770 191	208	236 364	184	231 196	66	164 415	118	66 781	24	5 168
Jacksonville, NC MSA	548	172 036	16	(D)	15	7 724	6	3 588	9	4 136	1	(D)
Jamestown, NY MSA	748	249 198	34	36 394	29	34 570	16	32 139	13	2 431	5	1 824
Janesville–Beloit, WI MSA	745	287 501	17	(D)	16	12 958	3	3 856	13	9 102	1	(D)
Johnson City–Kingsport–Bristol, TN–VA MSA	2 447	1 196 189	61	(D)	59	41 814	12	18 011	47	23 803	2	(D)
Johnstown, PA MSA	1 236	471 312	33	20 336	27	19 013	13	14 215	14	4 798	6	1 323
Joplin, MO MSA	986	344 276	33	(D)	32	16 024	12	11 565	20	4 459	1	(D)
Kalamazoo–Battle Creek, MI MSA	2 776	1 351 685	64	54 144	59	52 211	28	31 480	31	20 731	5	1 933
Kansas City, MO–KS MSA	12 561	8 174 389	201	313 630	186	311 359	94	266 502	92	44 857	15	2 271
Killeen–Temple, TX MSA	1 102	547 672	38	(D)	37	17 618	9	2 405	28	15 213	1	(D)
Knoxville, TN MSA	4 742	3 535 205	310	237 932	283	231 760	77	114 213	206	117 547	27	6 172
Kokomo, IN MSA	596	245 137	12	(D)	11	6 847	5	4 397	6	2 450	1	(D)
La Crosse, WI–MN MSA	710	294 829	32	22 658	26	22 103	7	8 911	19	13 192	6	555
Lafayette, LA MSA	2 639	1 378 632	39	33 222	30	32 002	13	23 102	17	8 900	9	1 220
Lafayette, IN MSA	893	419 599	20	16 414	16	15 730	7	6 078	9	9 652	4	684
Lake Charles, LA MSA	1 138	599 816	19	(D)	18	14 905	8	6 250	10	8 655	1	(D)
Lakeland–Winter Haven, FL MSA	2 414	1 121 556	89	73 701	68	60 491	19	41 615	49	18 876	21	13 210
Lancaster, PA MSA	2 477	1 227 649	109	85 918	81	73 942	34	39 636	47	34 306	28	11 976
Lansing–East Lansing, MI MSA	2 823	1 494 057	39	50 860	36	50 529	13	37 574	23	12 955	3	331
Laredo, TX MSA	669	293 903	25	(D)	22	32 452	9	22 630	13	9 822	3	(D)
Las Cruces, NM MSA	768	366 415	25	20 323	22	19 806	8	14 087	14	5 719	3	517
Las Vegas, NV–AZ MSA	6 959	12 438 565	344	6 866 472	314	6 852 629	160	6 782 125	154	70 504	30	13 843
Lawrence, KS MSA	536	180 043	17	5 409	11	4 762	1	(D)	10	(D)	6	647
Lawton, OK MSA	616	257 289	15	7 135	11	6 782	2	(D)	9	(D)	4	353
Lewiston–Auburn, ME MSA	650	288 013	17	16 515	8	13 316	6	(D)	2	(D)	9	3 199
Lexington, KY MSA	3 235	1 683 751	78	(D)	74	96 539	27	68 080	47	28 459	4	(D)
Lima, OH MSA	907	370 082	23	12 575	15	12 125	6	8 840	9	3 285	8	450

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)									
	Total		Laundry, cleaning, and garment services (SIC 721)							
			Total		Power laundries, family and commercial* (SIC 7211)		Linen supply* (SIC 7213)		Coin-operated laundries and drycleaning (SIC 7215)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	216	33 806	58	11 200	2	(D)	2	(D)	21	2 319
Fort Smith, AR–OK MSA	132	26 104	39	10 894	2	(D)	–	–	12	741
Fort Walton Beach, FL MSA	138	23 288	41	10 052	2	(D)	3	(D)	12	1 306
Fort Wayne, IN MSA	402	84 788	102	33 375	1	(D)	1	(D)	24	3 189
Fresno, CA MSA	394	116 354	132	65 627	–	–	8	18 907	19	6 468
Gadsden, AL MSA	68	11 683	20	4 035	–	–	–	–	4	(D)
Gainesville, FL MSA	138	28 118	47	10 115	–	–	2	(D)	11	1 732
Glens Falls, NY MSA	74	(D)	18	(D)	3	1 576	–	–	8	(D)
Goldsboro, NC MSA	58	26 837	12	(D)	–	–	–	–	1	(D)
Grand Forks, ND–MN MSA	93	13 695	13	2 780	–	–	–	–	6	(D)
Grand Rapids–Muskegon–Holland, MI MSA	680	162 735	173	61 168	6	4 717	5	8 557	54	9 041
Great Falls, MT MSA	71	10 607	16	4 074	1	(D)	–	–	1	(D)
Green Bay, WI MSA	190	40 471	34	14 517	4	998	–	–	5	(D)
Greensboro–Winston-Salem–High Point, NC MSA	843	213 686	285	93 581	8	4 152	6	15 701	64	6 869
Greenville, NC MSA	74	14 486	23	5 964	1	(D)	–	–	4	(D)
Greenville–Spartanburg–Anderson, SC MSA	563	117 292	200	49 936	6	1 036	3	(D)	26	2 950
Harrisburg–Lebanon–Carlisle, PA MSA	516	101 103	81	23 306	2	(D)	3	(D)	20	1 805
Hartford, CT MSA	1 147	242 631	247	90 182	9	5 809	8	14 803	55	23 596
Hickory–Morganton, NC MSA	200	37 598	54	16 978	3	3 665	1	(D)	17	1 858
Honolulu, HI MSA	550	183 840	106	76 737	5	(D)	3	(D)	22	6 502
Houma, LA MSA	81	17 290	18	6 731	3	(D)	1	(D)	3	284
Houston–Galveston–Brazoria, TX CMSA	2 672	817 870	846	326 593	24	(D)	24	(D)	164	43 056
Brazoria, TX PMSA	118	16 743	35	4 602	2	(D)	–	–	14	1 168
Galveston–Texas City, TX PMSA	170	29 859	57	8 615	2	(D)	2	(D)	17	1 450
Houston, TX PMSA	2 384	771 268	754	313 376	20	8 226	22	44 841	133	40 438
Huntington–Ashland, WV–KY–OH MSA	253	59 156	42	28 548	1	(D)	1	(D)	11	1 344
Huntsville, AL MSA	227	41 310	55	13 893	6	2 126	–	–	7	1 154
Indianapolis, IN MSA	1 260	291 013	418	121 658	8	6 536	3	(D)	98	13 765
Iowa City, IA MSA	87	13 477	17	2 346	1	(D)	–	–	4	560
Jackson, MI MSA	102	19 970	35	8 596	1	(D)	2	(D)	15	1 755
Jackson, MS MSA	277	77 161	90	39 784	3	(D)	1	(D)	25	3 073
Jackson, TN MSA	72	19 768	21	11 285	1	(D)	1	(D)	5	280
Jacksonville, FL MSA	891	173 536	327	73 011	9	3 655	6	(D)	93	10 005
Jacksonville, NC MSA	93	16 294	26	7 849	1	(D)	–	–	7	1 021
Jamestown, NY MSA	81	13 009	14	4 224	–	–	1	(D)	7	1 175
Janesville–Beloit, WI MSA	148	19 467	24	3 319	–	–	–	–	7	868
Johnson City–Kingsport–Bristol, TN–VA MSA	360	78 398	100	37 983	3	(D)	–	–	31	2 784
Johnstown, PA MSA	171	25 323	26	4 200	2	(D)	–	–	12	1 152
Joplin, MO MSA	106	16 299	25	5 635	–	–	–	–	4	(D)
Kalamazoo–Battle Creek, MI MSA	355	82 152	111	40 356	3	2 606	3	(D)	32	4 846
Kansas City, MO–KS MSA	1 503	325 331	448	128 706	6	4 424	8	21 117	83	12 408
Killeen–Temple, TX MSA	211	35 729	56	12 028	10	2 366	–	–	17	2 707
Knoxville, TN MSA	500	112 369	132	41 073	2	(D)	8	(D)	27	4 567
Kokomo, IN MSA	81	17 026	21	8 500	–	–	1	(D)	4	(D)
La Crosse, WI–MN MSA	131	36 691	22	16 780	–	–	1	(D)	9	(D)
Lafayette, LA MSA	206	42 934	61	14 878	6	2 396	1	(D)	10	1 616
Lafayette, IN MSA	154	28 753	34	10 052	1	(D)	–	–	13	2 290
Lake Charles, LA MSA	108	20 799	32	8 477	1	(D)	–	–	4	659
Lakeland–Winter Haven, FL MSA	270	58 154	73	21 965	4	2 432	1	(D)	23	2 868
Lancaster, PA MSA	335	67 977	63	24 282	2	(D)	–	–	12	1 679
Lansing–East Lansing, MI MSA	325	62 947	80	20 166	1	(D)	6	6 878	26	2 975
Laredo, TX MSA	65	12 528	20	4 638	–	–	2	(D)	4	803
Las Cruces, NM MSA	64	8 220	16	2 814	–	–	–	–	7	847
Las Vegas, NV–AZ MSA	682	227 766	228	130 237	9	(D)	9	(D)	47	15 167
Lawrence, KS MSA	66	15 201	15	6 089	–	–	–	–	4	574
Lawton, OK MSA	101	20 999	35	9 964	3	(D)	2	(D)	8	1 276
Lewiston–Auburn, ME MSA	80	9 144	19	2 114	–	–	2	(D)	6	635
Lexington, KY MSA	389	82 451	135	38 286	1	(D)	2	(D)	40	4 192
Lima, OH MSA	136	34 111	30	16 283	–	–	–	–	9	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.									
	Laundry, cleaning, and garment services (SIC 721)—Con.								Photographic studios, portrait (SIC 722)	
	Drycleaning plants, except rug cleaning* (SIC 7216)		Carpet and upholstery cleaning (SIC 7217)		Industrial launderers* (SIC 7218)		Other laundry, cleaning, and garment services* (SIC 7212, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	13	3 422	16	3 008	–	–	4	(D)	9	1 659
Fort Smith, AR–OK MSA	13	2 834	3	293	4	6 271	5	(D)	11	1 774
Fort Walton Beach, FL MSA	8	1 803	13	1 608	1	(D)	2	(D)	6	1 272
Fort Wayne, IN MSA	42	7 912	21	3 434	3	16 134	10	(D)	25	5 050
Fresno, CA MSA	68	12 421	22	3 000	4	23 703	11	1 128	33	6 667
Gadsden, AL MSA	13	1 875	2	(D)	1	(D)	–	–	6	788
Gainesville, FL MSA	20	3 652	8	947	1	(D)	5	(D)	14	3 659
Glens Falls, NY MSA	4	(D)	–	–	–	–	3	(D)	6	(D)
Goldsboro, NC MSA	7	(D)	1	(D)	1	(D)	2	(D)	6	1 537
Grand Forks, ND–MN MSA	5	1 939	2	(D)	–	–	–	–	10	1 380
Grand Rapids–Muskegon–Holland, MI MSA	53	16 810	31	5 276	9	14 000	15	2 767	51	11 805
Great Falls, MT MSA	6	(D)	6	1 061	2	(D)	–	–	3	(D)
Green Bay, WI MSA	13	3 098	7	(D)	2	(D)	3	(D)	15	3 047
Greensboro–Winston-Salem–High Point, NC MSA	131	36 353	37	4 696	8	20 905	31	4 905	52	12 581
Greenville, NC MSA	11	3 340	3	(D)	1	(D)	3	281	5	970
Greenville–Spartanburg–Anderson, SC MSA	100	20 500	21	2 511	7	11 966	37	(D)	44	8 555
Harrisburg–Lebanon–Carlisle, PA MSA	31	11 872	16	2 395	–	–	9	(D)	22	4 920
Hartford, CT MSA	105	26 957	25	4 038	5	(D)	40	(D)	41	8 577
Hickory–Morganton, NC MSA	22	6 173	6	(D)	1	(D)	4	(D)	13	1 760
Honolulu, HI MSA	27	18 215	23	5 676	1	(D)	25	3 967	40	12 509
Houma, LA MSA	9	1 657	–	–	1	(D)	1	(D)	8	1 063
Houston–Galveston–Brazoria, TX CMSA	397	122 611	81	29 004	27	(D)	129	18 483	182	49 488
Brazoria, TX PMSA	15	2 074	–	–	2	(D)	2	(D)	6	1 171
Galveston–Texas City, TX PMSA	28	5 506	3	634	–	–	5	(D)	11	3 153
Houston, TX PMSA	354	115 031	78	28 370	25	59 135	122	17 335	165	45 164
Huntington–Ashland, WV–KY–OH MSA	15	4 647	6	2 304	3	(D)	5	(D)	25	4 045
Huntsville, AL MSA	24	8 443	9	1 474	–	–	9	696	17	4 328
Indianapolis, IN MSA	174	40 661	60	13 196	13	33 314	62	(D)	75	20 796
Iowa City, IA MSA	9	1 538	3	(D)	–	–	–	–	5	684
Jackson, MI MSA	10	2 087	4	342	1	(D)	2	(D)	6	1 172
Jackson, MS MSA	38	12 364	15	3 156	3	15 115	5	(D)	19	6 312
Jackson, TN MSA	6	1 756	5	520	–	–	3	(D)	4	816
Jacksonville, FL MSA	124	22 514	52	8 154	4	(D)	39	(D)	36	18 133
Jacksonville, NC MSA	12	3 765	3	(D)	1	(D)	2	(D)	2	(D)
Jamestown, NY MSA	3	(D)	2	(D)	1	(D)	–	–	5	857
Janesville–Beloit, WI MSA	9	2 058	4	197	–	–	4	196	12	1 635
Johnson City–Kingsport–Bristol, TN–VA MSA	39	7 720	15	(D)	4	12 296	8	(D)	26	6 087
Johnstown, PA MSA	7	1 118	4	(D)	–	–	1	(D)	10	1 909
Joplin, MO MSA	12	2 405	7	642	2	(D)	–	–	8	1 080
Kalamazoo–Battle Creek, MI MSA	35	7 697	14	1 731	8	16 624	16	(D)	20	3 594
Kansas City, MO–KS MSA	186	43 000	86	14 682	9	24 855	70	8 220	84	23 509
Killeen–Temple, TX MSA	18	3 220	5	(D)	3	2 041	3	(D)	13	2 562
Knoxville, TN MSA	50	13 683	24	4 967	4	(D)	17	(D)	49	11 769
Kokomo, IN MSA	10	2 960	5	(D)	1	(D)	–	–	7	1 129
La Crosse, WI–MN MSA	7	1 641	4	422	1	(D)	–	–	14	2 618
Lafayette, LA MSA	31	3 735	7	673	1	(D)	5	(D)	10	1 908
Lafayette, IN MSA	13	2 780	5	(D)	1	(D)	1	(D)	8	1 641
Lake Charles, LA MSA	19	2 611	3	(D)	2	(D)	3	(D)	5	1 584
Lakeland–Winter Haven, FL MSA	25	4 458	12	(D)	1	(D)	7	646	20	4 620
Lancaster, PA MSA	36	9 164	7	818	2	(D)	4	(D)	19	4 765
Lansing–East Lansing, MI MSA	20	6 543	18	2 473	–	–	9	(D)	23	4 371
Laredo, TX MSA	6	1 300	5	(D)	2	(D)	1	(D)	4	725
Las Cruces, NM MSA	5	1 654	2	(D)	–	–	2	(D)	4	358
Las Vegas, NV–AZ MSA	93	25 994	45	7 531	6	12 304	19	(D)	53	12 726
Lawrence, KS MSA	1	(D)	4	320	1	(D)	5	(D)	7	1 361
Lawton, OK MSA	9	1 204	6	452	1	(D)	6	(D)	6	2 161
Lewiston–Auburn, ME MSA	4	705	5	418	–	–	2	(D)	6	820
Lexington, KY MSA	55	12 440	22	3 504	3	11 659	12	(D)	28	5 849
Lima, OH MSA	12	2 493	4	(D)	4	12 009	1	(D)	12	2 420

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Geographic area	Personal services (SIC 72)—Con.											
	Beauty and barber shops (SIC 723,4)						Shoe repair shops and shoeshine parlors (SIC 725)		Funeral service and crematories (SIC 726)		Miscellaneous personal services (SIC 729)	
	Total		Beauty shops (SIC 723)		Barber shops (SIC 724)							
	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	119	11 997	116	(D)	3	(D)	1	(D)	11	5 119	18	(D)
Fort Smith, AR–OK MSA	41	3 627	39	(D)	2	(D)	1	(D)	13	7 404	27	(D)
Fort Walton Beach, FL MSA	68	7 158	65	(D)	3	(D)	1	(D)	4	(D)	18	(D)
Fort Wayne, IN MSA	173	21 518	168	21 152	5	366	7	604	31	16 260	64	7 981
Fresno, CA MSA	146	18 441	131	17 820	15	621	5	343	26	12 805	52	12 471
Gadsden, AL MSA	29	1 945	28	(D)	1	(D)	2	(D)	2	(D)	9	(D)
Gainesville, FL MSA	50	6 980	50	6 980	–	–	4	458	11	3 972	12	2 934
Glens Falls, NY MSA	36	3 611	35	(D)	1	(D)	1	(D)	9	3 171	4	(D)
Goldsboro, NC MSA	20	1 609	19	(D)	1	(D)	2	(D)	9	4 242	9	(D)
Grand Forks, ND–MN MSA	48	5 350	48	5 350	–	–	2	(D)	6	2 773	14	(D)
Grand Rapids–Muskegon–Holland, MI MSA	286	42 831	280	42 292	6	539	11	3 906	55	27 622	104	15 403
Great Falls, MT MSA	38	3 704	34	3 405	4	299	–	–	1	(D)	13	(D)
Green Bay, WI MSA	106	13 156	101	12 768	5	388	3	(D)	10	5 707	22	(D)
Greensboro–Winston-Salem–High Point, NC MSA	293	39 881	262	36 361	31	3 520	21	1 427	63	38 583	129	27 633
Greenville, NC MSA	26	2 260	26	2 260	–	–	3	220	7	3 862	10	1 210
Greenville–Spartanburg–Anderson, SC MSA	185	17 874	172	16 916	13	958	10	693	43	28 697	81	11 537
Harrisburg–Lebanon–Carlisle, PA MSA	311	35 491	299	34 029	12	1 462	5	429	41	19 051	56	17 906
Hartford, CT MSA	680	76 578	623	72 369	57	4 209	11	491	75	38 355	93	28 448
Hickory–Morganton, NC MSA	87	6 276	78	5 880	9	396	4	315	18	9 102	24	3 167
Honolulu, HI MSA	307	54 665	275	48 820	32	5 845	7	827	14	10 138	76	28 964
Houma, LA MSA	31	2 705	27	2 625	4	80	1	(D)	12	5 163	11	(D)
Houston–Galveston–Brazoria, TX CMSA	1 225	199 296	1 158	191 424	67	7 872	36	(D)	133	154 714	250	(D)
Brazoria, TX PMSA	57	5 205	55	(D)	2	(D)	1	(D)	8	4 765	11	(D)
Galveston–Texas City, TX PMSA	74	10 130	72	(D)	2	(D)	1	(D)	12	6 150	15	(D)
Houston, TX PMSA	1 094	183 961	1 031	176 242	63	7 719	34	5 328	113	143 799	224	79 640
Huntington–Ashland, WV–KY–OH MSA	118	9 767	111	9 431	7	336	3	(D)	32	13 931	33	(D)
Huntsville, AL MSA	105	11 389	101	(D)	4	(D)	4	614	12	5 892	34	5 194
Indianapolis, IN MSA	451	59 976	428	57 105	23	2 871	25	2 175	112	45 017	179	41 391
Iowa City, IA MSA	47	6 411	44	6 210	3	201	2	(D)	6	1 941	10	(D)
Jackson, MI MSA	32	3 382	32	3 382	–	–	1	(D)	9	3 888	19	(D)
Jackson, MS MSA	109	12 811	101	12 086	8	725	7	653	17	10 834	35	6 767
Jackson, TN MSA	26	2 656	26	2 656	–	–	1	(D)	5	1 560	15	(D)
Jacksonville, FL MSA	368	44 085	350	41 435	18	2 650	18	1 635	43	17 788	99	18 884
Jacksonville, NC MSA	42	4 081	39	3 835	3	246	3	391	5	2 043	15	(D)
Jamestown, NY MSA	37	3 117	36	(D)	1	(D)	1	(D)	13	3 701	11	(D)
Janesville–Beloit, WI MSA	84	8 328	80	8 130	4	198	1	(D)	11	4 409	16	(D)
Johnson City–Kingsport–Bristol, TN–VA MSA	160	12 200	153	11 732	7	468	2	(D)	31	17 645	41	(D)
Johnstown, PA MSA	84	6 113	76	5 768	8	345	2	(D)	30	10 530	19	(D)
Joplin, MO MSA	44	2 647	44	2 647	–	–	1	(D)	12	4 609	16	(D)
Kalamazoo–Battle Creek, MI MSA	125	15 956	123	(D)	2	(D)	6	537	34	14 469	59	7 240
Kansas City, MO–KS MSA	656	81 208	607	76 410	49	4 798	23	2 335	91	41 152	201	48 421
Killeen–Temple, TX MSA	107	12 511	96	10 902	11	1 609	2	(D)	12	5 852	21	(D)
Knoxville, TN MSA	207	27 745	195	26 646	12	1 099	11	543	35	20 579	66	10 660
Kokomo, IN MSA	33	2 978	31	(D)	2	(D)	–	–	7	3 452	13	967
La Crosse, WI–MN MSA	68	7 450	66	(D)	2	(D)	3	(D)	11	3 356	13	(D)
Lafayette, LA MSA	87	10 028	80	8 878	7	1 150	3	338	23	10 715	22	5 067
Lafayette, IN MSA	71	8 959	66	8 594	5	365	1	(D)	13	4 716	27	(D)
Lake Charles, LA MSA	47	5 147	42	4 696	5	451	1	(D)	6	3 886	17	(D)
Lakeland–Winter Haven, FL MSA	129	12 589	125	12 297	4	292	5	306	19	8 249	24	10 425
Lancaster, PA MSA	191	20 057	183	18 920	8	1 137	2	(D)	29	13 465	31	(D)
Lansing–East Lansing, MI MSA	130	18 342	124	(D)	6	(D)	6	621	27	10 482	59	8 965
Laredo, TX MSA	27	3 685	26	(D)	1	(D)	2	(D)	6	2 723	6	(D)
Las Cruces, NM MSA	29	2 679	29	2 679	–	–	2	(D)	4	1 420	9	(D)
Las Vegas, NV–AZ MSA	259	36 421	240	34 597	19	1 824	11	875	15	15 405	116	32 102
Lawrence, KS MSA	32	3 738	30	(D)	2	(D)	2	(D)	3	(D)	7	(D)
Lawton, OK MSA	35	4 152	33	(D)	2	(D)	–	–	7	2 947	18	1 775
Lewiston–Auburn, ME MSA	35	3 234	33	(D)	2	(D)	–	–	6	1 707	14	1 269
Lexington, KY MSA	129	14 913	119	13 752	10	1 161	6	492	26	13 071	65	9 840
Lima, OH MSA	49	5 867	49	5 867	–	–	1	(D)	20	7 526	24	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Business services (SIC 73)											
	Total		Advertising (SIC 731)		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)		Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)		Services to dwellings and other buildings (SIC 734)		Miscellaneous equipment rental and leasing (SIC 735)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	320	113 649	17	7 797	2	(D)	28	5 806	77	19 848	40	15 025
Fort Smith, AR–OK MSA	169	87 791	11	4 424	6	2 339	4	623	40	6 989	31	16 562
Fort Walton Beach, FL MSA	206	77 647	10	4 238	4	1 619	15	1 991	57	9 469	14	4 168
Fort Wayne, IN MSA	582	340 911	45	18 270	20	11 254	41	12 143	122	23 200	58	27 228
Fresno, CA MSA	679	381 430	37	19 671	17	10 960	51	13 276	166	48 405	91	64 399
Gadsden, AL MSA	53	17 938	1	(D)	2	(D)	4	1 502	12	1 501	8	3 376
Gainesville, FL MSA	227	105 509	10	7 187	3	2 315	32	10 853	54	14 445	24	8 691
Glens Falls, NY MSA	78	42 704	4	469	3	(D)	3	(D)	21	3 675	9	3 214
Goldsboro, NC MSA	59	22 610	4	1 293	1	(D)	2	(D)	25	8 350	7	1 741
Grand Forks, ND–MN MSA	74	27 294	5	1 844	6	1 658	5	728	25	13 621	7	4 150
Grand Rapids–Muskegon–Holland, MI MSA	1 028	588 629	70	45 866	20	14 223	107	42 120	209	47 019	74	51 661
Great Falls, MT MSA	87	27 841	4	2 371	10	2 811	7	1 075	17	3 809	11	5 655
Green Bay, WI MSA	237	139 893	15	8 556	4	4 209	24	6 448	41	12 337	27	17 901
Greensboro–Winston-Salem–High Point, NC MSA	1 459	972 292	86	66 167	22	34 017	149	92 194	339	109 160	88	61 719
Greenville, NC MSA	101	55 432	5	1 357	3	(D)	6	(D)	27	8 756	12	7 862
Greenville–Spartanburg–Anderson, SC MSA	924	670 186	48	38 499	17	9 224	63	10 406	246	163 857	81	73 808
Harrisburg–Lebanon–Carlisle, PA MSA	559	467 832	29	32 761	14	18 320	46	20 997	125	35 205	54	34 488
Hartford, CT MSA	1 482	1 374 084	93	57 714	27	14 138	137	133 548	296	103 858	77	79 680
Hickory–Morganton, NC MSA	230	72 991	19	8 832	4	(D)	16	5 402	73	9 923	21	10 194
Honolulu, HI MSA	1 018	653 629	65	39 601	26	14 491	118	58 449	228	94 870	89	64 163
Houma, LA MSA	166	153 672	4	(D)	8	1 446	8	2 084	25	5 962	50	55 719
Houston–Galveston–Brazoria, TX CMSA	5 760	6 602 284	292	(D)	124	(D)	523	326 836	818	388 337	561	753 182
Brazoria, TX PMSA	139	111 771	3	(D)	2	(D)	4	269	31	12 268	31	41 787
Galveston–Texas City, TX PMSA	179	95 064	5	2 968	1	(D)	9	2 734	38	11 963	37	37 604
Houston, TX PMSA	5 442	6 395 449	284	199 293	121	170 871	510	323 833	749	364 106	493	673 791
Huntington–Ashland, WV–KY–OH MSA	181	70 165	6	2 546	10	2 727	16	3 266	51	13 390	29	12 841
Huntsville, AL MSA	396	750 039	13	6 070	4	(D)	22	10 089	77	19 080	37	22 647
Indianapolis, IN MSA	2 012	1 577 721	124	77 540	55	47 536	201	121 995	384	92 356	157	131 071
Iowa City, IA MSA	99	106 595	4	(D)	2	(D)	11	3 400	25	3 293	11	8 929
Jackson, MI MSA	111	49 317	9	2 802	3	1 490	10	1 505	30	4 791	12	6 190
Jackson, MS MSA	448	356 341	31	27 739	21	15 997	28	18 486	93	25 341	39	28 898
Jackson, TN MSA	111	69 706	5	2 391	6	2 316	6	1 818	26	7 164	16	8 952
Jacksonville, FL MSA	1 436	1 294 707	76	38 886	43	33 251	133	42 548	323	94 780	129	174 880
Jacksonville, NC MSA	68	15 289	2	(D)	4	1 172	3	253	24	(D)	9	5 124
Jamestown, NY MSA	77	33 017	6	1 945	2	(D)	3	(D)	22	4 353	13	6 482
Janesville–Beloit, WI MSA	108	58 096	6	(D)	3	1 814	6	1 103	30	4 690	12	5 085
Johnson City–Kingsport–Bristol, TN–VA MSA	316	153 888	18	13 938	14	9 622	22	4 657	88	22 248	39	24 456
Johnstown, PA MSA	99	51 120	4	(D)	4	507	11	4 376	19	5 068	13	3 718
Joplin, MO MSA	121	46 765	10	3 686	3	1 359	7	2 488	27	3 399	17	6 403
Kalamazoo–Battle Creek, MI MSA	418	294 636	33	19 323	7	4 140	43	16 151	103	24 930	32	22 336
Kansas City, MO–KS MSA	2 413	1 853 862	176	153 406	62	48 196	252	143 567	509	128 563	189	150 534
Killeen–Temple, TX MSA	150	92 304	8	3 160	3	(D)	5	(D)	38	24 793	22	7 957
Knoxville, TN MSA	726	450 937	48	47 760	23	13 685	45	12 761	178	49 090	78	44 601
Kokomo, IN MSA	86	55 066	5	1 338	3	(D)	1	(D)	26	3 762	13	6 709
La Crosse, WI–MN MSA	106	60 014	6	7 646	4	3 337	12	3 308	23	3 397	13	6 621
Lafayette, LA MSA	429	321 649	19	9 888	9	2 643	32	6 518	68	15 419	127	191 302
Lafayette, IN MSA	154	78 702	6	3 690	5	1 400	15	3 446	31	5 991	19	16 790
Lake Charles, LA MSA	161	90 707	11	4 119	6	1 839	6	2 376	35	12 282	33	30 632
Lakeland–Winter Haven, FL MSA	381	155 630	15	7 404	5	(D)	26	3 609	101	18 233	53	26 624
Lancaster, PA MSA	335	219 975	29	21 032	6	5 014	36	17 915	72	19 710	23	26 078
Lansing–East Lansing, MI MSA	421	334 433	28	25 098	11	18 980	43	11 564	82	14 319	42	31 870
Laredo, TX MSA	101	42 230	6	2 318	1	(D)	2	(D)	18	8 326	13	5 495
Las Cruces, NM MSA	106	39 807	6	961	5	1 236	7	3 754	30	5 392	11	4 958
Las Vegas, NV–AZ MSA	1 301	971 839	95	91 296	32	16 389	107	79 235	264	52 628	165	132 816
Lawrence, KS MSA	86	30 184	2	(D)	1	(D)	10	6 391	27	5 834	12	3 320
Lawton, OK MSA	70	47 547	1	(D)	2	(D)	5	757	14	2 781	10	3 653
Lewiston–Auburn, ME MSA	85	30 186	1	(D)	2	(D)	7	947	26	4 179	10	5 328
Lexington, KY MSA	505	276 859	29	23 244	15	13 266	49	18 497	109	22 628	63	51 604
Lima, OH MSA	99	60 719	8	2 275	5	3 245	9	1 971	14	5 237	17	8 024

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Personnel supply services (SIC 736)		Computer programming, data processing, and other computer related services (SIC 737)								Miscellaneous business services (SIC 738)	
			Total		Computer programming, prepackaged software, and integrated systems (SIC 7371, 2, 3)		Data processing services (SIC 7374, 5, 6)		Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	27	14 861	25	13 045	11	7 439	6	(D)	8	(D)	104	(D)
Fort Smith, AR–OK MSA	20	21 265	16	23 613	7	(D)	4	(D)	5	1 568	41	11 976
Fort Walton Beach, FL MSA	17	10 458	41	33 509	27	30 065	6	1 604	8	1 840	48	12 195
Fort Wayne, IN MSA	76	60 906	74	126 241	48	(D)	9	(D)	17	(D)	146	61 669
Fresno, CA MSA	44	35 387	72	95 114	38	48 182	10	(D)	24	(D)	201	94 218
Gadsden, AL MSA	5	3 333	3	(D)	1	(D)	1	(D)	1	(D)	18	(D)
Gainesville, FL MSA	14	17 417	39	28 111	24	22 996	5	875	10	4 240	51	16 490
Glens Falls, NY MSA	13	18 629	8	(D)	5	(D)	1	(D)	2	(D)	17	14 399
Goldsboro, NC MSA	4	(D)	6	1 998	5	(D)	–	–	1	(D)	10	(D)
Grand Forks, ND–MN MSA	1	(D)	7	1 168	5	(D)	1	(D)	1	(D)	18	(D)
Grand Rapids–Muskegon–Holland, MI MSA	133	157 731	170	123 814	114	64 412	26	25 011	30	34 391	245	106 195
Great Falls, MT MSA	5	2 331	14	1 983	6	544	5	672	3	767	19	7 806
Green Bay, WI MSA	35	41 898	29	22 670	15	5 239	9	13 116	5	4 315	62	25 874
Greensboro–Winston-Salem–High Point, NC MSA	205	187 792	220	177 793	136	69 595	34	62 220	50	45 978	350	243 450
Greenville, NC MSA	14	12 485	7	2 317	6	(D)	–	–	1	(D)	27	17 119
Greenville–Spartanburg–Anderson, SC MSA	133	178 136	131	115 374	77	77 644	11	17 741	43	19 989	205	80 882
Harrisburg–Lebanon–Carlisle, PA MSA	57	91 000	98	151 107	47	47 891	17	62 933	34	40 283	136	83 954
Hartford, CT MSA	155	172 147	371	575 008	236	323 825	51	154 505	84	96 678	326	237 991
Hickory–Morganton, NC MSA	21	14 687	19	6 364	13	3 622	1	(D)	5	(D)	57	(D)
Honolulu, HI MSA	83	98 286	145	107 477	68	44 876	37	(D)	40	(D)	264	176 292
Houma, LA MSA	27	65 100	5	(D)	4	(D)	1	(D)	–	–	39	(D)
Houston–Galveston–Brazoria, TX CMSA	799	1 782 531	1 201	1 908 267	702	1 336 984	216	(D)	283	(D)	1 442	1 069 350
Brazoria, TX PMSA	18	38 908	14	3 935	8	(D)	–	–	6	(D)	36	(D)
Galveston–Texas City, TX PMSA	25	11 440	21	13 384	15	(D)	4	(D)	2	(D)	43	(D)
Houston, TX PMSA	756	1 732 183	1 166	1 890 948	679	1 325 554	212	369 911	275	195 483	1 363	1 040 424
Huntington–Ashland, WV–KY–OH MSA	15	9 471	12	7 626	5	(D)	5	(D)	2	(D)	42	18 298
Huntsville, AL MSA	44	51 757	119	592 619	80	357 882	17	222 361	22	12 376	80	(D)
Indianapolis, IN MSA	182	235 790	407	465 113	242	229 015	73	(D)	92	(D)	502	406 320
Iowa City, IA MSA	8	4 994	17	(D)	10	5 135	6	(D)	1	(D)	21	(D)
Jackson, MI MSA	11	15 322	6	3 727	3	(D)	2	(D)	1	(D)	30	13 490
Jackson, MS MSA	56	92 617	67	42 377	39	(D)	13	(D)	15	(D)	113	104 886
Jackson, TN MSA	19	29 285	9	4 953	3	(D)	1	(D)	5	(D)	24	12 827
Jacksonville, FL MSA	130	219 469	239	504 029	129	153 595	42	328 516	68	21 918	363	186 864
Jacksonville, NC MSA	4	(D)	6	631	4	(D)	1	(D)	1	(D)	16	(D)
Jamestown, NY MSA	9	10 756	5	1 428	5	1 428	–	–	–	–	17	(D)
Janesville–Beloit, WI MSA	11	9 791	13	8 413	8	1 376	5	7 037	–	–	27	(D)
Johnson City–Kingsport–Bristol, TN–VA MSA	31	40 251	35	14 922	18	5 544	7	4 280	10	5 098	69	23 794
Johnstown, PA MSA	11	4 128	11	21 058	5	(D)	4	(D)	2	(D)	26	(D)
Joplin, MO MSA	13	17 279	17	7 172	13	(D)	3	(D)	1	(D)	27	4 979
Kalamazoo–Battle Creek, MI MSA	50	101 329	51	41 395	35	29 545	5	(D)	11	(D)	99	65 032
Kansas City, MO–KS MSA	262	227 529	417	560 534	238	381 121	74	98 938	105	80 475	546	441 533
Killeen–Temple, TX MSA	21	22 490	18	20 425	4	(D)	4	(D)	10	(D)	35	(D)
Knoxville, TN MSA	63	80 376	125	121 660	78	99 920	19	11 213	28	10 527	166	81 004
Kokomo, IN MSA	8	17 394	15	(D)	2	(D)	11	(D)	2	(D)	15	(D)
La Crosse, WI–MN MSA	7	5 518	14	19 355	10	(D)	2	(D)	2	(D)	27	10 832
Lafayette, LA MSA	38	34 770	33	11 312	20	5 073	8	5 400	5	839	103	49 797
Lafayette, IN MSA	14	23 596	26	11 890	18	9 885	3	(D)	5	(D)	38	11 899
Lake Charles, LA MSA	17	10 009	11	10 399	4	7 254	–	–	7	3 145	42	19 051
Lakeland–Winter Haven, FL MSA	49	55 347	39	16 001	22	7 216	4	(D)	13	(D)	93	(D)
Lancaster, PA MSA	37	36 242	53	51 074	33	31 026	10	14 235	10	5 813	79	42 910
Lansing–East Lansing, MI MSA	41	33 976	81	157 649	52	130 290	20	21 979	9	5 380	93	40 977
Laredo, TX MSA	8	8 076	9	1 028	4	(D)	4	251	1	(D)	44	(D)
Las Cruces, NM MSA	6	(D)	23	16 499	11	6 200	4	(D)	8	(D)	18	(D)
Las Vegas, NV–AZ MSA	88	92 388	116	51 103	58	28 900	20	12 588	38	9 615	434	455 984
Lawrence, KS MSA	6	5 603	14	2 916	12	(D)	–	–	2	(D)	14	4 483
Lawton, OK MSA	6	(D)	14	24 934	8	(D)	2	(D)	4	(D)	18	4 400
Lewiston–Auburn, ME MSA	7	5 769	7	8 272	3	(D)	4	(D)	–	–	25	(D)
Lexington, KY MSA	44	37 820	80	60 581	40	19 201	18	34 579	22	6 801	116	49 219
Lima, OH MSA	18	26 901	7	3 763	4	(D)	2	(D)	1	(D)	21	9 303

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Geographic area	Automotive repair, services, and parking (SIC 75)											
	Total		Automotive rental and leasing, without drivers (SIC 751)		Automobile parking (SIC 752)		Automotive repair shops (SIC 753)					
							Total		Top, body, and upholstery repair shops and paint shops (SIC 7532)		General automotive repair shops (SIC 7538)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	178	57 958	8	10 983	–	–	146	40 499	34	8 121	77	21 718
Fort Smith, AR–OK MSA	138	48 942	12	11 185	1	(D)	111	35 542	27	8 852	55	12 634
Fort Walton Beach, FL MSA	121	45 304	11	14 132	–	–	91	28 635	26	7 133	45	14 544
Fort Wayne, IN MSA	339	176 074	23	71 700	14	(D)	246	86 092	75	25 574	121	35 331
Fresno, CA MSA	561	254 988	26	94 353	5	(D)	453	134 748	106	39 051	237	60 688
Gadsden, AL MSA	69	15 177	7	3 292	–	–	48	9 725	13	4 169	18	2 374
Gainesville, FL MSA	133	40 085	6	2 787	2	(D)	116	33 732	31	10 659	58	14 974
Glens Falls, NY MSA	69	21 892	4	2 487	–	–	59	18 102	7	2 752	42	10 219
Goldsboro, NC MSA	70	26 748	4	(D)	1	(D)	60	13 708	6	(D)	35	7 029
Grand Forks, ND–MN MSA	61	16 425	5	1 669	1	(D)	46	12 214	18	3 985	19	4 094
Grand Rapids–Muskegon–Holland, MI MSA	722	328 590	36	104 627	7	(D)	542	182 721	182	64 583	227	65 018
Great Falls, MT MSA	80	21 459	4	(D)	7	(D)	58	15 223	16	5 178	23	6 237
Green Bay, WI MSA	148	62 332	21	22 122	1	(D)	99	29 669	35	9 886	48	14 052
Greensboro–Winston-Salem–High Point, NC MSA	686	247 433	52	92 823	10	1 200	524	131 905	125	29 868	279	64 076
Greenville, NC MSA	63	21 377	5	(D)	2	(D)	49	14 201	7	3 055	31	8 236
Greenville–Spartanburg–Anderson, SC MSA	572	184 784	47	62 493	3	(D)	443	102 272	103	28 684	234	46 307
Harrisburg–Lebanon–Carlisle, PA MSA	384	172 497	33	68 834	13	3 332	287	86 944	80	23 280	155	44 644
Hartford, CT MSA	802	438 706	52	152 024	53	34 957	593	217 286	186	69 302	288	100 165
Hickory–Morganton, NC MSA	189	52 264	14	14 969	1	(D)	145	32 774	35	8 671	81	15 270
Honolulu, HI MSA	527	410 909	36	195 009	133	57 872	315	142 680	125	62 422	128	52 200
Houma, LA MSA	87	32 610	6	1 325	–	–	74	28 369	13	3 933	41	18 625
Houston–Galveston–Brazoria, TX CMSA	2 679	1 217 176	185	(D)	233	(D)	1 937	649 156	378	139 947	1 045	344 707
Brazoria, TX PMSA	108	25 220	4	2 049	–	–	88	19 862	19	5 696	45	8 766
Galveston–Texas City, TX PMSA	143	35 043	8	(D)	6	(D)	113	29 550	21	3 449	53	13 774
Houston, TX PMSA	2 428	1 156 913	173	363 122	227	79 029	1 736	599 744	338	130 802	947	322 167
Huntington–Ashland, WV–KY–OH MSA	175	43 108	8	4 076	–	–	132	30 570	34	9 831	64	13 014
Huntsville, AL MSA	204	65 458	20	17 427	–	–	163	40 174	39	11 638	85	19 450
Indianapolis, IN MSA	985	463 233	72	153 476	50	21 063	668	232 935	176	72 585	299	87 087
Iowa City, IA MSA	57	18 577	4	2 657	–	–	43	13 626	11	4 594	25	4 855
Jackson, MI MSA	91	24 842	2	(D)	1	(D)	69	18 100	14	4 202	42	8 971
Jackson, MS MSA	258	119 283	25	40 105	20	(D)	180	67 402	35	16 384	85	21 795
Jackson, TN MSA	56	18 260	5	1 753	–	–	48	15 938	14	5 938	22	5 403
Jacksonville, FL MSA	661	307 438	50	115 348	38	7 800	460	134 837	114	33 396	210	58 603
Jacksonville, NC MSA	70	19 257	6	2 994	1	(D)	59	15 120	17	4 716	31	7 562
Jamestown, NY MSA	80	20 471	8	5 820	1	(D)	64	13 853	12	2 291	42	7 785
Janesville–Beloit, WI MSA	81	20 701	2	(D)	–	–	65	16 810	18	6 392	29	5 850
Johnson City–Kingsport–Bristol, TN–VA MSA	238	55 803	24	13 606	1	(D)	182	37 774	46	8 738	95	15 752
Johnstown, PA MSA	132	31 456	5	1 989	1	(D)	116	27 604	32	4 103	64	13 957
Joplin, MO MSA	142	31 654	8	3 510	–	–	107	23 702	27	5 313	52	12 445
Kalamazoo–Battle Creek, MI MSA	285	115 167	21	(D)	2	(D)	216	80 969	62	25 632	109	31 690
Kansas City, MO–KS MSA	1 248	547 879	76	173 053	122	34 092	869	298 439	246	100 770	405	124 380
Killeen–Temple, TX MSA	144	33 019	9	4 649	–	–	110	24 984	31	9 328	50	7 538
Knoxville, TN MSA	416	153 286	32	63 899	64	(D)	266	64 884	78	24 465	112	21 373
Kokomo, IN MSA	77	20 109	5	2 914	–	–	57	14 352	19	3 853	21	6 695
La Crosse, WI–MN MSA	75	21 891	6	3 694	1	(D)	57	16 173	22	6 421	15	4 510
Lafayette, LA MSA	202	58 824	10	8 416	1	(D)	168	44 510	31	14 072	94	16 941
Lafayette, IN MSA	103	29 539	5	1 703	–	–	77	22 583	21	5 028	31	8 450
Lake Charles, LA MSA	109	26 773	6	3 224	–	–	90	19 852	18	5 385	41	6 393
Lakeland–Winter Haven, FL MSA	248	73 479	8	(D)	2	(D)	197	55 319	37	12 140	112	31 889
Lancaster, PA MSA	344	112 105	20	14 002	3	329	278	86 468	74	20 694	164	48 846
Lansing–East Lansing, MI MSA	264	101 194	17	(D)	5	(D)	184	63 754	50	23 861	75	17 336
Laredo, TX MSA	100	27 320	8	4 242	2	(D)	77	19 636	14	5 833	32	6 586
Las Cruces, NM MSA	77	15 881	2	(D)	–	–	62	12 970	10	2 587	34	7 042
Las Vegas, NV–AZ MSA	650	406 572	70	205 774	4	389	471	168 500	97	44 719	249	87 969
Lawrence, KS MSA	47	13 240	4	940	–	–	37	10 359	8	2 803	21	5 176
Lawton, OK MSA	67	15 165	6	2 547	–	–	54	10 513	13	2 865	23	3 922
Lewiston–Auburn, ME MSA	79	24 881	4	6 630	–	–	64	16 265	18	5 206	29	5 577
Lexington, KY MSA	294	98 822	24	26 400	31	(D)	190	54 410	48	17 204	98	20 179
Lima, OH MSA	93	27 371	5	(D)	–	–	79	23 606	27	5 799	35	10 796

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.				Miscellaneous repair services (SIC 76)							
	Automotive repair shops (SIC 753)—Con.		Automotive services, except repair (SIC 754)		Total		Electrical repair shops (SIC 762)					
	Other automotive repair shops (SIC 7533, 4, 6, 7, 9)						Total		Radio and television repair shops (SIC 7622)		Other electrical and electronic repair shops (SIC 7623, 9)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	35	10 660	24	6 476	94	22 443	38	12 447	7	2 960	31	9 487
Fort Smith, AR–OK MSA	29	14 056	14	(D)	62	26 677	15	4 399	6	1 300	9	3 099
Fort Walton Beach, FL MSA	20	6 958	19	2 537	52	10 256	22	5 438	8	1 495	14	3 943
Fort Wayne, IN MSA	50	25 187	56	(D)	154	61 013	42	22 792	15	8 609	27	14 183
Fresno, CA MSA	110	35 009	77	(D)	210	96 446	61	36 593	17	4 442	44	32 151
Gadsden, AL MSA	17	3 182	14	2 160	20	3 796	8	1 490	3	143	5	1 347
Gainesville, FL MSA	27	8 099	9	(D)	54	12 403	23	7 815	9	1 935	14	5 880
Glens Falls, NY MSA	10	5 131	6	1 303	26	(D)	6	1 901	2	(D)	4	(D)
Goldsboro, NC MSA	19	(D)	5	(D)	35	(D)	10	2 639	3	(D)	7	(D)
Grand Forks, ND–MN MSA	9	4 135	9	(D)	24	9 951	8	3 314	3	(D)	5	(D)
Grand Rapids–Muskegon–Holland, MI MSA	133	53 120	137	(D)	309	115 486	71	35 275	16	5 927	55	29 348
Great Falls, MT MSA	19	3 808	11	2 722	23	4 139	4	1 135	2	(D)	2	(D)
Green Bay, WI MSA	16	5 731	27	(D)	81	28 893	19	9 976	4	539	15	9 437
Greensboro–Winston-Salem–High Point, NC MSA	120	37 961	100	21 505	377	128 741	109	40 870	33	11 303	76	29 567
Greenville, NC MSA	11	2 910	7	(D)	25	5 933	7	3 012	1	(D)	6	(D)
Greenville–Spartanburg–Anderson, SC MSA	106	27 281	79	(D)	291	111 472	83	39 417	23	5 010	60	34 407
Harrisburg–Lebanon–Carlisle, PA MSA	52	19 020	51	13 387	132	81 101	39	41 269	10	10 986	29	30 283
Hartford, CT MSA	119	47 819	104	34 439	315	132 120	100	47 727	25	8 778	75	38 949
Hickory–Morganton, NC MSA	29	8 833	29	(D)	75	28 558	15	5 864	4	(D)	11	(D)
Honolulu, HI MSA	62	28 058	43	15 348	204	101 567	69	44 043	7	671	62	43 372
Houma, LA MSA	20	5 811	7	2 916	89	42 310	22	8 827	4	280	18	8 547
Houston–Galveston–Brazoria, TX CMSA	514	164 502	324	121 147	1 311	1 099 534	359	225 360	88	41 221	271	184 139
Brazoria, TX PMSA	24	5 400	16	3 309	84	37 048	22	6 801	2	(D)	20	(D)
Galveston–Texas City, TX PMSA	39	12 327	16	2 820	58	37 237	21	7 338	4	(D)	17	(D)
Houston, TX PMSA	451	146 775	292	115 018	1 169	1 025 249	316	211 221	82	40 267	234	170 954
Huntington–Ashland, WV–KY–OH MSA	34	7 725	35	8 462	73	26 185	25	8 148	9	1 209	16	6 939
Huntsville, AL MSA	39	9 086	21	7 857	75	24 957	33	15 470	8	2 158	25	13 312
Indianapolis, IN MSA	193	73 263	195	55 759	422	183 682	139	75 645	45	10 711	94	64 934
Iowa City, IA MSA	7	4 177	10	2 294	28	6 181	8	2 343	2	(D)	6	(D)
Jackson, MI MSA	13	4 927	19	(D)	46	16 806	10	5 464	2	(D)	8	(D)
Jackson, MS MSA	60	29 223	33	(D)	142	62 086	46	27 910	12	4 947	34	22 963
Jackson, TN MSA	12	4 597	3	569	33	12 735	12	4 941	3	2 057	9	2 884
Jacksonville, FL MSA	136	42 838	113	49 453	349	209 744	124	49 843	35	7 300	89	42 543
Jacksonville, NC MSA	11	2 842	4	(D)	26	2 981	8	1 326	1	(D)	7	(D)
Jamestown, NY MSA	10	3 777	7	(D)	37	9 026	8	(D)	2	(D)	6	(D)
Janesville–Beloit, WI MSA	18	4 568	14	(D)	32	6 128	11	3 478	4	1 343	7	2 135
Johnson City–Kingsport–Bristol, TN–VA MSA	41	13 284	31	(D)	90	48 254	31	11 245	6	781	25	10 464
Johnstown, PA MSA	20	9 544	10	(D)	58	36 575	17	11 089	2	(D)	15	(D)
Joplin, MO MSA	28	5 944	27	4 442	55	10 428	20	4 740	4	(D)	16	(D)
Kalamazoo–Battle Creek, MI MSA	45	23 647	46	20 034	105	50 207	27	13 524	12	3 088	15	10 436
Kansas City, MO–KS MSA	218	73 289	181	42 295	513	198 032	165	64 238	54	19 040	111	45 198
Killeen–Temple, TX MSA	29	8 118	25	3 386	47	10 411	20	6 599	4	2 127	16	4 472
Knoxville, TN MSA	76	19 046	54	(D)	184	72 685	67	22 451	22	4 674	45	17 777
Kokomo, IN MSA	17	3 804	15	2 843	19	3 396	8	1 587	2	(D)	6	(D)
La Crosse, WI–MN MSA	20	5 242	11	(D)	28	8 811	7	1 721	1	(D)	6	(D)
Lafayette, LA MSA	43	13 497	23	(D)	142	66 314	42	16 614	10	1 360	32	15 254
Lafayette, IN MSA	25	9 105	21	5 253	35	15 586	11	3 580	3	250	8	3 330
Lake Charles, LA MSA	31	8 074	13	3 697	58	44 018	13	8 799	4	520	9	8 279
Lakeland–Winter Haven, FL MSA	48	11 290	41	8 922	171	62 178	62	16 246	17	3 010	45	13 236
Lancaster, PA MSA	40	16 928	43	11 306	129	45 262	33	12 331	8	2 699	25	9 632
Lansing–East Lansing, MI MSA	59	22 557	58	16 747	95	33 526	34	9 427	9	1 933	25	7 494
Laredo, TX MSA	31	7 217	13	(D)	36	12 870	16	8 029	7	1 571	9	6 458
Las Cruces, NM MSA	18	3 341	13	(D)	36	10 168	10	2 316	5	885	5	1 431
Las Vegas, NV–AZ MSA	125	35 812	105	31 909	221	82 765	85	39 858	25	5 790	60	34 068
Lawrence, KS MSA	8	2 380	6	1 941	24	5 026	5	843	2	(D)	3	(D)
Lawton, OK MSA	18	3 726	7	2 105	23	5 635	10	3 651	2	(D)	8	(D)
Lewiston–Auburn, ME MSA	17	5 482	11	1 986	25	8 327	6	1 159	–	–	6	1 159
Lexington, KY MSA	44	17 027	49	(D)	122	44 329	45	15 455	13	3 093	32	12 362
Lima, OH MSA	17	7 011	9	(D)	43	15 555	10	3 714	3	(D)	7	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Miscellaneous repair services (SIC 76)—Con.						Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)					
	Watch, clock, and jewelry repair (SIC 763)		Reupholstery and furniture repair (SIC 764)		Miscellaneous repair and related services (SIC 769)		Total		Motion picture production, distribution, and services (SIC 781, 2)		Motion picture theaters (SIC 783)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	3	(D)	11	859	42	(D)	108	75 428	1	(D)	8	4 135
Fort Smith, AR–OK MSA	3	(D)	4	613	40	(D)	71	29 576	–	–	6	(D)
Fort Walton Beach, FL MSA	–	–	7	663	23	4 155	120	36 750	1	(D)	7	4 712
Fort Wayne, IN MSA	2	(D)	14	1 646	96	(D)	197	73 384	9	(D)	16	(D)
Fresno, CA MSA	4	559	23	2 646	122	56 648	226	99 612	7	2 169	20	20 284
Gadsden, AL MSA	–	–	2	(D)	10	(D)	35	8 199	1	(D)	2	(D)
Gainesville, FL MSA	1	(D)	4	379	26	(D)	75	25 609	4	(D)	7	6 398
Glens Falls, NY MSA	–	–	4	(D)	16	(D)	84	36 927	1	(D)	3	(D)
Goldsboro, NC MSA	2	(D)	5	490	18	(D)	30	6 514	–	–	3	(D)
Grand Forks, ND–MN MSA	–	–	2	(D)	14	(D)	41	18 924	1	(D)	7	(D)
Grand Rapids–Muskegon–Holland, MI MSA	8	1 151	32	4 324	198	74 736	413	198 285	30	18 684	20	26 142
Great Falls, MT MSA	–	–	2	(D)	17	(D)	48	21 839	1	(D)	3	(D)
Green Bay, WI MSA	1	(D)	6	687	55	(D)	83	44 148	5	(D)	5	(D)
Greensboro–Winston-Salem–High Point, NC MSA	8	753	49	6 046	211	81 072	466	172 704	23	5 648	25	16 458
Greenville, NC MSA	–	–	3	311	15	2 610	47	14 205	–	–	4	(D)
Greenville–Spartanburg–Anderson, SC MSA	5	679	27	2 245	176	69 131	372	130 104	10	2 133	19	11 938
Harrisburg–Lebanon–Carlisle, PA MSA	3	489	18	1 712	72	37 631	250	183 323	8	(D)	15	10 424
Hartford, CT MSA	7	991	23	4 674	185	78 728	453	195 938	27	14 028	19	(D)
Hickory–Morganton, NC MSA	1	(D)	18	7 636	41	(D)	111	26 402	2	(D)	6	(D)
Honolulu, HI MSA	9	2 317	22	5 961	104	49 246	392	303 038	42	16 440	24	(D)
Houma, LA MSA	2	(D)	7	867	58	(D)	81	18 028	1	(D)	5	(D)
Houston–Galveston–Brazoria, TX CMSA	33	(D)	102	(D)	817	849 609	1 321	957 965	102	(D)	81	93 852
Brazoria, TX PMSA	3	(D)	2	(D)	57	29 921	69	15 692	2	(D)	5	(D)
Galveston–Texas City, TX PMSA	–	–	4	421	33	29 478	90	38 215	–	–	3	(D)
Houston, TX PMSA	30	6 171	96	17 647	727	790 210	1 162	904 058	100	70 901	73	89 288
Huntington–Ashland, WV–KY–OH MSA	2	(D)	4	(D)	42	17 254	128	27 512	2	(D)	7	5 050
Huntsville, AL MSA	1	(D)	11	1 388	30	(D)	112	33 803	4	2 101	3	(D)
Indianapolis, IN MSA	9	1 182	50	7 868	224	98 987	657	498 029	53	(D)	43	32 207
Iowa City, IA MSA	–	–	5	437	15	3 401	42	12 510	–	–	4	(D)
Jackson, MI MSA	2	(D)	1	(D)	33	(D)	57	27 316	2	(D)	3	(D)
Jackson, MS MSA	3	(D)	12	1 770	81	(D)	115	49 598	3	(D)	6	5 547
Jackson, TN MSA	1	(D)	3	(D)	17	(D)	39	9 590	–	–	2	(D)
Jacksonville, FL MSA	9	920	26	4 240	190	154 741	350	316 828	26	12 958	23	21 071
Jacksonville, NC MSA	1	(D)	4	270	13	(D)	51	15 070	–	–	7	(D)
Jamestown, NY MSA	–	–	2	(D)	27	(D)	66	14 957	1	(D)	6	(D)
Janesville–Beloit, WI MSA	1	(D)	3	195	17	(D)	52	17 103	–	–	3	(D)
Johnson City–Kingsport–Bristol, TN–VA MSA	–	–	12	906	47	36 103	165	50 483	4	539	12	(D)
Johnstown, PA MSA	2	(D)	4	650	35	(D)	92	21 038	–	–	7	2 043
Joplin, MO MSA	3	436	5	238	27	5 014	62	14 787	4	(D)	4	(D)
Kalamazoo–Battle Creek, MI MSA	1	(D)	11	1 494	66	(D)	209	74 574	7	3 947	13	9 752
Kansas City, MO–KS MSA	14	2 199	49	7 337	285	124 258	642	450 703	53	83 790	47	56 812
Killeen–Temple, TX MSA	3	481	5	461	19	2 870	76	27 122	1	(D)	5	(D)
Knoxville, TN MSA	4	(D)	14	2 609	99	(D)	320	165 121	10	(D)	16	13 480
Kokomo, IN MSA	2	(D)	1	(D)	8	1 531	41	9 641	1	(D)	3	(D)
La Crosse, WI–MN MSA	1	(D)	–	–	20	(D)	61	17 868	2	(D)	4	2 465
Lafayette, LA MSA	1	(D)	5	(D)	94	48 832	118	45 102	4	(D)	8	6 403
Lafayette, IN MSA	–	–	4	433	20	11 573	51	15 222	1	(D)	6	(D)
Lake Charles, LA MSA	1	(D)	2	(D)	42	(D)	66	42 158	–	–	3	(D)
Lakeland–Winter Haven, FL MSA	1	(D)	9	(D)	99	44 924	151	72 329	10	2 028	13	7 521
Lancaster, PA MSA	5	3 263	13	2 085	78	27 583	137	50 939	5	231	8	10 082
Lansing–East Lansing, MI MSA	3	456	9	835	49	22 808	152	83 431	10	2 300	12	(D)
Laredo, TX MSA	–	–	1	(D)	19	(D)	34	9 913	–	–	3	(D)
Las Cruces, NM MSA	2	(D)	2	(D)	22	(D)	40	17 774	2	(D)	6	(D)
Las Vegas, NV–AZ MSA	4	(D)	24	3 953	108	(D)	605	908 785	34	9 717	18	25 971
Lawrence, KS MSA	1	(D)	3	(D)	15	3 871	49	10 638	2	(D)	6	(D)
Lawton, OK MSA	1	(D)	1	(D)	11	(D)	44	13 211	1	(D)	4	(D)
Lewiston–Auburn, ME MSA	–	–	2	(D)	17	(D)	45	22 012	2	(D)	1	(D)
Lexington, KY MSA	8	(D)	12	(D)	57	(D)	216	102 591	6	2 440	15	10 595
Lima, OH MSA	–	–	3	285	30	11 556	83	20 266	–	–	8	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.							
	Video tape rental (SIC 784)		Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)		Bowling centers (SIC 793)		Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	16	4 019	3	(D)	5	4 424	75	59 855
Fort Smith, AR–OK MSA	25	4 034	–	–	2	(D)	38	20 373
Fort Walton Beach, FL MSA	13	3 729	2	(D)	4	1 573	93	26 348
Fort Wayne, IN MSA	42	7 069	3	703	21	8 334	106	30 541
Fresno, CA MSA	70	12 495	6	2 812	7	3 292	116	58 560
Gadsden, AL MSA	10	1 722	1	(D)	1	(D)	20	3 991
Gainesville, FL MSA	15	4 494	6	2 654	2	(D)	41	10 444
Glens Falls, NY MSA	7	2 009	3	(D)	6	1 948	64	29 956
Goldsboro, NC MSA	9	2 053	–	–	1	(D)	17	(D)
Grand Forks, ND–MN MSA	8	1 373	–	–	4	(D)	21	13 774
Grand Rapids–Muskegon–Holland, MI MSA	72	21 779	17	8 403	47	22 153	227	101 124
Great Falls, MT MSA	4	(D)	–	–	5	1 791	35	14 008
Green Bay, WI MSA	13	3 040	3	194	14	6 137	43	28 893
Greensboro–Winston-Salem–High Point, NC MSA	110	28 319	20	2 838	12	10 058	276	109 383
Greenville, NC MSA	6	(D)	–	–	2	(D)	35	9 137
Greenville–Spartanburg–Anderson, SC MSA	95	20 327	5	1 879	12	7 077	231	86 750
Harrisburg–Lebanon–Carlisle, PA MSA	53	12 320	8	(D)	13	(D)	153	133 080
Hartford, CT MSA	105	23 946	24	(D)	22	(D)	256	115 796
Hickory–Morganton, NC MSA	32	5 107	4	271	3	(D)	64	14 992
Honolulu, HI MSA	45	17 992	46	23 673	16	(D)	219	193 001
Houma, LA MSA	20	3 449	–	–	7	(D)	48	9 584
Houston–Galveston–Brazoria, TX CMSA	302	88 319	78	(D)	47	(D)	711	577 031
Brazoria, TX PMSA	16	2 577	–	–	4	2 332	42	9 213
Galveston–Texas City, TX PMSA	20	4 755	2	(D)	1	(D)	64	29 693
Houston, TX PMSA	266	80 987	76	97 829	42	26 928	605	538 125
Huntington–Ashland, WV–KY–OH MSA	35	4 640	5	(D)	9	2 706	70	14 123
Huntsville, AL MSA	30	5 225	–	–	3	(D)	72	20 920
Indianapolis, IN MSA	131	38 410	41	38 097	34	(D)	355	229 466
Iowa City, IA MSA	9	(D)	1	(D)	2	(D)	26	6 403
Jackson, MI MSA	8	(D)	1	(D)	5	4 976	38	18 097
Jackson, MS MSA	30	7 248	4	(D)	4	1 567	68	32 981
Jackson, TN MSA	9	(D)	3	(D)	1	(D)	24	4 732
Jacksonville, FL MSA	52	17 330	16	3 844	15	8 961	218	252 664
Jacksonville, NC MSA	6	(D)	1	(D)	–	–	37	9 447
Jamestown, NY MSA	11	2 255	3	(D)	14	2 377	31	7 076
Janesville–Beloit, WI MSA	14	2 593	2	(D)	10	4 533	23	8 185
Johnson City–Kingsport–Bristol, TN–VA MSA	53	8 391	4	(D)	7	1 566	85	33 813
Johnstown, PA MSA	21	2 255	1	(D)	9	(D)	54	14 877
Joplin, MO MSA	16	3 496	2	(D)	5	1 896	31	6 256
Kalamazoo–Battle Creek, MI MSA	51	9 575	10	4 799	22	11 856	106	34 645
Kansas City, MO–KS MSA	127	46 670	50	12 072	44	24 937	321	226 422
Killeen–Temple, TX MSA	27	7 970	1	(D)	4	2 558	38	13 929
Knoxville, TN MSA	72	12 884	15	8 314	8	(D)	199	97 937
Kokomo, IN MSA	9	1 848	1	(D)	2	(D)	25	4 952
La Crosse, WI–MN MSA	10	2 137	4	(D)	6	(D)	35	9 877
Lafayette, LA MSA	22	4 655	3	(D)	2	(D)	79	31 263
Lafayette, IN MSA	10	3 731	3	(D)	5	2 730	26	3 312
Lake Charles, LA MSA	16	3 086	1	(D)	3	(D)	43	33 708
Lakeland–Winter Haven, FL MSA	34	5 085	9	1 369	6	4 252	79	52 074
Lancaster, PA MSA	25	8 133	5	1 171	8	4 753	86	26 569
Lansing–East Lansing, MI MSA	37	8 394	4	(D)	14	7 238	75	53 983
Laredo, TX MSA	9	(D)	–	–	1	(D)	21	4 818
Las Cruces, NM MSA	10	(D)	–	–	1	(D)	21	13 150
Las Vegas, NV–AZ MSA	90	33 837	115	100 197	9	3 780	339	735 283
Lawrence, KS MSA	7	1 290	4	(D)	2	(D)	28	4 783
Lawton, OK MSA	10	4 437	1	(D)	2	(D)	26	5 058
Lewiston–Auburn, ME MSA	8	1 941	1	(D)	2	(D)	31	16 978
Lexington, KY MSA	57	13 499	7	1 002	8	4 558	123	70 497
Lima, OH MSA	16	(D)	1	(D)	11	4 416	47	10 006

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Health services (SIC 80)									
	Total		Offices and clinics of doctors of medicine (SIC 801)		Offices and clinics of dentists (SIC 802)		Offices and clinics of doctors of osteopathy (SIC 803)		Offices and clinics of other health practitioners (SIC 804)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	519	448 672	246	156 951	104	37 853	4	(D)	92	25 623
Fort Smith, AR–OK MSA	287	294 213	118	170 507	67	23 469	7	(D)	54	11 709
Fort Walton Beach, FL MSA	249	225 781	110	55 753	57	16 981	2	(D)	44	11 016
Fort Wayne, IN MSA	701	553 322	293	307 395	176	63 025	5	1 365	116	29 222
Fresno, CA MSA	1 481	868 439	712	469 012	326	124 886	8	3 623	273	70 629
Gadsden, AL MSA	179	159 992	86	63 175	45	12 194	1	(D)	20	6 150
Gainesville, FL MSA	445	471 186	255	264 562	75	26 271	1	(D)	67	15 616
Glens Falls, NY MSA	191	104 154	88	54 036	47	12 929	4	(D)	31	7 315
Goldsboro, NC MSA	115	66 496	50	35 156	29	10 076	2	(D)	18	3 972
Grand Forks, ND–MN MSA	101	86 512	16	59 814	38	12 767	1	(D)	30	6 989
Grand Rapids–Muskegon–Holland, MI MSA	1 525	897 907	516	432 297	445	148 923	138	52 217	270	61 187
Great Falls, MT MSA	147	76 833	62	31 851	45	11 163	–	–	26	6 902
Green Bay, WI MSA	291	258 086	93	137 935	82	37 781	2	(D)	68	15 840
Greensboro–Winston-Salem–High Point, NC MSA	1 509	1 187 039	661	599 053	379	150 944	–	–	261	89 887
Greenville, NC MSA	146	146 007	57	81 308	37	16 464	–	–	32	10 715
Greenville–Spartanburg–Anderson, SC MSA	1 176	779 922	559	425 400	301	98 644	2	(D)	180	47 831
Harrisburg–Lebanon–Carlisle, PA MSA	987	652 512	352	300 111	262	88 797	60	33 363	202	69 131
Hartford, CT MSA	2 269	1 759 812	1 024	764 140	609	241 727	4	(D)	348	111 759
Hickory–Morganton, NC MSA	366	335 634	166	130 125	87	27 212	1	(D)	66	14 568
Honolulu, HI MSA	1 682	1 037 555	820	477 830	497	168 324	10	(D)	239	70 424
Houma, LA MSA	262	179 725	121	104 542	67	16 906	–	–	37	10 330
Houston–Galveston–Brazoria, TX CMSA	7 063	5 873 646	3 593	2 468 522	1 478	514 691	69	(D)	1 132	331 186
Brazoria, TX PMSA	223	106 135	88	39 863	60	15 604	2	(D)	41	9 767
Galveston–Texas City, TX PMSA	295	144 181	133	65 296	77	23 067	1	(D)	55	12 324
Houston, TX PMSA	6 545	5 623 330	3 372	2 363 363	1 341	476 020	66	(D)	1 036	309 095
Huntington–Ashland, WV–KY–OH MSA	486	333 811	225	187 120	115	33 961	5	2 297	80	22 198
Huntsville, AL MSA	533	457 113	250	177 716	128	44 473	3	(D)	72	20 431
Indianapolis, IN MSA	2 542	2 004 699	1 118	900 051	657	191 098	32	11 758	330	98 270
Iowa City, IA MSA	134	64 711	44	37 020	38	10 570	–	–	30	6 990
Jackson, MI MSA	224	115 475	91	53 924	54	19 505	18	10 679	38	10 464
Jackson, MS MSA	637	506 739	315	264 426	163	43 537	–	–	62	13 946
Jackson, TN MSA	153	196 144	65	114 677	41	13 625	–	–	24	5 117
Jacksonville, FL MSA	1 773	1 307 399	913	770 706	352	135 505	27	11 479	267	78 075
Jacksonville, NC MSA	107	67 893	49	30 700	24	9 928	–	–	22	5 875
Jamestown, NY MSA	217	83 718	97	38 235	61	12 652	2	(D)	40	7 879
Janesville–Beloit, WI MSA	157	115 553	28	58 473	60	21 422	–	–	42	10 685
Johnson City–Kingsport–Bristol, TN–VA MSA	690	610 932	328	268 521	161	50 018	–	–	107	23 955
Johnstown, PA MSA	396	178 053	201	94 272	97	20 416	8	2 141	56	31 300
Joplin, MO MSA	301	161 101	116	71 723	56	15 756	31	11 331	49	9 315
Kalamazoo–Battle Creek, MI MSA	738	435 515	323	256 892	206	64 124	18	4 651	116	26 709
Kansas City, MO–KS MSA	2 855	2 185 509	1 117	977 614	767	215 822	109	46 389	447	94 767
Killeen–Temple, TX MSA	216	260 773	68	180 463	56	14 638	5	1 276	48	9 429
Knoxville, TN MSA	1 196	811 875	569	472 014	292	95 069	3	(D)	191	51 187
Kokomo, IN MSA	177	110 195	74	51 501	48	15 820	2	(D)	28	9 047
La Crosse, WI–MN MSA	121	80 904	17	42 396	55	17 280	–	–	34	7 940
Lafayette, LA MSA	638	449 664	306	198 103	138	35 867	–	–	87	21 348
Lafayette, IN MSA	189	164 986	71	100 517	61	19 026	–	–	36	11 311
Lake Charles, LA MSA	299	213 186	139	122 071	81	17 746	–	–	43	11 210
Lakeland–Winter Haven, FL MSA	487	401 721	213	240 758	110	42 412	1	(D)	88	25 348
Lancaster, PA MSA	604	380 384	209	194 149	167	55 890	46	26 361	124	28 933
Lansing–East Lansing, MI MSA	731	400 273	212	156 718	227	83 574	74	26 999	127	31 285
Laredo, TX MSA	144	107 201	93	46 408	15	3 583	1	(D)	18	3 253
Las Cruces, NM MSA	219	121 035	109	43 737	41	13 846	4	1 891	37	6 591
Las Vegas, NV–AZ MSA	1 556	1 688 514	758	692 407	310	127 998	35	15 608	291	104 596
Lawrence, KS MSA	114	53 997	37	23 347	31	10 807	3	(D)	35	6 553
Lawton, OK MSA	155	119 585	74	50 769	30	8 452	2	(D)	30	6 713
Lewiston–Auburn, ME MSA	188	118 788	92	55 083	30	11 289	3	(D)	36	7 048
Lexington, KY MSA	811	592 401	379	311 185	227	57 777	2	(D)	111	29 477
Lima, OH MSA	248	154 850	124	80 216	43	15 366	6	(D)	45	13 063

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Geographic area	Health services (SIC 80)—Con.						Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)	
	Nursing and personal care facilities (SIC 805)		Hospitals (SIC 806)		Other health services (SIC 807, 8, 9)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	10	40 652	4	(D)	59	(D)	170	64 008	16	2 515
Fort Smith, AR–OK MSA	18	30 446	2	(D)	21	(D)	91	25 647	7	495
Fort Walton Beach, FL MSA	7	16 515	5	96 505	24	(D)	82	18 593	9	(D)
Fort Wayne, IN MSA	53	86 821	1	(D)	57	(D)	185	88 833	18	1 915
Fresno, CA MSA	44	91 770	4	28 295	114	80 224	385	207 985	38	14 866
Gadsden, AL MSA	7	21 049	2	(D)	18	(D)	41	14 919	3	(D)
Gainesville, FL MSA	7	27 060	1	(D)	39	(D)	142	47 339	17	2 902
Glens Falls, NY MSA	4	16 739	–	–	17	(D)	81	21 242	2	(D)
Goldsboro, NC MSA	7	14 168	–	–	9	(D)	40	11 235	4	(D)
Grand Forks, ND–MN MSA	8	4 628	–	–	8	(D)	51	14 480	2	(D)
Grand Rapids–Muskegon–Holland, MI MSA	39	67 292	1	(D)	116	(D)	345	254 695	32	8 518
Great Falls, MT MSA	1	(D)	–	–	13	(D)	63	27 080	3	(D)
Green Bay, WI MSA	18	34 193	1	(D)	27	(D)	69	27 682	9	896
Greensboro–Winston-Salem–High Point, NC MSA	53	120 347	2	(D)	153	(D)	487	241 090	50	9 536
Greenville, NC MSA	5	10 633	–	–	15	26 887	60	22 346	7	(D)
Greenville–Spartanburg–Anderson, SC MSA	40	85 651	4	51 299	90	(D)	385	186 749	31	7 088
Harrisburg–Lebanon–Carlisle, PA MSA	26	70 025	1	(D)	84	(D)	277	186 726	29	8 759
Hartford, CT MSA	94	401 657	1	(D)	189	(D)	763	599 718	72	37 252
Hickory–Morganton, NC MSA	23	49 094	2	(D)	21	(D)	92	29 922	6	329
Honolulu, HI MSA	16	66 145	2	(D)	98	(D)	585	417 013	80	17 877
Houma, LA MSA	8	19 625	1	(D)	28	(D)	109	52 312	3	(D)
Houston–Galveston–Brazoria, TX CMSA	141	266 026	62	(D)	588	(D)	2 902	2 734 131	286	(D)
Brazoria, TX PMSA	16	22 593	1	(D)	15	(D)	77	24 675	7	(D)
Galveston–Texas City, TX PMSA	9	13 927	1	(D)	19	(D)	98	60 829	9	(D)
Houston, TX PMSA	116	229 506	60	1 694 095	554	(D)	2 727	2 648 627	270	153 022
Huntington–Ashland, WV–KY–OH MSA	24	39 040	2	(D)	35	(D)	146	58 329	6	(D)
Huntsville, AL MSA	10	25 333	5	123 641	65	(D)	124	52 965	13	(D)
Indianapolis, IN MSA	188	370 912	9	142 466	208	290 144	728	458 199	73	22 853
Iowa City, IA MSA	5	6 448	–	–	17	3 683	40	16 471	4	1 692
Jackson, MI MSA	8	12 897	–	–	15	8 006	47	15 234	4	(D)
Jackson, MS MSA	21	42 458	4	(D)	72	(D)	294	203 654	23	6 367
Jackson, TN MSA	6	10 806	1	(D)	16	(D)	50	19 365	2	(D)
Jacksonville, FL MSA	44	119 998	5	82 095	165	109 541	524	311 055	65	21 971
Jacksonville, NC MSA	2	(D)	1	(D)	9	(D)	45	10 413	2	(D)
Jamestown, NY MSA	8	21 621	–	–	9	(D)	70	16 349	3	(D)
Janesville–Beloit, WI MSA	11	18 935	–	–	16	6 038	56	17 374	6	(D)
Johnson City–Kingsport–Bristol, TN–VA MSA	25	55 262	7	146 533	62	66 643	202	64 840	5	1 063
Johnstown, PA MSA	10	21 974	–	–	24	7 950	97	22 200	6	(D)
Joplin, MO MSA	16	19 863	1	(D)	32	(D)	57	16 651	4	(D)
Kalamazoo–Battle Creek, MI MSA	21	37 831	–	–	54	45 308	178	80 710	17	2 332
Kansas City, MO–KS MSA	139	222 774	12	176 809	264	451 334	913	652 661	111	138 950
Killeen–Temple, TX MSA	23	37 304	1	(D)	15	(D)	77	18 767	3	(D)
Knoxville, TN MSA	22	56 889	2	(D)	117	119 615	282	159 083	33	14 137
Kokomo, IN MSA	11	22 041	1	(D)	13	(D)	42	9 511	2	(D)
La Crosse, WI–MN MSA	3	7 267	–	–	12	6 021	45	18 212	5	1 299
Lafayette, LA MSA	23	50 122	5	83 419	79	60 805	361	166 672	18	3 733
Lafayette, IN MSA	12	19 984	1	(D)	8	(D)	56	21 125	9	595
Lake Charles, LA MSA	13	28 911	2	(D)	21	(D)	141	65 738	9	7 382
Lakeland–Winter Haven, FL MSA	21	51 997	2	(D)	52	(D)	194	75 257	12	4 618
Lancaster, PA MSA	22	53 496	–	–	36	21 555	116	68 579	13	4 218
Lansing–East Lansing, MI MSA	14	24 006	1	(D)	76	(D)	260	133 829	26	9 352
Laredo, TX MSA	3	(D)	2	(D)	12	12 820	63	19 936	5	(D)
Las Cruces, NM MSA	5	(D)	2	(D)	21	(D)	54	14 412	9	1 711
Las Vegas, NV–AZ MSA	24	66 026	10	528 663	128	153 216	489	302 127	68	24 930
Lawrence, KS MSA	5	11 176	–	–	3	(D)	32	7 065	5	(D)
Lawton, OK MSA	6	(D)	2	(D)	11	(D)	55	10 681	7	(D)
Lewiston–Auburn, ME MSA	14	32 725	–	–	13	(D)	33	33 417	4	(D)
Lexington, KY MSA	24	50 305	4	75 494	64	(D)	254	130 391	15	1 569
Lima, OH MSA	15	30 596	–	–	15	(D)	89	16 858	5	(D)

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 94
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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Social services (SIC 83)						Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)			
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)		Total		Engineering, architectural, and surveying services (SIC 871)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	69	12 672	45	6 864	24	5 808	282	76 790	104	31 830
Fort Smith, AR–OK MSA	39	5 916	28	3 231	11	2 685	112	52 932	33	26 069
Fort Walton Beach, FL MSA	35	4 804	27	3 285	8	1 519	142	167 013	47	34 564
Fort Wayne, IN MSA	66	12 045	33	3 987	33	8 058	305	163 471	105	47 784
Fresno, CA MSA	209	45 538	85	13 923	124	31 615	585	260 191	157	87 766
Gadsden, AL MSA	13	(D)	9	(D)	4	(D)	43	13 381	12	2 870
Gainesville, FL MSA	48	8 006	33	5 650	15	2 356	241	138 786	91	92 197
Glens Falls, NY MSA	24	(D)	15	(D)	9	(D)	77	(D)	26	(D)
Goldsboro, NC MSA	34	8 659	23	3 377	11	5 282	45	11 626	11	4 095
Grand Forks, ND–MN MSA	35	(D)	22	(D)	13	1 710	53	24 812	18	11 152
Grand Rapids–Muskegon–Holland, MI MSA	203	67 114	86	6 627	117	60 487	765	583 226	236	320 132
Great Falls, MT MSA	49	5 856	37	2 109	12	3 747	60	19 490	17	7 722
Green Bay, WI MSA	79	13 259	41	6 596	38	6 663	131	111 061	43	73 939
Greensboro–Winston-Salem–High Point, NC MSA	324	73 717	210	30 206	114	43 511	831	345 641	211	90 015
Greenville, NC MSA	39	9 295	27	4 994	12	4 301	67	23 610	19	12 897
Greenville–Spartanburg–Anderson, SC MSA	227	41 365	163	22 342	64	19 023	599	657 138	222	412 040
Harrisburg–Lebanon–Carlisle, PA MSA	144	52 841	86	16 522	58	36 319	416	328 666	118	181 333
Hartford, CT MSA	252	51 364	178	30 469	74	20 895	992	1 179 436	328	595 035
Hickory–Morganton, NC MSA	80	15 231	53	7 577	27	7 654	161	65 339	46	18 305
Honolulu, HI MSA	67	26 590	24	3 274	43	23 316	963	891 892	392	528 479
Houma, LA MSA	33	2 963	26	2 012	7	951	123	47 367	37	18 295
Houston–Galveston–Brazoria, TX CMSA	931	208 618	735	(D)	196	(D)	4 907	7 288 228	1 684	4 817 974
Brazoria, TX PMSA	51	6 809	49	(D)	2	(D)	97	71 940	32	36 575
Galveston–Texas City, TX PMSA	65	10 732	55	9 045	10	1 687	125	59 420	48	38 864
Houston, TX PMSA	815	191 077	631	149 241	184	41 836	4 685	7 156 868	1 604	4 742 535
Huntington–Ashland, WV–KY–OH MSA	27	3 314	16	1 168	11	2 146	157	56 132	47	13 484
Huntsville, AL MSA	63	8 839	42	6 018	21	2 821	355	872 975	175	427 659
Indianapolis, IN MSA	340	82 216	229	40 250	111	41 966	1 267	916 521	408	335 925
Iowa City, IA MSA	30	4 351	22	3 299	8	1 052	41	43 898	17	23 908
Jackson, MI MSA	42	6 517	12	1 278	30	5 239	79	41 668	25	16 499
Jackson, MS MSA	112	18 182	72	9 567	40	8 615	369	180 059	119	82 438
Jackson, TN MSA	20	3 317	8	885	12	2 432	71	20 927	23	7 203
Jacksonville, FL MSA	322	57 893	245	35 870	77	22 023	987	489 944	306	208 788
Jacksonville, NC MSA	27	5 695	21	2 877	6	2 818	41	10 793	12	2 222
Jamestown, NY MSA	17	5 517	5	250	12	5 267	62	15 960	18	5 055
Janesville–Beloit, WI MSA	31	4 932	17	2 201	14	2 731	56	13 499	10	3 590
Johnson City–Kingsport–Bristol, TN–VA MSA	90	16 865	50	5 301	40	11 564	225	72 319	81	21 836
Johnstown, PA MSA	40	6 750	15	661	25	6 089	108	77 431	41	51 165
Joplin, MO MSA	35	3 920	17	1 186	18	2 734	69	25 417	18	10 910
Kalamazoo–Battle Creek, MI MSA	107	15 264	51	4 118	56	11 146	282	131 098	72	31 900
Kansas City, MO–KS MSA	432	92 536	269	43 574	163	48 962	1 632	1 370 221	444	750 826
Killeen–Temple, TX MSA	55	13 103	41	5 414	14	7 689	84	37 400	22	16 559
Knoxville, TN MSA	149	29 639	115	15 193	34	14 446	595	1 302 339	232	325 169
Kokomo, IN MSA	12	(D)	9	707	3	(D)	46	11 723	13	5 147
La Crosse, WI–MN MSA	24	1 953	12	578	12	1 375	76	23 663	21	9 611
Lafayette, LA MSA	120	17 499	88	7 929	32	9 570	322	160 405	100	81 284
Lafayette, IN MSA	26	3 418	24	(D)	2	(D)	91	43 622	24	8 703
Lake Charles, LA MSA	52	6 602	38	3 812	14	2 790	112	65 098	38	42 448
Lakeland–Winter Haven, FL MSA	100	18 317	71	8 192	29	10 125	290	118 278	99	61 265
Lancaster, PA MSA	90	26 622	40	6 252	50	20 370	243	157 788	79	50 234
Lansing–East Lansing, MI MSA	126	19 735	56	4 019	70	15 716	348	248 019	89	110 525
Laredo, TX MSA	19	2 697	13	1 648	6	1 049	74	24 877	23	8 015
Las Cruces, NM MSA	19	4 667	13	2 033	6	2 634	110	110 281	37	82 179
Las Vegas, NV–AZ MSA	188	44 243	113	28 761	75	15 482	818	876 477	233	337 827
Lawrence, KS MSA	18	2 447	13	1 691	5	756	68	28 662	20	8 939
Lawton, OK MSA	30	4 355	22	1 985	8	2 370	48	11 499	7	6 508
Lewiston–Auburn, ME MSA	28	2 687	15	1 055	13	1 632	60	21 386	12	6 458
Lexington, KY MSA	100	22 155	73	11 154	27	11 001	430	225 078	189	131 762
Lima, OH MSA	16	1 236	13	718	3	518	71	24 103	13	3 193

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.						Services, n.e.c. (SIC 89)	
	Accounting, auditing, and bookkeeping services (SIC 872)		Research, development, and testing services (except noncommercial research organizations) (SIC 873 ex. 8733)		Management and public relations services (SIC 874)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	95	18 619	7	1 198	76	25 143	12	1 834
Fort Smith, AR–OK MSA	48	12 853	7	2 281	24	11 729	3	(D)
Fort Walton Beach, FL MSA	38	10 910	16	70 978	41	50 561	7	(D)
Fort Wayne, IN MSA	112	47 448	13	11 245	75	56 994	17	5 272
Fresno, CA MSA	291	95 166	22	16 082	115	61 177	27	9 704
Gadsden, AL MSA	18	3 611	–	–	13	6 900	1	(D)
Gainesville, FL MSA	77	19 557	19	13 282	54	13 750	28	17 614
Glens Falls, NY MSA	33	(D)	1	(D)	17	(D)	2	(D)
Goldsboro, NC MSA	25	5 486	1	(D)	8	(D)	3	(D)
Grand Forks, ND–MN MSA	22	8 852	8	2 823	5	1 985	1	(D)
Grand Rapids–Muskegon–Holland, MI MSA	264	112 774	36	25 867	229	124 453	35	21 177
Great Falls, MT MSA	28	8 563	5	1 247	10	1 958	3	(D)
Green Bay, WI MSA	47	19 922	13	5 871	28	11 329	6	(D)
Greensboro–Winston-Salem–High Point, NC MSA	351	110 190	50	47 278	219	98 158	49	54 091
Greenville, NC MSA	33	6 364	3	(D)	12	(D)	1	(D)
Greenville–Spartanburg–Anderson, SC MSA	195	62 855	25	24 971	157	157 272	33	11 010
Harrisburg–Lebanon–Carlisle, PA MSA	149	70 082	31	13 695	118	63 556	28	29 994
Hartford, CT MSA	335	266 994	55	83 710	274	233 697	64	45 895
Hickory–Morganton, NC MSA	75	19 784	3	835	37	26 415	10	2 027
Honolulu, HI MSA	290	161 123	29	22 533	252	179 757	45	(D)
Houma, LA MSA	55	10 305	7	4 998	24	13 769	9	(D)
Houston–Galveston–Brazoria, TX CMSA	1 438	790 434	275	371 519	1 510	1 308 301	356	303 903
Brazoria, TX PMSA	40	5 596	10	20 854	15	8 915	9	(D)
Galveston–Texas City, TX PMSA	43	8 391	9	3 578	25	8 587	17	(D)
Houston, TX PMSA	1 355	776 447	256	347 087	1 470	1 290 799	330	296 480
Huntington–Ashland, WV–KY–OH MSA	69	22 921	11	6 273	30	13 454	6	(D)
Huntsville, AL MSA	71	17 573	47	176 271	62	251 472	16	(D)
Indianapolis, IN MSA	382	224 591	67	77 420	410	278 585	72	34 283
Iowa City, IA MSA	12	(D)	2	(D)	10	11 816	3	485
Jackson, MI MSA	35	17 972	1	(D)	18	(D)	3	(D)
Jackson, MS MSA	134	57 364	17	7 035	99	33 222	15	7 668
Jackson, TN MSA	31	(D)	3	(D)	14	(D)	4	(D)
Jacksonville, FL MSA	348	86 927	37	24 135	296	170 094	47	43 312
Jacksonville, NC MSA	19	3 725	3	(D)	7	(D)	2	(D)
Jamestown, NY MSA	29	6 265	3	422	12	4 218	4	(D)
Janesville–Beloit, WI MSA	32	8 480	–	–	14	1 429	1	(D)
Johnson City–Kingsport–Bristol, TN–VA MSA	90	20 662	10	10 314	44	19 507	5	(D)
Johnstown, PA MSA	42	9 678	10	6 611	15	9 977	4	(D)
Joplin, MO MSA	39	9 784	1	(D)	11	(D)	1	(D)
Kalamazoo–Battle Creek, MI MSA	114	38 912	11	(D)	85	(D)	18	15 886
Kansas City, MO–KS MSA	573	243 830	82	50 455	533	325 110	98	45 075
Killeen–Temple, TX MSA	40	(D)	1	(D)	21	13 207	1	(D)
Knoxville, TN MSA	180	(D)	37	(D)	146	(D)	31	25 802
Kokomo, IN MSA	23	3 459	4	1 088	6	2 029	1	(D)
La Crosse, WI–MN MSA	40	11 117	3	(D)	12	(D)	6	865
Lafayette, LA MSA	130	36 270	29	23 034	63	19 817	44	12 614
Lafayette, IN MSA	31	8 921	9	7 795	27	18 203	5	1 637
Lake Charles, LA MSA	44	13 341	8	5 365	22	3 944	4	(D)
Lakeland–Winter Haven, FL MSA	105	29 052	8	3 408	78	24 553	21	7 894
Lancaster, PA MSA	92	45 737	11	28 766	61	33 051	22	7 882
Lansing–East Lansing, MI MSA	116	42 411	16	10 338	127	84 745	36	16 458
Laredo, TX MSA	33	8 624	5	1 681	13	6 557	3	(D)
Las Cruces, NM MSA	36	(D)	15	14 273	22	(D)	9	2 136
Las Vegas, NV–AZ MSA	295	73 522	28	320 834	262	144 294	37	38 075
Lawrence, KS MSA	18	(D)	4	(D)	26	7 543	10	(D)
Lawton, OK MSA	31	3 133	2	(D)	8	(D)	1	(D)
Lewiston–Auburn, ME MSA	36	13 084	2	(D)	10	(D)	6	(D)
Lexington, KY MSA	125	45 277	13	5 028	103	43 011	21	(D)
Lima, OH MSA	36	7 540	6	10 259	16	3 111	1	(D)

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Geographic area	Total		Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)									
			Total		Hotels and motels (SIC 7011)						Other lodging places (SIC 702, 3)	
					Total		Hotels (SIC 7011 pt.)		Motels, motor hotels, and tourist courts (SIC 7011 pt.)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	1 665	998 945	39	(D)	37	37 158	8	17 137	29	20 021	2	(D)
Little Rock–North Little Rock, AR MSA	4 237	2 390 333	76	84 406	73	83 324	28	52 701	45	30 623	3	1 082
Longview–Marshall, TX MSA	1 270	511 989	30	(D)	28	10 272	11	4 494	17	5 778	2	(D)
Los Angeles–Riverside–Orange County, CA CMSA	120 694	111 662 042	2 120	3 298 371	1 857	3 204 524	911	2 841 005	946	363 519	263	93 847
Los Angeles–Long Beach, CA PMSA	77 543	79 896 970	1 092	1 814 100	972	1 779 732	516	1 633 936	456	145 796	120	34 368
Orange County, CA PMSA	24 176	20 673 665	456	886 692	405	859 300	178	732 450	227	126 850	51	27 392
Riverside–San Bernardino, CA PMSA	13 959	8 165 344	489	504 524	404	474 244	181	399 875	223	74 369	85	30 280
Ventura, CA PMSA	5 016	2 926 063	83	93 055	76	91 248	36	74 744	40	16 504	7	1 807
Louisville, KY–IN MSA	6 985	4 378 314	88	167 864	82	167 269	37	131 154	45	36 115	6	595
Lubbock, TX MSA	1 829	920 359	31	28 561	31	28 561	15	21 204	16	7 357	–	–
Lynchburg, VA MSA	1 182	491 701	28	20 473	24	20 273	8	11 423	16	8 850	4	200
Macon, GA MSA	2 010	1 126 282	71	40 419	67	40 069	30	27 909	37	12 160	4	350
Madison, WI MSA	2 781	1 778 393	72	76 074	60	72 547	14	34 609	46	37 938	12	3 527
Mansfield, OH MSA	1 000	438 043	24	12 567	18	11 505	6	3 859	12	7 646	6	1 062
McAllen–Edinburg–Mission, TX MSA	1 657	791 017	73	45 661	52	40 958	24	23 226	28	17 732	21	4 703
Medford–Ashland, OR MSA	1 134	414 033	70	36 609	54	34 062	18	6 813	36	27 249	16	2 547
Melbourne–Titusville–Palm Bay, FL MSA	3 237	2 977 214	78	80 853	69	76 956	20	36 575	49	40 381	9	3 897
Memphis, TN–AR–MS MSA	6 599	4 523 023	165	224 433	157	222 706	79	175 259	78	47 447	8	1 727
Merced, CA MSA	797	277 857	27	9 473	22	8 778	4	207	18	8 571	5	695
Miami–Fort Lauderdale, FL CMSA	35 552	20 529 511	737	1 268 212	703	1 260 013	380	1 105 290	323	154 723	34	8 199
Fort Lauderdale, FL PMSA	14 860	8 427 872	304	378 115	291	375 843	130	318 596	161	57 247	13	2 272
Miami, FL PMSA	20 692	12 101 639	433	890 097	412	884 170	250	786 694	162	97 476	21	5 927
Milwaukee–Racine, WI CMSA	12 149	7 395 413	132	189 729	113	185 244	37	(D)	76	(D)	19	4 485
Milwaukee–Waukesha, WI PMSA	11 067	6 893 188	119	183 615	104	180 449	35	122 656	69	57 793	15	3 166
Racine, WI PMSA	1 082	502 225	13	6 114	9	4 795	2	(D)	7	(D)	4	1 319
Minneapolis–St. Paul, MN–WI MSA	20 706	15 026 102	253	433 017	208	422 868	89	352 265	119	70 603	45	10 149
Mobile, AL MSA	3 075	1 601 805	73	102 745	67	99 918	21	66 892	46	33 026	6	2 827
Modesto, CA MSA	2 282	1 200 483	40	20 987	31	19 819	15	11 687	16	8 132	9	1 168
Monroe, LA MSA	1 033	556 935	22	(D)	20	19 202	8	(D)	12	(D)	2	(D)
Montgomery, AL MSA	2 009	1 165 993	49	(D)	48	47 166	12	12 485	36	34 681	1	(D)
Muncie, IN MSA	717	332 510	14	(D)	12	7 982	5	4 587	7	3 395	2	(D)
Myrtle Beach, SC MSA	1 573	832 040	308	293 466	294	258 526	47	131 380	247	127 146	14	34 940
Naples, FL MSA	1 785	972 923	53	213 725	44	210 076	26	190 816	18	19 260	9	3 649
Nashville, TN MSA	8 518	6 369 979	206	416 842	189	407 806	84	345 870	105	61 936	17	9 036
New London–Norwich, CT–RI MSA	1 978	1 296 562	78	62 016	64	58 232	20	26 945	44	31 287	14	3 784
New Orleans, LA MSA	9 870	6 927 461	186	634 776	171	632 442	109	591 045	62	41 397	15	2 334
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	166 296	134 365 983	1 660	(D)	1 376	3 948 321	708	3 532 511	668	415 810	284	(D)
Bergen–Passaic, NJ PMSA	13 299	9 140 713	91	211 789	80	210 051	45	181 818	35	28 233	11	1 738
Bridgeport, CT PMSA	3 359	2 343 874	34	55 065	31	(D)	8	30 250	23	(D)	3	(D)
Danbury, CT PMSA	1 793	963 750	20	30 258	18	(D)	10	25 343	8	(D)	2	(D)
Dutchess County, NY PMSA	1 824	812 283	49	43 502	34	38 311	22	35 571	12	2 740	15	5 191
Jersey City, NJ PMSA	3 083	2 257 943	41	(D)	34	57 359	17	46 079	17	11 280	7	(D)
Middlesex–Somerset–Hunterdon, NJ PMSA	8 805	7 529 278	105	180 515	96	179 306	50	160 515	46	18 791	9	1 209
Monmouth–Ocean, NJ PMSA	8 281	4 375 781	215	115 817	184	108 448	78	74 102	106	34 346	31	7 369
Nassau–Suffolk, NY PMSA	27 083	16 171 553	225	280 073	203	273 202	71	213 200	132	60 002	22	6 871
New Haven–Meriden, CT PMSA	4 386	2 374 458	51	49 226	46	47 801	17	32 308	29	15 493	5	1 425
New York, NY PMSA	65 644	66 270 312	523	2 402 608	402	2 350 112	270	2 215 506	132	134 606	121	52 496
Newark, NJ PMSA	17 342	13 398 368	168	367 622	133	360 254	72	319 823	61	40 431	35	7 368
Newburgh, NY–PA PMSA	2 174	895 214	67	54 821	51	50 752	20	35 467	31	15 285	16	4 069
Stamford–Norwalk, CT PMSA	4 845	4 823 786	31	94 213	29	(D)	13	79 331	16	(D)	2	(D)
Trenton, NJ PMSA	2 846	2 238 213	28	74 935	25	73 930	12	66 758	13	7 172	3	1 005
Waterbury, CT PMSA	1 532	770 457	12	21 938	10	(D)	3	16 440	7	(D)	2	(D)

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)									
	Total		Laundry, cleaning, and garment services (SIC 721)							
			Total		Power laundries, family and commercial* (SIC 7211)		Linen supply* (SIC 7213)		Coin-operated laundries and drycleaning (SIC 7215)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	201	41 942	35	12 314	–	–	2	(D)	10	1 275
Little Rock–North Little Rock, AR MSA	418	94 379	130	40 123	1	(D)	2	(D)	21	2 198
Longview–Marshall, TX MSA	126	26 331	49	9 977	3	357	–	–	10	588
Los Angeles–Riverside–Orange County, CA CMSA	9 699	2 772 292	3 505	1 394 171	104	(D)	93	(D)	549	231 134
Los Angeles–Long Beach, CA PMSA	5 864	1 872 235	2 169	1 000 258	70	44 346	59	167 236	365	187 867
Orange County, CA PMSA	1 999	509 850	738	216 919	26	10 750	13	22 001	69	23 195
Riverside–San Bernardino, CA PMSA	1 392	299 488	440	132 859	7	8 978	19	38 071	81	11 003
Ventura, CA PMSA	444	90 719	158	44 135	1	(D)	2	(D)	34	9 069
Louisville, KY–IN MSA	781	218 115	231	97 980	8	7 030	4	(D)	56	9 996
Lubbock, TX MSA	177	46 562	66	25 302	4	(D)	3	(D)	12	650
Lynchburg, VA MSA	174	33 520	51	13 363	1	(D)	–	–	18	1 237
Macon, GA MSA	211	41 401	82	19 486	2	(D)	2	(D)	20	1 124
Madison, WI MSA	350	89 910	64	35 540	1	(D)	3	(D)	10	1 768
Mansfield, OH MSA	163	67 484	35	(D)	–	–	1	(D)	13	1 035
McAllen–Edinburg–Mission, TX MSA	194	31 511	42	13 474	1	(D)	2	(D)	14	1 788
Medford–Ashland, OR MSA	82	18 995	23	9 116	1	(D)	1	(D)	8	800
Melbourne–Titusville–Palm Bay, FL MSA	347	62 950	79	22 721	–	–	1	(D)	21	(D)
Memphis, TN–AR–MS MSA	766	202 408	249	83 654	13	4 727	2	(D)	33	3 513
Merced, CA MSA	90	13 039	17	4 572	–	–	–	–	5	618
Miami–Fort Lauderdale, FL CMSA	3 261	692 142	960	264 423	36	13 017	28	31 830	219	38 930
Fort Lauderdale, FL PMSA	1 400	266 958	387	88 413	9	1 278	10	11 199	76	10 933
Miami, FL PMSA	1 861	425 184	573	176 010	27	11 739	18	20 631	143	27 997
Milwaukee–Racine, WI CMSA	1 479	340 534	291	117 912	12	(D)	4	(D)	67	15 013
Milwaukee–Waukesha, WI PMSA	1 322	314 579	261	113 326	11	6 397	4	(D)	62	14 322
Racine, WI PMSA	157	25 955	30	4 586	1	(D)	–	–	5	691
Minneapolis–St. Paul, MN–WI MSA	2 152	676 344	501	185 041	17	5 042	14	34 312	65	15 946
Mobile, AL MSA	324	69 718	104	28 757	5	1 038	2	(D)	19	1 913
Modesto, CA MSA	224	49 232	70	19 722	2	(D)	2	(D)	14	1 090
Monroe, LA MSA	72	17 551	25	7 254	–	–	1	(D)	5	(D)
Montgomery, AL MSA	243	56 571	93	30 333	9	2 173	5	9 203	13	1 229
Muncie, IN MSA	102	33 023	32	11 590	–	–	1	(D)	8	(D)
Myrtle Beach, SC MSA	136	20 514	38	8 019	–	–	2	(D)	5	1 035
Naples, FL MSA	189	30 412	54	9 519	–	–	1	(D)	17	1 306
Nashville, TN MSA	856	216 651	273	95 506	16	3 122	4	(D)	56	12 228
New London–Norwich, CT–RI MSA	308	42 835	58	9 970	2	(D)	1	(D)	24	2 600
New Orleans, LA MSA	812	203 067	280	90 771	11	5 605	8	15 759	45	13 856
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	18 800	3 946 510	5 929	1 525 141	185	(D)	161	247 371	1 627	295 062
Bergen–Passaic, NJ PMSA	1 474	275 205	403	91 808	14	5 554	10	8 677	95	11 474
Bridgeport, CT PMSA	425	98 417	94	33 759	5	2 856	4	8 500	23	3 505
Danbury, CT PMSA	214	40 619	53	11 904	2	(D)	2	(D)	15	2 268
Dutchess County, NY PMSA	208	35 986	54	11 682	2	(D)	2	(D)	16	1 496
Jersey City, NJ PMSA	437	95 317	153	44 471	2	(D)	7	15 504	42	7 035
Middlesex–Somerset–Hunterdon, NJ PMSA	977	182 707	260	58 375	13	5 276	6	1 276	61	7 175
Monmouth–Ocean, NJ PMSA	1 017	171 749	260	51 399	11	9 031	15	10 800	61	6 731
Nassau–Suffolk, NY PMSA	3 004	723 600	904	295 254	32	19 469	22	52 266	240	109 931
New Haven–Meriden, CT PMSA	559	113 142	119	44 467	2	(D)	2	(D)	31	4 795
New York, NY PMSA	7 366	1 487 044	2 761	561 146	81	55 196	62	95 512	866	84 600
Newark, NJ PMSA	1 910	454 129	531	202 536	6	1 136	15	23 484	118	47 579
Newburgh, NY–PA PMSA	276	59 827	72	35 575	3	(D)	3	(D)	16	1 608
Stamford–Norwalk, CT PMSA	385	104 562	131	46 479	7	1 989	5	7 479	10	2 426
Trenton, NJ PMSA	321	63 178	90	21 003	5	(D)	4	(D)	21	2 611
Waterbury, CT PMSA	227	41 028	44	15 283	–	–	2	(D)	12	1 828

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.									
	Laundry, cleaning, and garment services (SIC 721)—Con.								Photographic studios, portrait (SIC 722)	
	Drycleaning plants, except rug cleaning* (SIC 7216)		Carpet and upholstery cleaning (SIC 7217)		Industrial launderers* (SIC 7218)		Other laundry, cleaning, and garment services* (SIC 7212, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	9	4 693	9	(D)	–	–	5	(D)	17	2 722
Little Rock–North Little Rock, AR MSA	70	17 704	16	2 716	5	9 732	15	(D)	36	10 435
Longview–Marshall, TX MSA	23	4 466	6	705	3	(D)	4	(D)	10	2 358
Los Angeles–Riverside–Orange County, CA CMSA	1 453	327 112	400	108 819	100	257 833	806	(D)	614	208 472
Los Angeles–Long Beach, CA PMSA	858	216 858	196	56 897	71	193 116	550	133 938	355	145 036
Orange County, CA PMSA	344	66 618	99	26 610	13	39 985	174	27 760	130	40 494
Riverside–San Bernardino, CA PMSA	176	31 039	81	20 288	10	16 751	66	6 729	105	19 022
Ventura, CA PMSA	75	12 597	24	5 024	6	7 981	16	(D)	24	3 920
Louisville, KY–IN MSA	94	20 825	28	8 747	5	19 153	36	(D)	43	13 118
Lubbock, TX MSA	27	8 477	12	2 171	2	(D)	6	(D)	14	3 635
Lynchburg, VA MSA	17	4 084	6	(D)	2	(D)	7	(D)	10	1 219
Macon, GA MSA	18	3 935	12	1 641	3	(D)	25	(D)	15	2 687
Madison, WI MSA	16	6 712	21	2 739	1	(D)	12	1 116	23	4 466
Mansfield, OH MSA	11	2 556	8	807	1	(D)	1	(D)	18	(D)
McAllen–Edinburg–Mission, TX MSA	14	3 809	7	(D)	1	(D)	3	(D)	10	1 699
Medford–Ashland, OR MSA	5	961	5	310	1	(D)	2	(D)	8	1 754
Melbourne–Titusville–Palm Bay, FL MSA	24	7 352	27	3 680	2	(D)	4	175	18	4 455
Memphis, TN–AR–MS MSA	124	34 916	35	6 996	6	21 315	36	(D)	49	20 212
Merced, CA MSA	7	1 217	2	(D)	1	(D)	2	(D)	6	875
Miami–Fort Lauderdale, FL CMSA	401	85 212	109	26 750	16	48 250	151	20 434	126	30 297
Fort Lauderdale, FL PMSA	171	34 882	64	17 061	5	7 701	52	5 359	46	12 952
Miami, FL PMSA	230	50 330	45	9 689	11	40 549	99	15 075	80	17 345
Milwaukee–Racine, WI CMSA	106	30 756	56	12 592	9	34 630	37	(D)	91	25 393
Milwaukee–Waukesha, WI PMSA	92	28 448	48	11 250	9	34 630	35	(D)	83	23 203
Racine, WI PMSA	14	2 308	8	1 342	–	–	2	(D)	8	2 190
Minneapolis–St. Paul, MN–WI MSA	206	58 582	77	17 101	10	39 131	112	14 927	156	186 349
Mobile, AL MSA	46	11 979	16	1 495	6	9 354	10	(D)	28	11 704
Modesto, CA MSA	22	3 735	14	2 882	5	(D)	11	1 153	19	5 055
Monroe, LA MSA	12	3 660	4	(D)	–	–	3	(D)	8	1 867
Montgomery, AL MSA	40	9 462	13	2 299	1	(D)	12	(D)	16	4 674
Muncie, IN MSA	14	3 066	6	(D)	1	(D)	2	(D)	9	(D)
Myrtle Beach, SC MSA	14	3 387	10	1 255	1	(D)	6	(D)	6	699
Naples, FL MSA	15	4 094	15	1 837	1	(D)	5	(D)	2	(D)
Nashville, TN MSA	105	29 882	47	9 206	10	28 658	35	(D)	76	20 464
New London–Norwich, CT–RI MSA	19	5 364	5	668	1	(D)	6	338	14	3 468
New Orleans, LA MSA	154	33 892	22	4 062	8	(D)	32	(D)	52	16 051
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	2 719	470 722	397	112 094	79	164 557	761	(D)	640	191 173
Bergen–Passaic, NJ PMSA	204	43 737	28	5 928	4	2 574	48	13 864	47	12 327
Bridgeport, CT PMSA	40	9 010	14	2 609	2	(D)	6	(D)	16	9 769
Danbury, CT PMSA	23	5 197	2	(D)	1	(D)	8	(D)	8	2 247
Dutchess County, NY PMSA	26	5 981	4	(D)	–	–	4	(D)	10	2 312
Jersey City, NJ PMSA	65	10 577	7	889	1	(D)	29	(D)	15	1 523
Middlesex–Somerset–Hunterdon, NJ PMSA	127	23 586	19	7 760	5	(D)	29	(D)	40	7 268
Monmouth–Ocean, NJ PMSA	112	15 157	34	4 241	3	(D)	24	(D)	40	7 213
Nassau–Suffolk, NY PMSA	441	67 309	80	25 473	10	12 348	79	8 458	121	37 735
New Haven–Meriden, CT PMSA	56	14 419	14	3 002	4	13 013	10	(D)	12	3 210
New York, NY PMSA	1 200	175 815	114	36 857	27	48 564	411	64 602	236	79 209
Newark, NJ PMSA	270	56 791	44	12 991	16	48 954	62	11 601	59	22 221
Newburgh, NY–PA PMSA	24	5 461	10	1 664	5	11 897	11	868	14	2 111
Stamford–Norwalk, CT PMSA	72	23 361	11	6 039	–	–	26	5 185	7	979
Trenton, NJ PMSA	41	10 115	13	1 686	–	–	6	(D)	7	1 396
Waterbury, CT PMSA	18	4 206	3	412	1	(D)	8	(D)	8	1 653

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Personal services (SIC 72)—Con.											
	Beauty and barber shops (SIC 723,4)						Shoe repair shops and shoeshine parlors (SIC 725)		Funeral service and crematories (SIC 726)		Miscellaneous personal services (SIC 729)	
	Total		Beauty shops (SIC 723)		Barber shops (SIC 724)							
	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	114	16 913	101	15 723	13	1 190	2	(D)	6	5 556	27	(D)
Little Rock–North Little Rock, AR MSA	168	16 629	153	15 230	15	1 399	12	541	26	13 558	46	13 093
Longview–Marshall, TX MSA	36	3 939	34	(D)	2	(D)	4	342	13	7 728	14	1 987
Los Angeles–Riverside–Orange County, CA CMSA	3 699	516 856	3 455	496 199	244	20 657	139	19 366	273	229 115	1 469	404 312
Los Angeles–Long Beach, CA PMSA	2 225	311 384	2 064	297 707	161	13 677	90	13 082	170	153 140	855	249 335
Orange County, CA PMSA	742	118 676	703	115 966	39	2 710	24	3 655	37	36 300	328	93 806
Riverside–San Bernardino, CA PMSA	560	67 384	529	63 786	31	3 598	15	1 632	51	32 288	221	46 303
Ventura, CA PMSA	172	19 412	159	18 740	13	672	10	997	15	7 387	65	14 868
Louisville, KY–IN MSA	295	38 813	280	37 077	15	1 736	6	589	64	34 761	142	32 854
Lubbock, TX MSA	56	6 335	51	6 064	5	271	4	167	13	6 754	24	4 369
Lynchburg, VA MSA	72	6 489	72	6 489	–	–	2	(D)	14	9 083	25	(D)
Macon, GA MSA	69	5 661	65	5 277	4	384	6	313	19	9 030	20	4 224
Madison, WI MSA	193	29 995	173	27 899	20	2 096	6	741	12	6 486	52	12 682
Mansfield, OH MSA	57	6 942	57	6 942	–	–	2	(D)	16	6 778	35	(D)
McAllen–Edinburg–Mission, TX MSA	113	10 306	108	9 923	5	383	4	401	13	4 366	12	1 265
Medford–Ashland, OR MSA	24	3 058	23	(D)	1	(D)	2	(D)	6	2 816	19	(D)
Melbourne–Titusville–Palm Bay, FL MSA	198	21 636	193	20 818	5	818	3	287	16	7 546	33	6 305
Memphis, TN–AR–MS MSA	314	50 426	299	49 720	15	706	18	1 735	35	24 573	101	21 808
Merced, CA MSA	49	4 373	44	4 162	5	211	1	(D)	5	1 802	12	(D)
Miami–Fort Lauderdale, FL CMSA	1 665	195 991	1 591	189 583	74	6 408	57	(D)	90	77 115	363	(D)
Fort Lauderdale, FL PMSA	734	86 125	703	82 364	31	3 761	22	(D)	42	39 219	169	(D)
Miami, FL PMSA	931	109 866	888	107 219	43	2 647	35	2 537	48	37 896	194	81 530
Milwaukee–Racine, WI CMSA	817	99 162	756	94 888	61	4 274	12	868	107	54 417	161	42 782
Milwaukee–Waukesha, WI PMSA	730	89 103	680	85 643	50	3 460	12	868	94	48 597	142	39 482
Racine, WI PMSA	87	10 059	76	9 245	11	814	–	–	13	5 820	19	3 300
Minneapolis–St. Paul, MN–WI MSA	1 050	183 512	1 011	173 475	39	10 037	39	4 302	116	58 771	290	58 369
Mobile, AL MSA	128	11 600	121	11 140	7	460	5	290	20	11 716	39	5 651
Modesto, CA MSA	90	11 936	85	11 813	5	123	2	(D)	11	6 383	32	(D)
Monroe, LA MSA	20	1 416	17	(D)	3	(D)	2	(D)	6	4 245	11	(D)
Montgomery, AL MSA	103	11 706	97	11 083	6	623	5	341	11	6 981	15	2 536
Muncie, IN MSA	36	4 654	34	(D)	2	(D)	1	(D)	11	4 350	13	(D)
Myrtle Beach, SC MSA	57	5 500	52	5 019	5	481	2	(D)	5	3 338	28	(D)
Naples, FL MSA	110	14 764	110	14 764	–	–	2	(D)	3	(D)	18	(D)
Nashville, TN MSA	328	45 135	312	41 548	16	3 587	17	1 271	53	31 836	109	22 439
New London–Norwich, CT–RI MSA	180	18 048	171	17 421	9	627	4	282	23	6 983	29	4 084
New Orleans, LA MSA	307	41 644	296	40 852	11	792	25	1 552	47	31 740	101	21 309
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	9 248	984 153	8 425	(D)	823	(D)	274	(D)	1 151	655 119	1 558	(D)
Bergen–Passaic, NJ PMSA	805	82 641	741	78 047	64	4 594	18	1 254	90	52 754	111	34 421
Bridgeport, CT PMSA	245	26 751	217	24 851	28	1 900	4	136	32	17 281	34	10 721
Danbury, CT PMSA	113	15 210	111	(D)	2	(D)	–	–	12	5 146	28	6 112
Dutchess County, NY PMSA	108	12 014	103	11 758	5	256	–	–	18	5 160	18	4 818
Jersey City, NJ PMSA	192	13 396	178	12 702	14	694	7	(D)	41	24 056	29	(D)
Middlesex–Somerset–Hunterdon, NJ PMSA	524	59 149	484	56 464	40	2 685	8	1 092	64	28 354	81	28 469
Monmouth–Ocean, NJ PMSA	561	53 184	525	50 184	36	3 000	6	259	58	36 652	92	23 042
Nassau–Suffolk, NY PMSA	1 505	138 821	1 371	130 307	134	8 514	21	1 041	145	97 491	308	153 258
New Haven–Meriden, CT PMSA	344	36 826	325	35 644	19	1 182	3	(D)	41	20 201	40	(D)
New York, NY PMSA	3 218	363 339	2 856	335 013	362	28 326	176	17 905	426	261 167	549	204 278
Newark, NJ PMSA	1 017	101 166	935	95 916	82	5 250	19	2 445	130	68 412	154	57 349
Newburgh, NY–PA PMSA	142	11 200	139	10 830	3	370	2	(D)	24	7 260	22	(D)
Stamford–Norwalk, CT PMSA	193	39 848	175	38 027	18	1 821	5	372	18	10 439	31	6 445
Trenton, NJ PMSA	152	18 158	146	17 714	6	444	4	(D)	30	11 206	38	(D)
Waterbury, CT PMSA	129	12 450	119	11 517	10	933	1	(D)	22	9 540	23	(D)

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Geographic area	Business services (SIC 73)											
	Total		Advertising (SIC 731)		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)		Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)		Services to dwellings and other buildings (SIC 734)		Miscellaneous equipment rental and leasing (SIC 735)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	316	273 706	22	12 972	9	2 885	32	67 577	83	14 201	19	16 912
Little Rock–North Little Rock, AR MSA	732	664 962	62	38 845	34	12 619	55	25 856	140	40 190	74	78 045
Longview–Marshall, TX MSA	190	79 038	7	3 751	7	1 549	10	2 164	37	7 506	43	31 244
Los Angeles–Riverside–Orange County, CA CMSA	20 093	20 659 339	1 299	1 748 939	422	470 697	2 452	1 782 099	2 688	1 197 180	1 568	2 164 740
Los Angeles–Long Beach, CA PMSA	12 246	13 660 542	893	1 387 275	266	227 247	1 657	1 240 064	1 415	739 893	792	1 483 305
Orange County, CA PMSA	4 759	4 995 206	318	307 517	91	187 725	556	456 734	626	259 575	352	370 330
Riverside–San Bernardino, CA PMSA	2 183	1 336 483	64	44 310	46	50 192	163	55 017	492	125 535	333	236 232
Ventura, CA PMSA	905	667 108	24	9 837	19	5 533	76	30 284	155	72 177	91	74 873
Louisville, KY–IN MSA	1 223	826 584	99	82 956	47	46 086	121	58 160	242	78 940	118	97 036
Lubbock, TX MSA	291	151 711	18	7 304	8	3 122	26	8 901	69	22 233	40	21 145
Lynchburg, VA MSA	184	103 993	10	1 353	3	(D)	27	33 844	55	11 532	15	7 704
Macon, GA MSA	276	136 494	17	9 591	11	4 258	15	2 093	62	31 233	23	8 698
Madison, WI MSA	525	312 387	41	26 010	7	6 300	84	31 528	109	19 583	20	23 677
Mansfield, OH MSA	121	93 915	10	4 275	5	2 570	8	1 455	26	14 328	17	6 795
McAllen–Edinburg–Mission, TX MSA	191	72 936	9	3 564	8	2 553	11	3 448	37	5 780	23	8 753
Medford–Ashland, OR MSA	165	63 685	7	3 137	4	2 122	16	4 412	42	5 197	16	13 917
Melbourne–Titusville–Palm Bay, FL MSA	564	364 105	21	5 614	7	3 850	44	16 955	131	29 100	40	15 841
Memphis, TN–AR–MS MSA	1 187	1 078 198	92	97 308	40	32 798	109	84 597	203	70 694	97	88 263
Merced, CA MSA	97	28 844	5	816	4	1 191	8	2 744	25	5 637	11	5 685
Miami–Fort Lauderdale, FL CMSA	6 635	3 851 752	475	262 630	172	88 214	751	283 397	1 101	338 880	514	495 538
Fort Lauderdale, FL PMSA	3 006	1 592 922	189	97 955	101	50 440	339	99 422	565	148 616	191	166 944
Miami, FL PMSA	3 629	2 258 830	286	164 675	71	37 774	412	183 975	536	190 264	323	328 594
Milwaukee–Racine, WI CMSA	2 262	1 919 504	175	128 593	48	(D)	264	191 404	496	120 419	110	(D)
Milwaukee–Waukesha, WI PMSA	2 111	1 827 119	169	125 943	44	35 583	248	184 447	456	109 045	100	97 318
Racine, WI PMSA	151	92 385	6	2 650	4	(D)	16	6 957	40	11 374	10	(D)
Minneapolis–St. Paul, MN–WI MSA	4 665	4 782 398	380	427 935	102	163 359	673	358 970	682	214 771	205	240 069
Mobile, AL MSA	539	249 151	21	11 155	17	13 047	27	6 677	126	26 763	73	39 065
Modesto, CA MSA	316	154 705	9	2 042	7	5 022	35	8 928	77	18 308	39	48 940
Monroe, LA MSA	152	64 061	17	6 036	8	2 731	8	945	33	10 375	17	11 782
Montgomery, AL MSA	309	189 865	29	12 130	10	6 528	18	5 572	73	15 697	36	22 723
Muncie, IN MSA	87	46 310	7	3 152	5	1 558	2	(D)	20	2 711	8	8 346
Myrtle Beach, SC MSA	195	57 841	28	13 772	3	(D)	9	1 312	53	11 078	14	5 388
Naples, FL MSA	342	172 394	15	4 497	6	1 922	34	10 465	80	12 454	30	15 993
Nashville, TN MSA	1 516	1 208 242	109	96 451	57	54 148	159	71 134	281	100 076	133	86 131
New London–Norwich, CT–RI MSA	246	218 204	7	2 109	3	(D)	23	6 964	65	17 420	22	12 272
New Orleans, LA MSA	1 576	1 189 663	101	74 252	63	54 486	154	63 944	266	112 908	174	188 259
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	32 413	37 310 295	2 670	(D)	627	(D)	4 390	3 661 122	4 156	2 665 883	1 431	1 535 158
Bergen–Passaic, NJ PMSA	2 788	2 506 070	199	227 570	65	38 929	322	328 081	397	129 699	127	164 489
Bridgeport, CT PMSA	610	748 252	34	17 739	14	9 481	74	41 884	95	29 345	31	23 875
Danbury, CT PMSA	354	263 241	19	13 756	3	1 353	51	33 106	48	11 169	24	7 701
Dutchess County, NY PMSA	257	179 824	11	(D)	3	(D)	31	9 643	54	11 671	24	10 084
Jersey City, NJ PMSA	517	776 914	25	28 791	11	5 617	44	32 540	84	66 678	29	18 053
Middlesex–Somerset–Hunterdon, NJ PMSA	2 001	3 014 133	107	132 549	36	29 966	161	132 289	269	95 661	93	148 337
Monmouth–Ocean, NJ PMSA	1 333	1 078 270	67	17 701	45	40 303	101	52 348	248	82 303	61	32 780
Nassau–Suffolk, NY PMSA	4 888	3 804 791	350	279 381	164	165 638	504	340 618	758	281 141	274	147 896
New Haven–Meriden, CT PMSA	698	431 561	33	27 098	13	16 515	87	45 583	148	39 717	43	33 516
New York, NY PMSA	13 280	18 588 390	1 415	4 260 811	178	198 289	2 356	2 082 911	1 180	1 537 719	454	673 026
Newark, NJ PMSA	3 364	3 349 613	224	251 008	66	131 199	343	227 358	544	275 820	158	191 820
Newburgh, NY–PA PMSA	280	138 864	16	11 044	3	(D)	18	4 412	56	11 202	26	11 355
Stamford–Norwalk, CT PMSA	1 277	1 821 099	133	161 677	9	6 825	216	273 518	123	52 075	50	58 134
Trenton, NJ PMSA	539	491 092	27	21 559	10	5 142	65	51 847	89	27 683	15	6 256
Waterbury, CT PMSA	227	118 181	10	3 539	7	2 126	17	4 984	63	14 000	22	7 836

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Personnel supply services (SIC 736)		Computer programming, data processing, and other computer related services (SIC 737)								Miscellaneous business services (SIC 738)	
			Total		Computer programming, prepackaged software, and integrated systems (SIC 7371, 2, 3)		Data processing services (SIC 7374, 5, 6)		Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	24	20 321	48	105 391	31	87 112	7	12 418	10	5 861	79	33 447
Little Rock–North Little Rock, AR MSA	90	173 646	105	218 076	55	(D)	32	179 823	18	(D)	172	77 685
Longview–Marshall, TX MSA	27	15 861	14	5 048	6	(D)	4	653	4	(D)	45	11 915
Los Angeles–Riverside–Orange County, CA CMSA	2 166	3 038 829	3 649	5 752 445	2 112	3 243 891	590	1 556 178	947	952 376	5 849	4 504 410
Los Angeles–Long Beach, CA PMSA	1 358	1 967 105	2 072	3 430 881	1 171	1 904 305	359	1 019 193	542	507 383	3 793	3 184 772
Orange County, CA PMSA	500	709 527	1 157	1 802 410	705	978 888	164	468 170	288	355 352	1 159	901 388
Riverside–San Bernardino, CA PMSA	204	245 540	218	267 945	119	180 365	39	51 256	60	36 324	663	311 712
Ventura, CA PMSA	104	116 657	202	251 209	117	180 333	28	17 559	57	53 317	234	106 538
Louisville, KY–IN MSA	120	161 220	195	143 788	107	77 487	34	14 116	54	52 185	281	158 398
Lubbock, TX MSA	35	32 823	29	14 821	13	4 017	8	(D)	8	(D)	66	41 362
Lynchburg, VA MSA	17	11 046	20	19 602	10	4 183	4	4 885	6	10 534	37	(D)
Macon, GA MSA	30	20 326	48	34 478	28	(D)	4	(D)	16	(D)	70	25 817
Madison, WI MSA	33	33 281	100	121 574	63	39 440	21	74 714	16	7 420	131	50 434
Mansfield, OH MSA	15	13 361	9	6 417	4	5 192	3	(D)	2	(D)	31	44 714
McAllen–Edinburg–Mission, TX MSA	13	8 716	19	7 325	4	391	9	4 906	6	2 028	71	32 797
Medford–Ashland, OR MSA	15	16 838	28	7 062	18	4 544	3	(D)	7	(D)	37	11 000
Melbourne–Titusville–Palm Bay, FL MSA	42	40 156	134	208 655	98	192 198	18	8 891	18	7 566	145	43 934
Memphis, TN–AR–MS MSA	130	175 506	193	258 051	101	124 979	31	58 208	61	74 864	323	270 981
Merced, CA MSA	9	4 706	8	819	2	(D)	2	(D)	4	(D)	27	7 246
Miami–Fort Lauderdale, FL CMSA	534	611 444	852	626 205	498	283 626	150	(D)	204	(D)	2 236	1 145 444
Fort Lauderdale, FL PMSA	265	284 624	406	275 108	244	148 451	58	(D)	104	(D)	950	469 813
Miami, FL PMSA	269	326 820	446	351 097	254	135 175	92	145 828	100	70 094	1 286	675 631
Milwaukee–Racine, WI CMSA	282	403 739	408	552 788	272	231 398	59	239 958	77	81 432	479	384 369
Milwaukee–Waukesha, WI PMSA	265	379 669	388	547 622	260	227 513	56	239 718	72	80 391	441	347 492
Racine, WI PMSA	17	24 070	20	5 166	12	3 885	3	240	5	1 041	38	36 877
Minneapolis–St. Paul, MN–WI MSA	460	563 507	1 199	2 037 221	777	1 093 645	147	565 248	275	378 328	964	776 566
Mobile, AL MSA	54	53 135	70	47 406	47	27 893	8	(D)	15	(D)	151	51 903
Modesto, CA MSA	29	16 855	19	6 532	8	965	5	2 535	6	3 032	101	48 078
Monroe, LA MSA	11	6 100	22	9 071	11	2 847	4	(D)	7	(D)	36	17 021
Montgomery, AL MSA	18	17 631	46	53 396	28	35 067	10	(D)	8	(D)	79	56 188
Muncie, IN MSA	11	9 356	12	11 808	5	8 411	5	(D)	2	(D)	22	(D)
Myrtle Beach, SC MSA	6	4 875	11	1 756	8	(D)	1	(D)	2	(D)	71	(D)
Naples, FL MSA	29	35 365	24	31 059	16	29 617	3	(D)	5	(D)	124	60 639
Nashville, TN MSA	162	192 981	207	226 546	110	111 184	40	86 581	57	28 781	408	380 775
New London–Norwich, CT–RI MSA	12	11 486	46	103 447	26	(D)	8	(D)	12	(D)	68	(D)
New Orleans, LA MSA	187	228 339	200	136 674	93	48 629	39	37 204	68	50 841	431	330 801
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	3 557	3 927 466	7 268	11 730 554	4 294	(D)	935	3 696 090	2 039	(D)	8 314	(D)
Bergen–Passaic, NJ PMSA	314	259 861	748	843 214	423	436 738	109	203 126	216	203 350	616	514 227
Bridgeport, CT PMSA	82	323 484	145	193 203	87	115 643	21	39 310	37	38 250	135	109 241
Danbury, CT PMSA	34	24 252	85	48 581	64	34 491	5	(D)	16	(D)	90	123 323
Dutchess County, NY PMSA	20	20 246	49	97 174	31	21 847	5	(D)	13	(D)	65	(D)
Jersey City, NJ PMSA	50	63 658	117	431 837	57	50 849	23	325 964	37	55 024	157	129 740
Middlesex–Somerset–Hunterdon, NJ PMSA	209	287 667	789	1 854 023	485	1 322 276	75	317 777	229	213 970	337	333 641
Monmouth–Ocean, NJ PMSA	111	100 456	421	646 209	278	520 560	37	(D)	106	(D)	279	106 170
Nassau–Suffolk, NY PMSA	412	512 948	1 063	1 252 262	626	479 079	137	601 186	300	171 997	1 363	824 907
New Haven–Meriden, CT PMSA	68	45 979	142	142 545	82	48 175	17	24 073	43	70 297	164	80 608
New York, NY PMSA	1 567	1 683 704	2 271	4 383 376	1 304	1 835 292	309	1 702 034	658	846 050	3 859	3 768 554
Newark, NJ PMSA	413	387 916	891	1 126 371	528	607 274	128	347 203	235	171 894	725	758 121
Newburgh, NY–PA PMSA	25	16 856	46	28 979	27	18 180	3	(D)	16	(D)	90	(D)
Stamford–Norwalk, CT PMSA	166	126 222	279	403 877	167	220 023	37	29 083	75	154 771	301	738 771
Trenton, NJ PMSA	61	54 258	184	240 197	112	130 353	26	(D)	46	(D)	88	84 150
Waterbury, CT PMSA	25	19 959	38	38 706	23	(D)	3	(D)	12	(D)	45	27 031

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)											
	Total		Automotive rental and leasing, without drivers (SIC 751)		Automobile parking (SIC 752)		Automotive repair shops (SIC 753)					
							Total		Top, body, and upholstery repair shops and paint shops (SIC 7532)		General automotive repair shops (SIC 7538)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	168	47 556	12	(D)	8	(D)	119	35 566	36	11 554	58	15 937
Little Rock–North Little Rock, AR MSA	419	163 777	29	65 141	60	5 056	288	79 259	68	19 484	133	33 124
Longview–Marshall, TX MSA	135	32 956	10	2 949	–	–	110	26 384	30	9 864	45	7 395
Los Angeles–Riverside–Orange County, CA CMSA	10 845	5 393 936	593	1 548 904	1 241	476 172	7 680	2 810 481	1 883	962 846	4 103	1 290 621
Los Angeles–Long Beach, CA PMSA	6 901	3 604 438	345	1 138 081	1 133	437 993	4 688	1 693 883	1 232	621 386	2 460	755 750
Orange County, CA PMSA	1 802	882 418	105	190 312	99	28 381	1 346	550 543	305	189 853	761	253 826
Riverside–San Bernardino, CA PMSA	1 692	771 757	112	207 226	9	9 798	1 302	469 414	270	123 347	706	238 058
Ventura, CA PMSA	450	135 323	31	13 285	–	–	344	96 641	76	28 260	176	42 987
Louisville, KY–IN MSA	731	305 854	48	114 016	64	11 785	504	148 721	152	49 457	232	61 718
Lubbock, TX MSA	167	64 724	17	9 643	1	(D)	117	47 959	28	8 637	47	23 138
Lynchburg, VA MSA	136	28 169	3	(D)	5	(D)	114	23 504	33	7 117	57	12 134
Macon, GA MSA	221	86 120	16	27 830	1	(D)	171	51 135	51	14 541	83	25 763
Madison, WI MSA	213	94 515	16	23 003	1	(D)	159	59 567	44	15 689	85	29 354
Mansfield, OH MSA	113	30 711	2	(D)	2	(D)	89	26 781	21	5 500	42	13 556
McAllen–Edinburg–Mission, TX MSA	219	48 498	12	7 901	1	(D)	180	34 450	26	4 681	92	13 558
Medford–Ashland, OR MSA	96	26 074	4	(D)	1	(D)	76	20 030	18	5 612	36	8 333
Melbourne–Titusville–Palm Bay, FL MSA	302	99 105	22	25 199	1	(D)	237	65 212	64	17 967	118	31 944
Memphis, TN–AR–MS MSA	747	354 335	63	144 076	92	13 577	506	176 321	136	64 069	228	62 376
Merced, CA MSA	107	27 210	4	(D)	1	(D)	84	21 227	12	5 486	45	9 395
Miami–Fort Lauderdale, FL CMSA	2 587	1 479 840	201	754 953	116	(D)	1 968	578 794	529	169 170	972	267 843
Fort Lauderdale, FL PMSA	1 075	664 328	82	348 186	6	(D)	835	266 414	219	74 113	426	134 940
Miami, FL PMSA	1 512	815 512	119	406 767	110	52 185	1 133	312 380	310	95 057	546	132 903
Milwaukee–Racine, WI CMSA	1 110	528 644	81	166 234	73	21 461	786	282 072	234	95 959	398	123 234
Milwaukee–Waukesha, WI PMSA	988	475 423	76	162 529	73	21 461	695	241 175	204	71 174	353	112 710
Racine, WI PMSA	122	53 221	5	3 705	–	–	91	40 897	30	24 785	45	10 524
Minneapolis–St. Paul, MN–WI MSA	1 721	898 006	106	247 571	141	78 196	1 182	475 148	341	157 683	560	190 001
Mobile, AL MSA	323	109 778	22	32 423	11	1 860	256	66 520	61	20 932	138	25 264
Modesto, CA MSA	268	99 865	11	3 702	–	–	215	82 944	49	21 120	107	33 226
Monroe, LA MSA	102	25 320	4	2 321	–	–	85	19 075	17	4 410	44	7 975
Montgomery, AL MSA	198	70 388	17	16 917	–	–	158	45 821	41	15 670	78	16 562
Muncie, IN MSA	84	23 543	5	3 705	–	–	62	15 768	14	3 794	18	4 879
Myrtle Beach, SC MSA	119	30 479	6	(D)	1	(D)	95	22 790	31	6 524	47	12 167
Naples, FL MSA	121	33 476	8	3 227	–	–	83	23 316	20	5 419	45	12 874
Nashville, TN MSA	783	382 925	65	177 640	124	31 329	476	142 673	110	42 960	233	61 519
New London–Norwich, CT–RI MSA	162	48 126	11	5 129	8	646	122	37 422	30	9 113	67	19 786
New Orleans, LA MSA	792	383 991	52	162 082	140	50 057	515	146 161	119	41 174	248	59 508
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	13 363	5 751 106	865	(D)	1 321	701 361	9 741	2 993 603	2 970	1 044 403	4 905	1 297 227
Bergen–Passaic, NJ PMSA	1 042	505 921	78	203 606	11	1 749	805	266 573	264	102 099	381	108 824
Bridgeport, CT PMSA	253	105 400	10	7 646	11	4 086	201	87 145	63	32 643	91	35 591
Danbury, CT PMSA	134	47 310	11	3 487	–	–	100	39 727	29	13 278	59	22 600
Dutchess County, NY PMSA	169	57 964	9	9 227	–	–	144	43 748	49	16 638	69	16 718
Jersey City, NJ PMSA	356	142 949	35	50 038	29	18 674	249	62 469	94	33 404	117	19 625
Middlesex–Somerset–Hunterdon, NJ PMSA	669	315 880	48	98 236	5	998	526	191 412	154	57 620	272	94 155
Monmouth–Ocean, NJ PMSA	596	210 307	40	37 990	5	726	454	150 844	132	57 454	224	63 229
Nassau–Suffolk, NY PMSA	2 412	930 505	178	275 245	28	8 161	1 952	593 417	575	189 622	982	257 267
New Haven–Meriden, CT PMSA	418	156 585	33	26 638	30	19 412	317	100 728	86	28 070	168	47 410
New York, NY PMSA	5 042	2 083 469	253	602 603	1 115	581 905	3 252	805 252	973	256 842	1 684	373 305
Newark, NJ PMSA	1 483	872 329	105	346 582	67	54 782	1 126	426 619	376	180 973	546	162 886
Newburgh, NY–PA PMSA	221	77 798	17	(D)	1	(D)	184	61 458	52	17 562	101	32 740
Stamford–Norwalk, CT PMSA	238	116 740	24	34 542	13	(D)	171	65 182	54	26 266	87	26 269
Trenton, NJ PMSA	191	77 818	15	9 292	5	(D)	148	58 397	38	19 730	72	22 042
Waterbury, CT PMSA	139	50 131	9	5 752	1	(D)	112	40 632	31	12 202	52	14 566

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.				Miscellaneous repair services (SIC 76)							
	Automotive repair shops (SIC 753)—Con.		Automotive services, except repair (SIC 754)		Total		Electrical repair shops (SIC 762)					
	Other automotive repair shops (SIC 7533, 4, 6, 7, 9)						Total		Radio and television repair shops (SIC 7622)		Other electrical and electronic repair shops (SIC 7623, 9)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	25	8 075	29	6 494	68	17 300	27	8 828	6	1 613	21	7 215
Little Rock–North Little Rock, AR MSA	87	26 651	42	14 321	181	55 331	58	24 111	22	5 397	36	18 714
Longview–Marshall, TX MSA	35	9 125	15	3 623	89	31 233	26	5 673	8	689	18	4 984
Los Angeles–Riverside–Orange County, CA CMSA	1 694	557 014	1 331	558 379	3 460	1 971 805	1 013	753 592	289	111 519	724	642 073
Los Angeles–Long Beach, CA PMSA	996	316 747	735	334 481	2 043	1 179 424	604	475 757	178	68 354	426	407 403
Orange County, CA PMSA	280	106 864	252	113 182	699	456 994	214	165 795	61	32 519	153	133 276
Riverside–San Bernardino, CA PMSA	326	108 009	269	85 319	560	267 768	153	102 807	37	8 991	116	93 816
Ventura, CA PMSA	92	25 394	75	25 397	158	67 619	42	9 233	13	1 655	29	7 578
Louisville, KY–IN MSA	120	37 546	115	31 332	304	153 443	79	50 204	29	13 735	50	36 469
Lubbock, TX MSA	42	16 184	32	(D)	97	50 158	33	11 118	7	2 039	26	9 079
Lynchburg, VA MSA	24	4 253	14	2 247	55	16 686	16	3 984	5	1 041	11	2 943
Macon, GA MSA	37	10 831	33	(D)	100	41 062	35	10 889	12	2 262	23	8 627
Madison, WI MSA	30	14 524	37	(D)	118	53 335	35	26 605	11	7 709	24	18 896
Mansfield, OH MSA	26	7 725	20	(D)	43	18 211	14	5 274	5	1 405	9	3 869
McAllen–Edinburg–Mission, TX MSA	62	16 211	26	(D)	78	16 852	20	4 874	7	637	13	4 237
Medford–Ashland, OR MSA	22	6 085	15	3 915	61	13 883	18	4 140	6	1 252	12	2 888
Melbourne–Titusville–Palm Bay, FL MSA	55	15 301	42	(D)	147	43 641	45	16 058	7	1 812	38	14 246
Memphis, TN–AR–MS MSA	142	49 876	86	20 361	285	144 710	91	57 405	34	13 407	57	43 998
Merced, CA MSA	27	6 346	18	3 903	28	8 446	12	3 225	3	697	9	2 528
Miami–Fort Lauderdale, FL CMSA	467	141 781	302	(D)	1 525	620 169	549	291 403	130	33 844	419	257 559
Fort Lauderdale, FL PMSA	190	57 361	152	(D)	703	277 595	265	152 824	61	15 212	204	137 612
Miami, FL PMSA	277	84 420	150	44 180	822	342 574	284	138 579	69	18 632	215	119 947
Milwaukee–Racine, WI CMSA	154	62 879	170	58 877	494	230 601	141	75 229	45	(D)	96	(D)
Milwaukee–Waukesha, WI PMSA	138	57 291	144	50 258	443	213 088	130	70 052	43	12 221	87	57 831
Racine, WI PMSA	16	5 588	26	8 619	51	17 513	11	5 177	2	(D)	9	(D)
Minneapolis–St. Paul, MN–WI MSA	281	127 464	292	97 091	750	312 316	187	99 208	47	18 279	140	80 929
Mobile, AL MSA	57	20 324	34	8 975	190	86 590	58	24 989	18	2 495	40	22 494
Modesto, CA MSA	59	28 598	42	13 219	112	40 015	27	11 303	12	2 191	15	9 112
Monroe, LA MSA	24	6 690	13	3 924	49	33 859	16	10 379	4	(D)	12	(D)
Montgomery, AL MSA	39	13 589	23	7 650	83	26 364	25	6 626	7	1 093	18	5 533
Muncie, IN MSA	30	7 095	17	4 070	24	5 304	5	2 076	2	(D)	3	(D)
Myrtle Beach, SC MSA	17	4 099	17	2 810	76	18 570	31	10 178	3	256	28	9 922
Naples, FL MSA	18	5 023	30	6 933	96	16 393	24	5 419	7	799	17	4 620
Nashville, TN MSA	133	38 194	118	31 283	300	139 391	113	65 210	38	11 569	75	53 641
New London–Norwich, CT–RI MSA	25	8 523	21	4 929	63	19 848	17	7 157	4	1 933	13	5 224
New Orleans, LA MSA	148	45 479	85	25 691	472	328 566	166	96 614	43	16 145	123	80 469
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	1 866	651 973	1 436	(D)	5 288	2 365 746	1 734	(D)	516	165 984	1 218	(D)
Bergen–Passaic, NJ PMSA	160	55 650	148	33 993	466	213 277	150	93 258	49	26 039	101	67 219
Bridgeport, CT PMSA	47	18 911	31	6 523	115	47 680	35	11 505	7	1 636	28	9 869
Danbury, CT PMSA	12	3 849	23	4 096	61	17 938	16	8 439	3	154	13	8 285
Dutchess County, NY PMSA	26	10 392	16	4 989	52	19 685	9	(D)	–	–	9	(D)
Jersey City, NJ PMSA	38	9 440	43	11 768	108	83 813	28	39 426	9	1 706	19	37 720
Middlesex–Somerset–Hunterdon, NJ PMSA	100	39 637	90	25 234	276	147 613	80	53 603	25	6 297	55	47 306
Monmouth–Ocean, NJ PMSA	98	30 161	97	20 747	265	78 691	82	30 319	22	7 451	60	22 868
Nassau–Suffolk, NY PMSA	395	146 528	254	53 682	1 029	377 074	364	147 237	101	33 476	263	113 761
New Haven–Meriden, CT PMSA	63	25 248	38	9 807	167	92 361	48	23 301	10	1 749	38	21 552
New York, NY PMSA	595	175 105	422	93 709	1 823	788 805	649	302 937	215	54 468	434	248 469
Newark, NJ PMSA	204	82 760	185	44 346	613	378 981	178	116 048	45	19 565	133	96 483
Newburgh, NY–PA PMSA	31	11 156	19	8 426	72	22 764	24	13 765	6	3 451	18	10 314
Stamford–Norwalk, CT PMSA	30	12 647	30	(D)	119	42 899	37	23 340	11	6 768	26	16 572
Trenton, NJ PMSA	38	16 625	23	(D)	76	36 407	21	6 860	5	1 743	16	5 117
Waterbury, CT PMSA	29	13 864	17	(D)	46	17 758	13	2 356	8	1 481	5	875

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Miscellaneous repair services (SIC 76)—Con.						Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)					
	Watch, clock, and jewelry repair (SIC 763)		Reupholstery and furniture repair (SIC 764)		Miscellaneous repair and related services (SIC 769)		Total		Motion picture production, distribution, and services (SIC 781, 2)		Motion picture theaters (SIC 783)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	2	(D)	8	(D)	31	(D)	108	43 600	4	(D)	12	(D)
Little Rock–North Little Rock, AR MSA	3	233	22	2 500	98	28 487	255	96 843	22	29 447	16	15 358
Longview–Marshall, TX MSA	–	–	9	606	54	24 954	63	16 509	1	(D)	6	3 341
Los Angeles–Riverside–Orange County, CA CMSA	110	22 569	384	79 261	1 953	1 116 383	11 673	27 640 816	4 869	20 379 825	426	595 286
Los Angeles–Long Beach, CA PMSA	84	18 998	263	61 072	1 092	623 597	9 660	25 169 966	4 675	19 966 994	283	393 824
Orange County, CA PMSA	15	2 446	71	12 058	399	276 695	938	1 513 960	117	181 797	66	100 972
Riverside–San Bernardino, CA PMSA	8	770	37	4 533	362	159 658	785	647 486	35	41 980	61	80 457
Ventura, CA PMSA	3	355	13	1 598	100	56 433	290	309 404	42	189 054	16	20 033
Louisville, KY–IN MSA	9	818	29	3 739	187	98 682	462	216 061	27	19 233	21	19 205
Lubbock, TX MSA	2	(D)	8	(D)	54	38 037	91	28 903	3	(D)	10	6 973
Lynchburg, VA MSA	–	–	6	(D)	33	(D)	91	18 579	7	2 303	4	3 340
Macon, GA MSA	2	(D)	13	1 262	50	(D)	110	34 273	4	(D)	5	(D)
Madison, WI MSA	3	(D)	17	1 322	63	(D)	195	81 357	15	7 196	16	10 990
Mansfield, OH MSA	–	–	5	529	24	12 408	80	18 835	1	(D)	6	(D)
McAllen–Edinburg–Mission, TX MSA	2	(D)	7	1 289	49	(D)	95	41 640	3	(D)	8	(D)
Medford–Ashland, OR MSA	2	(D)	4	(D)	37	8 525	89	31 041	8	3 070	7	5 647
Melbourne–Titusville–Palm Bay, FL MSA	4	592	14	1 807	84	25 184	172	78 179	5	(D)	15	13 327
Memphis, TN–AR–MS MSA	10	798	33	4 392	151	82 115	322	236 331	31	70 969	15	11 258
Merced, CA MSA	1	(D)	2	(D)	13	(D)	52	20 567	–	–	2	(D)
Miami–Fort Lauderdale, FL CMSA	46	3 763	157	22 615	773	302 388	1 634	1 191 828	215	237 417	75	100 145
Fort Lauderdale, FL PMSA	15	1 298	78	11 471	345	112 002	775	553 175	82	77 386	39	46 298
Miami, FL PMSA	31	2 465	79	11 144	428	190 386	859	638 653	133	160 031	36	53 847
Milwaukee–Racine, WI CMSA	12	2 064	53	7 401	288	145 907	650	389 110	57	(D)	43	(D)
Milwaukee–Waukesha, WI PMSA	12	2 064	47	7 051	254	133 921	584	368 282	55	44 671	38	35 518
Racine, WI PMSA	–	–	6	350	34	11 986	66	20 828	2	(D)	5	(D)
Minneapolis–St. Paul, MN–WI MSA	17	3 352	79	13 671	467	196 085	1 403	931 525	172	175 594	68	63 547
Mobile, AL MSA	1	(D)	18	(D)	113	60 292	184	60 715	9	1 995	7	(D)
Modesto, CA MSA	4	548	5	555	76	27 609	122	41 111	3	(D)	5	8 286
Monroe, LA MSA	2	(D)	6	(D)	25	22 817	40	15 198	1	(D)	3	(D)
Montgomery, AL MSA	2	(D)	12	1 738	44	(D)	66	22 901	3	(D)	7	(D)
Muncie, IN MSA	–	–	4	284	15	2 944	64	14 509	–	–	3	(D)
Myrtle Beach, SC MSA	–	–	8	508	37	7 884	222	151 335	6	(D)	5	(D)
Naples, FL MSA	4	485	18	2 143	50	8 346	119	78 394	6	1 331	3	(D)
Nashville, TN MSA	3	(D)	22	4 179	162	(D)	811	842 945	83	192 539	28	(D)
New London–Norwich, CT–RI MSA	–	–	10	709	36	11 982	141	259 146	2	(D)	7	(D)
New Orleans, LA MSA	8	924	29	4 571	269	226 457	456	255 448	30	11 122	36	31 020
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	139	(D)	488	93 880	2 927	(D)	10 822	11 142 429	2 173	4 617 578	458	570 238
Bergen–Passaic, NJ PMSA	5	(D)	37	5 733	274	(D)	661	465 137	86	101 316	27	34 363
Bridgeport, CT PMSA	3	(D)	7	(D)	70	34 671	163	75 133	13	2 772	7	9 253
Danbury, CT PMSA	–	–	7	1 147	38	8 352	119	45 039	12	(D)	5	2 023
Dutchess County, NY PMSA	1	(D)	6	(D)	36	(D)	140	46 890	7	(D)	10	8 276
Jersey City, NJ PMSA	2	(D)	7	(D)	71	(D)	155	232 332	18	(D)	7	(D)
Middlesex–Somerset–Hunterdon, NJ PMSA	7	1 204	20	2 377	169	90 429	398	241 422	32	54 498	23	30 456
Monmouth–Ocean, NJ PMSA	3	(D)	13	1 465	167	(D)	614	364 641	28	31 216	25	20 220
Nassau–Suffolk, NY PMSA	16	2 007	89	16 487	560	211 343	1 554	850 110	155	60 797	70	99 707
New Haven–Meriden, CT PMSA	5	770	18	2 694	96	65 596	200	87 686	20	2 988	9	12 301
New York, NY PMSA	80	15 551	200	50 108	894	420 209	5 456	7 369 506	1 632	3 534 387	207	275 553
Newark, NJ PMSA	15	4 378	49	6 612	371	251 943	677	938 582	69	(D)	38	34 435
Newburgh, NY–PA PMSA	–	–	5	234	43	8 765	153	54 134	7	1 142	9	7 506
Stamford–Norwalk, CT PMSA	1	(D)	18	2 987	63	(D)	305	266 528	74	59 938	15	(D)
Trenton, NJ PMSA	–	–	9	1 333	46	28 214	132	72 283	18	(D)	4	9 196
Waterbury, CT PMSA	1	(D)	3	(D)	29	(D)	95	33 006	2	(D)	2	(D)

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Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.							
	Video tape rental (SIC 784)		Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)		Bowling centers (SIC 793)		Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	25	6 043	9	933	5	3 097	53	25 051
Little Rock–North Little Rock, AR MSA	60	10 491	15	4 170	7	4 160	135	33 217
Longview–Marshall, TX MSA	14	2 898	–	–	2	(D)	40	8 528
Los Angeles–Riverside–Orange County, CA CMSA	1 038	279 840	2 812	2 929 102	149	156 692	2 379	3 300 071
Los Angeles–Long Beach, CA PMSA	607	187 469	2 664	2 846 087	84	87 118	1 347	1 688 474
Orange County, CA PMSA	152	37 446	86	53 335	25	27 218	492	1 113 192
Riverside–San Bernardino, CA PMSA	212	39 209	34	14 834	32	33 247	411	437 759
Ventura, CA PMSA	67	15 716	28	14 846	8	9 109	129	60 646
Louisville, KY–IN MSA	105	20 692	26	4 885	24	14 090	259	137 956
Lubbock, TX MSA	17	4 986	1	(D)	4	2 138	56	14 194
Lynchburg, VA MSA	20	2 923	2	(D)	2	(D)	56	7 123
Macon, GA MSA	34	6 749	6	(D)	5	2 249	56	17 116
Madison, WI MSA	33	7 755	17	4 994	23	12 056	91	38 366
Mansfield, OH MSA	21	2 573	1	(D)	8	3 049	43	10 021
McAllen–Edinburg–Mission, TX MSA	34	9 340	6	(D)	5	1 712	39	20 171
Medford–Ashland, OR MSA	22	4 376	6	(D)	2	(D)	44	15 543
Melbourne–Titusville–Palm Bay, FL MSA	40	9 012	7	(D)	6	6 049	99	46 331
Memphis, TN–AR–MS MSA	63	17 092	19	10 880	9	5 953	185	120 179
Merced, CA MSA	20	(D)	2	(D)	3	(D)	25	7 231
Miami–Fort Lauderdale, FL CMSA	248	72 937	178	109 711	37	33 286	881	638 332
Fort Lauderdale, FL PMSA	99	33 718	85	57 725	29	24 267	441	313 781
Miami, FL PMSA	149	39 219	93	51 986	8	9 019	440	324 551
Milwaukee–Racine, WI CMSA	110	(D)	62	(D)	95	40 932	283	217 487
Milwaukee–Waukesha, WI PMSA	96	28 223	60	15 945	85	36 646	250	207 279
Racine, WI PMSA	14	(D)	2	(D)	10	4 286	33	10 208
Minneapolis–St. Paul, MN–WI MSA	307	57 124	123	100 978	92	46 592	641	487 690
Mobile, AL MSA	45	9 504	5	(D)	6	2 794	112	39 321
Modesto, CA MSA	40	8 602	3	(D)	4	4 878	67	18 671
Monroe, LA MSA	12	(D)	–	–	2	(D)	22	7 599
Montgomery, AL MSA	13	4 058	4	(D)	2	(D)	37	10 719
Muncie, IN MSA	23	2 591	1	(D)	5	(D)	32	8 471
Myrtle Beach, SC MSA	27	5 295	8	7 446	6	2 067	170	132 159
Naples, FL MSA	17	4 840	3	(D)	1	(D)	89	67 451
Nashville, TN MSA	105	21 334	333	439 261	18	(D)	244	160 179
New London–Norwich, CT–RI MSA	37	(D)	10	(D)	6	5 257	79	(D)
New Orleans, LA MSA	70	22 386	49	29 717	17	10 725	254	150 478
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	1 420	358 126	2 104	(D)	288	(D)	4 379	3 013 206
Bergen–Passaic, NJ PMSA	82	26 515	102	63 654	27	16 603	337	222 686
Bridgeport, CT PMSA	35	8 599	10	1 392	8	5 876	90	47 241
Danbury, CT PMSA	27	5 544	13	13 033	3	(D)	59	18 742
Dutchess County, NY PMSA	27	(D)	6	684	11	6 607	79	(D)
Jersey City, NJ PMSA	35	(D)	24	36 472	5	(D)	66	16 917
Middlesex–Somerset–Hunterdon, NJ PMSA	82	21 310	31	15 365	11	9 237	219	110 556
Monmouth–Ocean, NJ PMSA	96	23 811	36	15 879	17	10 664	412	262 851
Nassau–Suffolk, NY PMSA	212	64 079	204	102 227	52	45 873	861	477 427
New Haven–Meriden, CT PMSA	46	11 214	15	8 781	11	6 504	99	45 898
New York, NY PMSA	544	125 106	1 525	1 999 419	89	49 416	1 459	1 385 625
Newark, NJ PMSA	106	(D)	62	75 852	31	(D)	371	179 918
Newburgh, NY–PA PMSA	33	5 438	14	13 661	9	4 770	81	21 617
Stamford–Norwalk, CT PMSA	34	9 712	46	37 986	3	(D)	133	146 900
Trenton, NJ PMSA	32	(D)	12	(D)	6	(D)	60	37 645
Waterbury, CT PMSA	29	5 194	4	2 825	5	(D)	53	(D)

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Geographic area	Health services (SIC 80)									
	Total		Offices and clinics of doctors of medicine (SIC 801)		Offices and clinics of dentists (SIC 802)		Offices and clinics of doctors of osteopathy (SIC 803)		Offices and clinics of other health practitioners (SIC 804)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	365	271 136	142	154 615	117	30 623	–	–	63	14 958
Little Rock–North Little Rock, AR MSA	1 040	777 617	533	423 308	217	65 474	4	1 219	167	43 253
Longview–Marshall, TX MSA	324	202 970	145	77 779	84	22 787	–	–	53	12 231
Los Angeles–Riverside–Orange County, CA CMSA	30 586	23 489 964	15 439	12 053 016	6 655	2 458 155	175	79 344	5 296	1 485 112
Los Angeles–Long Beach, CA PMSA	18 993	14 546 050	9 990	7 738 122	4 069	1 479 008	79	42 913	3 054	868 264
Orange County, CA PMSA	6 439	5 196 891	3 101	2 355 854	1 405	536 886	45	15 294	1 237	354 913
Riverside–San Bernardino, CA PMSA	3 725	2 853 210	1 696	1 541 473	854	328 237	41	17 961	690	183 903
Ventura, CA PMSA	1 429	893 813	652	417 567	327	114 024	10	3 176	315	78 032
Louisville, KY–IN MSA	1 720	1 678 838	865	689 180	455	105 405	4	1 084	206	50 753
Lubbock, TX MSA	546	381 356	285	214 608	85	26 966	20	6 070	82	17 634
Lynchburg, VA MSA	257	146 208	104	86 806	76	21 511	1	(D)	48	10 709
Macon, GA MSA	544	564 801	278	228 209	104	39 223	1	(D)	56	14 656
Madison, WI MSA	518	517 738	140	310 922	170	66 863	1	(D)	104	29 190
Mansfield, OH MSA	289	146 277	113	65 860	67	18 295	6	1 567	63	14 966
McAllen–Edinburg–Mission, TX MSA	399	379 442	236	141 278	60	20 912	1	(D)	54	24 231
Medford–Ashland, OR MSA	289	163 385	104	89 225	90	27 452	6	2 677	63	13 575
Melbourne–Titusville–Palm Bay, FL MSA	813	542 723	378	310 353	160	62 133	12	4 932	158	34 468
Memphis, TN–AR–MS MSA	1 647	1 242 024	817	666 450	459	123 730	4	1 333	182	50 046
Merced, CA MSA	241	123 705	108	56 257	56	20 049	3	616	46	11 525
Miami–Fort Lauderdale, FL CMSA	9 141	6 841 783	4 637	3 055 027	1 539	480 983	207	89 886	1 435	338 209
Fort Lauderdale, FL PMSA	3 650	3 081 497	1 643	1 290 262	633	223 234	125	49 619	729	162 562
Miami, FL PMSA	5 491	3 760 286	2 994	1 764 765	906	257 749	82	40 267	706	175 647
Milwaukee–Racine, WI CMSA	3 030	2 042 602	1 315	1 050 297	844	268 301	61	(D)	495	128 378
Milwaukee–Waukesha, WI PMSA	2 770	1 852 702	1 198	929 875	766	240 504	59	23 453	453	105 777
Racine, WI PMSA	260	189 900	117	120 422	78	27 797	2	(D)	42	22 601
Minneapolis–St. Paul, MN–WI MSA	3 723	2 897 946	1 030	1 426 721	1 203	457 388	6	(D)	899	217 923
Mobile, AL MSA	642	561 217	276	263 291	160	53 177	4	1 329	96	21 515
Modesto, CA MSA	675	603 707	280	209 983	160	67 290	1	(D)	161	(D)
Monroe, LA MSA	280	244 963	136	102 971	62	20 909	1	(D)	30	9 230
Montgomery, AL MSA	491	501 727	263	232 957	100	37 549	6	(D)	56	13 501
Muncie, IN MSA	205	157 785	93	72 125	50	14 304	1	(D)	25	9 383
Myrtle Beach, SC MSA	231	170 614	111	62 304	47	16 204	5	1 175	34	9 513
Naples, FL MSA	380	239 583	180	130 024	82	28 022	2	(D)	63	12 341
Nashville, TN MSA	1 943	1 853 818	913	742 382	443	132 923	4	1 266	284	84 675
New London–Norwich, CT–RI MSA	491	342 119	232	138 999	123	51 946	1	(D)	74	22 431
New Orleans, LA MSA	2 424	2 187 892	1 264	972 554	535	139 118	1	(D)	276	64 730
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	40 598	26 115 229	19 988	12 776 635	10 503	3 560 746	295	127 977	6 399	1 721 343
Bergen–Passaic, NJ PMSA	3 323	2 339 836	1 585	1 006 460	849	285 658	44	20 298	567	176 653
Bridgeport, CT PMSA	888	697 373	425	323 648	232	86 911	–	–	135	44 795
Danbury, CT PMSA	383	287 388	169	168 419	112	47 049	1	(D)	72	23 289
Dutchess County, NY PMSA	495	274 185	206	130 455	151	43 611	–	–	91	22 557
Jersey City, NJ PMSA	820	377 533	428	195 198	198	58 831	8	(D)	115	34 795
Middlesex–Somerset–Hunterdon, NJ PMSA	2 027	1 357 398	898	668 627	551	206 778	22	10 943	381	112 457
Monmouth–Ocean, NJ PMSA	2 294	1 327 253	1 043	626 444	545	191 514	25	12 300	480	108 708
Nassau–Suffolk, NY PMSA	7 096	4 933 618	3 279	2 373 016	1 863	606 550	56	22 033	1 271	316 099
New Haven–Meriden, CT PMSA	1 071	787 677	486	361 974	272	102 894	2	(D)	176	57 892
New York, NY PMSA	15 181	9 419 750	8 026	4 646 388	3 960	1 319 300	74	32 400	1 985	514 660
Newark, NJ PMSA	4 466	2 670 476	2 192	1 390 606	1 142	383 266	48	21 474	695	180 639
Newburgh, NY–PA PMSA	562	274 858	268	141 044	141	42 468	6	2 818	107	25 327
Stamford–Norwalk, CT PMSA	854	561 521	415	302 894	246	87 892	4	1 102	118	35 203
Trenton, NJ PMSA	718	450 494	385	283 235	150	64 320	4	(D)	125	40 182
Waterbury, CT PMSA	420	355 869	183	158 227	91	33 704	1	(D)	81	28 087

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Health services (SIC 80)—Con.						Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)	
	Nursing and personal care facilities (SIC 805)		Hospitals (SIC 806)		Other health services (SIC 807, 8, 9)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	7	21 593	–	–	36	49 347	109	53 122	9	1 442
Little Rock–North Little Rock, AR MSA	40	74 747	6	117 540	73	52 076	363	178 056	26	8 670
Longview–Marshall, TX MSA	20	39 246	2	(D)	20	(D)	104	50 933	9	1 376
Los Angeles–Riverside–Orange County, CA CMSA	711	1 632 928	127	3 165 574	2 183	2 615 835	10 504	9 013 226	1 272	731 290
Los Angeles–Long Beach, CA PMSA	420	1 011 485	76	1 878 839	1 305	1 527 419	7 212	6 970 286	804	475 726
Orange County, CA PMSA	108	312 763	34	966 767	509	654 414	2 116	1 484 440	262	174 252
Riverside–San Bernardino, CA PMSA	158	259 417	11	207 635	275	314 584	835	398 832	146	57 147
Ventura, CA PMSA	25	49 263	6	112 333	94	119 418	341	159 668	60	24 165
Louisville, KY–IN MSA	60	168 116	8	(D)	122	(D)	531	294 901	43	13 775
Lubbock, TX MSA	13	16 399	3	50 322	58	49 357	167	60 978	13	7 347
Lynchburg, VA MSA	15	22 370	–	–	13	(D)	75	22 564	7	11 154
Macon, GA MSA	23	37 887	6	(D)	76	(D)	158	69 903	15	(D)
Madison, WI MSA	41	42 822	1	(D)	61	(D)	193	136 241	20	6 615
Mansfield, OH MSA	21	30 337	1	(D)	18	(D)	63	16 394	7	602
McAllen–Edinburg–Mission, TX MSA	10	15 904	3	(D)	35	(D)	192	100 309	7	5 807
Medford–Ashland, OR MSA	8	20 528	–	–	18	9 928	75	20 361	12	3 564
Melbourne–Titusville–Palm Bay, FL MSA	20	54 869	2	(D)	83	(D)	206	76 069	25	3 960
Memphis, TN–AR–MS MSA	33	81 739	5	104 716	147	214 010	481	262 092	48	13 473
Merced, CA MSA	9	15 554	1	(D)	18	(D)	40	14 422	2	(D)
Miami–Fort Lauderdale, FL CMSA	179	371 061	41	1 491 583	1 103	1 015 034	4 064	2 100 906	284	152 428
Fort Lauderdale, FL PMSA	56	153 663	20	715 691	444	486 466	1 435	586 756	113	62 557
Miami, FL PMSA	123	217 398	21	775 892	659	528 568	2 629	1 514 150	171	89 871
Milwaukee–Racine, WI CMSA	70	269 537	4	(D)	241	271 166	881	622 876	100	24 497
Milwaukee–Waukesha, WI PMSA	67	262 578	4	(D)	223	(D)	797	596 554	93	21 692
Racine, WI PMSA	3	6 959	–	–	18	(D)	84	26 322	7	2 805
Minneapolis–St. Paul, MN–WI MSA	235	442 997	1	(D)	349	347 164	1 402	1 341 728	236	118 659
Mobile, AL MSA	27	51 317	2	(D)	77	(D)	299	143 608	15	6 876
Modesto, CA MSA	22	53 607	2	(D)	49	(D)	145	55 799	21	7 477
Monroe, LA MSA	8	15 319	4	(D)	39	(D)	112	36 700	8	1 285
Montgomery, AL MSA	14	35 215	4	130 374	48	(D)	189	100 088	21	3 060
Muncie, IN MSA	18	36 877	–	–	18	(D)	43	9 883	2	(D)
Myrtle Beach, SC MSA	9	11 020	2	(D)	23	(D)	111	36 361	3	(D)
Naples, FL MSA	7	22 987	1	(D)	45	(D)	147	69 678	15	2 282
Nashville, TN MSA	51	124 091	13	408 255	235	360 226	580	299 706	68	29 124
New London–Norwich, CT–RI MSA	29	107 584	–	–	32	(D)	155	72 203	19	4 325
New Orleans, LA MSA	52	131 210	30	624 063	266	(D)	1 390	897 373	82	28 998
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	566	3 071 642	28	912 509	2 819	3 944 377	14 978	16 566 436	1 606	1 034 377
Bergen–Passaic, NJ PMSA	42	199 119	–	–	236	651 648	1 115	473 642	111	68 383
Bridgeport, CT PMSA	20	130 901	–	–	76	111 118	309	189 893	40	17 455
Danbury, CT PMSA	8	37 695	–	–	21	(D)	130	44 238	15	11 669
Dutchess County, NY PMSA	8	28 510	1	(D)	38	(D)	165	58 513	16	(D)
Jersey City, NJ PMSA	8	35 185	1	(D)	62	(D)	286	124 663	29	(D)
Middlesex–Somerset–Hunterdon, NJ PMSA	31	122 099	–	–	144	236 494	680	401 741	92	54 208
Monmouth–Ocean, NJ PMSA	53	215 498	1	(D)	147	(D)	662	278 512	54	21 362
Nassau–Suffolk, NY PMSA	63	427 535	8	(D)	556	(D)	2 434	1 258 140	215	86 495
New Haven–Meriden, CT PMSA	44	175 621	–	–	91	(D)	455	254 536	34	10 846
New York, NY PMSA	160	1 158 039	15	448 718	961	1 300 245	6 149	11 412 787	719	462 091
Newark, NJ PMSA	68	299 564	1	(D)	320	(D)	1 670	1 506 757	168	106 493
Newburgh, NY–PA PMSA	11	40 937	–	–	29	22 264	190	83 685	14	1 436
Stamford–Norwalk, CT PMSA	11	67 337	–	–	60	67 093	366	252 178	58	68 477
Trenton, NJ PMSA	10	26 784	–	–	44	(D)	214	163 785	30	104 036
Waterbury, CT PMSA	29	106 818	1	(D)	34	(D)	153	63 366	11	2 217

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Social services (SIC 83)						Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)			
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)		Total		Engineering, architectural, and surveying services (SIC 871)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	80	9 619	57	5 879	23	3 740	195	201 102	56	45 476
Little Rock–North Little Rock, AR MSA	185	31 439	142	14 997	43	16 442	516	225 992	146	87 670
Longview–Marshall, TX MSA	54	8 396	42	5 979	12	2 417	141	50 925	44	10 587
Los Angeles–Riverside–Orange County, CA CMSA	3 090	965 682	1 337	262 454	1 753	703 228	15 844	14 941 655	4 286	6 117 374
Los Angeles–Long Beach, CA PMSA	1 745	532 173	739	147 563	1 006	384 610	9 802	9 466 225	2 276	3 406 088
Orange County, CA PMSA	620	233 287	278	61 414	342	171 873	3 882	4 209 308	1 254	2 083 970
Riverside–San Bernardino, CA PMSA	576	148 878	250	40 392	326	108 486	1 497	856 553	531	395 699
Ventura, CA PMSA	149	51 344	70	13 085	79	38 259	663	409 569	225	231 617
Louisville, KY–IN MSA	254	51 172	181	28 565	73	22 607	795	420 209	243	167 652
Lubbock, TX MSA	62	12 663	34	6 371	28	6 292	179	86 437	35	36 342
Lynchburg, VA MSA	47	(D)	25	(D)	22	2 659	121	74 217	46	35 931
Macon, GA MSA	96	16 819	69	11 295	27	5 524	205	92 158	65	49 114
Madison, WI MSA	143	31 723	79	14 659	64	17 064	412	371 280	131	160 303
Mansfield, OH MSA	14	1 078	5	415	9	663	78	30 411	24	14 597
McAllen–Edinburg–Mission, TX MSA	45	7 332	26	2 860	19	4 472	159	40 551	32	11 625
Medford–Ashland, OR MSA	67	10 619	15	647	52	9 972	123	25 342	29	7 617
Melbourne–Titusville–Palm Bay, FL MSA	122	21 333	89	14 810	33	6 523	432	1 595 689	150	412 789
Memphis, TN–AR–MS MSA	155	32 618	116	23 309	39	9 309	772	720 894	197	253 928
Merced, CA MSA	46	6 449	19	1 138	27	5 311	64	24 241	11	(D)
Miami–Fort Lauderdale, FL CMSA	805	198 268	473	86 129	332	112 139	4 590	2 052 105	1 033	577 510
Fort Lauderdale, FL PMSA	377	106 938	224	47 839	153	59 099	1 908	814 051	415	244 028
Miami, FL PMSA	428	91 330	249	38 290	179	53 040	2 682	1 238 054	618	333 482
Milwaukee–Racine, WI CMSA	452	122 602	201	39 182	251	83 420	1 491	939 048	447	(D)
Milwaukee–Waukesha, WI PMSA	402	111 547	182	37 046	220	74 501	1 375	886 321	418	416 922
Racine, WI PMSA	50	11 055	19	2 136	31	8 919	116	52 727	29	(D)
Minneapolis–St. Paul, MN–WI MSA	1 001	269 035	570	90 383	431	178 652	3 190	2 256 147	849	725 291
Mobile, AL MSA	96	22 576	72	8 805	24	13 771	381	185 354	119	103 439
Modesto, CA MSA	130	27 563	70	4 885	60	22 678	220	96 354	59	29 531
Monroe, LA MSA	50	9 891	36	3 522	14	6 369	143	88 002	47	52 732
Montgomery, AL MSA	97	17 967	66	9 834	31	8 133	255	128 047	96	66 947
Muncie, IN MSA	17	(D)	12	(D)	5	(D)	70	21 326	20	(D)
Myrtle Beach, SC MSA	33	3 225	25	2 113	8	1 112	135	44 993	30	(D)
Naples, FL MSA	50	14 265	32	4 195	18	10 070	260	99 941	68	34 290
Nashville, TN MSA	309	72 604	227	35 924	82	36 680	1 080	859 254	300	318 466
New London–Norwich, CT–RI MSA	73	17 583	45	5 142	28	12 441	230	206 494	102	161 823
New Orleans, LA MSA	440	77 032	289	30 624	151	46 408	1 148	703 123	385	331 023
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	2 705	973 343	1 590	(D)	1 115	(D)	22 342	24 165 181	5 233	6 946 212
Bergen–Passaic, NJ PMSA	198	54 831	137	28 780	61	26 051	1 916	1 976 499	454	661 828
Bridgeport, CT PMSA	81	11 195	71	9 041	10	2 154	417	276 597	123	72 639
Danbury, CT PMSA	58	10 650	48	8 957	10	1 693	279	157 599	67	54 091
Dutchess County, NY PMSA	58	12 614	40	5 372	18	7 242	198	75 175	70	33 940
Jersey City, NJ PMSA	53	9 726	39	(D)	14	(D)	265	279 350	47	33 832
Middlesex–Somerset–Hunterdon, NJ PMSA	150	41 899	104	23 287	46	18 612	1 331	1 538 329	406	695 949
Monmouth–Ocean, NJ PMSA	180	49 856	106	21 848	74	28 008	976	647 623	279	177 340
Nassau–Suffolk, NY PMSA	338	163 389	169	48 806	169	114 583	3 623	2 653 808	761	1 205 310
New Haven–Meriden, CT PMSA	133	44 728	79	12 191	54	32 537	568	335 310	191	137 785
New York, NY PMSA	892	427 989	418	103 286	474	324 703	8 471	11 446 160	1 727	2 626 182
Newark, NJ PMSA	308	81 049	212	40 979	96	40 070	2 332	2 544 654	655	707 747
Newburgh, NY–PA PMSA	70	20 258	47	8 080	23	12 178	253	103 610	83	53 899
Stamford–Norwalk, CT PMSA	73	19 374	50	5 979	23	13 395	1 065	1 432 693	188	279 822
Trenton, NJ PMSA	54	14 589	32	9 198	22	5 391	511	643 842	136	183 618
Waterbury, CT PMSA	59	11 196	38	4 027	21	7 169	137	53 932	46	22 230

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.						Services, n.e.c. (SIC 89)	
	Accounting, auditing, and bookkeeping services (SIC 872)		Research, development, and testing services (except noncommercial research organizations) (SIC 873 ex. 8733)		Management and public relations services (SIC 874)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Lincoln, NE MSA	58	(D)	17	(D)	64	50 657	7	(D)
Little Rock–North Little Rock, AR MSA	217	64 703	25	12 102	128	61 517	26	8 861
Longview–Marshall, TX MSA	72	18 335	7	3 678	18	18 325	5	(D)
Los Angeles–Riverside–Orange County, CA CMSA	5 442	3 046 930	862	1 426 388	5 254	4 350 963	1 508	783 666
Los Angeles–Long Beach, CA PMSA	3 490	2 250 662	542	1 072 912	3 494	2 736 563	1 181	605 805
Orange County, CA PMSA	1 163	574 434	235	281 790	1 230	1 269 114	204	130 367
Riverside–San Bernardino, CA PMSA	567	157 486	43	39 600	356	263 768	79	23 218
Ventura, CA PMSA	222	64 348	42	32 086	174	81 518	44	24 276
Louisville, KY–IN MSA	249	123 811	47	19 701	256	109 045	53	31 498
Lubbock, TX MSA	99	29 355	9	2 204	36	18 536	8	959
Lynchburg, VA MSA	47	11 770	7	(D)	21	(D)	7	(D)
Macon, GA MSA	84	21 703	4	4 934	52	16 407	3	(D)
Madison, WI MSA	100	73 384	40	79 443	141	58 150	22	7 218
Mansfield, OH MSA	37	7 916	3	1 120	14	6 778	5	1 558
McAllen–Edinburg–Mission, TX MSA	97	19 647	5	649	25	8 630	5	478
Medford–Ashland, OR MSA	69	13 168	3	638	22	3 919	5	475
Melbourne–Titusville–Palm Bay, FL MSA	133	23 710	31	22 785	118	1 136 405	29	8 607
Memphis, TN–AR–MS MSA	266	125 734	44	57 303	265	283 929	24	11 507
Merced, CA MSA	34	7 559	3	(D)	16	10 194	3	(D)
Miami–Fort Lauderdale, FL CMSA	1 817	587 713	162	106 420	1 578	780 462	289	80 078
Fort Lauderdale, FL PMSA	738	229 084	70	45 540	685	295 399	114	42 980
Miami, FL PMSA	1 079	358 629	92	60 880	893	485 063	175	37 098
Milwaukee–Racine, WI CMSA	482	246 514	61	(D)	501	230 534	68	45 666
Milwaukee–Waukesha, WI PMSA	440	233 893	57	30 524	460	204 982	63	42 266
Racine, WI PMSA	42	12 621	4	(D)	41	25 552	5	3 400
Minneapolis–St. Paul, MN–WI MSA	885	494 530	207	213 226	1 249	823 100	210	108 981
Mobile, AL MSA	166	37 765	13	15 358	83	28 792	9	3 477
Modesto, CA MSA	109	29 545	13	8 319	39	28 959	9	3 668
Monroe, LA MSA	66	20 159	6	(D)	24	(D)	3	(D)
Montgomery, AL MSA	76	30 253	15	4 533	68	26 314	8	(D)
Muncie, IN MSA	36	7 535	2	(D)	12	9 187	5	(D)
Myrtle Beach, SC MSA	67	14 141	1	(D)	37	23 634	4	(D)
Naples, FL MSA	97	22 318	4	2 128	91	41 205	13	2 380
Nashville, TN MSA	327	(D)	40	(D)	413	376 643	66	48 477
New London–Norwich, CT–RI MSA	72	(D)	8	(D)	48	24 010	12	3 663
New Orleans, LA MSA	395	159 963	67	63 592	301	148 545	92	37 532
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	6 689	5 249 546	1 509	2 909 348	8 911	9 060 075	1 721	(D)
Bergen–Passaic, NJ PMSA	561	247 058	153	348 386	748	719 227	114	50 123
Bridgeport, CT PMSA	119	67 031	35	50 397	140	86 530	24	21 414
Danbury, CT PMSA	81	18 698	14	48 900	117	35 910	26	7 801
Dutchess County, NY PMSA	63	14 328	7	4 515	58	22 392	17	(D)
Jersey City, NJ PMSA	94	83 864	18	52 808	106	108 846	16	(D)
Middlesex–Somerset–Hunterdon, NJ PMSA	309	150 586	104	225 354	512	466 440	99	53 433
Monmouth–Ocean, NJ PMSA	331	86 471	49	245 518	317	138 294	75	31 700
Nassau–Suffolk, NY PMSA	1 536	637 298	184	243 643	1 142	567 557	265	109 950
New Haven–Meriden, CT PMSA	183	71 600	37	25 171	157	100 754	32	10 800
New York, NY PMSA	2 310	3 025 845	564	811 996	3 870	4 982 137	742	381 713
Newark, NJ PMSA	698	546 080	154	396 561	825	894 266	183	127 683
Newburgh, NY–PA PMSA	84	21 907	18	6 222	68	21 582	16	3 159
Stamford–Norwalk, CT PMSA	172	199 363	99	204 885	606	748 623	74	43 502
Trenton, NJ PMSA	101	63 897	66	243 937	208	152 390	32	45 754
Waterbury, CT PMSA	47	15 520	7	1 055	37	15 127	6	1 835

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Total		Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)									
			Total		Hotels and motels (SIC 7011)						Other lodging places (SIC 702, 3)	
					Total		Hotels (SIC 7011 pt.)		Motels, motor hotels, and tourist courts (SIC 7011 pt.)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	9 466	5 189 159	368	465 731	325	453 656	88	294 123	237	159 533	43	12 075
Ocala, FL MSA	1 309	632 393	71	31 959	51	27 559	14	13 547	37	14 012	20	4 400
Odessa–Midland, TX MSA	1 781	881 346	33	(D)	31	22 395	13	8 040	18	14 355	2	(D)
Oklahoma City, OK MSA	7 943	4 049 751	121	115 351	110	114 373	34	68 182	76	46 191	11	978
Omaha, NE–IA MSA	4 927	3 660 781	92	108 374	83	107 331	30	68 447	53	38 884	9	1 043
Orlando, FL MSA	11 790	11 138 130	420	2 048 639	365	1 966 916	198	1 811 403	167	155 513	55	81 723
Owensboro, KY MSA	583	263 976	8	(D)	7	16 778	1	(D)	6	(D)	1	(D)
Panama City, FL MSA	1 166	577 490	136	100 180	126	96 389	29	49 837	97	46 552	10	3 791
Parkersburg–Marietta, WV–OH MSA	921	469 082	18	19 057	16	(D)	2	(D)	14	(D)	2	(D)
Pensacola, FL MSA	2 292	1 217 529	56	45 613	50	44 726	13	15 625	37	29 101	6	887
Peoria–Pekin, IL MSA	2 060	1 150 200	32	57 389	29	56 961	16	44 833	13	12 128	3	428
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	44 709	36 031 805	973	(D)	833	4 693 937	356	4 487 827	477	206 110	140	(D)
Atlantic–Cape May, NJ PMSA	2 906	5 033 865	515	4 014 128	463	3 991 192	177	3 894 883	286	96 309	52	22 936
Philadelphia, PA–NJ PMSA	36 931	28 280 920	381	647 567	302	616 547	159	533 272	143	83 275	79	31 020
Vineland–Millville–Bridgeton, NJ PMSA	774	317 717	10	(D)	9	8 438	4	1 858	5	6 580	1	(D)
Wilmington–Newark, DE–MD PMSA	4 098	2 399 303	67	81 033	59	77 760	16	57 814	43	19 946	8	3 273
Phoenix–Mesa, AZ MSA	19 028	11 918 401	311	864 501	255	836 710	133	771 233	122	65 477	56	27 791
Pine Bluff, AR MSA	481	186 113	13	8 593	13	8 593	5	5 744	8	2 849	–	–
Pittsburgh, PA MSA	16 605	12 145 865	208	409 942	180	403 036	89	343 380	91	59 656	28	6 906
Pittsfield, MA MSA	668	352 002	45	50 761	40	46 894	22	42 620	18	4 274	5	3 867
Portland, ME MSA	2 319	1 354 779	144	94 539	116	82 466	38	58 092	78	24 374	28	12 073
Portland–Salem, OR–WA CMSA	15 309	7 991 564	240	317 641	208	309 603	75	230 387	133	79 216	32	8 038
Portland–Vancouver, OR–WA PMSA	13 366	7 256 438	212	301 535	185	296 009	70	225 952	115	70 057	27	5 526
Salem, OR PMSA	1 943	735 126	28	16 106	23	13 594	5	4 435	18	9 159	5	2 512
Providence–Fall River–Warwick, RI–MA MSA	8 135	3 707 986	82	75 675	68	73 014	26	50 186	42	22 828	14	2 661
Provo–Orem, UT MSA	1 581	1 416 497	27	(D)	23	24 513	11	14 163	12	10 350	4	(D)
Pueblo, CO MSA	823	331 720	22	11 474	18	11 128	4	6 297	14	4 831	4	346
Punta Gorda, FL MSA	734	335 783	20	9 904	16	9 048	7	5 467	9	3 581	4	856
Raleigh–Durham–Chapel Hill, NC MSA	7 225	5 022 706	140	191 956	124	186 362	64	146 122	60	40 240	16	5 594
Rapid City, SD MSA	847	368 930	99	48 753	75	42 729	4	10 591	71	32 138	24	6 024
Reading, PA MSA	1 975	961 103	44	36 370	36	33 142	19	26 074	17	7 068	8	3 228
Redding, CA MSA	1 289	595 867	51	37 382	40	35 268	12	20 569	28	14 699	11	2 114
Reno, NV MSA	3 043	3 059 463	169	1 353 771	157	1 349 569	68	1 312 351	89	37 218	12	4 202
Richland–Kennewick–Pasco, WA MSA	1 052	1 100 640	27	26 895	24	26 484	10	21 331	14	5 153	3	411
Richmond–Petersburg, VA MSA	6 937	4 577 735	133	164 020	115	160 478	35	112 172	80	48 306	18	3 542
Roanoke, VA MSA	1 839	977 877	51	(D)	49	46 610	9	22 881	40	23 729	2	(D)
Rochester, MN MSA	623	349 157	43	65 186	37	63 615	14	49 168	23	14 447	6	1 571
Rochester, NY MSA	6 570	3 520 604	121	139 048	99	135 994	50	113 742	49	22 252	22	3 054
Rockford, IL MSA	2 174	1 164 835	39	36 792	31	33 577	14	28 181	17	5 396	8	3 215
Rocky Mount, NC MSA	696	404 942	34	19 865	31	19 725	11	13 024	20	6 701	3	140
Sacramento–Yolo, CA CMSA	11 750	7 456 742	305	313 161	256	294 416	102	(D)	154	(D)	49	18 745
Sacramento, CA PMSA	10 909	6 942 998	279	276 602	235	261 845	94	190 699	141	71 146	44	14 757
Yolo, CA PMSA	841	513 744	26	36 559	21	32 571	8	(D)	13	(D)	5	3 988
Saginaw–Bay City–Midland, MI MSA	2 455	1 046 070	47	47 482	42	46 053	14	19 021	28	27 032	5	1 429
St. Cloud, MN MSA	933	411 101	35	18 774	27	16 794	8	6 796	19	9 998	8	1 980
St. Joseph, MO MSA	612	228 219	12	7 174	9	6 922	4	5 160	5	1 762	3	252
St. Louis, MO–IL MSA	18 540	12 145 564	274	419 135	245	415 395	123	357 799	122	57 596	29	3 740
Salinas, CA MSA	2 450	1 318 652	212	350 624	199	347 803	102	303 237	97	44 566	13	2 821
Salt Lake City–Ogden, UT MSA	7 888	5 306 557	105	231 766	93	228 218	46	204 274	47	23 944	12	3 548
San Angelo, TX MSA	628	331 043	15	(D)	12	8 306	4	2 941	8	5 365	3	(D)
San Antonio, TX MSA	9 766	5 846 452	180	377 113	155	369 597	74	299 465	81	70 132	25	7 516
San Diego, CA MSA	20 257	13 768 827	484	997 138	422	964 488	210	857 222	212	107 266	62	32 650

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)									
	Total		Laundry, cleaning, and garment services (SIC 721)							
			Total		Power laundries, family and commercial* (SIC 7211)		Linen supply* (SIC 7213)		Coin-operated laundries and drycleaning (SIC 7215)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	1 335	260 712	367	96 208	13	3 092	8	17 679	84	13 016
Ocala, FL MSA	145	27 276	38	9 960	3	272	–	–	9	(D)
Odessa–Midland, TX MSA	162	40 848	75	23 141	5	917	2	(D)	10	969
Oklahoma City, OK MSA	664	172 086	233	80 269	10	8 121	5	6 981	32	7 260
Omaha, NE–IA MSA	582	128 324	143	40 242	3	475	4	8 356	31	3 254
Orlando, FL MSA	1 123	259 825	355	117 372	10	4 656	6	13 247	77	20 509
Owensboro, KY MSA	69	17 009	22	8 132	–	–	1	(D)	5	(D)
Panama City, FL MSA	110	18 127	39	7 251	1	(D)	1	(D)	16	2 896
Parkersburg–Marietta, WV–OH MSA	128	22 332	24	6 042	1	(D)	1	(D)	7	806
Pensacola, FL MSA	232	41 745	67	15 598	4	(D)	1	(D)	19	1 698
Peoria–Pekin, IL MSA	254	51 351	61	17 191	2	(D)	1	(D)	16	1 963
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	4 956	1 085 658	1 199	387 072	25	25 647	39	44 781	259	57 246
Atlantic–Cape May, NJ PMSA	355	66 921	80	32 133	4	(D)	6	11 846	16	1 947
Philadelphia, PA–NJ PMSA	4 046	895 560	987	309 085	19	12 362	26	27 272	205	50 133
Vineland–Millville–Bridgeton, NJ PMSA	116	24 682	32	12 084	1	(D)	5	(D)	10	1 108
Wilmington–Newark, DE–MD PMSA	439	98 495	100	33 770	1	(D)	2	(D)	28	4 058
Phoenix–Mesa, AZ MSA	1 880	423 584	523	175 307	10	2 933	9	34 153	93	23 390
Pine Bluff, AR MSA	54	15 672	19	9 894	–	–	1	(D)	3	(D)
Pittsburgh, PA MSA	2 181	462 145	448	146 126	8	1 933	11	28 630	83	15 024
Pittsfield, MA MSA	95	18 943	19	8 426	–	–	1	(D)	9	(D)
Portland, ME MSA	205	57 266	60	22 792	1	(D)	2	(D)	19	6 481
Portland–Salem, OR–WA CMSA	1 350	316 594	369	131 282	4	(D)	6	24 109	57	13 916
Portland–Vancouver, OR–WA PMSA	1 166	281 113	326	122 608	3	(D)	6	24 109	49	13 001
Salem, OR PMSA	184	35 481	43	8 674	1	(D)	–	–	8	915
Providence–Fall River–Warwick, RI–MA MSA	1 138	209 604	280	76 382	16	4 605	9	16 820	104	12 498
Provo–Orem, UT MSA	145	25 650	38	7 014	1	(D)	–	–	2	(D)
Pueblo, CO MSA	86	17 655	19	2 944	–	–	–	–	8	(D)
Punta Gorda, FL MSA	91	11 436	20	2 341	–	–	–	–	7	406
Raleigh–Durham–Chapel Hill, NC MSA	693	161 978	195	63 860	9	1 188	4	(D)	32	7 646
Rapid City, SD MSA	85	15 150	30	6 095	3	(D)	–	–	9	847
Reading, PA MSA	260	65 703	47	28 752	2	(D)	–	–	16	3 475
Redding, CA MSA	86	18 050	24	8 190	1	(D)	–	–	–	–
Reno, NV MSA	191	53 108	67	22 209	1	(D)	4	(D)	14	(D)
Richland–Kennewick–Pasco, WA MSA	107	18 611	29	6 045	1	(D)	1	(D)	4	432
Richmond–Petersburg, VA MSA	819	210 095	226	86 966	2	(D)	6	22 101	41	6 633
Roanoke, VA MSA	230	53 865	55	24 767	–	–	3	(D)	9	1 293
Rochester, MN MSA	92	25 152	18	8 825	2	(D)	–	–	4	385
Rochester, NY MSA	783	189 999	165	75 997	1	(D)	8	20 026	45	7 476
Rockford, IL MSA	265	83 276	87	50 209	6	(D)	6	13 696	15	1 861
Rocky Mount, NC MSA	94	22 829	37	13 641	1	(D)	–	–	10	1 269
Sacramento–Yolo, CA CMSA	1 018	260 527	299	137 891	16	(D)	6	19 344	53	19 519
Sacramento, CA PMSA	951	248 310	279	132 772	14	2 137	6	19 344	46	17 636
Yolo, CA PMSA	67	12 217	20	5 119	2	(D)	–	–	7	1 883
Saginaw–Bay City–Midland, MI MSA	335	66 127	82	26 080	1	(D)	3	(D)	20	2 717
St. Cloud, MN MSA	128	26 869	27	10 038	–	–	–	–	6	(D)
St. Joseph, MO MSA	92	16 562	20	5 103	–	–	1	(D)	6	604
St. Louis, MO–IL MSA	2 276	589 753	648	178 948	15	6 694	18	20 091	176	26 960
Salinas, CA MSA	208	59 446	74	34 318	4	3 141	2	(D)	12	2 505
Salt Lake City–Ogden, UT MSA	645	158 381	213	71 135	4	(D)	3	(D)	36	7 615
San Angelo, TX MSA	71	14 036	24	4 053	–	–	–	–	2	(D)
San Antonio, TX MSA	1 145	240 460	353	97 962	7	9 000	8	10 415	103	11 159
San Diego, CA MSA	1 709	434 023	591	219 950	22	6 582	16	43 825	119	41 434

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.									
	Laundry, cleaning, and garment services (SIC 721)—Con.								Photographic studios, portrait (SIC 722)	
	Drycleaning plants, except rug cleaning* (SIC 7216)		Carpet and upholstery cleaning (SIC 7217)		Industrial launderers* (SIC 7218)		Other laundry, cleaning, and garment services* (SIC 7212, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	136	30 829	53	9 154	7	16 366	66	6 072	56	18 435
Ocala, FL MSA	14	1 947	10	1 250	1	(D)	1	(D)	7	1 901
Odessa–Midland, TX MSA	35	7 917	17	2 546	4	(D)	2	(D)	15	2 701
Oklahoma City, OK MSA	108	31 835	39	7 362	7	(D)	32	(D)	54	18 561
Omaha, NE–IA MSA	49	12 168	29	5 154	3	(D)	24	(D)	44	13 063
Orlando, FL MSA	151	30 179	63	17 044	7	26 417	41	5 320	54	16 934
Owensboro, KY MSA	13	2 036	2	(D)	1	(D)	–	–	6	741
Panama City, FL MSA	10	1 884	9	1 579	–	–	2	(D)	6	1 270
Parkersburg–Marietta, WV–OH MSA	12	2 874	1	(D)	1	(D)	1	(D)	12	2 626
Pensacola, FL MSA	28	5 027	9	1 186	–	–	6	(D)	17	5 353
Peoria–Pekin, IL MSA	25	8 444	12	1 449	2	(D)	3	(D)	24	4 884
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	573	114 059	143	31 723	31	(D)	129	(D)	260	80 299
Atlantic–Cape May, NJ PMSA	27	5 512	17	1 754	2	(D)	8	(D)	21	3 682
Philadelphia, PA–NJ PMSA	492	96 040	105	22 547	27	84 089	113	16 642	214	72 482
Vineland–Millville–Bridgeton, NJ PMSA	9	1 230	4	2 436	1	(D)	2	(D)	4	710
Wilmington–Newark, DE–MD PMSA	45	11 277	17	4 986	1	(D)	6	(D)	21	3 425
Phoenix–Mesa, AZ MSA	207	53 190	126	22 171	12	30 939	66	8 531	110	28 781
Pine Bluff, AR MSA	13	(D)	1	(D)	1	(D)	–	–	7	751
Pittsburgh, PA MSA	222	46 735	56	11 127	12	33 934	56	8 743	112	38 641
Pittsfield, MA MSA	8	1 951	–	–	1	(D)	–	–	4	(D)
Portland, ME MSA	14	2 785	8	1 326	2	(D)	14	726	9	1 742
Portland–Salem, OR–WA CMSA	166	32 628	79	14 712	12	(D)	45	(D)	120	30 116
Portland–Vancouver, OR–WA PMSA	145	29 174	70	13 728	11	32 010	42	(D)	102	24 578
Salem, OR PMSA	21	3 454	9	984	1	(D)	3	(D)	18	5 538
Providence–Fall River–Warwick, RI–MA MSA	87	18 070	30	7 806	3	12 774	31	3 809	47	12 651
Provo–Orem, UT MSA	16	3 004	10	2 062	1	(D)	8	(D)	16	4 132
Pueblo, CO MSA	8	1 531	2	(D)	–	–	1	(D)	7	886
Punta Gorda, FL MSA	6	850	7	1 085	–	–	–	–	1	(D)
Raleigh–Durham–Chapel Hill, NC MSA	90	28 984	32	6 522	2	(D)	26	2 145	51	11 617
Rapid City, SD MSA	7	(D)	8	1 348	1	(D)	2	(D)	9	1 341
Reading, PA MSA	14	8 134	4	221	3	(D)	8	(D)	13	2 055
Redding, CA MSA	10	1 906	10	(D)	1	(D)	2	(D)	11	1 798
Reno, NV MSA	27	6 201	17	(D)	–	–	4	(D)	11	5 830
Richland–Kennewick–Pasco, WA MSA	9	1 510	9	1 455	1	(D)	4	(D)	9	1 902
Richmond–Petersburg, VA MSA	102	28 139	28	4 068	7	18 661	40	(D)	44	12 408
Roanoke, VA MSA	30	8 717	8	488	2	(D)	3	(D)	11	2 624
Rochester, MN MSA	7	(D)	4	515	–	–	1	(D)	10	1 238
Rochester, NY MSA	56	19 083	25	4 700	7	18 757	23	(D)	51	24 850
Rockford, IL MSA	38	6 878	13	1 620	4	23 417	5	(D)	11	2 266
Rocky Mount, NC MSA	17	3 354	2	(D)	3	(D)	4	415	8	1 027
Sacramento–Yolo, CA CMSA	104	31 685	57	12 402	7	(D)	56	(D)	65	16 849
Sacramento, CA PMSA	97	30 559	57	12 402	5	42 872	54	7 822	60	15 865
Yolo, CA PMSA	7	1 126	–	–	2	(D)	2	(D)	5	984
Saginaw–Bay City–Midland, MI MSA	25	6 632	17	1 240	6	9 614	10	(D)	26	4 608
St. Cloud, MN MSA	10	1 774	7	(D)	2	(D)	2	(D)	12	1 870
St. Joseph, MO MSA	6	896	2	(D)	–	–	5	(D)	6	1 050
St. Louis, MO–IL MSA	272	60 601	75	18 381	16	36 736	76	9 485	140	119 338
Salinas, CA MSA	27	11 515	17	(D)	1	(D)	11	(D)	16	4 296
Salt Lake City–Ogden, UT MSA	93	20 873	44	5 900	9	19 675	24	(D)	50	12 752
San Angelo, TX MSA	15	3 284	4	442	–	–	3	(D)	7	(D)
San Antonio, TX MSA	142	40 581	37	6 586	4	13 121	52	7 100	66	12 126
San Diego, CA MSA	234	51 736	109	28 998	10	33 479	81	13 896	110	23 121

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.											
	Beauty and barber shops (SIC 723,4)						Shoe repair shops and shoeshine parlors (SIC 725)		Funeral service and crematories (SIC 726)		Miscellaneous personal services (SIC 729)	
	Total		Beauty shops (SIC 723)		Barber shops (SIC 724)							
	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	668	71 350	636	68 086	32	3 264	21	1 972	71	34 189	152	38 558
Ocala, FL MSA	69	7 173	67	(D)	2	(D)	1	(D)	12	5 267	18	(D)
Odessa–Midland, TX MSA	46	5 880	42	5 776	4	104	1	(D)	5	4 677	20	(D)
Oklahoma City, OK MSA	178	19 663	157	16 245	21	3 418	11	1 201	45	25 269	143	27 123
Omaha, NE–IA MSA	296	46 158	271	43 494	25	2 664	5	505	37	16 370	57	11 986
Orlando, FL MSA	534	67 966	519	66 513	15	1 453	14	1 597	42	23 425	124	32 531
Owensboro, KY MSA	23	2 059	21	(D)	2	(D)	2	(D)	4	2 707	12	(D)
Panama City, FL MSA	47	5 359	46	(D)	1	(D)	2	(D)	6	2 556	10	(D)
Parkersburg–Marietta, WV–OH MSA	60	6 239	60	6 239	–	–	2	(D)	15	6 090	15	(D)
Pensacola, FL MSA	101	10 820	98	(D)	3	(D)	9	582	12	5 097	26	4 295
Peoria–Pekin, IL MSA	108	13 114	107	(D)	1	(D)	2	(D)	23	10 395	36	(D)
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	2 615	311 401	2 405	296 335	210	15 066	61	4 589	350	164 509	471	137 788
Atlantic–Cape May, NJ PMSA	203	17 423	194	17 047	9	376	2	(D)	27	9 210	22	(D)
Philadelphia, PA–NJ PMSA	2 128	255 232	1 942	241 327	186	13 905	53	3 824	278	135 092	386	119 845
Vineland–Millville–Bridgeton, NJ PMSA	61	5 633	56	5 452	5	181	1	(D)	10	4 664	8	(D)
Wilmington–Newark, DE–MD PMSA	223	33 113	213	32 509	10	604	5	534	35	15 543	55	12 110
Phoenix–Mesa, AZ MSA	965	128 364	907	123 596	58	4 768	34	2 244	53	31 088	195	57 800
Pine Bluff, AR MSA	13	1 312	13	1 312	–	–	1	(D)	6	2 965	8	(D)
Pittsburgh, PA MSA	1 167	122 150	1 090	117 008	77	5 142	22	2 123	258	95 266	174	57 839
Pittsfield, MA MSA	51	4 531	51	4 531	–	–	–	–	12	3 887	9	(D)
Portland, ME MSA	97	10 923	91	10 571	6	352	3	(D)	13	6 343	23	(D)
Portland–Salem, OR–WA CMSA	541	74 422	518	72 469	23	1 953	27	2 210	76	34 900	217	43 664
Portland–Vancouver, OR–WA PMSA	461	64 281	443	62 867	18	1 414	23	1 874	61	28 722	193	39 050
Salem, OR PMSA	80	10 141	75	9 602	5	539	4	336	15	6 178	24	4 614
Providence–Fall River–Warwick, RI–MA MSA	589	49 228	551	47 187	38	2 041	9	567	105	44 923	108	25 853
Provo–Orem, UT MSA	52	6 189	51	(D)	1	(D)	6	(D)	11	3 356	22	(D)
Pueblo, CO MSA	38	3 370	37	(D)	1	(D)	–	–	6	7 772	16	2 683
Punta Gorda, FL MSA	57	5 400	56	(D)	1	(D)	1	(D)	4	2 270	8	(D)
Raleigh–Durham–Chapel Hill, NC MSA	286	43 392	266	41 354	20	2 038	18	1 292	45	19 853	98	21 964
Rapid City, SD MSA	32	4 388	31	(D)	1	(D)	1	(D)	2	(D)	11	(D)
Reading, PA MSA	154	16 844	150	16 427	4	417	2	(D)	28	14 378	16	(D)
Redding, CA MSA	32	3 296	31	(D)	1	(D)	–	–	4	(D)	15	(D)
Reno, NV MSA	60	8 749	59	(D)	1	(D)	5	577	7	3 434	41	12 309
Richland–Kennewick–Pasco, WA MSA	49	5 161	45	4 915	4	246	1	(D)	5	1 894	14	(D)
Richmond–Petersburg, VA MSA	400	53 994	378	51 389	22	2 605	17	1 732	37	33 877	95	21 118
Roanoke, VA MSA	114	11 860	109	11 399	5	461	3	308	14	9 356	33	4 950
Rochester, MN MSA	44	7 031	42	(D)	2	(D)	2	(D)	3	(D)	15	6 311
Rochester, NY MSA	381	42 248	367	41 319	14	929	8	881	78	28 205	100	17 818
Rockford, IL MSA	105	12 386	100	11 864	5	522	4	397	19	9 935	39	8 083
Rocky Mount, NC MSA	22	1 349	20	(D)	2	(D)	3	220	11	5 050	13	1 542
Sacramento–Yolo, CA CMSA	434	49 984	407	(D)	27	(D)	21	(D)	28	17 060	171	(D)
Sacramento, CA PMSA	405	47 068	380	45 563	25	1 505	20	2 336	24	15 497	163	34 772
Yolo, CA PMSA	29	2 916	27	(D)	2	(D)	1	(D)	4	1 563	8	(D)
Saginaw–Bay City–Midland, MI MSA	144	14 206	133	13 343	11	863	6	(D)	29	13 284	48	(D)
St. Cloud, MN MSA	49	7 709	48	(D)	1	(D)	2	(D)	11	4 537	27	(D)
St. Joseph, MO MSA	40	3 574	38	(D)	2	(D)	–	–	9	4 816	17	2 019
St. Louis, MO–IL MSA	992	117 283	949	113 343	43	3 940	37	3 711	163	103 079	296	67 394
Salinas, CA MSA	72	9 324	69	(D)	3	(D)	3	747	9	3 815	34	6 946
Salt Lake City–Ogden, UT MSA	223	25 769	217	(D)	6	(D)	15	2 012	30	20 482	114	26 231
San Angelo, TX MSA	31	3 021	28	(D)	3	(D)	1	(D)	2	(D)	6	(D)
San Antonio, TX MSA	567	71 078	525	66 093	42	4 985	24	2 076	35	33 033	100	24 185
San Diego, CA MSA	646	93 655	616	88 479	30	5 176	36	3 724	36	26 684	290	66 889

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Business services (SIC 73)											
	Total		Advertising (SIC 731)		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)		Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)		Services to dwellings and other buildings (SIC 734)		Miscellaneous equipment rental and leasing (SIC 735)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	1 564	969 570	74	39 614	35	11 277	115	32 322	460	104 595	141	85 556
Ocala, FL MSA	195	95 280	19	18 071	4	2 865	24	6 500	53	13 048	24	14 715
Odessa–Midland, TX MSA	320	170 633	13	4 706	7	2 432	21	6 489	45	12 683	70	56 291
Oklahoma City, OK MSA	1 352	838 135	85	38 900	41	24 490	136	46 075	252	70 767	123	74 627
Omaha, NE–IA MSA	1 010	1 484 244	67	38 872	29	29 533	101	77 176	228	64 315	57	40 066
Orlando, FL MSA	2 347	1 735 958	166	113 709	51	39 005	218	126 029	437	119 968	190	172 352
Owensboro, KY MSA	69	27 023	5	961	3	1 117	–	–	21	6 460	11	8 177
Panama City, FL MSA	173	55 060	17	5 668	5	1 762	14	2 380	36	7 681	22	8 407
Parkersburg–Marietta, WV–OH MSA	147	153 446	11	(D)	5	(D)	7	(D)	38	9 348	20	8 986
Pensacola, FL MSA	394	194 732	22	13 048	10	4 971	31	5 427	82	25 423	37	21 021
Peoria–Pekin, IL MSA	344	282 065	18	37 865	10	7 499	44	51 332	78	25 292	41	32 074
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	7 869	7 748 078	537	506 984	189	245 177	762	615 356	1 539	681 839	516	563 643
Atlantic–Cape May, NJ PMSA	307	170 806	24	(D)	8	3 558	25	9 386	76	12 335	33	16 918
Philadelphia, PA–NJ PMSA	6 622	6 894 440	452	449 962	149	196 477	643	535 052	1 267	604 554	397	483 618
Vineland–Millville–Bridgeton, NJ PMSA	99	48 209	3	(D)	8	3 366	8	4 469	20	4 696	15	19 358
Wilmington–Newark, DE–MD PMSA	841	634 623	58	40 326	24	41 776	86	66 449	176	60 254	71	43 749
Phoenix–Mesa, AZ MSA	3 707	2 718 272	205	103 963	98	99 319	411	176 525	731	195 583	275	226 341
Pine Bluff, AR MSA	47	15 108	3	(D)	4	1 889	2	(D)	8	2 174	12	4 992
Pittsburgh, PA MSA	2 577	2 233 269	155	141 546	58	47 812	237	188 905	466	190 351	204	213 053
Pittsfield, MA MSA	86	51 403	5	2 195	1	(D)	5	1 658	22	5 437	8	2 606
Portland, ME MSA	379	228 593	27	10 877	11	8 712	42	13 427	88	19 794	17	8 770
Portland–Salem, OR–WA CMSA	2 802	1 921 412	155	95 753	64	49 019	322	127 596	508	118 220	187	158 023
Portland–Vancouver, OR–WA PMSA	2 505	1 802 886	148	94 594	59	46 101	295	117 553	437	110 097	160	143 839
Salem, OR PMSA	297	118 526	7	1 159	5	2 918	27	10 043	71	8 123	27	14 184
Providence–Fall River–Warwick, RI–MA MSA	1 299	775 661	83	56 514	22	13 164	123	39 646	290	69 536	89	61 412
Provo–Orem, UT MSA	280	843 325	11	14 755	11	3 275	32	16 997	48	10 192	14	4 509
Pueblo, CO MSA	94	57 055	5	(D)	5	1 719	11	(D)	23	2 887	12	6 573
Punta Gorda, FL MSA	108	33 764	3	(D)	–	–	11	1 681	27	5 951	14	5 773
Raleigh–Durham–Chapel Hill, NC MSA	1 516	1 545 615	79	69 927	21	14 587	158	45 464	304	87 088	88	75 038
Rapid City, SD MSA	126	45 205	12	3 319	12	2 947	13	7 285	22	2 057	18	7 957
Reading, PA MSA	263	142 976	19	11 191	3	(D)	25	18 750	59	10 735	20	19 718
Redding, CA MSA	159	54 531	6	1 818	9	3 399	15	3 876	42	8 378	23	14 012
Reno, NV MSA	554	262 402	32	14 737	17	7 336	57	32 792	131	17 007	38	45 585
Richland–Kennewick–Pasco, WA MSA	151	135 334	4	(D)	8	2 833	10	2 031	46	10 864	17	40 316
Richmond–Petersburg, VA MSA	1 311	923 378	95	81 606	28	35 486	141	55 782	279	120 085	101	67 061
Roanoke, VA MSA	322	167 072	24	8 927	8	6 043	22	8 450	74	14 435	32	40 972
Rochester, MN MSA	94	84 285	8	3 163	3	(D)	5	501	24	8 022	8	2 946
Rochester, NY MSA	1 122	1 027 728	91	80 867	23	14 086	140	50 517	184	53 560	74	50 489
Rockford, IL MSA	394	306 479	33	12 525	7	7 821	44	8 208	74	21 831	28	30 017
Rocky Mount, NC MSA	98	44 219	3	(D)	1	(D)	9	2 131	24	7 242	15	5 491
Sacramento–Yolo, CA CMSA	1 898	1 738 037	78	(D)	45	(D)	239	90 445	346	99 058	147	134 763
Sacramento, CA PMSA	1 775	1 657 288	77	32 615	42	50 423	220	84 905	322	88 196	128	115 241
Yolo, CA PMSA	123	80 749	1	(D)	3	(D)	19	5 540	24	10 862	19	19 522
Saginaw–Bay City–Midland, MI MSA	312	185 314	22	9 800	6	3 296	28	14 031	69	18 245	38	22 780
St. Cloud, MN MSA	128	67 631	10	4 374	8	5 124	16	4 800	26	5 679	7	2 955
St. Joseph, MO MSA	82	31 060	9	8 290	1	(D)	4	(D)	28	2 968	13	4 615
St. Louis, MO–IL MSA	3 415	3 223 468	211	244 247	80	74 627	364	233 181	702	193 789	250	188 929
Salinas, CA MSA	343	196 992	16	6 644	5	8 151	32	9 782	79	20 908	28	20 864
Salt Lake City–Ogden, UT MSA	1 408	1 555 135	97	62 421	60	35 324	171	61 645	258	63 727	95	303 426
San Angelo, TX MSA	104	66 526	6	3 103	3	1 082	8	1 181	31	3 385	12	4 037
San Antonio, TX MSA	1 492	1 213 018	86	63 967	44	32 867	149	51 187	282	93 721	151	172 999
San Diego, CA MSA	3 634	3 203 315	207	117 682	83	62 574	439	189 640	564	212 817	269	213 189

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Geographic area	Business services (SIC 73)—Con.											
	Personnel supply services (SIC 736)		Computer programming, data processing, and other computer related services (SIC 737)								Miscellaneous business services (SIC 738)	
			Total		Computer programming, prepackaged software, and integrated systems (SIC 7371, 2, 3)		Data processing services (SIC 7374, 5, 6)		Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	138	148 949	252	383 571	161	268 590	32	47 068	59	67 913	349	163 686
Ocala, FL MSA	17	26 514	11	996	7	510	1	(D)	3	(D)	43	12 571
Odessa–Midland, TX MSA	47	49 073	31	9 838	14	4 622	6	(D)	11	(D)	86	29 121
Oklahoma City, OK MSA	120	129 092	224	222 046	114	78 741	51	71 854	59	71 451	371	232 138
Omaha, NE–IA MSA	96	219 091	187	668 263	110	229 799	34	404 207	43	34 257	245	346 928
Orlando, FL MSA	232	236 090	444	542 133	275	331 610	59	132 167	110	78 356	609	386 672
Owensboro, KY MSA	8	4 126	4	350	2	(D)	1	(D)	1	(D)	17	5 832
Panama City, FL MSA	13	6 976	21	10 440	10	6 011	4	2 021	7	2 408	45	11 746
Parkersburg–Marietta, WV–OH MSA	14	17 166	19	11 062	8	3 121	5	(D)	6	(D)	33	(D)
Pensacola, FL MSA	42	51 183	73	44 891	37	25 099	17	11 306	19	8 486	97	28 768
Peoria–Pekin, IL MSA	27	29 504	50	57 512	20	(D)	16	(D)	14	(D)	76	40 987
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	829	915 714	1 709	2 796 178	990	1 227 162	273	(D)	446	(D)	1 788	1 423 187
Atlantic–Cape May, NJ PMSA	14	7 321	44	63 430	25	51 460	9	6 646	10	5 324	83	(D)
Philadelphia, PA–NJ PMSA	727	796 628	1 485	2 613 616	861	1 098 335	239	917 700	385	597 581	1 502	1 214 533
Vineland–Millville–Bridgeton, NJ PMSA	6	3 490	9	1 963	4	371	2	(D)	3	(D)	30	(D)
Wilmington–Newark, DE–MD PMSA	82	108 275	171	117 169	100	76 996	23	29 656	48	10 517	173	156 625
Phoenix–Mesa, AZ MSA	367	450 861	675	920 167	390	450 018	104	(D)	181	(D)	945	545 513
Pine Bluff, AR MSA	5	(D)	6	(D)	1	(D)	1	(D)	4	(D)	7	(D)
Pittsburgh, PA MSA	281	272 969	527	756 542	319	462 232	79	180 924	129	113 386	649	422 091
Pittsfield, MA MSA	7	5 432	16	24 421	6	(D)	5	(D)	5	(D)	22	(D)
Portland, ME MSA	32	64 919	52	24 738	35	17 950	2	(D)	15	(D)	110	77 356
Portland–Salem, OR–WA CMSA	265	272 075	645	734 276	424	572 390	87	95 471	134	66 415	656	366 450
Portland–Vancouver, OR–WA PMSA	237	249 095	593	713 811	388	562 125	80	87 713	125	63 973	576	327 796
Salem, OR PMSA	28	22 980	52	20 465	36	10 265	7	7 758	9	2 442	80	38 654
Providence–Fall River–Warwick, RI–MA MSA	175	194 021	180	162 030	123	121 229	20	29 098	37	11 703	337	179 338
Provo–Orem, UT MSA	17	55 886	98	711 631	77	686 195	9	(D)	12	(D)	49	26 080
Pueblo, CO MSA	9	10 463	7	1 087	3	(D)	2	(D)	2	(D)	22	(D)
Punta Gorda, FL MSA	8	11 398	11	1 563	6	745	2	(D)	3	(D)	34	(D)
Raleigh–Durham–Chapel Hill, NC MSA	161	240 003	386	845 294	259	696 000	38	59 181	89	90 113	319	168 214
Rapid City, SD MSA	10	2 097	10	3 711	5	(D)	1	(D)	4	(D)	29	15 832
Reading, PA MSA	25	26 508	53	28 185	36	21 900	7	2 906	10	3 379	59	(D)
Redding, CA MSA	12	9 993	20	5 067	13	4 346	3	334	4	387	32	7 988
Reno, NV MSA	49	44 402	78	46 391	45	19 073	14	21 026	19	6 292	152	54 152
Richland–Kennewick–Pasco, WA MSA	11	9 774	14	(D)	6	(D)	4	(D)	4	(D)	41	(D)
Richmond–Petersburg, VA MSA	124	150 240	258	267 277	132	112 671	49	108 917	77	45 689	285	145 841
Roanoke, VA MSA	29	32 617	46	10 359	20	5 020	9	(D)	17	(D)	87	45 269
Rochester, MN MSA	9	12 089	17	44 280	8	41 011	3	1 186	6	2 083	20	(D)
Rochester, NY MSA	122	231 760	263	404 904	163	186 241	42	140 498	58	78 165	225	141 545
Rockford, IL MSA	46	68 354	61	25 609	32	13 747	12	3 796	17	8 066	101	132 114
Rocky Mount, NC MSA	12	12 798	7	2 494	2	(D)	4	(D)	1	(D)	27	(D)
Sacramento–Yolo, CA CMSA	162	148 688	365	884 540	194	319 854	84	(D)	87	(D)	516	(D)
Sacramento, CA PMSA	157	139 571	343	858 563	184	300 967	80	(D)	79	(D)	486	287 774
Yolo, CA PMSA	5	9 117	22	25 977	10	18 887	4	(D)	8	(D)	30	(D)
Saginaw–Bay City–Midland, MI MSA	32	48 645	40	37 296	18	5 192	12	22 760	10	9 344	77	31 221
St. Cloud, MN MSA	8	8 432	21	26 594	14	21 307	4	2 984	3	2 303	32	9 673
St. Joseph, MO MSA	5	4 503	5	532	2	(D)	1	(D)	2	(D)	17	(D)
St. Louis, MO–IL MSA	323	492 927	699	1 250 184	430	692 367	107	384 754	162	173 063	786	545 584
Salinas, CA MSA	26	16 642	59	78 208	39	39 646	8	(D)	12	(D)	98	35 793
Salt Lake City–Ogden, UT MSA	134	270 624	295	489 099	179	339 329	47	61 942	69	87 828	298	268 869
San Angelo, TX MSA	7	5 158	10	(D)	5	3 865	2	(D)	3	(D)	27	(D)
San Antonio, TX MSA	155	211 135	244	327 391	119	81 783	41	82 963	84	162 645	381	259 751
San Diego, CA MSA	294	380 766	759	1 409 430	463	902 770	115	350 930	181	155 730	1 019	617 217

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)											
	Total		Automotive rental and leasing, without drivers (SIC 751)		Automobile parking (SIC 752)		Automotive repair shops (SIC 753)					
							Total		Top, body, and upholstery repair shops and paint shops (SIC 7532)		General automotive repair shops (SIC 7538)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	885	321 728	57	77 798	27	2 681	686	215 203	145	48 320	356	106 262
Ocala, FL MSA	124	31 184	9	1 951	–	–	102	26 546	20	6 192	57	13 819
Odessa–Midland, TX MSA	185	51 014	13	11 845	–	–	143	32 242	34	9 121	58	11 907
Oklahoma City, OK MSA	700	290 891	43	102 953	28	10 464	519	149 953	136	41 917	233	60 410
Omaha, NE–IA MSA	541	210 953	32	54 989	35	5 675	382	128 250	136	39 585	159	61 069
Orlando, FL MSA	945	693 257	89	419 908	12	(D)	705	227 222	177	74 882	360	96 698
Owensboro, KY MSA	61	18 086	1	(D)	–	–	50	15 385	15	5 402	19	5 214
Panama City, FL MSA	93	28 174	6	4 344	2	(D)	70	20 909	15	2 829	34	11 697
Parkersburg–Marietta, WV–OH MSA	109	32 428	9	6 971	–	–	85	22 638	19	2 975	38	10 017
Pensacola, FL MSA	245	71 357	15	13 158	8	(D)	194	52 176	58	19 452	93	20 467
Peoria–Pekin, IL MSA	208	69 645	13	7 151	11	3 097	138	47 968	46	15 676	65	14 659
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	4 002	2 024 957	235	(D)	235	(D)	3 088	987 847	896	357 377	1 641	441 713
Atlantic–Cape May, NJ PMSA	190	53 142	13	6 241	28	(D)	127	40 154	33	12 194	68	21 254
Philadelphia, PA–NJ PMSA	3 382	1 819 073	199	767 599	198	111 572	2 613	837 332	768	309 926	1 397	371 724
Vineland–Millville–Bridgeton, NJ PMSA	87	22 173	–	–	–	–	78	20 748	24	8 489	38	7 952
Wilmington–Newark, DE–MD PMSA	343	130 569	23	(D)	9	(D)	270	89 613	71	26 768	138	40 783
Phoenix–Mesa, AZ MSA	1 739	936 552	112	402 890	85	17 568	1 259	426 331	271	105 594	674	207 605
Pine Bluff, AR MSA	54	13 395	2	(D)	–	–	45	12 160	13	2 380	18	2 516
Pittsburgh, PA MSA	1 625	643 378	94	200 000	103	69 657	1 252	336 925	346	92 810	632	166 476
Pittsfield, MA MSA	61	16 175	6	(D)	1	(D)	47	11 476	21	6 186	22	(D)
Portland, ME MSA	170	104 708	21	56 402	11	(D)	123	41 356	28	12 322	62	16 036
Portland–Salem, OR–WA CMSA	1 445	579 361	82	(D)	118	(D)	1 012	356 008	260	101 752	517	169 862
Portland–Vancouver, OR–WA PMSA	1 280	534 165	76	118 386	116	(D)	879	317 240	227	89 512	445	150 446
Salem, OR PMSA	165	45 196	6	(D)	2	(D)	133	38 768	33	12 240	72	19 416
Providence–Fall River–Warwick, RI–MA MSA	789	271 330	42	77 293	22	11 997	640	163 435	226	63 299	296	65 111
Provo–Orem, UT MSA	171	51 129	8	(D)	1	(D)	137	38 386	29	9 103	79	21 093
Pueblo, CO MSA	92	18 147	3	(D)	–	–	69	14 561	18	4 190	39	6 490
Punta Gorda, FL MSA	58	12 540	2	(D)	–	–	48	11 021	10	3 158	29	5 708
Raleigh–Durham–Chapel Hill, NC MSA	612	249 937	43	82 806	21	(D)	479	143 925	120	33 683	267	78 465
Rapid City, SD MSA	92	31 533	9	5 169	1	(D)	68	23 271	15	3 930	33	6 349
Reading, PA MSA	228	76 079	21	19 653	2	(D)	189	52 268	50	10 880	111	28 077
Redding, CA MSA	163	44 713	9	(D)	1	(D)	131	34 292	27	7 218	70	19 310
Reno, NV MSA	269	128 995	27	(D)	24	(D)	177	66 768	47	17 934	90	32 052
Richland–Kennewick–Pasco, WA MSA	110	32 091	7	3 853	–	–	85	23 683	26	6 901	38	9 800
Richmond–Petersburg, VA MSA	733	290 594	48	92 979	92	16 106	504	159 927	105	36 167	268	74 659
Roanoke, VA MSA	250	61 248	16	10 762	40	2 617	167	43 560	42	12 179	80	18 623
Rochester, MN MSA	67	27 220	4	(D)	4	(D)	46	21 522	14	4 892	23	7 828
Rochester, NY MSA	645	263 000	42	62 650	48	15 247	480	166 814	104	35 995	270	74 895
Rockford, IL MSA	258	81 061	11	6 768	–	–	213	62 726	64	23 745	109	27 905
Rocky Mount, NC MSA	79	45 576	10	(D)	–	–	62	15 742	21	5 818	29	5 512
Sacramento–Yolo, CA CMSA	1 100	537 631	67	152 791	36	(D)	837	317 457	214	93 071	417	155 528
Sacramento, CA PMSA	979	420 172	56	86 083	35	16 642	747	273 830	193	84 391	370	131 373
Yolo, CA PMSA	121	117 459	11	66 708	1	(D)	90	43 627	21	8 680	47	24 155
Saginaw–Bay City–Midland, MI MSA	288	83 237	9	(D)	1	(D)	222	60 015	75	21 050	85	17 206
St. Cloud, MN MSA	98	34 445	3	(D)	–	–	82	27 629	23	7 097	42	14 372
St. Joseph, MO MSA	77	19 752	5	2 906	–	–	61	15 785	15	4 495	29	6 456
St. Louis, MO–IL MSA	1 918	808 078	88	212 443	122	46 826	1 446	483 307	427	151 054	700	216 129
Salinas, CA MSA	237	92 578	21	16 131	6	2 741	176	60 488	45	17 387	105	34 094
Salt Lake City–Ogden, UT MSA	817	365 209	63	122 838	20	(D)	592	193 224	145	55 646	286	76 928
San Angelo, TX MSA	72	20 483	7	2 092	–	–	55	15 507	14	4 299	26	4 436
San Antonio, TX MSA	1 024	386 264	65	124 603	88	12 315	728	212 119	149	61 090	351	95 385
San Diego, CA MSA	2 033	824 739	111	181 101	286	68 263	1 369	481 171	302	116 958	710	229 472

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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Geographic area	Automotive repair, services, and parking (SIC 75)—Con.				Miscellaneous repair services (SIC 76)							
	Automotive repair shops (SIC 753)—Con.		Automotive services, except repair (SIC 754)		Total		Electrical repair shops (SIC 762)					
	Other automotive repair shops (SIC 7533, 4, 6, 7, 9)						Total		Radio and television repair shops (SIC 7622)		Other electrical and electronic repair shops (SIC 7623, 9)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	185	60 621	115	26 046	414	249 674	143	93 269	47	12 183	96	81 086
Ocala, FL MSA	25	6 535	13	2 687	72	21 124	24	7 628	3	455	21	7 173
Odessa–Midland, TX MSA	51	11 214	29	6 927	170	100 766	26	12 128	7	3 923	19	8 205
Oklahoma City, OK MSA	150	47 626	110	27 521	293	126 338	95	43 823	36	9 810	59	34 013
Omaha, NE–IA MSA	87	27 596	92	22 039	232	94 532	67	35 963	25	10 430	42	25 533
Orlando, FL MSA	168	55 642	139	(D)	460	201 334	175	113 398	43	9 296	132	104 102
Owensboro, KY MSA	16	4 769	10	(D)	26	(D)	4	(D)	1	(D)	3	(D)
Panama City, FL MSA	21	6 383	15	(D)	59	16 394	27	9 876	4	576	23	9 300
Parkersburg–Marietta, WV–OH MSA	28	9 646	15	2 819	50	17 282	14	5 698	2	(D)	12	(D)
Pensacola, FL MSA	43	12 257	28	(D)	106	63 004	36	44 551	7	(D)	29	(D)
Peoria–Pekin, IL MSA	27	17 633	46	11 429	100	47 548	35	17 093	9	3 318	26	13 775
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	551	188 757	444	(D)	1 478	767 256	483	317 238	149	58 728	334	258 510
Atlantic–Cape May, NJ PMSA	26	6 706	22	(D)	90	29 932	40	11 419	8	1 616	32	9 803
Philadelphia, PA–NJ PMSA	448	155 682	372	102 570	1 218	649 688	388	277 023	125	53 691	263	223 332
Vineland–Millville–Bridgeton, NJ PMSA	16	4 307	9	1 425	30	14 930	11	3 513	3	630	8	2 883
Wilmington–Newark, DE–MD PMSA	61	22 062	41	23 261	140	72 706	44	25 283	13	2 791	31	22 492
Phoenix–Mesa, AZ MSA	314	113 132	283	89 763	716	320 180	244	110 108	53	17 943	191	92 165
Pine Bluff, AR MSA	14	7 264	7	(D)	27	7 058	8	3 850	3	(D)	5	(D)
Pittsburgh, PA MSA	274	77 639	176	36 796	531	345 640	153	90 538	37	14 888	116	75 650
Pittsfield, MA MSA	4	(D)	7	2 541	24	8 128	8	3 964	2	(D)	6	(D)
Portland, ME MSA	33	12 998	15	(D)	82	49 882	15	8 748	5	598	10	8 150
Portland–Salem, OR–WA CMSA	235	84 394	233	(D)	626	277 121	155	72 613	46	23 964	109	48 649
Portland–Vancouver, OR–WA PMSA	207	77 282	209	(D)	541	254 722	135	64 237	39	22 101	96	42 136
Salem, OR PMSA	28	7 112	24	5 307	85	22 399	20	8 376	7	1 863	13	6 513
Providence–Fall River–Warwick, RI–MA MSA	118	35 025	85	18 605	318	116 263	83	36 953	23	5 903	60	31 050
Provo–Orem, UT MSA	29	8 190	25	8 697	53	18 215	19	4 801	7	629	12	4 172
Pueblo, CO MSA	12	3 881	20	(D)	41	16 747	12	1 674	2	(D)	10	(D)
Punta Gorda, FL MSA	9	2 155	8	(D)	26	5 837	14	4 104	2	(D)	12	(D)
Raleigh–Durham–Chapel Hill, NC MSA	92	31 777	69	(D)	276	84 111	98	33 494	37	8 809	61	24 685
Rapid City, SD MSA	20	12 992	14	(D)	33	7 988	9	2 262	1	(D)	8	(D)
Reading, PA MSA	28	13 311	16	(D)	81	36 765	23	9 139	4	(D)	19	(D)
Redding, CA MSA	34	7 764	22	5 499	52	15 498	16	5 209	5	918	11	4 291
Reno, NV MSA	40	16 782	41	(D)	112	51 044	32	9 702	8	(D)	24	(D)
Richland–Kennewick–Pasco, WA MSA	21	6 982	18	4 555	47	15 128	14	(D)	2	(D)	12	(D)
Richmond–Petersburg, VA MSA	131	49 101	89	21 582	281	174 788	81	46 087	29	15 125	52	30 962
Roanoke, VA MSA	45	12 758	27	4 309	89	30 550	24	8 347	5	485	19	7 862
Rochester, MN MSA	9	8 802	13	4 069	23	6 395	11	2 788	2	(D)	9	(D)
Rochester, NY MSA	106	55 924	75	18 289	221	64 724	61	25 586	15	2 768	46	22 818
Rockford, IL MSA	40	11 076	34	11 567	114	35 526	25	8 830	6	1 574	19	7 256
Rocky Mount, NC MSA	12	4 412	7	(D)	34	22 702	12	3 225	3	(D)	9	(D)
Sacramento–Yolo, CA CMSA	206	68 858	160	(D)	390	180 183	116	65 267	26	(D)	90	(D)
Sacramento, CA PMSA	184	58 066	141	43 617	341	155 830	106	60 642	25	12 703	81	47 939
Yolo, CA PMSA	22	10 792	19	(D)	49	24 353	10	4 625	1	(D)	9	(D)
Saginaw–Bay City–Midland, MI MSA	62	21 759	56	13 276	103	31 752	36	10 342	9	1 113	27	9 229
St. Cloud, MN MSA	17	6 160	13	(D)	48	15 927	10	5 091	2	(D)	8	(D)
St. Joseph, MO MSA	17	4 834	11	1 061	29	7 360	10	2 588	3	(D)	7	(D)
St. Louis, MO–IL MSA	319	116 124	262	65 502	781	336 642	244	106 290	75	22 635	169	83 655
Salinas, CA MSA	26	9 007	34	13 218	85	27 870	23	4 372	6	554	17	3 818
Salt Lake City–Ogden, UT MSA	161	60 650	142	(D)	294	123 999	86	35 992	28	6 900	58	29 092
San Angelo, TX MSA	15	6 772	10	2 884	34	11 223	12	4 055	4	1 414	8	2 641
San Antonio, TX MSA	228	55 644	143	37 227	380	165 387	106	68 681	30	12 082	76	56 599
San Diego, CA MSA	357	134 741	267	94 204	604	251 594	186	96 592	53	15 123	133	81 469

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Geographic area	Miscellaneous repair services (SIC 76)—Con.						Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)					
	Watch, clock, and jewelry repair (SIC 763)		Reupholstery and furniture repair (SIC 764)		Miscellaneous repair and related services (SIC 769)		Total		Motion picture production, distribution, and services (SIC 781, 2)		Motion picture theaters (SIC 783)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	4	313	50	6 563	217	149 529	500	300 691	27	26 488	31	36 272
Ocala, FL MSA	2	(D)	3	(D)	43	(D)	84	47 704	4	(D)	5	3 333
Odessa–Midland, TX MSA	2	(D)	14	(D)	128	86 983	76	36 919	3	(D)	8	6 700
Oklahoma City, OK MSA	7	853	19	2 313	172	79 349	391	218 840	24	19 249	30	25 598
Omaha, NE–IA MSA	9	1 409	24	2 646	132	54 514	308	153 119	22	8 106	19	17 409
Orlando, FL MSA	9	740	45	5 211	231	81 985	736	2 527 155	67	47 803	41	39 492
Owensboro, KY MSA	–	–	2	(D)	20	(D)	40	9 459	–	–	3	(D)
Panama City, FL MSA	–	–	7	916	25	5 602	99	48 889	1	(D)	6	4 090
Parkersburg–Marietta, WV–OH MSA	2	(D)	3	(D)	31	(D)	55	14 551	–	–	4	(D)
Pensacola, FL MSA	2	(D)	12	927	56	(D)	147	52 954	1	(D)	6	5 527
Peoria–Pekin, IL MSA	–	–	3	(D)	62	(D)	157	48 984	4	1 166	10	(D)
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	40	6 969	135	20 014	820	423 035	2 350	1 360 208	180	(D)	112	(D)
Atlantic–Cape May, NJ PMSA	–	–	1	(D)	49	(D)	279	108 295	2	(D)	12	(D)
Philadelphia, PA–NJ PMSA	37	6 347	113	17 328	680	348 990	1 791	1 136 632	161	157 306	88	120 321
Vineland–Millville–Bridgeton, NJ PMSA	1	(D)	4	(D)	14	(D)	40	9 094	1	(D)	2	(D)
Wilmington–Newark, DE–MD PMSA	2	(D)	17	1 957	77	(D)	240	106 187	16	(D)	10	(D)
Phoenix–Mesa, AZ MSA	12	3 235	80	12 048	380	194 789	861	643 047	79	69 669	53	82 206
Pine Bluff, AR MSA	–	–	2	(D)	17	(D)	30	6 637	–	–	5	(D)
Pittsburgh, PA MSA	21	3 445	54	8 492	303	243 165	912	654 101	73	237 192	57	42 676
Pittsfield, MA MSA	–	–	3	271	13	3 893	42	23 651	1	(D)	2	(D)
Portland, ME MSA	2	(D)	12	(D)	53	39 902	136	46 037	12	3 321	8	7 217
Portland–Salem, OR–WA CMSA	18	3 454	51	6 321	402	194 733	870	481 326	79	(D)	69	(D)
Portland–Vancouver, OR–WA PMSA	18	3 454	45	5 927	343	181 104	757	433 144	78	86 171	55	(D)
Salem, OR PMSA	–	–	6	394	59	13 629	113	48 182	1	(D)	14	(D)
Providence–Fall River–Warwick, RI–MA MSA	18	3 682	40	4 514	177	71 114	407	199 392	15	13 406	22	21 069
Provo–Orem, UT MSA	–	–	6	1 332	28	12 082	108	49 769	24	23 201	12	5 903
Pueblo, CO MSA	1	(D)	2	(D)	26	(D)	60	27 755	2	(D)	4	(D)
Punta Gorda, FL MSA	–	–	3	(D)	9	(D)	37	13 596	1	(D)	1	(D)
Raleigh–Durham–Chapel Hill, NC MSA	1	(D)	40	5 517	137	(D)	416	153 249	27	7 968	23	18 806
Rapid City, SD MSA	–	–	4	334	20	5 392	70	67 257	–	–	4	2 819
Reading, PA MSA	2	(D)	8	764	48	(D)	151	63 290	5	(D)	5	(D)
Redding, CA MSA	1	(D)	3	348	32	(D)	76	24 577	1	(D)	4	(D)
Reno, NV MSA	1	(D)	5	(D)	74	40 456	190	263 121	12	2 081	7	(D)
Richland–Kennewick–Pasco, WA MSA	2	(D)	4	(D)	27	(D)	74	27 960	1	(D)	12	(D)
Richmond–Petersburg, VA MSA	5	687	32	4 455	163	123 559	341	223 989	27	35 618	18	19 281
Roanoke, VA MSA	2	(D)	8	920	55	(D)	93	30 999	3	(D)	5	4 179
Rochester, MN MSA	–	–	2	(D)	10	(D)	51	19 027	4	(D)	4	(D)
Rochester, NY MSA	8	612	23	3 902	129	34 624	454	208 110	29	12 276	24	23 897
Rockford, IL MSA	3	(D)	13	1 174	73	(D)	141	39 202	7	791	8	4 856
Rocky Mount, NC MSA	–	–	6	254	16	19 223	42	11 293	1	(D)	4	(D)
Sacramento–Yolo, CA CMSA	14	1 831	32	(D)	228	(D)	644	588 166	36	(D)	32	(D)
Sacramento, CA PMSA	14	1 831	31	3 816	190	89 541	599	549 091	34	181 256	29	36 606
Yolo, CA PMSA	–	–	1	(D)	38	(D)	45	39 075	2	(D)	3	(D)
Saginaw–Bay City–Midland, MI MSA	4	326	12	1 388	51	19 696	155	60 132	7	(D)	7	7 873
St. Cloud, MN MSA	1	(D)	4	(D)	33	10 638	86	21 864	3	(D)	6	(D)
St. Joseph, MO MSA	2	(D)	2	(D)	15	(D)	30	10 053	–	–	4	(D)
St. Louis, MO–IL MSA	23	3 406	78	8 988	436	217 958	1 108	657 357	81	58 415	56	52 544
Salinas, CA MSA	–	–	11	991	51	22 507	145	74 317	9	(D)	14	11 226
Salt Lake City–Ogden, UT MSA	5	(D)	33	3 995	170	(D)	494	360 456	61	102 104	47	37 867
San Angelo, TX MSA	1	(D)	2	(D)	19	6 881	28	10 180	–	–	4	(D)
San Antonio, TX MSA	19	2 592	42	7 542	213	86 572	452	395 966	33	44 156	19	32 220
San Diego, CA MSA	27	4 894	77	11 977	314	138 131	956	737 983	82	52 093	72	91 259

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 119
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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.							
	Video tape rental (SIC 784)		Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)		Bowling centers (SIC 793)		Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	96	33 521	37	12 706	23	19 187	286	172 517
Ocala, FL MSA	12	2 829	2	(D)	2	(D)	59	39 701
Odessa–Midland, TX MSA	16	6 252	3	(D)	5	(D)	41	18 425
Oklahoma City, OK MSA	73	21 237	18	3 405	21	10 556	225	138 795
Omaha, NE–IA MSA	36	12 638	30	7 647	23	12 896	178	94 423
Orlando, FL MSA	97	35 002	61	33 463	27	16 878	443	2 354 517
Owensboro, KY MSA	8	1 583	–	–	3	(D)	26	4 623
Panama City, FL MSA	8	1 661	3	(D)	4	1 447	77	41 037
Parkersburg–Marietta, WV–OH MSA	12	2 839	1	(D)	3	(D)	35	7 315
Pensacola, FL MSA	30	8 293	6	(D)	7	3 164	97	34 087
Peoria–Pekin, IL MSA	50	8 302	5	(D)	14	4 294	74	28 684
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	522	(D)	170	(D)	91	(D)	1 275	741 970
Atlantic–Cape May, NJ PMSA	37	(D)	25	9 767	6	(D)	197	79 865
Philadelphia, PA–NJ PMSA	414	120 581	128	105 109	71	37 350	929	595 965
Vineland–Millville–Bridgeton, NJ PMSA	9	1 858	1	(D)	3	(D)	24	3 681
Wilmington–Newark, DE–MD PMSA	62	13 018	16	(D)	11	8 745	125	62 459
Phoenix–Mesa, AZ MSA	160	43 748	69	32 591	33	29 371	467	385 462
Pine Bluff, AR MSA	9	1 412	–	–	1	(D)	15	2 660
Pittsburgh, PA MSA	129	28 527	44	21 974	86	24 846	523	298 886
Pittsfield, MA MSA	8	1 505	2	(D)	4	(D)	25	12 929
Portland, ME MSA	22	3 377	6	1 010	5	2 604	83	28 508
Portland–Salem, OR–WA CMSA	209	55 557	59	(D)	48	24 730	406	245 307
Portland–Vancouver, OR–WA PMSA	179	51 258	57	(D)	40	22 357	348	211 648
Salem, OR PMSA	30	4 299	2	(D)	8	2 373	58	33 659
Providence–Fall River–Warwick, RI–MA MSA	76	17 669	23	6 397	22	10 003	249	130 848
Provo–Orem, UT MSA	23	5 277	6	625	6	1 378	37	13 385
Pueblo, CO MSA	16	3 037	–	–	4	(D)	34	20 315
Punta Gorda, FL MSA	7	1 079	–	–	2	(D)	26	9 645
Raleigh–Durham–Chapel Hill, NC MSA	88	21 881	27	14 394	8	5 662	243	84 538
Rapid City, SD MSA	13	(D)	3	(D)	3	(D)	47	60 831
Reading, PA MSA	23	6 015	6	743	6	4 598	106	45 824
Redding, CA MSA	25	4 336	1	(D)	4	(D)	41	12 680
Reno, NV MSA	31	7 425	22	3 416	3	(D)	115	238 684
Richland–Kennewick–Pasco, WA MSA	15	3 221	2	(D)	4	(D)	40	18 713
Richmond–Petersburg, VA MSA	83	19 732	17	(D)	15	(D)	181	132 579
Roanoke, VA MSA	17	4 407	1	(D)	6	2 928	61	19 244
Rochester, MN MSA	4	(D)	1	(D)	5	(D)	33	12 675
Rochester, NY MSA	59	10 724	18	2 557	48	21 431	276	137 225
Rockford, IL MSA	33	7 243	7	769	21	9 944	65	15 599
Rocky Mount, NC MSA	12	2 333	1	(D)	1	(D)	23	6 948
Sacramento–Yolo, CA CMSA	171	43 507	31	(D)	16	14 438	358	300 375
Sacramento, CA PMSA	162	40 581	27	7 219	16	14 438	331	268 991
Yolo, CA PMSA	9	2 926	4	(D)	–	–	27	31 384
Saginaw–Bay City–Midland, MI MSA	33	4 995	4	(D)	18	10 926	86	34 341
St. Cloud, MN MSA	18	2 534	2	(D)	11	2 262	46	13 053
St. Joseph, MO MSA	9	(D)	–	–	4	3 190	13	1 611
St. Louis, MO–IL MSA	203	45 059	93	67 723	77	42 827	598	390 789
Salinas, CA MSA	40	10 428	5	(D)	2	(D)	75	44 261
Salt Lake City–Ogden, UT MSA	96	31 763	24	12 703	22	9 929	244	166 090
San Angelo, TX MSA	2	(D)	1	(D)	2	(D)	19	4 971
San Antonio, TX MSA	68	40 135	43	38 475	23	12 663	266	228 317
San Diego, CA MSA	201	54 471	75	43 833	21	23 085	505	473 242

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Health services (SIC 80)									
	Total		Offices and clinics of doctors of medicine (SIC 801)		Offices and clinics of dentists (SIC 802)		Offices and clinics of doctors of osteopathy (SIC 803)		Offices and clinics of other health practitioners (SIC 804)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	2 256	1 356 381	1 123	761 376	573	182 558	5	1 236	341	89 681
Ocala, FL MSA	336	299 460	180	124 443	57	21 839	5	1 803	52	13 859
Odessa–Midland, TX MSA	390	251 354	188	118 680	72	26 135	–	–	67	20 637
Oklahoma City, OK MSA	1 970	1 298 749	865	599 759	472	132 896	73	33 732	315	83 887
Omaha, NE–IA MSA	1 009	820 356	454	398 355	299	80 715	1	(D)	145	(D)
Orlando, FL MSA	2 533	1 902 028	1 197	922 847	507	189 064	71	33 189	425	116 403
Owensboro, KY MSA	181	109 054	89	66 018	43	10 607	4	526	19	4 844
Panama City, FL MSA	248	206 767	121	76 913	42	15 713	7	3 594	41	11 963
Parkersburg–Marietta, WV–OH MSA	250	153 518	120	75 117	42	14 027	16	4 666	40	12 152
Pensacola, FL MSA	527	522 387	253	235 320	120	39 955	3	(D)	83	23 767
Peoria–Pekin, IL MSA	508	362 373	216	210 629	137	43 792	7	3 014	91	18 716
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	11 596	7 306 532	5 057	3 451 088	2 567	931 610	833	(D)	1 885	542 997
Atlantic–Cape May, NJ PMSA	597	331 714	271	169 350	125	47 550	41	21 100	110	24 376
Philadelphia, PA–NJ PMSA	9 843	6 207 546	4 240	2 902 160	2 216	778 424	748	358 239	1 579	455 391
Vineland–Millville–Bridgeton, NJ PMSA	216	128 898	111	64 509	42	15 309	8	(D)	41	14 503
Wilmington–Newark, DE–MD PMSA	940	638 374	435	315 069	184	90 327	36	15 716	155	48 727
Phoenix–Mesa, AZ MSA	4 809	3 144 591	2 190	1 686 078	984	337 135	220	106 991	930	207 524
Pine Bluff, AR MSA	155	92 278	86	60 605	30	8 350	–	–	21	6 308
Pittsburgh, PA MSA	4 764	2 717 831	2 111	1 490 176	1 263	300 441	55	20 589	803	224 731
Pittsfield, MA MSA	160	109 963	62	57 592	55	16 254	–	–	28	(D)
Portland, ME MSA	541	383 239	201	163 168	117	45 671	56	20 953	98	20 839
Portland–Salem, OR–WA CMSA	3 545	1 995 158	1 363	971 513	1 042	370 027	76	24 603	658	129 401
Portland–Vancouver, OR–WA PMSA	3 021	1 725 837	1 164	850 900	894	319 445	64	21 714	562	112 026
Salem, OR PMSA	524	269 321	199	120 613	148	50 582	12	2 889	96	17 375
Providence–Fall River–Warwick, RI–MA MSA	2 074	1 179 570	993	532 958	431	159 093	55	17 200	301	74 622
Provo–Orem, UT MSA	458	245 866	189	119 246	133	39 190	4	(D)	65	14 792
Pueblo, CO MSA	271	145 036	111	81 951	72	17 410	4	936	47	11 321
Punta Gorda, FL MSA	239	192 532	127	89 206	33	11 893	4	(D)	43	10 279
Raleigh–Durham–Chapel Hill, NC MSA	1 438	1 214 696	548	485 721	368	122 746	5	(D)	296	71 647
Rapid City, SD MSA	176	95 589	67	51 450	51	17 336	2	(D)	29	5 763
Reading, PA MSA	541	334 668	224	168 031	129	43 729	23	7 549	94	25 076
Redding, CA MSA	372	292 630	181	92 529	80	28 325	–	–	72	(D)
Reno, NV MSA	667	521 275	305	241 127	144	62 923	6	(D)	115	36 851
Richland–Kennewick–Pasco, WA MSA	289	141 252	136	67 784	63	29 088	7	3 191	56	14 141
Richmond–Petersburg, VA MSA	1 599	1 565 223	773	609 911	425	132 627	5	2 194	204	46 593
Roanoke, VA MSA	387	402 557	161	190 864	107	32 724	2	(D)	60	15 751
Rochester, MN MSA	96	63 295	9	(D)	48	18 325	–	–	20	4 586
Rochester, NY MSA	1 531	827 773	704	427 128	472	149 767	6	2 461	213	45 343
Rockford, IL MSA	477	361 995	175	216 325	158	46 493	4	(D)	87	21 101
Rocky Mount, NC MSA	159	177 622	67	79 534	40	13 224	–	–	26	8 144
Sacramento–Yolo, CA CMSA	2 891	1 928 454	1 084	1 033 841	837	324 512	12	5 084	641	153 978
Sacramento, CA PMSA	2 710	1 828 530	1 024	990 912	778	302 626	12	5 084	595	144 398
Yolo, CA PMSA	181	99 924	60	42 929	59	21 886	–	–	46	9 580
Saginaw–Bay City–Midland, MI MSA	682	382 556	289	195 543	196	69 432	39	16 478	89	22 880
St. Cloud, MN MSA	210	151 577	62	79 333	66	25 288	1	(D)	61	16 021
St. Joseph, MO MSA	160	92 186	65	52 817	33	8 428	4	(D)	24	6 098
St. Louis, MO–IL MSA	4 449	2 860 818	1 947	1 481 064	1 101	332 834	104	45 299	710	178 008
Salinas, CA MSA	608	299 166	265	148 431	159	55 168	3	(D)	122	32 459
Salt Lake City–Ogden, UT MSA	2 059	1 380 837	875	616 775	657	176 916	3	(D)	279	63 032
San Angelo, TX MSA	152	149 599	66	77 115	32	8 299	–	–	28	6 062
San Antonio, TX MSA	2 624	1 801 209	1 344	766 823	527	140 726	32	9 599	362	94 252
San Diego, CA MSA	4 929	3 264 760	2 197	1 616 798	1 196	450 485	36	16 497	1 012	234 238

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Geographic area	Health services (SIC 80)—Con.						Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)	
	Nursing and personal care facilities (SIC 805)		Hospitals (SIC 806)		Other health services (SIC 807, 8, 9)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	50	110 545	7	65 949	157	145 036	635	302 811	76	44 071
Ocala, FL MSA	9	28 818	3	(D)	30	(D)	110	38 569	9	2 429
Odessa–Midland, TX MSA	10	11 555	3	(D)	50	(D)	129	76 540	9	1 824
Oklahoma City, OK MSA	81	120 578	6	190 221	158	137 676	898	431 782	65	18 789
Omaha, NE–IA MSA	32	64 259	2	(D)	76	(D)	340	205 657	32	14 545
Orlando, FL MSA	50	134 872	10	275 349	273	230 304	959	529 770	114	57 862
Owensboro, KY MSA	8	15 808	–	–	18	11 251	51	14 753	1	(D)
Panama City, FL MSA	11	17 758	2	(D)	24	(D)	62	21 070	9	(D)
Parkersburg–Marietta, WV–OH MSA	14	32 102	1	(D)	17	(D)	63	16 125	5	2 604
Pensacola, FL MSA	15	32 478	4	(D)	49	(D)	176	78 956	24	5 189
Peoria–Pekin, IL MSA	21	52 005	–	–	36	34 217	184	93 675	15	3 487
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	213	741 977	15	(D)	1 026	(D)	3 836	3 431 902	331	(D)
Atlantic–Cape May, NJ PMSA	9	43 189	1	(D)	40	(D)	230	113 665	8	(D)
Philadelphia, PA–NJ PMSA	179	615 382	11	139 449	870	958 501	3 270	3 002 557	278	175 265
Vineland–Millville–Bridgeton, NJ PMSA	5	23 202	–	–	9	(D)	78	35 668	3	(D)
Wilmington–Newark, DE–MD PMSA	20	60 204	3	23 651	107	84 680	258	280 012	42	25 965
Phoenix–Mesa, AZ MSA	68	198 855	11	251 564	406	356 444	1 396	947 904	189	139 459
Pine Bluff, AR MSA	3	6 614	–	–	15	10 401	33	11 672	1	(D)
Pittsburgh, PA MSA	143	242 536	3	(D)	386	(D)	1 130	907 314	92	48 783
Pittsfield, MA MSA	9	22 770	–	–	6	(D)	60	22 178	6	1 923
Portland, ME MSA	22	45 497	2	(D)	45	(D)	174	158 311	20	3 377
Portland–Salem, OR–WA CMSA	135	235 343	8	(D)	263	(D)	1 181	658 451	161	47 309
Portland–Vancouver, OR–WA PMSA	111	190 731	7	88 107	219	142 914	1 015	614 057	139	41 041
Salem, OR PMSA	24	44 612	1	(D)	44	(D)	166	44 394	22	6 268
Providence–Fall River–Warwick, RI–MA MSA	90	254 713	–	–	204	140 984	747	391 348	54	17 217
Provo–Orem, UT MSA	29	24 821	2	(D)	36	(D)	64	15 581	17	5 456
Pueblo, CO MSA	10	24 815	–	–	27	8 603	62	14 296	7	(D)
Punta Gorda, FL MSA	5	14 891	1	(D)	26	(D)	33	13 204	4	(D)
Raleigh–Durham–Chapel Hill, NC MSA	66	105 427	5	99 516	150	(D)	476	297 301	71	21 690
Rapid City, SD MSA	6	(D)	–	–	21	(D)	59	24 536	5	203
Reading, PA MSA	14	55 194	–	–	57	35 089	103	62 221	13	6 463
Redding, CA MSA	9	24 393	2	(D)	28	(D)	99	41 394	8	839
Reno, NV MSA	12	39 132	3	(D)	82	(D)	301	124 765	23	10 604
Richland–Kennewick–Pasco, WA MSA	4	(D)	–	–	23	(D)	57	16 462	11	(D)
Richmond–Petersburg, VA MSA	36	80 780	11	570 326	145	122 792	514	387 686	58	12 682
Roanoke, VA MSA	10	27 658	3	(D)	44	(D)	125	70 492	10	2 610
Rochester, MN MSA	6	11 396	–	–	13	(D)	48	20 347	9	(D)
Rochester, NY MSA	28	97 486	–	–	108	105 588	640	282 273	50	37 712
Rockford, IL MSA	21	45 317	1	(D)	31	(D)	170	67 937	15	2 435
Rocky Mount, NC MSA	9	21 846	4	44 044	13	10 830	49	29 695	2	(D)
Sacramento–Yolo, CA CMSA	66	137 522	5	33 155	246	240 362	1 073	600 611	138	55 270
Sacramento, CA PMSA	60	118 787	5	33 155	236	233 568	1 027	588 901	132	52 483
Yolo, CA PMSA	6	18 735	–	–	10	6 794	46	11 710	6	2 787
Saginaw–Bay City–Midland, MI MSA	16	32 201	–	–	53	46 022	184	70 801	17	2 977
St. Cloud, MN MSA	8	15 211	–	–	12	(D)	45	28 440	3	(D)
St. Joseph, MO MSA	16	13 606	–	–	18	(D)	41	10 847	4	(D)
St. Louis, MO–IL MSA	183	380 805	5	125 662	399	317 146	1 276	904 243	127	52 947
Salinas, CA MSA	11	23 725	–	–	48	(D)	193	81 407	22	3 480
Salt Lake City–Ogden, UT MSA	60	106 995	11	(D)	174	(D)	520	353 272	100	42 835
San Angelo, TX MSA	8	9 645	2	(D)	16	(D)	51	20 806	6	1 160
San Antonio, TX MSA	64	134 182	17	339 874	278	315 753	870	469 440	85	38 963
San Diego, CA MSA	92	229 196	13	300 734	383	416 812	1 838	1 189 146	220	123 611

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 122
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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Social services (SIC 83)						Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)			
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)		Total		Engineering, architectural, and surveying services (SIC 871)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	328	80 576	205	37 629	123	42 947	1 048	816 812	365	436 046
Ocala, FL MSA	40	5 909	26	3 966	14	1 943	116	30 226	38	(D)
Odessa–Midland, TX MSA	44	6 678	36	5 255	8	1 423	249	116 242	67	37 715
Oklahoma City, OK MSA	309	62 884	228	37 657	81	25 227	1 105	459 438	312	206 400
Omaha, NE–IA MSA	190	34 002	138	17 702	52	16 300	556	397 297	147	152 310
Orlando, FL MSA	403	85 823	258	45 330	145	40 493	1 653	1 068 994	496	463 859
Owensboro, KY MSA	27	(D)	18	2 290	9	(D)	49	19 274	13	5 608
Panama City, FL MSA	44	7 422	29	4 228	15	3 194	128	67 922	52	29 070
Parkersburg–Marietta, WV–OH MSA	20	4 177	14	1 223	6	2 954	70	27 230	18	(D)
Pensacola, FL MSA	107	15 931	79	11 422	28	4 509	259	117 749	100	55 114
Peoria–Pekin, IL MSA	66	19 159	34	4 676	32	14 483	179	110 908	43	35 872
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	1 165	403 739	792	(D)	373	(D)	5 710	6 643 383	1 649	2 965 790
Atlantic–Cape May, NJ PMSA	63	12 580	42	6 716	21	5 864	260	127 814	90	54 708
Philadelphia, PA–NJ PMSA	928	345 371	616	117 412	312	227 959	4 799	6 224 438	1 356	2 793 812
Vineland–Millville–Bridgeton, NJ PMSA	24	4 375	21	(D)	3	(D)	69	18 930	25	6 044
Wilmington–Newark, DE–MD PMSA	150	41 413	113	17 903	37	23 510	582	272 201	178	111 226
Phoenix–Mesa, AZ MSA	572	202 657	312	73 632	260	129 025	2 710	1 534 051	742	543 184
Pine Bluff, AR MSA	28	(D)	25	(D)	3	(D)	37	14 090	6	1 308
Pittsburgh, PA MSA	471	140 827	233	31 692	238	109 135	1 987	3 501 226	704	2 168 638
Pittsfield, MA MSA	12	1 936	8	1 148	4	788	71	46 343	26	19 101
Portland, ME MSA	108	16 293	75	7 534	33	8 759	343	202 118	112	112 159
Portland–Salem, OR–WA CMSA	742	192 808	278	43 729	464	149 079	2 217	1 154 252	643	502 152
Portland–Vancouver, OR–WA PMSA	616	151 099	248	41 583	368	109 516	1 993	1 069 554	600	485 796
Salem, OR PMSA	126	41 709	30	2 146	96	39 563	224	84 698	43	16 356
Providence–Fall River–Warwick, RI–MA MSA	252	43 299	177	20 416	75	22 883	911	408 868	267	150 075
Provo–Orem, UT MSA	49	24 209	24	2 978	25	21 231	196	106 895	62	26 628
Pueblo, CO MSA	21	5 058	3	(D)	18	(D)	65	13 754	17	3 176
Punta Gorda, FL MSA	37	6 780	19	1 555	18	5 225	79	35 130	30	11 643
Raleigh–Durham–Chapel Hill, NC MSA	332	85 061	232	45 198	100	39 863	1 160	892 710	426	399 374
Rapid City, SD MSA	25	2 610	14	1 207	11	1 403	70	27 144	27	14 377
Reading, PA MSA	46	12 793	30	3 270	16	9 523	224	119 407	84	43 824
Redding, CA MSA	74	10 419	21	2 073	53	8 346	143	54 233	45	29 683
Reno, NV MSA	104	28 807	56	11 143	48	17 664	435	248 803	150	85 378
Richland–Kennewick–Pasco, WA MSA	44	(D)	28	(D)	16	(D)	126	(D)	49	(D)
Richmond–Petersburg, VA MSA	244	70 261	137	31 962	107	38 299	850	500 486	237	156 047
Roanoke, VA MSA	75	21 836	37	7 269	38	14 567	202	89 497	64	48 220
Rochester, MN MSA	45	8 488	20	4 068	25	4 420	53	28 160	18	16 560
Rochester, NY MSA	216	58 458	138	25 951	78	32 507	749	407 083	228	157 441
Rockford, IL MSA	50	9 664	37	4 345	13	5 319	241	139 310	81	42 397
Rocky Mount, NC MSA	32	(D)	27	3 097	5	(D)	73	26 023	17	5 039
Sacramento–Yolo, CA CMSA	590	125 273	317	41 556	273	83 717	1 597	1 042 380	489	464 707
Sacramento, CA PMSA	544	120 587	285	38 591	259	81 996	1 484	967 271	453	440 840
Yolo, CA PMSA	46	4 686	32	2 965	14	1 721	113	75 109	36	23 867
Saginaw–Bay City–Midland, MI MSA	93	15 719	46	2 277	47	13 442	225	94 076	67	42 582
St. Cloud, MN MSA	61	7 175	37	3 147	24	4 028	90	38 032	22	16 979
St. Joseph, MO MSA	26	6 932	11	945	15	5 987	57	25 644	9	(D)
St. Louis, MO–IL MSA	541	115 247	362	59 931	179	55 316	2 256	2 133 359	624	775 185
Salinas, CA MSA	85	12 259	31	2 502	54	9 757	299	114 373	91	29 368
Salt Lake City–Ogden, UT MSA	230	65 372	156	23 517	74	41 855	1 159	640 186	358	301 807
San Angelo, TX MSA	29	5 847	22	(D)	7	(D)	65	22 593	17	9 605
San Antonio, TX MSA	285	67 190	191	39 354	94	27 836	1 172	678 476	333	198 635
San Diego, CA MSA	645	180 797	308	50 091	337	130 706	3 045	2 469 711	994	911 181

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.						Services, n.e.c. (SIC 89)	
	Accounting, auditing, and bookkeeping services (SIC 872)		Research, development, and testing services (except noncommercial research organizations) (SIC 873 ex. 8733)		Management and public relations services (SIC 874)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	346	120 756	63	78 523	274	181 487	57	20 402
Ocala, FL MSA	47	9 325	3	(D)	28	10 523	7	1 273
Odessa–Midland, TX MSA	107	25 565	26	22 919	49	30 043	14	(D)
Oklahoma City, OK MSA	464	124 470	40	16 019	289	112 549	75	16 468
Omaha, NE–IA MSA	196	78 499	28	56 028	185	110 460	35	9 378
Orlando, FL MSA	536	144 972	86	126 378	535	333 785	97	27 485
Owensboro, KY MSA	21	6 485	2	(D)	13	(D)	1	(D)
Panama City, FL MSA	39	8 571	8	3 508	29	26 773	5	(D)
Parkersburg–Marietta, WV–OH MSA	33	10 237	2	(D)	17	9 130	6	6 332
Pensacola, FL MSA	96	30 808	13	13 422	50	18 405	19	7 912
Peoria–Pekin, IL MSA	78	36 265	14	12 626	44	26 145	13	3 616
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	1 614	(D)	366	(D)	2 081	1 993 073	443	(D)
Atlantic–Cape May, NJ PMSA	81	(D)	9	(D)	80	38 574	12	(D)
Philadelphia, PA–NJ PMSA	1 349	857 432	326	714 002	1 768	1 859 192	373	282 783
Vineland–Millville–Bridgeton, NJ PMSA	34	(D)	1	(D)	9	3 420	2	(D)
Wilmington–Newark, DE–MD PMSA	150	(D)	30	(D)	224	91 887	56	17 725
Phoenix–Mesa, AZ MSA	956	364 125	135	146 324	877	480 418	138	43 603
Pine Bluff, AR MSA	20	6 734	5	5 484	6	564	2	(D)
Pittsburgh, PA MSA	577	338 598	124	487 941	582	506 049	127	81 409
Pittsfield, MA MSA	25	6 435	5	5 455	15	15 352	6	598
Portland, ME MSA	88	47 907	27	9 364	116	32 688	17	10 416
Portland–Salem, OR–WA CMSA	793	240 816	130	76 089	651	335 195	130	50 131
Portland–Vancouver, OR–WA PMSA	698	217 485	116	72 187	579	294 086	121	47 285
Salem, OR PMSA	95	23 331	14	3 902	72	41 109	9	2 846
Providence–Fall River–Warwick, RI–MA MSA	356	130 977	43	28 725	245	99 091	64	19 759
Provo–Orem, UT MSA	64	14 399	19	9 504	51	56 364	13	(D)
Pueblo, CO MSA	34	6 503	1	(D)	13	(D)	2	(D)
Punta Gorda, FL MSA	31	15 098	4	1 117	14	7 272	2	(D)
Raleigh–Durham–Chapel Hill, NC MSA	278	112 989	98	158 962	358	221 385	95	124 402
Rapid City, SD MSA	28	7 886	4	(D)	11	(D)	7	2 962
Reading, PA MSA	72	31 867	19	18 018	49	25 698	21	4 368
Redding, CA MSA	70	15 221	6	1 611	22	7 718	6	1 601
Reno, NV MSA	120	51 329	24	18 686	141	93 410	28	12 768
Richland–Kennewick–Pasco, WA MSA	39	(D)	14	(D)	24	(D)	9	(D)
Richmond–Petersburg, VA MSA	282	136 106	42	35 156	289	173 177	54	54 533
Roanoke, VA MSA	74	21 340	11	5 185	53	14 752	5	(D)
Rochester, MN MSA	24	9 342	1	(D)	10	(D)	2	(D)
Rochester, NY MSA	250	98 809	45	46 863	226	103 970	38	14 696
Rockford, IL MSA	94	27 495	11	11 112	55	58 306	10	1 158
Rocky Mount, NC MSA	34	7 941	3	313	19	12 730	–	–
Sacramento–Yolo, CA CMSA	505	177 565	79	102 760	524	297 348	106	87 049
Sacramento, CA PMSA	471	170 098	67	67 819	493	288 514	88	77 933
Yolo, CA PMSA	34	7 467	12	34 941	31	8 834	18	9 116
Saginaw–Bay City–Midland, MI MSA	93	35 891	8	4 830	57	10 773	14	5 897
St. Cloud, MN MSA	38	14 937	5	636	25	5 480	1	(D)
St. Joseph, MO MSA	34	6 529	3	(D)	11	2 747	2	(D)
St. Louis, MO–IL MSA	764	349 633	120	144 126	748	864 415	119	44 517
Salinas, CA MSA	103	32 043	26	9 976	79	42 986	13	6 140
Salt Lake City–Ogden, UT MSA	397	121 008	83	81 436	321	135 935	57	29 109
San Angelo, TX MSA	37	9 783	4	2 003	7	1 202	1	(D)
San Antonio, TX MSA	428	207 221	72	98 047	339	174 573	57	12 966
San Diego, CA MSA	888	307 914	251	681 730	912	568 886	160	92 010

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Total		Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)									
			Total		Hotels and motels (SIC 7011)						Other lodging places (SIC 702, 3)	
					Total		Hotels (SIC 7011 pt.)		Motels, motor hotels, and tourist courts (SIC 7011 pt.)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	59 233	50 481 551	1 202	2 157 209	1 017	2 096 170	572	1 844 963	445	251 207	185	61 039
Oakland, CA PMSA	17 509	13 112 030	212	259 697	165	251 453	82	205 129	83	46 324	47	8 244
San Francisco, CA PMSA	19 648	20 118 266	485	1 319 944	424	1 302 925	278	1 219 659	146	83 266	61	17 019
San Jose, CA PMSA	13 620	13 016 486	217	344 181	198	330 368	107	280 776	91	49 592	19	13 813
Santa Cruz–Watsonville, CA PMSA	2 005	1 214 300	74	48 600	63	43 732	22	21 877	41	21 855	11	4 868
Santa Rosa, CA PMSA	3 662	1 636 121	105	89 964	79	81 562	39	53 462	40	28 100	26	8 402
Vallejo–Fairfield–Napa, CA PMSA	2 789	1 384 348	109	94 823	88	86 130	44	64 060	44	22 070	21	8 693
San Luis Obispo–Atascadero–Paso Robles, CA MSA	1 840	817 190	150	98 022	133	86 665	46	41 722	87	44 943	17	11 357
Santa Barbara–Santa Maria–Lompoc, CA MSA	3 167	1 878 788	140	124 957	128	121 452	66	87 314	62	34 138	12	3 505
Santa Fe, NM MSA	1 250	719 615	61	110 432	56	108 771	35	87 115	21	21 656	5	1 661
Sarasota–Bradenton, FL MSA	4 606	2 389 538	143	159 044	115	143 815	48	109 366	67	34 449	28	15 229
Savannah, GA MSA	1 785	928 982	80	89 546	72	87 299	36	67 610	36	19 689	8	2 247
Scranton–Wilkes-Barre–Hazleton, PA MSA	3 806	1 748 651	73	72 783	63	71 778	33	48 220	30	23 558	10	1 005
Seattle–Tacoma–Bremerton, WA CMSA	26 240	15 649 020	444	702 217	395	(D)	149	(D)	246	(D)	49	(D)
Bremerton, WA PMSA	1 207	492 913	19	11 372	17	(D)	4	(D)	13	(D)	2	(D)
Olympia, WA PMSA	1 199	516 164	15	16 774	11	16 150	5	11 569	6	4 581	4	624
Seattle–Bellevue–Everett, WA PMSA	20 010	12 958 476	352	624 828	314	610 163	123	519 099	191	91 064	38	14 665
Tacoma, WA PMSA	3 824	1 681 467	58	49 243	53	48 751	17	33 533	36	15 218	5	492
Sharon, PA MSA	717	232 799	20	7 809	11	5 679	6	3 932	5	1 747	9	2 130
Sheboygan, WI MSA	584	308 639	18	19 164	15	17 835	8	15 015	7	2 820	3	1 329
Sherman–Denison, TX MSA	633	245 489	16	6 026	11	5 365	5	(D)	6	(D)	5	661
Shreveport–Bossier City, LA MSA	2 394	1 293 219	57	(D)	56	36 456	22	18 212	34	18 244	1	(D)
Sioux City, IA–NE MSA	819	370 943	24	(D)	21	18 787	4	10 148	17	8 639	3	(D)
Sioux Falls, SD MSA	1 171	605 241	35	(D)	33	33 812	6	(D)	27	(D)	2	(D)
South Bend, IN MSA	1 855	986 817	28	27 438	23	26 946	7	17 386	16	9 560	5	492
Spokane, WA MSA	2 951	1 475 758	61	60 512	54	59 283	18	40 885	36	18 398	7	1 229
Springfield, IL MSA	1 447	892 360	36	45 419	32	44 938	15	34 660	17	10 278	4	481
Springfield, MO MSA	2 114	987 097	53	46 010	46	44 640	18	30 353	28	14 287	7	1 370
Springfield, MA MSA	3 612	1 900 543	58	53 692	50	52 000	21	40 475	29	11 525	8	1 692
State College, PA MSA	714	461 167	19	20 484	15	18 106	9	13 010	6	5 096	4	2 378
Steubenville–Weirton, OH–WV MSA	696	253 743	14	5 212	11	5 067	2	(D)	9	(D)	3	145
Stockton–Lodi, CA MSA	2 780	1 322 575	54	30 590	36	25 515	15	15 300	21	10 215	18	5 075
Sumter, SC MSA	414	143 754	13	(D)	12	6 545	2	(D)	10	(D)	1	(D)
Syracuse, NY MSA	4 554	2 683 862	104	99 987	78	94 356	39	78 435	39	15 921	26	5 631
Tallahassee, FL MSA	2 107	1 174 547	60	41 618	50	36 704	13	12 337	37	24 367	10	4 914
Tampa–St. Petersburg–Clearwater, FL MSA	18 869	12 866 740	477	554 592	385	522 558	153	412 574	232	109 984	92	32 034
Terre Haute, IN MSA	880	426 272	20	(D)	17	12 202	4	4 521	13	7 681	3	(D)
Texarkana, TX–Texarkana, AR MSA	717	353 841	24	(D)	22	13 865	5	5 299	17	8 566	2	(D)
Toledo, OH MSA	4 179	2 384 697	67	60 299	59	58 976	18	30 407	41	28 569	8	1 323
Topeka, KS MSA	1 295	643 346	24	(D)	22	23 582	10	16 745	12	6 837	2	(D)
Tucson, AZ MSA	5 241	3 057 872	122	233 682	94	216 742	48	194 391	46	22 351	28	16 940
Tulsa, OK MSA	5 886	3 228 902	85	91 605	81	90 286	19	61 469	62	28 817	4	1 319
Tuscaloosa, AL MSA	847	422 767	19	(D)	16	22 323	7	17 086	9	5 237	3	(D)
Tyler, TX MSA	1 318	652 131	26	(D)	22	15 111	7	9 836	15	5 275	4	(D)
Utica–Rome, NY MSA	1 628	711 349	62	29 428	48	27 013	21	18 277	27	8 736	14	2 415
Victoria, TX MSA	599	307 390	13	8 543	13	8 543	5	1 671	8	6 872	–	–
Visalia–Tulare–Porterville, CA MSA	1 526	629 351	46	25 511	36	23 918	9	10 506	27	13 412	10	1 593
Waco, TX MSA	1 250	574 563	36	(D)	33	24 071	11	12 414	22	11 657	3	(D)
Washington–Baltimore, DC–MD–VA–WV CMSA	58 300	56 122 575	716	2 238 239	644	2 215 280	318	(D)	326	(D)	72	22 959
Baltimore, MD PMSA	17 840	12 038 635	185	363 019	168	357 470	80	289 053	88	68 417	17	5 549
Hagerstown, MD PMSA	675	288 956	23	20 215	19	19 555	11	(D)	8	(D)	4	660
Washington, DC–MD–VA–WV PMSA	39 785	43 794 984	508	1 855 005	457	1 838 255	227	1 663 382	230	174 873	51	16 750

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TSF:S_US_TIPS92.DAT;1 12/14/94 16:23:30 UTF:S_US_TIPS93.DAT;1 12/14/94 16:23:31 META:S_US_TIPS96.DAT;1 12/14/94 16:31:42

Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)									
	Total		Laundry, cleaning, and garment services (SIC 721)							
			Total		Power laundries, family and commercial* (SIC 7211)		Linen supply* (SIC 7213)		Coin-operated laundries and drycleaning (SIC 7215)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	5 071	1 208 711	1 614	557 192	74	29 052	42	90 146	256	95 598
Oakland, CA PMSA	1 537	416 973	514	221 922	24	8 170	13	22 707	66	63 802
San Francisco, CA PMSA	1 591	365 620	538	164 249	32	14 475	13	32 305	86	15 671
San Jose, CA PMSA	1 177	273 281	339	114 604	10	2 627	4	(D)	48	7 846
Santa Cruz–Watsonville, CA PMSA	162	25 849	58	9 556	–	–	2	(D)	30	4 109
Santa Rosa, CA PMSA	290	62 372	83	26 580	3	1 895	5	8 116	15	2 894
Vallejo–Fairfield–Napa, CA PMSA	314	64 616	82	20 281	5	1 885	5	(D)	11	1 276
San Luis Obispo–Atascadero–Paso Robles, CA MSA	148	25 927	42	10 028	–	–	1	(D)	7	1 432
Santa Barbara–Santa Maria–Lompoc, CA MSA	253	55 042	92	26 366	2	(D)	4	(D)	24	3 068
Santa Fe, NM MSA	93	16 463	27	7 214	1	(D)	–	–	8	985
Sarasota–Bradenton, FL MSA	528	88 665	116	30 549	3	530	2	(D)	21	2 190
Savannah, GA MSA	199	42 846	60	19 551	2	(D)	1	(D)	12	821
Scranton–Wilkes-Barre–Hazleton, PA MSA	455	101 185	75	51 473	4	1 418	5	22 893	7	667
Seattle–Tacoma–Bremerton, WA CMSA	2 576	587 545	699	213 048	12	(D)	11	(D)	130	35 485
Bremerton, WA PMSA	133	21 659	26	5 694	1	(D)	2	(D)	11	2 181
Olympia, WA PMSA	129	21 734	29	3 789	–	–	1	(D)	5	582
Seattle–Bellevue–Everett, WA PMSA	1 873	448 953	537	164 955	9	3 117	5	17 419	98	29 853
Tacoma, WA PMSA	441	95 199	107	38 610	2	(D)	3	12 018	16	2 869
Sharon, PA MSA	116	16 348	21	5 087	1	(D)	–	–	7	668
Sheboygan, WI MSA	100	12 985	18	2 203	3	742	1	(D)	6	582
Sherman–Denison, TX MSA	68	13 121	22	4 151	1	(D)	2	(D)	6	568
Shreveport–Bossier City, LA MSA	272	62 224	81	26 040	3	(D)	2	(D)	21	2 844
Sioux City, IA–NE MSA	101	22 818	23	8 000	–	–	1	(D)	7	547
Sioux Falls, SD MSA	142	28 132	35	6 472	1	(D)	1	(D)	10	467
South Bend, IN MSA	225	60 266	57	27 365	–	–	2	(D)	18	1 622
Spokane, WA MSA	285	64 281	78	24 090	4	(D)	1	(D)	15	5 384
Springfield, IL MSA	178	45 055	48	21 125	3	1 236	2	(D)	8	(D)
Springfield, MO MSA	275	58 463	72	27 956	3	(D)	4	(D)	20	2 698
Springfield, MA MSA	501	101 961	116	41 122	3	486	3	(D)	42	5 770
State College, PA MSA	96	19 797	15	9 285	2	(D)	–	–	2	(D)
Steubenville–Weirton, OH–WV MSA	114	17 508	24	3 498	–	–	1	(D)	8	407
Stockton–Lodi, CA MSA	290	56 467	91	23 044	2	(D)	1	(D)	19	2 719
Sumter, SC MSA	53	10 423	14	3 316	–	–	–	–	2	(D)
Syracuse, NY MSA	533	143 686	134	72 416	2	(D)	5	(D)	34	7 092
Tallahassee, FL MSA	204	44 877	82	21 094	1	(D)	1	(D)	23	(D)
Tampa–St. Petersburg–Clearwater, FL MSA	1 793	345 553	488	142 768	21	4 876	11	(D)	114	13 462
Terre Haute, IN MSA	139	26 743	38	11 269	–	–	1	(D)	17	1 887
Texarkana, TX–Texarkana, AR MSA	72	17 753	28	8 340	–	–	1	(D)	11	1 842
Toledo, OH MSA	487	112 938	147	47 698	2	(D)	2	(D)	48	7 424
Topeka, KS MSA	159	36 477	27	15 386	2	(D)	1	(D)	5	1 786
Tucson, AZ MSA	543	112 524	133	42 147	–	–	3	(D)	22	6 983
Tulsa, OK MSA	527	131 534	176	59 177	8	910	2	(D)	29	6 274
Tuscaloosa, AL MSA	130	26 717	41	13 057	1	(D)	–	–	10	745
Tyler, TX MSA	114	33 087	26	17 015	–	–	2	(D)	4	1 019
Utica–Rome, NY MSA	175	56 305	57	29 333	2	(D)	4	13 912	17	1 808
Victoria, TX MSA	66	15 849	19	8 332	4	(D)	–	–	4	463
Visalia–Tulare–Porterville, CA MSA	120	25 907	23	8 437	1	(D)	–	–	7	1 084
Waco, TX MSA	157	38 645	46	17 645	7	911	1	(D)	5	664
Washington–Baltimore, DC–MD–VA–WV CMSA	5 483	1 415 841	1 732	528 901	49	(D)	24	(D)	329	93 771
Baltimore, MD PMSA	1 873	455 654	545	165 681	16	(D)	12	(D)	134	25 615
Hagerstown, MD PMSA	106	17 109	23	2 409	1	(D)	–	–	9	716
Washington, DC–MD–VA–WV PMSA	3 504	943 078	1 164	360 811	32	14 618	12	33 757	186	67 440

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Personal services (SIC 72)—Con.									
	Laundry, cleaning, and garment services (SIC 721)—Con.								Photographic studios, portrait (SIC 722)	
	Drycleaning plants, except rug cleaning* (SIC 7216)		Carpet and upholstery cleaning (SIC 7217)		Industrial launderers* (SIC 7218)		Other laundry, cleaning, and garment services* (SIC 7212, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	661	148 388	222	61 535	22	(D)	337	(D)	300	70 196
Oakland, CA PMSA	236	49 495	79	23 083	9	41 368	87	13 297	88	20 895
San Francisco, CA PMSA	215	49 315	49	19 369	4	8 096	139	25 018	100	22 310
San Jose, CA PMSA	146	34 894	52	10 833	8	19 103	71	(D)	67	16 659
Santa Cruz–Watsonville, CA PMSA	11	3 263	10	850	–	–	5	(D)	5	1 112
Santa Rosa, CA PMSA	28	6 269	13	4 948	–	–	19	2 458	19	4 013
Vallejo–Fairfield–Napa, CA PMSA	25	5 152	19	2 452	1	(D)	16	(D)	21	5 207
San Luis Obispo–Atascadero–Paso Robles, CA MSA	13	3 226	11	1 646	4	(D)	6	(D)	10	1 587
Santa Barbara–Santa Maria–Lompoc, CA MSA	25	7 477	20	3 880	1	(D)	16	(D)	16	2 686
Santa Fe, NM MSA	12	4 445	3	(D)	1	(D)	2	(D)	4	882
Sarasota–Bradenton, FL MSA	38	10 778	42	7 345	1	(D)	9	(D)	16	3 055
Savannah, GA MSA	20	5 120	9	1 390	1	(D)	15	(D)	14	2 826
Scranton–Wilkes-Barre–Hazleton, PA MSA	38	9 988	9	1 627	6	13 178	6	1 702	31	6 030
Seattle–Tacoma–Bremerton, WA CMSA	339	61 495	111	(D)	9	42 909	87	(D)	177	48 550
Bremerton, WA PMSA	5	616	3	(D)	1	(D)	3	(D)	11	2 166
Olympia, WA PMSA	14	2 361	6	517	–	–	3	(D)	15	4 136
Seattle–Bellevue–Everett, WA PMSA	269	49 321	82	17 268	6	34 978	68	12 999	122	35 012
Tacoma, WA PMSA	51	9 197	20	4 169	2	(D)	13	(D)	29	7 236
Sharon, PA MSA	8	1 058	2	(D)	1	(D)	2	(D)	8	895
Sheboygan, WI MSA	3	(D)	5	424	–	–	–	–	5	543
Sherman–Denison, TX MSA	6	1 164	5	516	1	(D)	1	(D)	5	1 014
Shreveport–Bossier City, LA MSA	28	9 085	11	2 319	2	(D)	14	799	19	4 579
Sioux City, IA–NE MSA	8	2 113	3	(D)	1	(D)	3	(D)	7	1 268
Sioux Falls, SD MSA	11	1 729	7	949	2	(D)	3	(D)	11	2 371
South Bend, IN MSA	16	7 473	14	2 292	3	(D)	4	(D)	15	3 256
Spokane, WA MSA	27	6 191	18	1 727	1	(D)	12	(D)	29	7 355
Springfield, IL MSA	15	4 376	12	2 208	2	(D)	6	391	10	2 282
Springfield, MO MSA	24	3 970	10	1 182	2	(D)	9	(D)	18	4 013
Springfield, MA MSA	38	7 951	15	3 584	7	20 024	8	(D)	22	5 160
State College, PA MSA	3	(D)	5	(D)	1	(D)	2	(D)	6	976
Steubenville–Weirton, OH–WV MSA	9	916	4	1 879	–	–	2	(D)	11	1 593
Stockton–Lodi, CA MSA	34	7 995	23	2 273	1	(D)	11	(D)	16	4 109
Sumter, SC MSA	4	(D)	2	(D)	–	–	6	582	6	920
Syracuse, NY MSA	66	14 272	15	2 498	3	23 047	9	(D)	34	12 203
Tallahassee, FL MSA	36	6 635	12	2 465	1	(D)	8	(D)	10	3 708
Tampa–St. Petersburg–Clearwater, FL MSA	184	34 835	103	17 235	10	41 351	45	(D)	85	22 354
Terre Haute, IN MSA	7	1 420	7	(D)	2	(D)	4	(D)	12	1 509
Texarkana, TX–Texarkana, AR MSA	11	2 922	1	(D)	2	(D)	2	(D)	5	780
Toledo, OH MSA	53	11 062	16	3 126	8	20 989	18	1 232	38	5 316
Topeka, KS MSA	9	4 491	5	986	2	(D)	3	(D)	16	2 351
Tucson, AZ MSA	49	13 707	41	6 523	5	(D)	13	(D)	33	7 410
Tulsa, OK MSA	74	24 402	31	4 617	5	16 990	27	(D)	39	15 682
Tuscaloosa, AL MSA	12	3 888	9	1 707	1	(D)	8	(D)	9	2 171
Tyler, TX MSA	12	3 225	4	(D)	1	(D)	3	(D)	12	3 118
Utica–Rome, NY MSA	17	4 179	9	(D)	2	(D)	6	(D)	10	7 108
Victoria, TX MSA	7	1 719	2	(D)	2	(D)	–	–	8	(D)
Visalia–Tulare–Porterville, CA MSA	9	2 329	3	(D)	1	(D)	2	(D)	17	2 446
Waco, TX MSA	18	4 207	6	(D)	3	(D)	6	119	12	3 121
Washington–Baltimore, DC–MD–VA–WV CMSA	828	187 774	211	(D)	30	(D)	261	(D)	238	68 395
Baltimore, MD PMSA	216	45 951	77	16 919	11	(D)	79	12 629	96	32 856
Hagerstown, MD PMSA	7	1 186	3	(D)	–	–	3	(D)	8	2 086
Washington, DC–MD–VA–WV PMSA	605	140 637	131	31 125	19	46 510	179	26 724	134	33 453

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Geographic area	Personal services (SIC 72)—Con.											
	Beauty and barber shops (SIC 723,4)						Shoe repair shops and shoeshine parlors (SIC 725)		Funeral service and crematories (SIC 726)		Miscellaneous personal services (SIC 729)	
	Total		Beauty shops (SIC 723)		Barber shops (SIC 724)							
	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	2 113	287 804	1 959	271 595	154	16 209	89	12 170	161	97 360	794	183 989
Oakland, CA PMSA	614	81 429	566	77 010	48	4 419	28	2 814	53	35 081	240	54 832
San Francisco, CA PMSA	629	90 948	575	84 217	54	6 731	34	6 053	52	32 298	238	49 762
San Jose, CA PMSA	551	75 928	511	72 422	40	3 506	15	2 193	18	15 143	187	48 754
Santa Cruz–Watsonville, CA PMSA	65	7 778	64	(D)	1	(D)	–	–	7	2 757	27	4 646
Santa Rosa, CA PMSA	120	15 155	118	(D)	2	(D)	6	581	14	6 080	48	9 963
Vallejo–Fairfield–Napa, CA PMSA	134	16 566	125	15 336	9	1 230	6	529	17	6 001	54	16 032
San Luis Obispo–Atascadero–Paso Robles, CA MSA	55	5 471	54	(D)	1	(D)	1	(D)	7	2 610	33	(D)
Santa Barbara–Santa Maria–Lompoc, CA MSA	103	14 782	97	14 217	6	565	6	468	7	4 944	29	5 796
Santa Fe, NM MSA	48	4 553	45	4 412	3	141	2	(D)	2	(D)	10	(D)
Sarasota–Bradenton, FL MSA	323	35 236	316	34 500	7	736	3	124	30	11 780	40	7 921
Savannah, GA MSA	93	9 781	90	9 646	3	135	3	(D)	14	7 459	15	(D)
Scranton–Wilkes-Barre–Hazleton, PA MSA	245	20 806	241	20 598	4	208	2	(D)	57	14 197	45	(D)
Seattle–Tacoma–Bremerton, WA CMSA	1 184	183 127	1 115	(D)	69	(D)	37	(D)	68	39 761	411	(D)
Bremerton, WA PMSA	63	6 928	61	(D)	2	(D)	1	(D)	3	(D)	29	(D)
Olympia, WA PMSA	55	6 903	52	6 550	3	353	3	190	3	(D)	24	(D)
Seattle–Bellevue–Everett, WA PMSA	841	140 097	796	134 434	45	5 663	27	3 973	44	28 880	302	76 036
Tacoma, WA PMSA	225	29 199	206	26 119	19	3 080	6	444	18	7 164	56	12 546
Sharon, PA MSA	66	5 269	64	(D)	2	(D)	–	–	12	4 071	9	1 026
Sheboygan, WI MSA	58	5 465	56	(D)	2	(D)	1	(D)	9	3 369	9	(D)
Sherman–Denison, TX MSA	24	2 133	24	2 133	–	–	2	(D)	9	4 677	6	(D)
Shreveport–Bossier City, LA MSA	122	13 118	108	11 069	14	2 049	4	260	19	13 735	27	4 492
Sioux City, IA–NE MSA	44	5 887	42	(D)	2	(D)	1	(D)	12	4 408	14	(D)
Sioux Falls, SD MSA	70	10 093	68	(D)	2	(D)	4	497	9	4 196	13	4 503
South Bend, IN MSA	98	14 012	90	13 413	8	599	4	184	22	9 913	29	5 536
Spokane, WA MSA	122	17 181	116	16 547	6	634	5	(D)	8	6 644	43	(D)
Springfield, IL MSA	79	10 157	74	(D)	5	(D)	2	(D)	12	7 622	27	(D)
Springfield, MO MSA	115	12 760	113	(D)	2	(D)	7	635	21	7 540	42	5 559
Springfield, MA MSA	279	26 662	260	25 469	19	1 193	–	–	47	22 401	37	6 616
State College, PA MSA	54	6 226	49	5 699	5	527	1	(D)	7	2 208	13	(D)
Steubenville–Weirton, OH–WV MSA	49	4 652	49	4 652	–	–	–	–	21	7 232	9	533
Stockton–Lodi, CA MSA	124	14 495	118	13 945	6	550	4	(D)	14	6 938	41	(D)
Sumter, SC MSA	20	2 312	18	(D)	2	(D)	1	(D)	6	2 871	6	(D)
Syracuse, NY MSA	219	24 466	206	23 002	13	1 464	7	565	63	20 661	76	13 375
Tallahassee, FL MSA	78	12 010	77	(D)	1	(D)	6	407	8	3 097	20	4 561
Tampa–St. Petersburg–Clearwater, FL MSA	944	101 493	923	99 154	21	2 339	22	2 329	86	42 953	168	33 656
Terre Haute, IN MSA	44	4 329	43	(D)	1	(D)	–	–	25	7 622	20	2 014
Texarkana, TX–Texarkana, AR MSA	24	2 370	23	(D)	1	(D)	2	(D)	7	4 892	6	(D)
Toledo, OH MSA	184	23 571	173	22 538	11	1 033	8	312	47	21 068	63	14 973
Topeka, KS MSA	81	8 988	75	8 672	6	316	1	(D)	8	4 816	26	(D)
Tucson, AZ MSA	293	40 752	278	39 379	15	1 373	5	(D)	15	10 064	64	(D)
Tulsa, OK MSA	142	16 750	126	(D)	16	(D)	10	592	39	18 062	121	21 271
Tuscaloosa, AL MSA	63	5 617	59	5 503	4	114	1	(D)	6	3 874	10	(D)
Tyler, TX MSA	50	6 510	46	6 252	4	258	3	368	10	3 558	13	2 518
Utica–Rome, NY MSA	62	6 036	58	(D)	4	(D)	3	149	34	11 903	9	1 776
Victoria, TX MSA	32	3 154	27	2 711	5	443	1	(D)	4	2 616	2	(D)
Visalia–Tulare–Porterville, CA MSA	44	4 286	41	4 093	3	193	3	(D)	11	6 755	22	(D)
Waco, TX MSA	70	8 596	65	7 886	5	710	2	(D)	10	6 811	17	(D)
Washington–Baltimore, DC–MD–VA–WV CMSA	2 561	452 658	2 422	(D)	139	(D)	87	(D)	222	(D)	643	205 488
Baltimore, MD PMSA	882	133 758	844	129 244	38	4 514	23	2 112	98	63 761	229	57 486
Hagerstown, MD PMSA	51	6 303	50	(D)	1	(D)	1	(D)	8	(D)	15	2 767
Washington, DC–MD–VA–WV PMSA	1 628	312 597	1 528	299 306	100	13 291	63	10 176	116	80 806	399	145 235

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Geographic area	Business services (SIC 73)											
	Total		Advertising (SIC 731)		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)		Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)		Services to dwellings and other buildings (SIC 734)		Miscellaneous equipment rental and leasing (SIC 735)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	11 912	16 903 698	541	700 602	160	223 274	1 427	918 825	1 702	873 268	638	1 044 681
Oakland, CA PMSA	3 369	3 714 348	106	110 681	68	74 753	312	201 056	536	207 300	212	217 180
San Francisco, CA PMSA	4 139	6 713 802	276	472 563	46	57 161	634	384 637	453	386 085	182	620 734
San Jose, CA PMSA	3 160	5 446 225	110	104 029	28	40 190	350	297 034	421	216 947	132	124 749
Santa Cruz–Watsonville, CA PMSA	297	561 662	10	2 056	4	5 746	33	11 271	50	17 749	11	5 318
Santa Rosa, CA PMSA	538	280 070	25	7 655	11	41 078	69	19 180	123	23 233	60	43 641
Vallejo–Fairfield–Napa, CA PMSA	409	187 591	14	3 618	3	4 346	29	5 647	119	21 954	41	33 059
San Luis Obispo–Atascadero–Paso Robles, CA MSA	235	112 442	9	3 058	3	1 599	27	7 137	51	19 347	36	14 467
Santa Barbara–Santa Maria–Lompoc, CA MSA	504	426 458	16	14 323	10	4 977	56	24 417	104	32 516	49	30 636
Santa Fe, NM MSA	193	67 128	16	5 231	5	845	27	7 418	36	2 954	16	9 460
Sarasota–Bradenton, FL MSA	759	451 156	38	7 081	18	4 164	70	12 094	176	37 301	57	18 060
Savannah, GA MSA	293	149 953	18	7 963	13	7 990	18	6 064	68	17 962	49	53 732
Scranton–Wilkes-Barre–Hazleton, PA MSA	495	244 852	31	19 116	13	5 844	27	19 305	117	26 506	54	29 072
Seattle–Tacoma–Bremerton, WA CMSA	4 664	3 867 805	226	197 668	108	103 292	559	239 273	955	218 488	318	295 988
Bremerton, WA PMSA	178	68 183	5	(D)	4	(D)	18	3 263	52	4 357	12	6 241
Olympia, WA PMSA	180	91 318	2	(D)	3	(D)	16	3 829	51	5 510	19	10 205
Seattle–Bellevue–Everett, WA PMSA	3 772	3 456 622	202	184 307	83	94 085	479	220 979	688	171 309	235	238 981
Tacoma, WA PMSA	534	251 682	17	7 779	18	5 913	46	11 202	164	37 312	52	40 561
Sharon, PA MSA	72	30 283	5	1 762	6	1 145	4	625	18	2 813	11	2 745
Sheboygan, WI MSA	72	34 838	4	(D)	2	(D)	5	2 321	24	3 837	2	(D)
Sherman–Denison, TX MSA	70	16 249	3	(D)	4	571	4	362	15	2 239	11	(D)
Shreveport–Bossier City, LA MSA	334	162 575	21	12 857	10	5 800	21	4 559	67	17 725	42	20 736
Sioux City, IA–NE MSA	121	39 695	7	3 573	5	2 648	10	1 651	35	6 931	12	5 969
Sioux Falls, SD MSA	201	102 662	16	9 762	12	6 151	17	2 027	44	7 501	19	14 511
South Bend, IN MSA	320	225 088	24	25 168	11	6 391	31	7 500	55	16 269	31	19 967
Spokane, WA MSA	465	314 780	27	8 856	19	10 642	36	7 813	108	23 280	41	35 210
Springfield, IL MSA	226	150 850	11	6 503	9	7 001	28	8 632	49	28 795	24	19 918
Springfield, MO MSA	339	146 574	39	21 955	15	7 672	30	5 672	85	16 894	28	14 106
Springfield, MA MSA	478	350 992	27	11 812	11	14 686	45	15 972	113	24 102	37	118 358
State College, PA MSA	109	144 066	6	3 666	1	(D)	10	4 546	20	(D)	10	8 155
Steubenville–Weirton, OH–WV MSA	65	28 378	1	(D)	1	(D)	4	633	17	4 692	11	5 660
Stockton–Lodi, CA MSA	381	219 952	12	(D)	6	4 206	34	11 166	109	19 291	39	43 503
Sumter, SC MSA	53	15 829	2	(D)	2	(D)	1	(D)	24	2 496	6	2 516
Syracuse, NY MSA	723	554 520	54	35 238	20	12 993	74	22 568	141	40 858	48	41 962
Tallahassee, FL MSA	363	190 036	21	7 809	5	3 215	32	9 034	76	14 236	31	15 335
Tampa–St. Petersburg–Clearwater, FL MSA	3 547	3 338 357	224	160 926	88	71 443	320	206 366	728	182 425	281	173 050
Terre Haute, IN MSA	119	78 327	6	(D)	3	(D)	9	1 587	33	7 888	15	10 327
Texarkana, TX–Texarkana, AR MSA	80	32 243	5	1 588	1	(D)	5	1 196	15	3 462	18	9 775
Toledo, OH MSA	597	442 775	43	29 557	15	16 328	66	33 427	120	80 555	57	60 420
Topeka, KS MSA	230	140 361	15	11 145	6	4 469	14	12 015	63	11 709	27	16 805
Tucson, AZ MSA	869	613 222	45	(D)	22	18 875	79	43 811	185	42 536	73	51 551
Tulsa, OK MSA	1 097	676 746	84	34 072	28	18 414	109	66 375	215	48 104	99	75 432
Tuscaloosa, AL MSA	122	44 838	10	2 400	2	(D)	8	2 401	34	6 987	17	10 489
Tyler, TX MSA	171	69 896	5	4 317	5	910	18	3 005	36	9 288	25	21 564
Utica–Rome, NY MSA	206	101 489	12	7 751	9	7 473	16	6 325	50	14 675	14	8 241
Victoria, TX MSA	96	39 428	6	1 865	5	1 180	7	1 341	20	3 793	18	10 434
Visalia–Tulare–Porterville, CA MSA	195	99 828	6	1 609	4	(D)	19	2 947	41	12 666	30	17 771
Waco, TX MSA	184	113 870	9	4 656	8	975	9	2 263	45	12 370	27	10 310
Washington–Baltimore, DC–MD–VA–WV CMSA	11 834	17 502 147	486	(D)	180	(D)	1 282	759 236	2 095	901 733	628	805 122
Baltimore, MD PMSA	3 246	2 621 542	187	146 813	77	68 566	329	217 106	680	242 845	226	278 644
Hagerstown, MD PMSA	98	43 513	2	(D)	1	(D)	10	2 432	28	7 931	16	9 257
Washington, DC–MD–VA–WV PMSA	8 490	14 837 092	297	217 709	102	89 633	943	539 698	1 387	650 957	386	517 221

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Business services (SIC 73)—Con.											
	Personnel supply services (SIC 736)		Computer programming, data processing, and other computer related services (SIC 737)								Miscellaneous business services (SIC 738)	
			Total		Computer programming, prepackaged software, and integrated systems (SIC 7371, 2, 3)		Data processing services (SIC 7374, 5, 6)		Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	1 175	1 617 749	3 792	9 684 179	2 503	7 510 065	344	1 127 455	945	1 046 659	2 477	1 841 120
Oakland, CA PMSA	343	452 819	1 066	1 985 499	675	1 380 641	99	281 876	292	322 982	726	465 060
San Francisco, CA PMSA	453	496 011	1 177	3 541 387	752	2 801 672	121	(D)	304	(D)	918	755 224
San Jose, CA PMSA	290	588 111	1 305	3 622 964	902	2 822 858	103	354 816	300	445 290	524	452 201
Santa Cruz–Watsonville, CA PMSA	14	16 001	104	468 915	80	464 350	4	(D)	20	(D)	71	34 606
Santa Rosa, CA PMSA	40	33 355	83	41 509	59	30 409	11	6 340	13	4 760	127	70 419
Vallejo–Fairfield–Napa, CA PMSA	35	31 452	57	23 905	35	10 135	6	10 581	16	3 189	111	63 610
San Luis Obispo–Atascadero–Paso Robles, CA MSA	16	9 892	30	31 245	23	30 530	3	(D)	4	(D)	63	25 697
Santa Barbara–Santa Maria–Lompoc, CA MSA	46	52 191	98	171 300	59	125 602	16	17 581	23	28 117	125	96 098
Santa Fe, NM MSA	11	4 347	33	17 873	22	10 099	7	(D)	4	(D)	49	19 000
Sarasota–Bradenton, FL MSA	84	254 564	84	45 944	46	34 505	16	3 056	22	8 383	232	71 948
Savannah, GA MSA	30	17 904	27	12 889	15	(D)	4	(D)	8	(D)	70	25 449
Scranton–Wilkes-Barre–Hazleton, PA MSA	56	35 560	68	51 540	29	17 494	21	24 429	18	9 617	129	57 909
Seattle–Tacoma–Bremerton, WA CMSA	410	427 436	1 021	1 751 166	664	(D)	131	240 118	226	(D)	1 067	634 494
Bremerton, WA PMSA	10	2 334	29	40 018	16	17 284	4	(D)	9	(D)	48	(D)
Olympia, WA PMSA	11	7 283	35	44 338	17	(D)	11	33 195	7	(D)	43	(D)
Seattle–Bellevue–Everett, WA PMSA	348	381 867	889	1 608 267	596	1 287 381	104	(D)	189	(D)	848	556 827
Tacoma, WA PMSA	41	35 952	68	58 543	35	40 847	12	5 799	21	11 897	128	54 420
Sharon, PA MSA	4	803	7	4 929	7	4 929	–	–	–	–	17	15 461
Sheboygan, WI MSA	10	8 149	8	11 116	8	11 116	–	–	–	–	17	3 268
Sherman–Denison, TX MSA	11	6 180	8	1 257	6	(D)	1	(D)	1	(D)	14	(D)
Shreveport–Bossier City, LA MSA	40	34 485	41	21 702	17	8 603	12	(D)	12	(D)	92	44 711
Sioux City, IA–NE MSA	7	3 601	12	2 252	5	1 067	2	(D)	5	(D)	33	13 070
Sioux Falls, SD MSA	17	9 487	33	30 556	19	22 971	6	(D)	8	(D)	43	22 667
South Bend, IN MSA	32	39 865	55	55 269	31	30 690	8	15 926	16	8 653	81	54 659
Spokane, WA MSA	38	23 763	81	153 345	53	131 921	16	14 380	12	7 044	115	51 871
Springfield, IL MSA	18	13 880	42	49 401	21	42 002	11	4 415	10	2 984	45	16 720
Springfield, MO MSA	27	21 792	34	24 984	18	19 581	8	(D)	8	(D)	81	33 499
Springfield, MA MSA	55	56 199	65	46 947	42	31 904	7	7 421	16	7 622	125	62 916
State College, PA MSA	12	6 629	26	(D)	15	(D)	–	–	11	(D)	24	(D)
Steubenville–Weirton, OH–WV MSA	5	1 774	8	1 268	4	303	1	(D)	3	(D)	18	(D)
Stockton–Lodi, CA MSA	31	(D)	40	15 560	19	6 521	8	6 687	13	2 352	110	(D)
Sumter, SC MSA	3	(D)	5	984	2	(D)	2	(D)	1	(D)	10	(D)
Syracuse, NY MSA	88	80 570	136	142 082	82	68 739	12	6 993	42	66 350	162	178 249
Tallahassee, FL MSA	29	29 005	76	77 562	46	45 225	10	29 792	20	2 545	93	33 840
Tampa–St. Petersburg–Clearwater, FL MSA	415	827 414	570	1 252 670	352	412 426	90	(D)	128	(D)	921	464 063
Terre Haute, IN MSA	7	10 583	10	(D)	6	(D)	3	(D)	1	(D)	36	(D)
Texarkana, TX–Texarkana, AR MSA	8	7 118	10	5 689	5	1 260	3	(D)	2	(D)	18	(D)
Toledo, OH MSA	69	91 185	98	53 268	64	32 426	14	7 432	20	13 410	129	78 035
Topeka, KS MSA	20	14 433	27	37 101	11	4 872	8	(D)	8	(D)	58	32 684
Tucson, AZ MSA	76	83 386	134	239 399	80	183 467	15	42 995	39	12 937	255	(D)
Tulsa, OK MSA	95	111 808	201	194 736	110	87 664	39	86 815	52	20 257	266	127 805
Tuscaloosa, AL MSA	12	7 575	11	4 599	7	2 387	2	(D)	2	(D)	28	(D)
Tyler, TX MSA	21	15 252	21	4 739	13	3 219	4	860	4	660	40	10 821
Utica–Rome, NY MSA	22	11 066	42	33 292	22	23 202	9	2 880	11	7 210	41	12 666
Victoria, TX MSA	12	6 129	7	(D)	4	(D)	2	(D)	1	(D)	21	(D)
Visalia–Tulare–Porterville, CA MSA	13	19 739	11	6 451	6	4 689	–	–	5	1 762	71	(D)
Waco, TX MSA	26	21 215	17	(D)	6	2 061	7	(D)	4	(D)	43	(D)
Washington–Baltimore, DC–MD–VA–WV CMSA	1 048	(D)	3 612	11 551 592	2 119	7 840 229	474	(D)	1 019	(D)	2 503	1 981 332
Baltimore, MD PMSA	297	235 810	698	900 398	392	491 450	100	181 692	206	227 256	752	531 360
Hagerstown, MD PMSA	5	(D)	12	3 955	6	1 711	1	(D)	5	(D)	24	11 916
Washington, DC–MD–VA–WV PMSA	746	736 579	2 902	10 647 239	1 721	7 347 068	373	1 947 636	808	1 352 535	1 727	1 438 056

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Automotive repair, services, and parking (SIC 75)											
	Total		Automotive rental and leasing, without drivers (SIC 751)		Automobile parking (SIC 752)		Automotive repair shops (SIC 753)					
							Total		Top, body, and upholstery repair shops and paint shops (SIC 7532)		General automotive repair shops (SIC 7538)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	4 718	2 629 581	242	(D)	323	(D)	3 596	1 424 198	1 033	469 229	1 918	705 926
Oakland, CA PMSA	1 560	773 605	82	213 319	118	40 416	1 159	451 234	323	159 808	599	199 291
San Francisco, CA PMSA	1 357	1 075 623	81	456 252	175	124 187	975	438 841	284	129 111	542	240 122
San Jose, CA PMSA	1 058	516 323	49	112 423	27	25 932	847	315 965	260	108 286	444	156 541
Santa Cruz–Watsonville, CA PMSA	175	59 598	4	(D)	1	(D)	152	50 527	37	13 395	88	29 507
Santa Rosa, CA PMSA	299	108 374	13	6 665	–	–	252	90 717	64	33 025	141	42 128
Vallejo–Fairfield–Napa, CA PMSA	269	96 058	13	(D)	2	(D)	211	76 914	65	25 604	104	38 337
San Luis Obispo–Atascadero–Paso Robles, CA MSA	158	47 992	9	1 836	–	–	123	40 184	28	10 949	66	19 934
Santa Barbara–Santa Maria–Lompoc, CA MSA	271	101 973	19	(D)	4	(D)	209	66 361	45	17 972	114	34 931
Santa Fe, NM MSA	79	21 545	4	1 062	–	–	58	16 923	11	4 138	38	10 421
Sarasota–Bradenton, FL MSA	319	116 542	23	34 645	–	–	250	70 803	60	19 011	130	30 345
Savannah, GA MSA	171	64 729	18	23 767	4	(D)	123	34 980	37	11 666	56	14 054
Scranton–Wilkes-Barre–Hazleton, PA MSA	426	115 955	25	12 586	15	2 769	337	89 667	94	24 846	166	34 602
Seattle–Tacoma–Bremerton, WA CMSA	2 429	1 055 642	151	(D)	276	(D)	1 653	600 777	419	201 617	789	248 270
Bremerton, WA PMSA	108	32 562	3	(D)	4	(D)	87	26 496	21	9 000	42	9 625
Olympia, WA PMSA	116	39 519	5	(D)	1	(D)	92	33 310	17	6 492	52	17 647
Seattle–Bellevue–Everett, WA PMSA	1 828	855 484	116	264 500	264	67 581	1 190	449 101	323	158 149	552	185 707
Tacoma, WA PMSA	377	128 077	27	22 029	7	1 010	284	91 870	58	27 976	143	35 291
Sharon, PA MSA	74	15 592	2	(D)	1	(D)	64	13 707	19	3 929	33	7 508
Sheboygan, WI MSA	68	18 456	3	2 555	–	–	55	13 904	15	4 066	33	8 810
Sherman–Denison, TX MSA	59	14 373	2	(D)	–	–	47	11 145	10	2 775	24	6 170
Shreveport–Bossier City, LA MSA	256	73 005	18	13 070	30	(D)	177	50 167	39	14 199	71	16 975
Sioux City, IA–NE MSA	94	36 112	13	5 630	–	–	61	26 568	22	13 224	18	5 606
Sioux Falls, SD MSA	144	48 050	13	12 119	2	(D)	106	29 970	31	(D)	49	13 589
South Bend, IN MSA	179	86 339	20	33 633	4	(D)	127	44 801	46	13 104	51	19 383
Spokane, WA MSA	321	110 411	14	17 718	34	(D)	235	80 006	71	21 086	108	39 160
Springfield, IL MSA	173	45 044	9	(D)	19	(D)	115	34 463	45	15 909	47	10 331
Springfield, MO MSA	273	112 989	18	31 447	3	(D)	211	69 203	64	19 170	97	28 036
Springfield, MA MSA	395	163 782	26	46 416	19	5 516	304	98 502	107	37 087	134	36 843
State College, PA MSA	68	14 580	4	(D)	1	(D)	53	11 649	9	1 902	35	7 127
Steubenville–Weirton, OH–WV MSA	68	22 168	3	(D)	2	(D)	60	21 201	12	1 840	32	15 324
Stockton–Lodi, CA MSA	337	119 087	20	17 260	1	(D)	268	89 209	68	26 234	140	44 416
Sumter, SC MSA	51	13 209	4	3 224	1	(D)	43	8 857	9	1 071	22	4 221
Syracuse, NY MSA	484	206 139	34	70 388	53	11 069	335	108 708	88	28 975	178	48 829
Tallahassee, FL MSA	182	91 142	11	33 454	2	(D)	137	48 491	30	15 259	66	18 925
Tampa–St. Petersburg–Clearwater, FL MSA	1 581	686 981	122	298 710	55	8 024	1 193	326 778	306	85 245	612	148 864
Terre Haute, IN MSA	87	18 921	8	3 160	–	–	63	13 369	20	4 654	23	3 912
Texarkana, TX–Texarkana, AR MSA	91	19 805	4	(D)	1	(D)	75	17 440	18	6 101	38	6 302
Toledo, OH MSA	465	165 216	32	33 721	58	(D)	303	110 110	72	25 243	161	52 544
Topeka, KS MSA	126	32 575	8	4 442	3	(D)	94	23 455	29	9 848	43	7 776
Tucson, AZ MSA	547	202 800	33	48 313	17	(D)	416	128 202	62	19 652	243	74 889
Tulsa, OK MSA	539	174 249	37	43 238	35	(D)	385	100 242	108	32 587	176	33 706
Tuscaloosa, AL MSA	92	30 700	9	5 692	–	–	72	22 854	15	6 799	35	10 274
Tyler, TX MSA	135	41 140	12	8 325	21	(D)	89	29 023	18	7 204	41	7 890
Utica–Rome, NY MSA	184	58 262	14	7 839	–	–	155	47 713	51	12 549	71	19 343
Victoria, TX MSA	48	13 314	4	953	–	–	38	10 853	9	(D)	19	5 341
Visalia–Tulare–Porterville, CA MSA	177	50 227	5	2 006	–	–	153	45 001	32	10 451	81	23 972
Waco, TX MSA	137	45 827	12	5 845	–	–	108	34 346	23	7 372	54	17 680
Washington–Baltimore, DC–MD–VA–WV CMSA	4 326	2 229 572	251	(D)	679	(D)	2 880	1 163 233	709	331 226	1 579	577 666
Baltimore, MD PMSA	1 492	758 827	106	(D)	114	(D)	1 081	412 333	282	118 522	590	197 723
Hagerstown, MD PMSA	71	18 656	5	2 548	–	–	56	13 256	12	3 577	31	5 678
Washington, DC–MD–VA–WV PMSA	2 763	1 452 089	140	405 087	565	208 366	1 743	737 644	415	209 127	958	374 265

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

Geographic area	Automotive repair, services, and parking (SIC 75)—Con.				Miscellaneous repair services (SIC 76)							
	Automotive repair shops (SIC 753)—Con.		Automotive services, except repair (SIC 754)		Total		Electrical repair shops (SIC 762)					
	Other automotive repair shops (SIC 7533, 4, 6, 7, 9)						Total		Radio and television repair shops (SIC 7622)		Other electrical and electronic repair shops (SIC 7623, 9)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	645	249 043	557	216 759	1 625	837 944	492	325 331	132	41 583	360	283 748
Oakland, CA PMSA	237	92 135	201	68 636	577	357 046	156	121 107	36	10 738	120	110 369
San Francisco, CA PMSA	149	69 608	126	56 343	423	182 371	123	55 415	40	10 152	83	45 263
San Jose, CA PMSA	143	51 138	135	62 003	361	203 763	133	114 422	30	9 715	103	104 707
Santa Cruz–Watsonville, CA PMSA	27	7 625	18	6 157	50	17 195	19	9 872	9	5 322	10	4 550
Santa Rosa, CA PMSA	47	15 564	34	10 992	110	35 383	28	14 844	9	2 994	19	11 850
Vallejo–Fairfield–Napa, CA PMSA	42	12 973	43	12 628	104	42 186	33	9 671	8	2 662	25	7 009
San Luis Obispo–Atascadero–Paso Robles, CA MSA	29	9 301	26	5 972	46	9 326	17	2 812	9	949	8	1 863
Santa Barbara–Santa Maria–Lompoc, CA MSA	50	13 458	39	16 716	103	36 186	28	18 042	4	349	24	17 693
Santa Fe, NM MSA	9	2 364	17	3 560	29	5 815	8	1 284	3	325	5	959
Sarasota–Bradenton, FL MSA	60	21 447	46	11 094	165	38 615	57	18 311	18	4 457	39	13 854
Savannah, GA MSA	30	9 260	26	(D)	95	37 750	25	7 924	10	825	15	7 099
Scranton–Wilkes-Barre–Hazleton, PA MSA	77	30 219	49	10 933	112	37 956	36	9 865	7	1 471	29	8 394
Seattle–Tacoma–Bremerton, WA CMSA	445	150 890	349	95 168	982	439 542	260	135 649	69	(D)	191	(D)
Bremerton, WA PMSA	24	7 871	14	3 522	49	8 548	18	2 770	4	516	14	2 254
Olympia, WA PMSA	23	9 171	18	4 176	49	9 269	14	2 564	3	(D)	11	(D)
Seattle–Bellevue–Everett, WA PMSA	315	105 245	258	74 302	719	346 313	188	112 110	49	23 161	139	88 949
Tacoma, WA PMSA	83	28 603	59	13 168	165	75 412	40	18 205	13	3 273	27	14 932
Sharon, PA MSA	12	2 270	7	1 127	26	6 952	6	1 885	2	(D)	4	(D)
Sheboygan, WI MSA	7	1 028	10	1 997	29	12 183	6	903	3	(D)	3	(D)
Sherman–Denison, TX MSA	13	2 200	10	(D)	26	8 977	7	2 664	2	(D)	5	(D)
Shreveport–Bossier City, LA MSA	67	18 993	31	(D)	111	54 916	35	19 492	12	8 424	23	11 068
Sioux City, IA–NE MSA	21	7 738	20	3 914	42	26 360	14	6 601	4	343	10	6 258
Sioux Falls, SD MSA	26	(D)	23	(D)	51	13 956	13	3 937	5	679	8	3 258
South Bend, IN MSA	30	12 314	28	(D)	80	41 888	26	8 782	10	1 389	16	7 393
Spokane, WA MSA	56	19 760	38	(D)	141	53 615	47	23 341	16	2 360	31	20 981
Springfield, IL MSA	23	8 223	30	5 605	52	23 756	22	12 798	6	1 664	16	11 134
Springfield, MO MSA	50	21 997	41	(D)	121	38 870	28	15 802	10	1 174	18	14 628
Springfield, MA MSA	63	24 572	46	13 348	129	50 459	32	9 418	11	1 556	21	7 862
State College, PA MSA	9	2 620	10	1 611	26	8 989	8	2 744	2	(D)	6	(D)
Steubenville–Weirton, OH–WV MSA	16	4 037	3	(D)	32	12 061	9	2 602	2	(D)	7	(D)
Stockton–Lodi, CA MSA	60	18 559	48	(D)	135	61 597	38	13 691	11	1 869	27	11 822
Sumter, SC MSA	12	3 565	3	(D)	28	14 181	8	1 364	3	345	5	1 019
Syracuse, NY MSA	69	30 904	62	15 974	150	102 364	44	52 819	18	24 043	26	28 776
Tallahassee, FL MSA	41	14 307	32	(D)	79	19 681	26	9 493	12	1 474	14	8 019
Tampa–St. Petersburg–Clearwater, FL MSA	275	92 669	211	53 469	747	303 601	277	138 032	71	18 857	206	119 175
Terre Haute, IN MSA	20	4 803	16	2 392	42	18 714	10	3 555	4	(D)	6	(D)
Texarkana, TX–Texarkana, AR MSA	19	5 037	11	1 209	42	15 624	15	9 537	5	1 361	10	8 176
Toledo, OH MSA	70	32 323	72	(D)	186	89 449	54	25 090	15	3 813	39	21 277
Topeka, KS MSA	22	5 831	21	(D)	61	15 512	19	5 105	6	929	13	4 176
Tucson, AZ MSA	111	33 661	81	(D)	204	83 983	63	27 737	23	3 121	40	24 616
Tulsa, OK MSA	101	33 949	82	(D)	235	122 697	76	40 697	18	5 275	58	35 422
Tuscaloosa, AL MSA	22	5 781	11	2 154	42	12 526	13	2 785	4	464	9	2 321
Tyler, TX MSA	30	13 929	13	(D)	55	21 413	16	4 651	2	(D)	14	(D)
Utica–Rome, NY MSA	33	15 821	15	2 710	60	37 027	14	5 339	3	(D)	11	(D)
Victoria, TX MSA	10	(D)	6	1 508	37	14 182	14	6 100	5	1 652	9	4 448
Visalia–Tulare–Porterville, CA MSA	40	10 578	19	3 220	86	28 402	20	6 586	4	849	16	5 737
Waco, TX MSA	31	9 294	17	5 636	69	22 974	19	5 420	4	343	15	5 077
Washington–Baltimore, DC–MD–VA–WV CMSA	592	254 341	516	168 227	1 782	750 352	570	341 826	170	53 307	400	288 519
Baltimore, MD PMSA	209	96 088	191	64 383	706	320 493	206	111 105	48	14 819	158	96 286
Hagerstown, MD PMSA	13	4 001	10	2 852	37	9 280	10	4 132	4	589	6	3 543
Washington, DC–MD–VA–WV PMSA	370	154 252	315	100 992	1 039	420 579	354	226 589	118	37 899	236	188 690

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 132
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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Miscellaneous repair services (SIC 76)—Con.						Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)					
	Watch, clock, and jewelry repair (SIC 763)		Reupholstery and furniture repair (SIC 764)		Miscellaneous repair and related services (SIC 769)		Total		Motion picture production, distribution, and services (SIC 781, 2)		Motion picture theaters (SIC 783)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	56	9 364	216	42 071	861	461 178	2 764	2 364 060	357	(D)	186	245 513
Oakland, CA PMSA	15	2 625	65	12 584	341	220 730	757	572 982	63	64 773	51	77 624
San Francisco, CA PMSA	28	4 614	77	16 663	195	105 679	1 009	1 063 436	228	346 224	69	76 608
San Jose, CA PMSA	7	1 480	43	7 719	178	80 142	497	426 625	46	40 783	33	60 142
Santa Cruz–Watsonville, CA PMSA	2	(D)	4	672	25	(D)	127	79 775	9	(D)	10	9 826
Santa Rosa, CA PMSA	2	(D)	17	3 432	63	(D)	210	104 862	8	2 125	10	7 329
Vallejo–Fairfield–Napa, CA PMSA	2	(D)	10	1 001	59	(D)	164	116 380	3	(D)	13	13 984
San Luis Obispo–Atascadero–Paso Robles, CA MSA	–	–	3	463	26	6 051	107	42 508	8	1 880	8	7 987
Santa Barbara–Santa Maria–Lompoc, CA MSA	2	(D)	15	1 448	58	(D)	178	82 942	32	12 580	17	11 448
Santa Fe, NM MSA	–	–	2	(D)	19	(D)	67	31 616	15	1 680	7	(D)
Sarasota–Bradenton, FL MSA	5	312	23	4 197	80	15 795	257	139 231	17	10 215	12	10 063
Savannah, GA MSA	3	262	9	1 314	58	28 250	85	27 905	2	(D)	4	(D)
Scranton–Wilkes-Barre–Hazleton, PA MSA	1	(D)	12	1 751	63	(D)	240	132 613	8	(D)	13	10 451
Seattle–Tacoma–Bremerton, WA CMSA	34	(D)	106	18 535	582	(D)	1 522	954 145	156	(D)	85	(D)
Bremerton, WA PMSA	1	(D)	7	1 371	23	(D)	63	31 265	5	(D)	7	6 601
Olympia, WA PMSA	–	–	5	614	30	6 091	73	25 295	6	(D)	4	(D)
Seattle–Bellevue–Everett, WA PMSA	27	4 272	73	13 736	431	216 195	1 182	780 803	134	144 068	60	76 330
Tacoma, WA PMSA	6	1 639	21	2 814	98	52 754	204	116 782	11	2 523	14	16 774
Sharon, PA MSA	–	–	1	(D)	19	(D)	59	15 243	2	(D)	2	(D)
Sheboygan, WI MSA	–	–	2	(D)	21	(D)	41	28 360	3	(D)	2	(D)
Sherman–Denison, TX MSA	4	812	4	151	11	5 350	35	11 567	1	(D)	4	(D)
Shreveport–Bossier City, LA MSA	4	804	11	1 274	61	33 346	130	79 592	3	(D)	4	(D)
Sioux City, IA–NE MSA	–	–	2	(D)	26	(D)	59	21 932	1	(D)	5	(D)
Sioux Falls, SD MSA	3	(D)	1	(D)	34	(D)	76	40 009	5	(D)	3	(D)
South Bend, IN MSA	3	(D)	5	738	46	(D)	94	30 155	2	(D)	6	(D)
Spokane, WA MSA	3	272	11	1 200	80	28 802	179	93 105	10	2 082	15	10 004
Springfield, IL MSA	1	(D)	5	845	24	(D)	97	50 621	3	(D)	8	(D)
Springfield, MO MSA	2	(D)	14	959	77	(D)	131	41 980	8	(D)	9	(D)
Springfield, MA MSA	5	1 030	12	2 036	80	37 975	242	93 668	9	3 210	12	11 476
State College, PA MSA	–	–	2	(D)	16	(D)	62	15 721	3	(D)	5	(D)
Steubenville–Weirton, OH–WV MSA	–	–	2	(D)	21	(D)	63	28 054	3	1 644	5	(D)
Stockton–Lodi, CA MSA	2	(D)	11	(D)	84	46 358	144	57 176	2	(D)	9	5 301
Sumter, SC MSA	–	–	2	(D)	18	(D)	28	9 113	–	–	3	(D)
Syracuse, NY MSA	6	1 715	13	1 191	87	46 639	326	109 879	13	5 864	23	14 822
Tallahassee, FL MSA	1	(D)	10	1 425	42	(D)	91	32 079	5	1 828	7	6 330
Tampa–St. Petersburg–Clearwater, FL MSA	14	2 611	71	6 596	385	156 362	886	685 201	66	53 614	51	45 539
Terre Haute, IN MSA	1	(D)	3	417	28	(D)	50	8 696	1	(D)	6	(D)
Texarkana, TX–Texarkana, AR MSA	1	(D)	3	320	23	(D)	43	13 916	–	–	2	(D)
Toledo, OH MSA	6	755	13	3 158	113	60 446	250	101 719	12	4 288	16	12 305
Topeka, KS MSA	4	878	6	1 190	32	8 339	71	22 450	2	(D)	5	(D)
Tucson, AZ MSA	8	(D)	29	3 877	104	(D)	228	128 705	15	3 157	19	18 738
Tulsa, OK MSA	3	383	15	2 921	141	78 696	277	117 087	21	6 198	21	20 658
Tuscaloosa, AL MSA	–	–	6	688	23	9 053	52	10 682	2	(D)	2	(D)
Tyler, TX MSA	1	(D)	3	(D)	35	16 368	67	16 192	4	(D)	7	2 161
Utica–Rome, NY MSA	1	(D)	10	999	35	(D)	132	41 538	2	(D)	4	(D)
Victoria, TX MSA	–	–	2	(D)	21	(D)	40	11 587	2	(D)	4	(D)
Visalia–Tulare–Porterville, CA MSA	3	393	3	394	60	21 029	80	25 534	1	(D)	7	3 639
Waco, TX MSA	2	(D)	6	644	42	(D)	86	29 855	4	(D)	6	2 180
Washington–Baltimore, DC–MD–VA–WV CMSA	57	(D)	217	(D)	938	360 168	2 947	1 925 928	399	(D)	154	(D)
Baltimore, MD PMSA	31	4 426	71	11 263	398	193 699	992	599 026	86	93 604	48	46 203
Hagerstown, MD PMSA	2	(D)	5	(D)	20	4 388	47	28 475	2	(D)	3	(D)
Washington, DC–MD–VA–WV PMSA	24	4 422	141	27 487	520	162 081	1 908	1 298 427	311	251 642	103	135 855

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.							
	Video tape rental (SIC 784)		Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)		Bowling centers (SIC 793)		Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	548	152 273	270	(D)	70	(D)	1 333	1 079 430
Oakland, CA PMSA	179	47 782	53	20 900	22	22 561	389	339 342
San Francisco, CA PMSA	132	41 438	146	301 153	17	15 667	417	282 346
San Jose, CA PMSA	115	33 285	35	28 580	16	16 813	252	247 022
Santa Cruz–Watsonville, CA PMSA	27	5 671	12	7 697	2	(D)	67	51 775
Santa Rosa, CA PMSA	56	12 537	15	5 559	7	3 304	114	74 008
Vallejo–Fairfield–Napa, CA PMSA	39	11 560	9	(D)	6	(D)	94	84 937
San Luis Obispo–Atascadero–Paso Robles, CA MSA	27	5 041	7	1 386	4	2 520	53	23 694
Santa Barbara–Santa Maria–Lompoc, CA MSA	31	9 325	14	6 084	4	4 033	80	39 472
Santa Fe, NM MSA	6	973	5	2 033	2	(D)	32	21 738
Sarasota–Bradenton, FL MSA	38	8 140	24	(D)	2	(D)	164	104 811
Savannah, GA MSA	18	4 406	2	(D)	3	(D)	56	14 847
Scranton–Wilkes-Barre–Hazleton, PA MSA	61	15 363	13	(D)	16	6 076	129	63 390
Seattle–Tacoma–Bremerton, WA CMSA	336	75 493	108	(D)	60	64 651	777	505 978
Bremerton, WA PMSA	13	3 533	1	(D)	5	9 663	32	9 624
Olympia, WA PMSA	16	2 707	3	(D)	4	1 368	40	15 987
Seattle–Bellevue–Everett, WA PMSA	257	57 667	95	54 039	40	35 560	596	413 139
Tacoma, WA PMSA	50	11 586	9	611	11	18 060	109	67 228
Sharon, PA MSA	14	1 742	–	–	7	(D)	34	10 294
Sheboygan, WI MSA	3	(D)	2	(D)	8	2 531	23	16 813
Sherman–Denison, TX MSA	9	893	–	–	2	(D)	19	5 986
Shreveport–Bossier City, LA MSA	24	2 937	5	(D)	3	1 733	91	68 037
Sioux City, IA–NE MSA	10	1 780	2	(D)	4	(D)	37	14 747
Sioux Falls, SD MSA	11	(D)	4	(D)	7	2 605	46	29 823
South Bend, IN MSA	25	5 798	3	(D)	10	3 200	48	16 754
Spokane, WA MSA	44	10 149	8	1 066	13	11 589	89	58 215
Springfield, IL MSA	27	6 235	6	(D)	6	3 877	47	35 430
Springfield, MO MSA	31	5 292	6	(D)	7	3 722	70	23 499
Springfield, MA MSA	57	14 666	15	5 360	13	5 641	136	53 315
State College, PA MSA	11	1 908	1	(D)	3	(D)	39	8 162
Steubenville–Weirton, OH–WV MSA	13	2 269	–	–	6	(D)	36	20 178
Stockton–Lodi, CA MSA	40	9 247	5	(D)	5	(D)	83	34 650
Sumter, SC MSA	6	1 755	–	–	1	(D)	18	5 699
Syracuse, NY MSA	60	22 425	13	4 166	30	7 745	187	54 857
Tallahassee, FL MSA	20	4 728	4	(D)	2	(D)	53	17 599
Tampa–St. Petersburg–Clearwater, FL MSA	152	41 306	56	14 076	33	25 114	528	505 552
Terre Haute, IN MSA	6	691	2	(D)	5	2 231	30	3 929
Texarkana, TX–Texarkana, AR MSA	16	2 542	1	(D)	3	(D)	21	8 093
Toledo, OH MSA	56	15 508	6	1 362	28	13 460	132	54 796
Topeka, KS MSA	15	(D)	3	(D)	4	3 313	42	11 167
Tucson, AZ MSA	56	13 205	13	2 086	10	7 201	115	84 318
Tulsa, OK MSA	63	13 198	18	9 332	7	6 377	147	61 324
Tuscaloosa, AL MSA	13	3 126	1	(D)	2	(D)	32	4 205
Tyler, TX MSA	25	4 450	1	(D)	1	(D)	29	8 085
Utica–Rome, NY MSA	26	3 971	5	(D)	15	4 189	80	28 321
Victoria, TX MSA	6	2 371	1	(D)	3	(D)	24	5 310
Visalia–Tulare–Porterville, CA MSA	22	8 006	–	–	4	(D)	46	12 399
Waco, TX MSA	19	4 444	–	–	3	(D)	54	19 872
Washington–Baltimore, DC–MD–VA–WV CMSA	633	178 375	198	(D)	114	(D)	1 449	920 361
Baltimore, MD PMSA	229	57 383	56	(D)	54	(D)	519	333 673
Hagerstown, MD PMSA	14	2 522	1	(D)	3	(D)	24	12 859
Washington, DC–MD–VA–WV PMSA	390	118 470	141	169 448	57	49 183	906	573 829

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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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Geographic area	Health services (SIC 80)									
	Total		Offices and clinics of doctors of medicine (SIC 801)		Offices and clinics of dentists (SIC 802)		Offices and clinics of doctors of osteopathy (SIC 803)		Offices and clinics of other health practitioners (SIC 804)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	14 042	9 015 239	5 738	4 846 714	3 976	1 538 138	49	(D)	2 821	647 582
Oakland, CA PMSA	4 413	3 132 940	1 805	1 652 945	1 200	480 575	14	2 518	895	204 344
San Francisco, CA PMSA	4 156	2 349 752	1 798	1 304 551	1 189	408 887	13	2 160	772	172 533
San Jose, CA PMSA	3 209	2 133 876	1 277	1 143 073	981	427 668	4	(D)	604	162 137
Santa Cruz–Watsonville, CA PMSA	560	273 088	209	142 448	136	48 445	8	(D)	153	32 439
Santa Rosa, CA PMSA	1 004	574 480	409	265 030	255	88 581	6	(D)	234	44 279
Vallejo–Fairfield–Napa, CA PMSA	700	551 103	240	338 667	215	83 982	4	(D)	163	31 850
San Luis Obispo–Atascadero–Paso Robles, CA MSA	483	331 745	207	114 955	106	33 075	5	1 534	122	22 866
Santa Barbara–Santa Maria–Lompoc, CA MSA	836	427 069	357	232 851	226	73 251	4	(D)	182	38 801
Santa Fe, NM MSA	305	145 747	144	69 861	71	21 523	1	(D)	66	12 511
Sarasota–Bradenton, FL MSA	1 227	981 700	573	386 717	255	84 866	15	4 659	221	57 368
Savannah, GA MSA	426	316 025	229	207 315	84	32 901	2	(D)	60	16 529
Scranton–Wilkes-Barre–Hazleton, PA MSA	1 144	631 294	498	283 764	264	77 595	33	11 106	192	53 717
Seattle–Tacoma–Bremerton, WA CMSA	6 059	3 559 657	2 307	1 543 427	1 816	750 420	95	(D)	1 207	284 333
Bremerton, WA PMSA	315	163 338	131	73 725	81	36 047	4	1 453	61	13 332
Olympia, WA PMSA	305	218 151	117	98 929	90	39 522	2	(D)	64	12 479
Seattle–Bellevue–Everett, WA PMSA	4 385	2 574 739	1 622	1 109 829	1 382	556 271	78	24 008	858	201 755
Tacoma, WA PMSA	1 054	603 429	437	260 944	263	118 580	11	(D)	224	56 767
Sharon, PA MSA	240	103 669	94	53 626	58	12 082	33	(D)	43	10 465
Sheboygan, WI MSA	127	88 333	39	51 297	38	13 500	1	(D)	31	7 564
Sherman–Denison, TX MSA	223	142 610	117	61 462	40	11 890	4	940	33	8 969
Shreveport–Bossier City, LA MSA	642	571 577	318	245 405	149	43 569	–	–	70	18 179
Sioux City, IA–NE MSA	202	143 446	96	93 445	41	14 612	4	1 666	39	9 849
Sioux Falls, SD MSA	234	228 555	92	132 649	60	25 541	–	–	59	15 485
South Bend, IN MSA	494	347 528	216	150 707	102	38 579	32	11 292	70	20 721
Spokane, WA MSA	735	510 349	282	271 133	202	81 166	5	(D)	149	35 151
Springfield, IL MSA	312	317 901	136	208 642	87	27 816	1	(D)	42	12 267
Springfield, MO MSA	460	384 666	148	198 398	129	37 778	20	4 055	77	15 313
Springfield, MA MSA	905	668 275	366	266 348	252	85 595	7	1 037	151	44 381
State College, PA MSA	164	126 192	52	46 339	43	18 218	2	(D)	38	7 798
Steubenville–Weirton, OH–WV MSA	201	105 594	88	44 844	46	11 300	3	981	26	6 748
Stockton–Lodi, CA MSA	835	517 708	383	255 513	211	78 950	5	(D)	150	44 888
Sumter, SC MSA	81	49 076	35	23 500	24	6 706	–	–	11	3 017
Syracuse, NY MSA	1 092	690 266	554	391 686	285	100 752	6	(D)	150	38 748
Tallahassee, FL MSA	397	345 624	189	161 611	78	34 245	3	(D)	76	20 704
Tampa–St. Petersburg–Clearwater, FL MSA	4 938	4 358 307	2 437	1 689 307	806	311 284	219	89 816	781	193 218
Terre Haute, IN MSA	250	210 093	109	65 771	59	14 106	–	–	34	8 452
Texarkana, TX–Texarkana, AR MSA	210	189 052	92	91 277	51	13 920	1	(D)	29	9 134
Toledo, OH MSA	1 126	778 666	517	435 975	260	91 742	28	11 296	182	65 671
Topeka, KS MSA	281	243 392	102	125 279	74	28 157	4	(D)	51	12 737
Tucson, AZ MSA	1 261	987 790	526	453 439	301	105 088	63	21 790	222	48 844
Tulsa, OK MSA	1 368	950 033	495	431 689	319	98 032	135	58 619	252	55 751
Tuscaloosa, AL MSA	194	197 439	95	103 250	46	16 767	1	(D)	26	5 591
Tyler, TX MSA	411	227 785	214	122 466	85	21 667	9	3 223	49	14 289
Utica–Rome, NY MSA	473	256 559	235	141 239	124	34 372	6	903	63	13 856
Victoria, TX MSA	190	162 228	112	58 964	29	8 980	3	(D)	27	6 595
Visalia–Tulare–Porterville, CA MSA	452	269 241	193	132 183	107	37 237	3	587	90	26 217
Waco, TX MSA	294	183 567	141	93 389	58	18 590	2	(D)	47	9 962
Washington–Baltimore, DC–MD–VA–WV CMSA	12 935	8 085 957	6 712	4 271 900	3 187	1 088 141	28	(D)	1 773	546 991
Baltimore, MD PMSA	4 554	2 881 172	2 386	1 520 569	1 007	335 254	8	(D)	666	221 107
Hagerstown, MD PMSA	172	109 867	97	68 875	41	13 641	–	–	17	3 765
Washington, DC–MD–VA–WV PMSA	8 209	5 094 918	4 229	2 682 456	2 139	739 246	20	7 809	1 090	322 119

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 135
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Table 5a. Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Health services (SIC 80)—Con.						Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)	
	Nursing and personal care facilities (SIC 805)		Hospitals (SIC 806)		Other health services (SIC 807, 8, 9)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	292	677 106	27	419 309	1 139	877 631	5 107	4 578 718	677	333 437
Oakland, CA PMSA	111	240 413	10	217 874	378	334 271	1 285	814 313	188	95 646
San Francisco, CA PMSA	65	160 241	4	45 192	315	256 188	2 180	2 689 055	234	123 703
San Jose, CA PMSA	49	134 106	3	(D)	291	(D)	1 064	872 088	168	81 755
Santa Cruz–Watsonville, CA PMSA	17	30 970	3	(D)	34	(D)	138	44 685	28	4 707
Santa Rosa, CA PMSA	24	49 971	5	72 189	71	(D)	301	107 290	35	10 376
Vallejo–Fairfield–Napa, CA PMSA	26	61 405	2	(D)	50	(D)	139	51 287	24	17 250
San Luis Obispo–Atascadero–Paso Robles, CA MSA	11	24 245	3	115 221	29	19 849	150	52 270	17	2 154
Santa Barbara–Santa Maria–Lompoc, CA MSA	9	18 775	2	(D)	56	(D)	237	114 608	25	8 324
Santa Fe, NM MSA	3	(D)	1	(D)	19	(D)	137	69 423	14	15 280
Sarasota–Bradenton, FL MSA	36	127 855	7	222 599	120	97 636	385	146 421	40	7 236
Savannah, GA MSA	10	20 672	1	(D)	40	(D)	153	74 855	12	(D)
Scranton–Wilkes-Barre–Hazleton, PA MSA	44	103 514	1	(D)	112	(D)	324	122 023	18	(D)
Seattle–Tacoma–Bremerton, WA CMSA	147	422 940	7	(D)	480	(D)	1 938	1 310 248	280	155 446
Bremerton, WA PMSA	8	21 077	–	–	30	17 704	85	23 358	10	1 368
Olympia, WA PMSA	9	15 480	1	(D)	22	(D)	90	25 343	9	2 249
Seattle–Bellevue–Everett, WA PMSA	92	291 677	5	(D)	348	(D)	1 474	1 145 447	234	137 688
Tacoma, WA PMSA	38	94 706	1	(D)	80	(D)	289	116 100	27	14 141
Sharon, PA MSA	9	13 802	–	–	3	(D)	35	10 305	2	(D)
Sheboygan, WI MSA	5	10 958	–	–	13	(D)	30	8 791	3	(D)
Sherman–Denison, TX MSA	12	22 571	2	(D)	15	(D)	49	19 525	4	(D)
Shreveport–Bossier City, LA MSA	29	63 152	9	142 511	67	58 761	214	100 636	9	4 401
Sioux City, IA–NE MSA	9	14 803	–	–	13	9 071	73	27 220	2	(D)
Sioux Falls, SD MSA	4	6 431	2	(D)	17	(D)	84	35 069	11	3 163
South Bend, IN MSA	29	49 474	1	(D)	44	(D)	129	51 977	13	3 237
Spokane, WA MSA	24	57 156	2	(D)	71	(D)	261	99 981	27	11 212
Springfield, IL MSA	13	23 263	1	(D)	32	(D)	107	68 339	14	(D)
Springfield, MO MSA	31	39 844	3	49 223	52	40 055	150	58 359	20	(D)
Springfield, MA MSA	48	164 286	2	(D)	79	(D)	382	145 543	32	15 993
State College, PA MSA	3	(D)	2	(D)	24	(D)	36	15 710	4	(D)
Steubenville–Weirton, OH–WV MSA	21	31 889	–	–	17	9 832	70	19 574	4	(D)
Stockton–Lodi, CA MSA	30	74 520	1	(D)	55	(D)	177	85 064	18	4 358
Sumter, SC MSA	5	(D)	–	–	6	(D)	33	12 366	2	(D)
Syracuse, NY MSA	14	65 462	1	(D)	82	(D)	430	213 841	26	11 965
Tallahassee, FL MSA	7	18 903	3	(D)	41	(D)	254	191 249	32	10 180
Tampa–St. Petersburg–Clearwater, FL MSA	136	417 684	32	1 029 857	527	627 141	1 532	775 957	147	81 837
Terre Haute, IN MSA	15	28 609	3	(D)	30	(D)	61	22 329	8	(D)
Texarkana, TX–Texarkana, AR MSA	14	22 558	4	37 927	19	(D)	58	27 269	1	(D)
Toledo, OH MSA	41	112 858	1	(D)	97	(D)	343	163 584	30	13 127
Topeka, KS MSA	22	34 280	2	(D)	26	(D)	158	56 533	7	(D)
Tucson, AZ MSA	23	70 413	10	200 696	116	87 520	441	188 592	38	18 720
Tulsa, OK MSA	62	91 730	7	101 453	98	112 759	563	282 894	54	45 312
Tuscaloosa, AL MSA	8	21 515	1	(D)	17	(D)	73	28 125	6	(D)
Tyler, TX MSA	21	33 040	–	–	33	33 100	125	65 197	6	2 631
Utica–Rome, NY MSA	10	31 403	–	–	35	34 786	157	44 944	11	(D)
Victoria, TX MSA	3	(D)	2	(D)	14	14 571	38	20 612	1	(D)
Visalia–Tulare–Porterville, CA MSA	14	24 600	2	(D)	43	(D)	77	26 732	12	6 150
Waco, TX MSA	18	35 519	1	(D)	27	(D)	101	39 285	8	(D)
Washington–Baltimore, DC–MD–VA–WV CMSA	262	772 022	15	(D)	958	1 099 238	5 261	6 686 214	542	(D)
Baltimore, MD PMSA	115	350 503	4	(D)	368	419 355	1 495	925 787	133	50 074
Hagerstown, MD PMSA	5	13 465	–	–	12	10 121	35	10 290	5	(D)
Washington, DC–MD–VA–WV PMSA	142	408 054	11	265 472	578	669 762	3 731	5 750 137	404	273 366

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

Geographic area	Social services (SIC 83)						Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)			
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)		Total		Engineering, architectural, and surveying services (SIC 871)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	2 328	525 668	1 206	195 826	1 122	329 842	9 256	9 429 968	3 033	4 134 523
Oakland, CA PMSA	786	198 033	437	65 620	349	132 413	2 657	2 629 636	954	1 263 365
San Francisco, CA PMSA	550	118 914	248	38 848	302	80 066	3 344	3 889 499	989	1 529 454
San Jose, CA PMSA	441	116 647	233	51 138	208	65 509	2 149	2 499 866	731	1 164 547
Santa Cruz–Watsonville, CA PMSA	117	16 718	65	4 519	52	12 199	258	75 375	87	35 367
Santa Rosa, CA PMSA	232	47 766	110	22 591	122	25 175	505	201 428	168	80 132
Vallejo–Fairfield–Napa, CA PMSA	202	27 590	113	13 110	89	14 480	343	134 164	104	61 658
San Luis Obispo–Atascadero–Paso Robles, CA MSA	106	15 833	37	2 466	69	13 367	220	71 787	83	36 094
Santa Barbara–Santa Maria–Lompoc, CA MSA	119	26 215	47	3 734	72	22 481	467	457 900	155	126 005
Santa Fe, NM MSA	28	3 162	21	2 187	7	975	200	215 306	89	49 863
Sarasota–Bradenton, FL MSA	125	27 597	68	7 923	57	19 674	624	219 155	163	52 975
Savannah, GA MSA	73	(D)	52	(D)	21	11 687	189	79 724	60	37 779
Scranton–Wilkes-Barre–Hazleton, PA MSA	156	46 816	86	9 387	70	37 429	344	181 849	106	77 624
Seattle–Tacoma–Bremerton, WA CMSA	1 214	269 686	713	104 056	501	165 630	3 911	2 612 545	1 377	1 399 670
Bremerton, WA PMSA	66	11 073	38	3 841	28	7 232	172	119 084	80	50 336
Olympia, WA PMSA	70	13 045	42	4 654	28	8 391	155	52 241	43	23 105
Seattle–Bellevue–Everett, WA PMSA	822	185 839	481	78 990	341	106 849	3 184	2 274 368	1 120	1 236 662
Tacoma, WA PMSA	256	59 729	152	16 571	104	43 158	400	166 852	134	89 567
Sharon, PA MSA	21	(D)	10	(D)	11	2 080	52	23 126	15	(D)
Sheboygan, WI MSA	39	9 739	11	2 046	28	7 693	56	75 646	19	65 891
Sherman–Denison, TX MSA	26	4 518	15	3 073	11	1 445	54	7 208	14	1 864
Shreveport–Bossier City, LA MSA	75	19 751	48	7 059	27	12 692	276	118 544	68	30 678
Sioux City, IA–NE MSA	25	3 512	18	1 563	7	1 949	73	30 380	15	(D)
Sioux Falls, SD MSA	49	6 000	36	4 146	13	1 854	139	61 487	37	20 508
South Bend, IN MSA	64	8 729	48	4 076	16	4 653	212	101 881	72	36 327
Spokane, WA MSA	150	27 049	79	7 752	71	19 297	313	122 705	105	65 704
Springfield, IL MSA	50	16 669	37	5 834	13	10 835	195	123 495	67	58 694
Springfield, MO MSA	69	8 930	44	4 546	25	4 384	215	82 596	58	30 092
Springfield, MA MSA	111	29 647	71	9 335	40	20 312	362	215 783	104	69 140
State College, PA MSA	26	(D)	15	(D)	11	(D)	97	76 755	49	24 905
Steubenville–Weirton, OH–WV MSA	23	3 595	4	326	19	3 269	41	11 429	7	(D)
Stockton–Lodi, CA MSA	149	32 271	50	7 171	99	25 100	252	136 656	67	35 680
Sumter, SC MSA	27	2 430	22	1 886	5	544	43	9 455	17	3 563
Syracuse, NY MSA	120	39 406	66	10 213	54	29 193	527	495 565	196	245 174
Tallahassee, FL MSA	89	18 095	65	10 332	24	7 763	337	176 882	107	84 563
Tampa–St. Petersburg–Clearwater, FL MSA	676	162 310	389	61 607	287	100 703	2 394	1 483 733	695	622 386
Terre Haute, IN MSA	41	4 915	31	(D)	10	(D)	61	15 285	11	2 100
Texarkana, TX–Texarkana, AR MSA	37	(D)	29	3 270	8	(D)	56	18 802	16	7 456
Toledo, OH MSA	115	20 674	70	10 159	45	10 515	491	416 921	153	180 976
Topeka, KS MSA	37	5 760	22	3 317	15	2 443	138	64 932	41	26 978
Tucson, AZ MSA	251	109 029	101	22 389	150	86 640	687	347 435	243	141 174
Tulsa, OK MSA	220	53 192	174	27 643	46	25 549	871	561 031	269	294 997
Tuscaloosa, AL MSA	35	5 745	23	3 194	12	2 551	78	39 228	24	11 021
Tyler, TX MSA	38	6 168	30	4 179	8	1 989	161	151 354	64	120 653
Utica–Rome, NY MSA	36	5 226	16	1 196	20	4 030	128	77 217	44	30 777
Victoria, TX MSA	10	(D)	8	1 775	2	(D)	58	18 507	15	4 900
Visalia–Tulare–Porterville, CA MSA	90	12 221	34	2 767	56	9 454	185	57 032	46	19 517
Waco, TX MSA	48	11 531	39	10 661	9	870	127	61 407	30	9 632
Washington–Baltimore, DC–MD–VA–WV CMSA	1 421	417 638	883	189 284	538	228 354	10 303	13 833 804	2 874	6 307 059
Baltimore, MD PMSA	454	118 204	270	51 683	184	66 521	2 546	2 847 628	723	1 472 365
Hagerstown, MD PMSA	24	3 960	8	1 703	16	2 257	55	24 785	19	7 499
Washington, DC–MD–VA–WV PMSA	943	295 474	605	135 898	338	159 576	7 702	10 961 391	2 132	4 827 195

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Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.						Services, n.e.c. (SIC 89)	
	Accounting, auditing, and bookkeeping services (SIC 872)		Research, development, and testing services (except noncommercial research organizations) (SIC 873 ex. 8733)		Management and public relations services (SIC 874)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	2 575	1 394 633	742	1 305 177	2 906	2 595 635	531	497 318
Oakland, CA PMSA	731	292 099	189	372 180	783	701 992	168	146 811
San Francisco, CA PMSA	893	714 584	215	329 030	1 247	1 316 431	180	226 547
San Jose, CA PMSA	545	298 679	270	545 679	603	490 961	119	101 856
Santa Cruz–Watsonville, CA PMSA	86	17 449	14	6 490	71	16 069	19	7 048
Santa Rosa, CA PMSA	182	48 290	33	29 295	122	43 711	33	13 756
Vallejo–Fairfield–Napa, CA PMSA	138	23 532	21	22 503	80	26 471	12	1 300
San Luis Obispo–Atascadero–Paso Robles, CA MSA	84	16 372	11	7 917	42	11 404	20	7 184
Santa Barbara–Santa Maria–Lompoc, CA MSA	152	47 240	56	115 069	104	169 586	34	17 114
Santa Fe, NM MSA	57	(D)	12	19 352	42	(D)	44	17 698
Sarasota–Bradenton, FL MSA	213	45 153	30	21 813	218	99 214	34	14 176
Savannah, GA MSA	80	20 219	5	(D)	44	(D)	9	(D)
Scranton–Wilkes-Barre–Hazleton, PA MSA	143	52 755	16	7 311	79	44 159	19	(D)
Seattle–Tacoma–Bremerton, WA CMSA	1 157	(D)	219	(D)	1 158	496 119	221	134 542
Bremerton, WA PMSA	45	8 944	6	1 587	41	58 217	9	1 103
Olympia, WA PMSA	57	11 993	6	1 346	49	15 797	8	1 226
Seattle–Bellevue–Everett, WA PMSA	910	(D)	189	(D)	965	387 753	185	127 392
Tacoma, WA PMSA	145	33 853	18	9 080	103	34 352	19	4 821
Sharon, PA MSA	21	7 508	4	(D)	12	7 720	–	–
Sheboygan, WI MSA	19	6 932	1	(D)	17	(D)	1	(D)
Sherman–Denison, TX MSA	33	4 836	–	–	7	508	3	(D)
Shreveport–Bossier City, LA MSA	132	45 522	15	13 200	61	29 144	18	(D)
Sioux City, IA–NE MSA	36	11 225	3	(D)	19	9 508	3	(D)
Sioux Falls, SD MSA	57	17 376	11	2 849	34	20 754	5	(D)
South Bend, IN MSA	71	40 588	8	7 706	61	17 260	17	2 291
Spokane, WA MSA	117	39 229	18	5 637	73	12 135	13	7 758
Springfield, IL MSA	60	34 781	8	(D)	60	(D)	7	(D)
Springfield, MO MSA	88	28 379	9	(D)	60	(D)	8	(D)
Springfield, MA MSA	133	53 819	29	51 427	96	41 397	17	10 748
State College, PA MSA	18	(D)	6	(D)	24	41 728	7	(D)
Steubenville–Weirton, OH–WV MSA	27	6 021	1	(D)	6	4 557	1	(D)
Stockton–Lodi, CA MSA	123	43 801	10	4 815	52	52 360	8	1 649
Sumter, SC MSA	19	4 023	1	(D)	6	(D)	2	(D)
Syracuse, NY MSA	168	112 513	35	35 281	128	102 597	39	16 244
Tallahassee, FL MSA	90	28 994	25	13 022	115	50 303	19	13 084
Tampa–St. Petersburg–Clearwater, FL MSA	852	252 249	103	214 588	744	394 510	151	90 311
Terre Haute, IN MSA	31	7 518	3	918	16	4 749	2	(D)
Texarkana, TX–Texarkana, AR MSA	29	7 681	1	(D)	10	(D)	3	(D)
Toledo, OH MSA	160	66 149	44	74 957	134	94 839	22	19 329
Topeka, KS MSA	49	22 294	7	1 463	41	14 197	3	(D)
Tucson, AZ MSA	221	(D)	44	(D)	179	70 103	50	31 390
Tulsa, OK MSA	329	119 736	51	43 874	222	102 424	50	22 522
Tuscaloosa, AL MSA	32	14 936	5	3 406	17	9 865	4	(D)
Tyler, TX MSA	59	17 765	6	2 994	32	9 942	9	(D)
Utica–Rome, NY MSA	49	12 921	7	17 980	28	15 539	4	(D)
Victoria, TX MSA	25	8 380	3	(D)	15	(D)	2	(D)
Visalia–Tulare–Porterville, CA MSA	99	26 294	12	4 120	28	7 101	6	2 566
Waco, TX MSA	60	22 212	4	1 001	33	28 562	3	(D)
Washington–Baltimore, DC–MD–VA–WV CMSA	2 196	(D)	775	(D)	4 458	4 709 406	750	(D)
Baltimore, MD PMSA	775	387 501	168	348 334	880	639 428	164	97 209
Hagerstown, MD PMSA	25	(D)	3	(D)	8	3 112	2	(D)
Washington, DC–MD–VA–WV PMSA	1 396	721 224	604	1 346 106	3 570	4 066 866	584	613 428

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Total		Hotels, rooming houses, camps, and other lodging places (except membership lodging) (SIC 70 ex. 704)									
			Total		Hotels and motels (SIC 7011)						Other lodging places (SIC 702, 3)	
					Total		Hotels (SIC 7011 pt.)		Motels, motor hotels, and tourist courts (SIC 7011 pt.)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	815	376 970	24	(D)	22	13 629	8	8 949	14	4 680	2	(D)
Wausau, WI MSA	706	305 761	20	(D)	18	11 335	5	3 719	13	7 616	2	(D)
West Palm Beach–Boca Raton, FL MSA	10 254	5 798 773	166	419 033	153	416 184	74	368 157	79	48 027	13	2 849
Wheeling, WV–OH MSA	919	369 345	20	9 993	20	9 993	4	3 509	16	6 484	–	–
Wichita, KS MSA	3 478	2 291 085	84	74 694	78	73 536	30	47 644	48	25 892	6	1 158
Wichita Falls, TX MSA	864	404 869	13	11 606	13	11 606	6	(D)	7	(D)	–	–
Williamsport, PA MSA	667	274 435	28	14 859	24	13 827	12	9 482	12	4 345	4	1 032
Wilmington, NC MSA	1 485	687 645	66	41 354	60	40 456	27	22 970	33	17 486	6	898
Yakima, WA MSA	1 152	493 007	43	29 267	39	28 439	10	14 760	29	13 679	4	828
York, PA MSA	1 938	888 182	30	27 322	25	26 223	12	16 546	13	9 677	5	1 099
Youngstown–Warren, OH MSA	3 685	1 615 823	60	31 864	45	29 509	14	18 773	31	10 736	15	2 355
Yuba City, CA MSA	685	225 616	19	7 592	15	5 752	5	(D)	10	(D)	4	1 840
Yuma, AZ MSA	637	258 378	49	26 051	29	14 835	8	4 402	21	10 433	20	11 216

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Personal services (SIC 72)									
	Total		Laundry, cleaning, and garment services (SIC 721)							
			Total		Power laundries, family and commercial* (SIC 7211)		Linen supply* (SIC 7213)		Coin-operated laundries and drycleaning (SIC 7215)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	119	32 878	19	14 462	1	(D)	–	–	5	420
Wausau, WI MSA	97	13 748	15	1 853	–	–	–	–	7	(D)
West Palm Beach–Boca Raton, FL MSA	1 017	196 681	325	65 563	9	2 741	4	(D)	68	7 401
Wheeling, WV–OH MSA	149	25 931	24	7 009	2	(D)	2	(D)	3	(D)
Wichita, KS MSA	459	97 755	151	36 890	2	(D)	2	(D)	33	3 593
Wichita Falls, TX MSA	90	28 514	36	18 221	–	–	3	(D)	8	952
Williamsport, PA MSA	89	15 243	12	4 105	–	–	1	(D)	1	(D)
Wilmington, NC MSA	129	37 128	54	24 353	–	–	1	(D)	13	1 242
Yakima, WA MSA	118	24 701	32	8 786	–	–	2	(D)	11	1 331
York, PA MSA	284	64 562	44	27 799	1	(D)	1	(D)	12	(D)
Youngstown–Warren, OH MSA	438	98 114	104	40 097	7	(D)	4	(D)	21	1 722
Yuba City, CA MSA	70	11 871	16	4 203	–	–	2	(D)	2	(D)
Yuma, AZ MSA	69	12 256	19	5 383	–	–	1	(D)	10	1 260

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Geographic area	Personal services (SIC 72)—Con.									
	Laundry, cleaning, and garment services (SIC 721)—Con.								Photographic studios, portrait (SIC 722)	
	Drycleaning plants, except rug cleaning* (SIC 7216)		Carpet and upholstery cleaning (SIC 7217)		Industrial launderers* (SIC 7218)		Other laundry, cleaning, and garment services* (SIC 7212, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	4	2 645	7	(D)	2	(D)	–	–	8	2 940
Wausau, WI MSA	7	1 291	1	(D)	–	–	–	–	10	1 646
West Palm Beach–Boca Raton, FL MSA	132	27 030	68	12 937	2	(D)	42	(D)	22	4 411
Wheeling, WV–OH MSA	10	2 053	6	554	–	–	1	(D)	11	1 631
Wichita, KS MSA	63	11 249	33	6 101	5	11 558	13	(D)	32	9 728
Wichita Falls, TX MSA	15	3 887	5	(D)	1	(D)	4	(D)	6	(D)
Williamsport, PA MSA	5	1 353	4	742	1	(D)	–	–	7	1 077
Wilmington, NC MSA	23	6 315	11	(D)	2	(D)	4	242	5	807
Yakima, WA MSA	9	1 546	8	(D)	–	–	2	(D)	6	1 803
York, PA MSA	11	5 132	11	3 555	3	(D)	5	(D)	14	3 740
Youngstown–Warren, OH MSA	43	7 220	17	3 333	1	(D)	11	(D)	32	4 492
Yuba City, CA MSA	6	1 680	5	(D)	–	–	1	(D)	5	1 059
Yuma, AZ MSA	4	(D)	3	(D)	1	(D)	–	–	4	455

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Personal services (SIC 72)—Con.											
	Beauty and barber shops (SIC 723,4)						Shoe repair shops and shoeshine parlors (SIC 725)		Funeral service and crematories (SIC 726)		Miscellaneous personal services (SIC 729)	
	Total		Beauty shops (SIC 723)		Barber shops (SIC 724)							
	Establishments (number)	Receipts ($,1000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	60	7 825	52	6 754	8	1 071	3	196	11	4 788	18	2 667
Wausau, WI MSA	57	5 609	55	(D)	2	(D)	1	(D)	8	3 519	6	(D)
West Palm Beach–Boca Raton, FL MSA	513	71 657	506	71 283	7	374	14	1 917	35	24 351	108	28 782
Wheeling, WV–OH MSA	70	6 074	61	5 479	9	595	2	(D)	25	9 427	17	(D)
Wichita, KS MSA	180	22 092	166	20 865	14	1 227	8	939	25	14 095	63	14 011
Wichita Falls, TX MSA	29	3 522	25	(D)	4	(D)	–	–	7	4 106	12	(D)
Williamsport, PA MSA	54	5 033	51	4 450	3	583	–	–	9	4 149	7	879
Wilmington, NC MSA	33	3 933	30	(D)	3	(D)	1	(D)	10	4 751	26	(D)
Yakima, WA MSA	55	7 475	52	7 285	3	190	–	–	6	4 538	19	2 099
York, PA MSA	164	15 184	154	14 348	10	836	3	274	25	10 784	34	6 781
Youngstown–Warren, OH MSA	168	17 015	164	16 800	4	215	2	(D)	67	25 004	65	(D)
Yuba City, CA MSA	31	3 037	28	(D)	3	(D)	1	(D)	3	1 427	14	(D)
Yuma, AZ MSA	39	5 029	36	(D)	3	(D)	–	–	4	1 269	3	120

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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Geographic area	Business services (SIC 73)											
	Total		Advertising (SIC 731)		Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies (SIC 732)		Mailing, reproduction, commercial art and photography, and stenographic services (SIC 733)		Services to dwellings and other buildings (SIC 734)		Miscellaneous equipment rental and leasing (SIC 735)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	133	69 789	14	8 906	4	(D)	8	5 263	31	4 110	9	4 734
Wausau, WI MSA	89	33 371	10	2 951	4	2 645	5	(D)	21	3 047	13	5 368
West Palm Beach–Boca Raton, FL MSA	1 854	927 308	83	35 973	37	10 626	191	49 647	395	107 759	118	133 112
Wheeling, WV–OH MSA	96	39 296	7	3 581	3	(D)	5	987	23	5 098	13	12 762
Wichita, KS MSA	580	360 795	30	17 000	18	16 850	50	26 082	153	33 114	71	66 433
Wichita Falls, TX MSA	122	60 597	8	3 734	4	1 528	5	(D)	31	8 013	28	13 131
Williamsport, PA MSA	95	32 277	9	4 623	–	–	12	1 857	20	3 349	14	7 854
Wilmington, NC MSA	251	134 652	9	3 532	6	1 014	15	3 897	69	38 190	21	14 455
Yakima, WA MSA	142	43 141	8	2 148	13	4 658	7	1 162	37	4 940	21	15 188
York, PA MSA	280	151 617	11	8 961	4	(D)	33	31 647	74	18 075	24	15 874
Youngstown–Warren, OH MSA	416	239 630	24	12 426	15	5 749	24	6 660	92	19 438	44	23 770
Yuba City, CA MSA	73	22 814	1	(D)	1	(D)	7	1 128	19	4 794	12	5 459
Yuma, AZ MSA	78	21 819	2	(D)	5	1 181	1	(D)	27	4 638	8	2 734

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Geographic area	Business services (SIC 73)—Con.											
	Personnel supply services (SIC 736)		Computer programming, data processing, and other computer related services (SIC 737)								Miscellaneous business services (SIC 738)	
			Total		Computer programming, prepackaged software, and integrated systems (SIC 7371, 2, 3)		Data processing services (SIC 7374, 5, 6)		Computer rental and leasing, maintenance, and related services, n.e.c. (SIC 7377, 8, 9)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	12	4 884	11	9 353	4	(D)	3	(D)	4	(D)	44	(D)
Wausau, WI MSA	4	(D)	17	5 862	7	2 031	6	(D)	4	(D)	15	(D)
West Palm Beach–Boca Raton, FL MSA	163	218 287	252	125 360	151	67 370	39	(D)	62	(D)	615	246 544
Wheeling, WV–OH MSA	16	6 989	11	3 632	7	1 592	3	(D)	1	(D)	18	(D)
Wichita, KS MSA	43	52 445	77	75 320	42	48 550	12	13 561	23	13 209	138	73 551
Wichita Falls, TX MSA	19	16 902	9	4 378	5	(D)	3	(D)	1	(D)	18	(D)
Williamsport, PA MSA	10	8 458	12	2 524	5	1 017	3	(D)	4	(D)	18	3 612
Wilmington, NC MSA	36	36 755	27	7 550	18	5 618	4	762	5	1 170	68	29 259
Yakima, WA MSA	8	4 402	15	4 289	9	3 380	3	(D)	3	(D)	33	6 354
York, PA MSA	22	27 337	36	12 454	17	7 328	6	2 611	13	2 515	76	(D)
Youngstown–Warren, OH MSA	44	64 492	57	44 816	29	10 845	22	32 686	6	1 285	116	62 279
Yuba City, CA MSA	5	(D)	6	3 297	4	(D)	2	(D)	–	–	22	(D)
Yuma, AZ MSA	6	2 663	5	2 537	2	(D)	–	–	3	(D)	24	(D)

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Geographic area	Automotive repair, services, and parking (SIC 75)											
	Total		Automotive rental and leasing, without drivers (SIC 751)		Automobile parking (SIC 752)		Automotive repair shops (SIC 753)					
							Total		Top, body, and upholstery repair shops and paint shops (SIC 7532)		General automotive repair shops (SIC 7538)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	78	19 483	7	2 741	–	–	59	14 699	20	5 655	23	4 684
Wausau, WI MSA	84	27 489	9	6 324	–	–	62	17 775	27	7 102	25	6 259
West Palm Beach–Boca Raton, FL MSA	690	277 887	43	87 246	14	8 570	530	151 711	132	42 976	277	71 143
Wheeling, WV–OH MSA	86	18 730	2	(D)	9	(D)	63	15 368	18	3 133	29	6 212
Wichita, KS MSA	420	168 884	25	37 140	10	(D)	326	114 183	81	37 343	167	46 399
Wichita Falls, TX MSA	91	20 466	7	3 527	–	–	72	13 901	15	2 921	38	7 207
Williamsport, PA MSA	76	25 276	5	1 402	–	–	64	22 555	14	3 586	36	11 996
Wilmington, NC MSA	146	36 651	8	4 786	3	(D)	117	27 411	20	6 219	68	14 997
Yakima, WA MSA	142	50 440	12	14 163	1	(D)	110	31 647	23	10 282	59	14 294
York, PA MSA	236	75 682	13	10 405	–	–	196	60 887	45	14 101	116	33 933
Youngstown–Warren, OH MSA	378	179 122	28	37 794	8	(D)	281	127 400	100	75 257	120	29 790
Yuba City, CA MSA	83	21 998	1	(D)	–	–	68	17 328	10	4 300	34	6 745
Yuma, AZ MSA	82	27 912	8	8 596	–	–	64	17 566	13	3 605	32	9 619

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Geographic area	Automotive repair, services, and parking (SIC 75)—Con.				Miscellaneous repair services (SIC 76)							
	Automotive repair shops (SIC 753)—Con.		Automotive services, except repair (SIC 754)		Total		Electrical repair shops (SIC 762)					
	Other automotive repair shops (SIC 7533, 4, 6, 7, 9)						Total		Radio and television repair shops (SIC 7622)		Other electrical and electronic repair shops (SIC 7623, 9)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	16	4 360	12	2 043	43	9 551	10	3 869	3	(D)	7	(D)
Wausau, WI MSA	10	4 414	13	3 390	45	28 640	10	3 069	5	1 903	5	1 166
West Palm Beach–Boca Raton, FL MSA	121	37 592	103	30 360	353	147 039	136	106 146	35	10 489	101	95 657
Wheeling, WV–OH MSA	16	6 023	12	(D)	34	21 780	13	5 281	3	(D)	10	(D)
Wichita, KS MSA	78	30 441	59	(D)	159	90 035	54	51 989	13	3 551	41	48 438
Wichita Falls, TX MSA	19	3 773	12	3 038	59	22 327	20	8 929	4	905	16	8 024
Williamsport, PA MSA	14	6 973	7	1 319	27	19 498	8	2 650	–	–	8	2 650
Wilmington, NC MSA	29	6 195	18	(D)	71	18 003	22	7 320	10	(D)	12	(D)
Yakima, WA MSA	28	7 071	19	(D)	55	13 720	10	3 681	4	470	6	3 211
York, PA MSA	35	12 853	27	4 390	97	41 807	21	9 305	10	2 523	11	6 782
Youngstown–Warren, OH MSA	61	22 353	61	(D)	166	72 869	41	25 557	6	1 233	35	24 324
Yuba City, CA MSA	24	6 283	14	(D)	46	11 495	12	1 926	2	(D)	10	(D)
Yuma, AZ MSA	19	4 342	10	1 750	30	7 988	9	3 655	4	1 141	5	2 514

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Miscellaneous repair services (SIC 76)—Con.						Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84)					
	Watch, clock, and jewelry repair (SIC 763)		Reupholstery and furniture repair (SIC 764)		Miscellaneous repair and related services (SIC 769)		Total		Motion picture production, distribution, and services (SIC 781, 2)		Motion picture theaters (SIC 783)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	1	(D)	3	219	29	(D)	55	18 372	2	(D)	4	(D)
Wausau, WI MSA	–	–	2	(D)	33	(D)	54	13 935	1	(D)	4	(D)
West Palm Beach–Boca Raton, FL MSA	13	1 940	43	4 865	161	34 088	490	403 035	35	21 772	26	27 824
Wheeling, WV–OH MSA	1	(D)	4	(D)	16	16 215	55	30 092	3	(D)	3	(D)
Wichita, KS MSA	5	769	14	1 467	86	35 810	166	80 861	6	1 388	16	12 518
Wichita Falls, TX MSA	1	(D)	2	(D)	36	13 175	54	18 235	1	(D)	4	(D)
Williamsport, PA MSA	–	–	3	221	16	16 627	37	10 324	1	(D)	3	(D)
Wilmington, NC MSA	3	(D)	6	739	40	(D)	114	45 904	8	5 189	8	(D)
Yakima, WA MSA	2	(D)	4	458	39	(D)	79	44 348	1	(D)	6	(D)
York, PA MSA	1	(D)	8	849	67	(D)	119	39 784	5	2 796	4	(D)
Youngstown–Warren, OH MSA	5	374	16	1 144	104	45 794	255	73 211	10	(D)	11	(D)
Yuba City, CA MSA	–	–	2	(D)	32	(D)	42	13 530	–	–	3	(D)
Yuma, AZ MSA	1	(D)	1	(D)	19	(D)	35	28 601	1	(D)	1	(D)

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Amusement and recreation services, including motion pictures and museums (SIC 78, 79, 84) —Con.							
	Video tape rental (SIC 784)		Theatrical producers (except motion picture), bands, orchestras, and entertainers (SIC 792)		Bowling centers (SIC 793)		Commercial sports and other amusement and recreation services, including museums (SIC 79 ex. 792, 3; 84)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	14	2 585	4	(D)	5	2 299	26	9 418
Wausau, WI MSA	3	(D)	2	(D)	12	3 613	32	8 668
West Palm Beach–Boca Raton, FL MSA	67	21 834	39	19 452	12	12 259	311	299 894
Wheeling, WV–OH MSA	6	(D)	1	(D)	6	1 986	36	20 014
Wichita, KS MSA	26	9 197	10	1 367	17	8 829	91	47 562
Wichita Falls, TX MSA	9	1 591	–	–	2	(D)	38	14 363
Williamsport, PA MSA	10	2 038	–	–	5	(D)	18	4 451
Wilmington, NC MSA	21	4 578	1	(D)	3	(D)	73	29 834
Yakima, WA MSA	25	6 814	1	(D)	7	1 982	39	30 904
York, PA MSA	27	5 913	5	(D)	14	5 552	64	20 989
Youngstown–Warren, OH MSA	41	11 310	7	3 829	24	6 229	162	43 660
Yuba City, CA MSA	14	2 638	–	–	2	(D)	23	6 839
Yuma, AZ MSA	4	(D)	2	(D)	2	(D)	25	23 927

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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Geographic area	Health services (SIC 80)									
	Total		Offices and clinics of doctors of medicine (SIC 801)		Offices and clinics of dentists (SIC 802)		Offices and clinics of doctors of osteopathy (SIC 803)		Offices and clinics of other health practitioners (SIC 804)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	210	139 169	107	91 275	58	18 774	5	1 919	27	7 135
Wausau, WI MSA	173	118 153	51	68 638	73	23 795	–	–	31	8 773
West Palm Beach–Boca Raton, FL MSA	2 688	1 976 623	1 255	865 958	514	187 749	79	37 965	509	128 791
Wheeling, WV–OH MSA	303	152 443	151	90 396	69	18 202	9	2 638	38	8 535
Wichita, KS MSA	765	968 198	291	417 498	190	72 641	16	(D)	148	44 591
Wichita Falls, TX MSA	223	176 653	97	98 210	51	14 526	–	–	29	8 453
Williamsport, PA MSA	181	111 347	83	55 143	51	11 883	2	(D)	29	4 612
Wilmington, NC MSA	319	212 989	143	115 049	72	27 178	–	–	64	15 196
Yakima, WA MSA	301	183 069	113	86 813	65	29 484	21	6 018	59	15 026
York, PA MSA	497	303 722	182	132 011	131	43 138	46	19 560	94	23 907
Youngstown–Warren, OH MSA	1 203	694 912	499	324 428	263	65 466	121	47 703	183	46 710
Yuba City, CA MSA	195	92 112	86	50 525	51	18 800	4	2 216	38	10 727
Yuma, AZ MSA	177	84 313	88	39 031	32	9 053	5	1 301	31	7 740

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Health services (SIC 80)—Con.						Legal services (SIC 81)		Selected educational services (SIC 823, 4, 9)	
	Nursing and personal care facilities (SIC 805)		Hospitals (SIC 806)		Other health services (SIC 807, 8, 9)					
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	4	8 691	–	–	9	11 375	47	19 958	3	(D)
Wausau, WI MSA	3	(D)	–	–	15	(D)	47	24 977	6	401
West Palm Beach–Boca Raton, FL MSA	53	153 765	13	413 674	265	188 721	1 007	567 152	78	32 054
Wheeling, WV–OH MSA	17	21 091	1	(D)	18	(D)	81	40 486	5	(D)
Wichita, KS MSA	33	58 590	5	(D)	82	(D)	270	139 632	31	(D)
Wichita Falls, TX MSA	19	22 432	2	(D)	25	(D)	74	25 944	9	(D)
Williamsport, PA MSA	6	(D)	–	–	10	(D)	48	18 856	2	(D)
Wilmington, NC MSA	9	17 175	2	(D)	29	(D)	118	35 864	11	(D)
Yakima, WA MSA	19	32 778	–	–	24	12 950	83	33 167	6	2 749
York, PA MSA	14	45 655	1	(D)	29	(D)	122	47 515	9	4 055
Youngstown–Warren, OH MSA	55	146 825	2	(D)	80	(D)	285	78 575	21	5 971
Yuba City, CA MSA	3	(D)	1	(D)	12	(D)	51	15 182	2	(D)
Yuma, AZ MSA	6	18 203	–	–	15	8 985	38	10 607	4	(D)

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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Geographic area	Social services (SIC 83)						Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733)			
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)		Total		Engineering, architectural, and surveying services (SIC 871)	
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	27	1 558	22	1 188	5	370	73	51 495	26	27 985
Wausau, WI MSA	14	2 218	4	(D)	10	(D)	73	31 015	30	12 236
West Palm Beach–Boca Raton, FL MSA	262	69 999	157	33 158	105	36 841	1 553	755 038	395	199 228
Wheeling, WV–OH MSA	17	1 143	9	386	8	757	71	29 121	24	6 173
Wichita, KS MSA	92	20 592	57	9 896	35	10 696	433	242 953	100	90 293
Wichita Falls, TX MSA	33	3 972	28	3 120	5	852	94	34 800	20	12 761
Williamsport, PA MSA	28	5 344	15	1 175	13	4 169	52	19 648	14	8 316
Wilmington, NC MSA	56	12 388	42	7 106	14	5 282	191	106 015	76	39 328
Yakima, WA MSA	58	11 425	33	2 593	25	8 832	120	56 667	30	32 248
York, PA MSA	79	21 587	41	7 454	38	14 133	180	109 640	67	60 940
Youngstown–Warren, OH MSA	94	10 981	53	4 087	41	6 894	360	129 136	124	53 406
Yuba City, CA MSA	42	(D)	19	(D)	23	4 122	61	22 858	12	(D)
Yuma, AZ MSA	21	(D)	10	(D)	11	3 323	54	32 454	13	(D)

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Table 5a. **Establishments and Receipts of Firms Subject to Federal Income Tax for Metropolitan Areas: 1992** —Con.

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Geographic area	Engineering, accounting, research, management, and related services (except noncommercial research organizations) (SIC 87 ex. 8733) —Con.						Services, n.e.c. (SIC 89)	
	Accounting, auditing, and bookkeeping services (SIC 872)		Research, development, and testing services (except noncommercial research organizations) (SIC 873 ex. 8733)		Management and public relations services (SIC 874)			
	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)	Establishments (number)	Receipts ($1,000)
Waterloo–Cedar Falls, IA MSA	26	16 928	3	(D)	18	(D)	3	(D)
Wausau, WI MSA	26	12 236	5	(D)	12	(D)	4	(D)
West Palm Beach–Boca Raton, FL MSA	506	129 897	61	73 805	591	352 108	96	26 924
Wheeling, WV–OH MSA	30	7 963	6	4 549	11	10 436	2	(D)
Wichita, KS MSA	192	57 826	23	12 685	118	82 149	19	(D)
Wichita Falls, TX MSA	50	15 110	7	1 240	17	5 689	2	(D)
Williamsport, PA MSA	27	8 416	4	1 298	7	1 618	4	(D)
Wilmington, NC MSA	69	12 368	10	41 806	36	12 513	13	(D)
Yakima, WA MSA	60	16 761	4	206	26	7 452	5	313
York, PA MSA	64	23 475	9	9 646	40	15 579	5	889
Youngstown–Warren, OH MSA	150	39 670	4	709	82	35 351	9	1 438
Yuba City, CA MSA	32	8 139	1	(D)	16	10 464	1	(D)
Yuma, AZ MSA	29	6 720	4	(D)	8	(D)	–	–

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992

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

Geographic area	Total		Camps and membership lodging (SIC 7032, 704)		Selected amusement, recreation, and related services (SIC 792, 7991 pt., 7997, 7999 pt., 84)		Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9)		Legal aid societies and similar legal services (SIC 8111 pt.)		Selected educational services (SIC 823, 4, 9)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
United States	**208 911**	**446 255 642**	**3 198**	**807 399**	**14 435**	**12 190 613**	**23 651**	**324 413 817**	**1 725**	**1 160 828**	**6 283**	**2 973 172**
Abilene, TX MSA	110	168 885	2	(D)	10	(D)	9	123 457	–	–	1	(D)
Albany, GA MSA	94	140 515	–	–	9	(D)	7	(D)	1	(D)	–	–
Albany–Schenectady–Troy, NY MSA	1 148	2 102 020	16	5 090	68	45 459	116	1 318 572	8	5 630	54	15 461
Albuquerque, NM MSA	545	940 750	3	(D)	24	15 580	50	710 146	6	(D)	24	6 413
Alexandria, LA MSA	133	315 648	–	–	5	(D)	26	287 451	1	(D)	–	–
Allentown–Bethlehem–Easton, PA MSA	624	1 132 819	40	7 085	43	34 730	70	859 303	3	(D)	21	(D)
Altoona, PA MSA	137	275 384	–	–	11	3 269	22	237 798	–	–	5	(D)
Amarillo, TX MSA	174	411 352	2	(D)	13	11 166	28	341 068	1	(D)	4	(D)
Anchorage, AK MSA	317	466 939	2	(D)	24	11 818	22	303 270	3	(D)	12	2 658
Anniston, AL MSA	63	144 038	1	(D)	3	(D)	8	129 391	1	(D)	1	(D)
Appleton–Oshkosh–Neenah, WI MSA	272	461 739	3	250	27	19 727	25	340 558	1	(D)	3	(D)
Asheville, NC MSA	188	447 209	2	(D)	13	7 598	26	377 417	1	(D)	7	(D)
Athens, GA MSA	117	207 848	20	(D)	3	(D)	5	(D)	–	–	4	(D)
Atlanta, GA MSA	1 745	4 699 970	19	(D)	156	184 906	128	3 297 097	17	(D)	55	27 379
Augusta–Aiken, GA–SC MSA	232	930 001	–	–	28	13 991	32	852 678	1	(D)	8	522
Austin–San Marcos, TX MSA	945	1 342 218	31	14 395	30	19 642	45	557 706	9	8 132	30	(D)
Bakersfield, CA MSA	323	658 076	2	(D)	11	8 176	37	549 255	3	(D)	8	2 779
Bangor, ME MSA	153	267 635	4	(D)	6	1 406	20	205 116	2	(D)	3	(D)
Barnstable–Yarmouth, MA MSA	240	207 490	6	(D)	33	16 202	17	(D)	3	(D)	16	3 362
Baton Rouge, LA MSA	437	729 198	15	(D)	29	14 340	35	532 719	2	(D)	11	5 958
Beaumont–Port Arthur, TX MSA	236	458 724	–	–	20	8 518	21	389 418	3	(D)	5	1 366
Bellingham, WA MSA	138	169 756	5	1 576	8	3 562	13	96 576	2	(D)	4	(D)
Benton Harbor, MI MSA	138	198 778	3	289	14	6 384	13	155 894	1	(D)	2	(D)
Billings, MT MSA	168	270 198	1	(D)	17	(D)	25	(D)	1	(D)	2	(D)
Biloxi–Gulfport–Pascagoula, MS MSA	172	515 281	–	–	15	3 096	15	459 552	2	(D)	4	310
Binghamton, NY MSA	212	423 917	5	(D)	19	8 522	24	320 156	2	(D)	12	3 851
Birmingham, AL MSA	506	2 079 427	–	–	46	39 943	58	1 749 200	1	(D)	20	(D)
Bismarck, ND MSA	183	251 472	–	–	3	(D)	18	186 415	1	(D)	3	(D)
Bloomington, IN MSA	146	180 586	39	12 393	3	(D)	13	(D)	1	(D)	3	(D)
Bloomington–Normal, IL MSA	131	230 885	7	(D)	11	(D)	17	(D)	1	(D)	3	(D)
Boise City, ID MSA	306	456 148	4	(D)	23	(D)	27	355 029	2	(D)	5	696
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	6 133	15 327 673	74	(D)	431	(D)	646	(D)	33	(D)	249	(D)
Boston, MA–NH PMSA	4 088	11 556 739	46	10 093	307	312 856	399	7 878 670	20	19 744	190	160 786
Brockton, MA PMSA	175	437 734	2	(D)	8	2 775	21	348 950	1	(D)	7	2 672
Fitchburg–Leominster, MA PMSA	176	207 738	2	(D)	8	2 910	20	(D)	2	(D)	1	(D)
Lawrence, MA–NH PMSA	272	392 693	2	(D)	6	(D)	25	227 927	–	–	6	3 225
Lowell, MA–NH PMSA	183	587 524	2	(D)	8	6 870	32	524 373	1	(D)	3	(D)
Manchester, NH PMSA	199	410 162	4	(D)	13	3 269	21	312 431	2	(D)	5	2 267
Nashua, NH PMSA	138	234 235	2	(D)	11	5 571	15	183 343	1	(D)	1	(D)
New Bedford, MA PMSA	155	229 149	1	(D)	11	7 515	18	152 715	2	(D)	4	(D)
Portsmouth–Rochester, NH–ME PMSA	247	248 232	8	1 239	34	10 057	39	178 239	3	(D)	12	1 025
Worcester, MA–CT PMSA	500	1 023 467	5	(D)	25	23 703	56	769 706	1	(D)	20	6 171
Brownsville–Harlingen–San Benito, TX MSA	186	237 451	–	–	6	(D)	22	190 337	2	(D)	–	–
Bryan–College Station, TX MSA	87	125 706	1	(D)	3	(D)	6	(D)	1	(D)	2	(D)
Buffalo–Niagara Falls, NY MSA	1 044	2 480 737	8	1 890	69	67 264	126	1 825 165	11	12 033	33	7 014
Burlington, VT MSA	230	370 069	8	(D)	13	9 972	33	283 367	2	(D)	8	(D)
Canton–Massillon, OH MSA	312	601 405	3	(D)	25	19 474	38	483 384	2	(D)	2	(D)
Casper, WY MSA	117	93 987	1	(D)	10	(D)	10	(D)	1	(D)	3	41
Cedar Rapids, IA MSA	169	291 514	2	(D)	17	(D)	10	(D)	2	(D)	1	(D)
Champaign–Urbana, IL MSA	239	360 395	39	9 915	9	4 568	17	224 662	2	(D)	5	(D)
Charleston–North Charleston, SC MSA	264	830 397	1	(D)	34	20 182	21	689 574	5	(D)	8	(D)
Charleston, WV MSA	265	588 461	–	–	22	11 669	23	476 512	4	4 002	8	5 046
Charlotte–Gastonia–Rock Hill, NC–SC MSA	770	1 730 034	5	(D)	96	60 036	63	1 305 605	6	(D)	9	4 768
Charlottesville, VA MSA	154	653 648	8	797	12	17 642	10	(D)	5	(D)	5	2 455
Chattanooga, TN–GA MSA	332	636 658	3	192	24	27 315	53	501 163	1	(D)	9	(D)
Cheyenne, WY MSA	121	95 621	–	–	6	5 492	7	57 879	2	(D)	5	(D)

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Social services (SIC 83)						Selected membership organizations (SIC 861, 2, 4, 9)		Research, testing, and consulting services, except facilities support management services (SIC 873, 4 ex. 8744)	
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)					
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
United States	**81 726**	**53 671 936**	**15 970**	**3 691 637**	**65 756**	**49 980 299**	**72 386**	**36 255 912**	**5 507**	**14 781 965**
Abilene, TX MSA	41	20 774	9	1 666	32	19 108	47	13 666	–	–
Albany, GA MSA	38	11 981	13	2 640	25	9 341	36	(D)	3	(D)
Albany–Schenectady–Troy, NY MSA	537	351 718	83	20 004	454	331 714	304	161 462	45	198 628
Albuquerque, NM MSA	210	102 780	53	14 074	157	88 706	202	73 187	26	30 768
Alexandria, LA MSA	62	19 520	8	756	54	18 764	37	6 122	2	(D)
Allentown–Bethlehem–Easton, PA MSA	180	152 763	38	10 064	142	142 699	255	62 802	12	10 929
Altoona, PA MSA	41	23 899	11	(D)	30	(D)	56	9 986	2	(D)
Amarillo, TX MSA	68	34 814	15	2 768	53	32 046	56	17 410	2	(D)
Anchorage, AK MSA	137	85 054	24	6 028	113	79 026	104	56 858	13	3 740
Anniston, AL MSA	24	5 997	4	749	20	5 248	22	5 878	3	(D)
Appleton–Oshkosh–Neenah, WI MSA	123	61 888	27	2 954	96	58 934	85	37 730	5	1 221
Asheville, NC MSA	79	31 995	18	2 607	61	29 388	60	17 018	–	–
Athens, GA MSA	39	16 006	6	599	33	15 407	43	(D)	3	(D)
Atlanta, GA MSA	643	405 870	123	29 427	520	376 443	663	496 047	64	253 154
Augusta–Aiken, GA–SC MSA	79	36 644	13	1 618	66	35 026	82	24 404	2	(D)
Austin–San Marcos, TX MSA	334	212 501	57	12 360	277	200 141	423	299 614	43	(D)
Bakersfield, CA MSA	131	64 707	29	4 596	102	60 111	126	29 128	5	936
Bangor, ME MSA	68	45 478	4	594	64	44 884	47	13 853	3	(D)
Barnstable–Yarmouth, MA MSA	108	44 664	22	3 210	86	41 454	52	14 959	5	(D)
Baton Rouge, LA MSA	154	88 407	33	4 435	121	83 972	182	80 996	9	3 137
Beaumont–Port Arthur, TX MSA	83	31 737	27	3 904	56	27 833	99	26 151	5	(D)
Bellingham, WA MSA	58	36 589	11	731	47	35 858	48	30 940	–	–
Benton Harbor, MI MSA	54	23 700	7	1 927	47	21 773	47	9 673	4	(D)
Billings, MT MSA	63	33 743	3	(D)	60	(D)	52	(D)	7	(D)
Biloxi–Gulfport–Pascagoula, MS MSA	66	26 515	19	3 160	47	23 355	63	12 870	7	(D)
Binghamton, NY MSA	71	54 259	22	4 804	49	49 455	73	19 060	6	(D)
Birmingham, AL MSA	162	95 362	34	6 185	128	89 177	198	128 166	21	64 149
Bismarck, ND MSA	49	28 027	2	(D)	47	(D)	105	34 996	4	720
Bloomington, IN MSA	35	19 443	6	(D)	29	(D)	47	25 298	5	(D)
Bloomington–Normal, IL MSA	41	25 968	11	1 906	30	24 062	49	34 982	2	(D)
Boise City, ID MSA	115	40 761	13	1 299	102	39 462	125	45 534	5	(D)
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	2 933	1 879 817	549	(D)	2 384	(D)	1 518	710 647	249	(D)
Boston, MA–NH PMSA	1 980	1 286 691	408	161 583	1 572	1 125 108	945	522 521	201	1 365 378
Brockton, MA PMSA	90	62 119	15	4 426	75	57 693	43	19 497	3	(D)
Fitchburg–Leominster, MA PMSA	92	54 360	5	(D)	87	(D)	46	9 889	5	(D)
Lawrence, MA–NH PMSA	138	119 462	27	13 086	111	106 376	87	29 064	8	9 562
Lowell, MA–NH PMSA	74	29 902	20	5 427	54	24 475	59	21 316	4	3 025
Manchester, NH PMSA	95	49 799	10	3 872	85	45 927	56	32 615	3	(D)
Nashua, NH PMSA	63	27 840	10	1 900	53	25 940	45	15 054	–	–
New Bedford, MA PMSA	73	58 657	8	2 039	65	56 618	44	7 850	2	(D)
Portsmouth–Rochester, NH–ME PMSA	77	39 800	14	3 250	63	36 550	72	15 752	2	(D)
Worcester, MA–CT PMSA	251	151 187	32	9 994	219	141 193	121	37 089	21	32 296
Brownsville–Harlingen–San Benito, TX MSA	94	24 174	26	(D)	68	(D)	59	16 081	3	(D)
Bryan–College Station, TX MSA	22	22 094	2	(D)	20	(D)	48	(D)	4	(D)
Buffalo–Niagara Falls, NY MSA	464	335 603	65	16 617	399	318 986	292	83 947	41	147 821
Burlington, VT MSA	88	44 460	17	2 311	71	42 149	74	15 414	4	(D)
Canton–Massillon, OH MSA	110	59 655	13	1 670	97	57 985	130	36 708	2	(D)
Casper, WY MSA	42	14 707	9	1 898	33	12 809	50	(D)	–	–
Cedar Rapids, IA MSA	82	58 389	8	580	74	57 809	50	(D)	5	(D)
Champaign–Urbana, IL MSA	79	81 590	16	3 178	63	78 412	82	34 856	6	2 406
Charleston–North Charleston, SC MSA	79	47 255	13	1 585	66	45 670	113	33 143	3	(D)
Charleston, WV MSA	89	43 838	18	6 735	71	37 103	113	45 160	6	2 234
Charlotte–Gastonia–Rock Hill, NC–SC MSA	310	214 393	82	13 505	228	200 888	270	136 781	11	6 191
Charlottesville, VA MSA	47	22 554	9	1 273	38	21 281	60	40 563	7	(D)
Chattanooga, TN–GA MSA	132	65 026	31	5 966	101	59 060	107	36 003	3	(D)
Cheyenne, WY MSA	45	17 832	9	1 141	36	16 691	53	12 987	3	(D)

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Total		Camps and membership lodging (SIC 7032, 704)		Selected amusement, recreation, and related services (SIC 792, 7991 pt., 7997, 7999 pt., 84)		Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9)		Legal aid societies and similar legal services (SIC 8111 pt.)		Selected educational services (SIC 823, 4, 9)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	5 523	18 692 661	45	(D)	352	(D)	569	(D)	43	28 281	165	112 370
Chicago, IL PMSA	4 958	17 326 494	42	22 696	327	623 531	490	10 972 056	40	27 074	150	104 393
Gary, IN PMSA	395	1 060 971	2	(D)	17	8 189	53	903 352	1	(D)	12	(D)
Kankakee, IL PMSA	68	159 569	–	–	3	(D)	11	(D)	1	(D)	2	(D)
Kenosha, WI PMSA	102	145 627	1	(D)	5	(D)	15	100 614	1	(D)	1	(D)
Chico–Paradise, CA MSA	132	229 093	1	(D)	11	3 105	15	192 653	1	(D)	2	(D)
Cincinnati–Hamilton, OH–KY–IN CMSA	1 498	3 377 917	30	5 187	126	127 232	215	2 613 918	9	(D)	31	(D)
Cincinnati, OH–KY–IN PMSA	1 270	3 057 359	15	2 696	112	123 099	185	2 362 895	7	4 534	28	9 124
Hamilton–Middletown, OH PMSA	228	320 558	15	2 491	14	4 133	30	251 023	2	(D)	3	(D)
Clarksville–Hopkinsville, TN–KY MSA	82	195 841	–	–	4	2 470	13	175 736	2	(D)	1	(D)
Cleveland–Akron, OH CMSA	2 241	6 624 221	27	4 666	141	194 535	290	5 381 066	17	(D)	56	16 801
Akron, OH PMSA	516	1 188 712	7	1 108	29	23 309	49	963 900	3	(D)	11	2 929
Cleveland–Lorain–Elyria, OH PMSA	1 725	5 435 509	20	3 558	112	171 226	241	4 417 166	14	6 994	45	13 872
Colorado Springs, CO MSA	317	889 783	2	(D)	27	14 211	33	477 608	1	(D)	4	(D)
Columbia, MO MSA	178	433 397	32	7 755	7	(D)	12	373 516	1	(D)	2	(D)
Columbia, SC MSA	389	1 057 562	2	(D)	17	10 496	38	901 054	5	2 167	7	(D)
Columbus, GA–AL MSA	158	382 256	–	–	11	10 106	16	339 568	2	(D)	3	(D)
Columbus, OH MSA	1 317	2 751 127	48	9 980	86	90 331	157	1 918 089	7	8 280	37	9 852
Corpus Christi, TX MSA	252	440 513	1	(D)	19	17 558	30	332 229	6	(D)	9	7 022
Cumberland, MD–WV MSA	125	179 752	1	(D)	2	(D)	10	146 533	1	(D)	1	(D)
Dallas–Fort Worth, TX CMSA	2 282	5 578 751	50	(D)	159	210 475	160	3 631 947	12	(D)	55	(D)
Dallas, TX PMSA	1 473	3 877 715	19	(D)	112	147 069	106	2 328 383	11	(D)	43	(D)
Fort Worth–Arlington, TX PMSA	809	1 701 036	31	6 896	47	63 406	54	1 303 564	1	(D)	12	(D)
Danville, VA MSA	60	106 797	–	–	8	3 484	7	(D)	1	(D)	2	(D)
Davenport–Moline–Rock Island, IA–IL MSA	333	508 716	2	(D)	24	14 525	31	382 945	3	898	7	(D)
Dayton–Springfield, OH MSA	730	2 037 010	16	1 763	75	47 503	97	1 673 196	6	2 358	24	12 665
Daytona Beach, FL MSA	278	484 826	1	(D)	11	6 911	28	358 395	1	(D)	9	(D)
Decatur, AL MSA	55	93 149	–	–	4	(D)	4	(D)	1	(D)	1	(D)
Decatur, IL MSA	95	235 111	1	(D)	5	(D)	14	197 618	2	(D)	–	–
Denver–Boulder–Greeley, CO CMSA	1 871	4 238 937	29	(D)	116	125 697	205	2 901 899	19	(D)	74	(D)
Boulder–Longmont, CO PMSA	261	411 742	7	(D)	10	5 900	29	189 628	3	(D)	18	(D)
Denver, CO PMSA	1 504	3 668 125	20	3 090	100	116 144	160	2 580 647	15	8 497	54	25 743
Greeley, CO PMSA	106	159 070	2	(D)	6	3 653	16	131 624	1	(D)	2	(D)
Des Moines, IA MSA	542	1 068 850	9	1 161	27	26 380	42	753 302	3	1 947	7	(D)
Detroit–Ann Arbor–Flint, MI CMSA	3 627	10 875 795	53	(D)	191	239 844	536	8 632 269	52	(D)	66	(D)
Ann Arbor, MI PMSA	495	1 629 211	28	5 675	41	22 099	53	1 309 567	7	(D)	7	(D)
Detroit, MI PMSA	2 826	8 471 477	17	2 911	132	204 846	425	6 681 762	39	23 977	50	109 158
Flint, MI PMSA	306	775 107	8	(D)	18	12 899	58	640 940	6	(D)	9	(D)
Dothan, AL MSA	70	190 328	2	(D)	9	4 098	7	171 622	1	(D)	4	(D)
Dover, DE MSA	95	126 651	1	(D)	3	(D)	8	(D)	1	(D)	1	(D)
Dubuque, IA MSA	115	158 673	3	654	11	6 634	13	127 772	–	–	–	–
Duluth–Superior, MN–WI MSA	391	547 486	4	2 323	21	7 090	54	424 663	3	(D)	7	3 517
Eau Claire, WI MSA	156	206 008	2	(D)	7	1 533	34	166 956	–	–	2	(D)
El Paso, TX MSA	326	534 713	1	(D)	22	5 825	42	417 552	3	(D)	5	(D)
Elkhart–Goshen, IN MSA	125	168 372	–	–	8	4 712	12	130 645	1	(D)	3	(D)
Elmira, NY MSA	120	199 526	–	–	8	5 123	18	161 131	2	(D)	1	(D)
Enid, OK MSA	49	44 048	–	–	2	(D)	6	32 176	–	–	1	(D)
Erie, PA MSA	316	541 585	3	(D)	21	15 552	56	414 296	2	(D)	5	599
Eugene–Springfield, OR MSA	379	377 783	19	(D)	30	10 829	25	234 558	2	(D)	13	4 168
Evansville–Henderson, IN–KY MSA	254	564 493	2	(D)	17	10 265	34	469 274	1	(D)	6	(D)
Fargo–Moorhead, ND–MN MSA	238	366 567	11	925	16	8 249	27	286 066	3	1 367	4	152
Fayetteville, NC MSA	113	376 833	–	–	9	(D)	10	339 772	1	(D)	1	(D)
Fayetteville–Springdale–Rogers, AR MSA	163	269 043	19	3 764	9	(D)	24	203 172	1	(D)	2	(D)
Florence, AL MSA	57	119 458	1	(D)	6	(D)	7	(D)	1	(D)	7	(D)
Florence, SC MSA	86	280 902	1	(D)	6	(D)	19	263 891	1	(D)	–	–
Fort Collins–Loveland, CO MSA	174	219 554	14	10 379	19	(D)	15	162 261	1	(D)	2	(D)
Fort Myers–Cape Coral, FL MSA	278	434 635	1	(D)	19	12 107	33	340 408	2	(D)	7	1 958

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Geographic area	Social services (SIC 83)						Selected membership organizations (SIC 861, 2, 4, 9)		Research, testing, and consulting services, except facilities support management services (SIC 873, 4 ex. 8744)	
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)					
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Chicago–Gary–Kenosha, IL–IN–WI CMSA	2 257	(D)	419	(D)	1 838	1 791 769	1 909	(D)	183	(D)
Chicago, IL PMSA	2 023	1 791 901	380	(D)	1 643	(D)	1 721	2 603 163	165	1 181 680
Gary, IN PMSA	154	90 864	29	4 705	125	86 159	144	35 005	12	15 000
Kankakee, IL PMSA	27	(D)	5	(D)	22	(D)	23	(D)	1	(D)
Kenosha, WI PMSA	53	16 990	5	434	48	16 556	21	9 047	5	(D)
Chico–Paradise, CA MSA	51	23 087	9	2 669	42	20 418	51	9 313	–	–
Cincinnati–Hamilton, OH–KY–IN CMSA	634	345 770	99	15 713	535	330 057	415	230 831	38	40 145
Cincinnati, OH–KY–IN PMSA	561	323 003	84	14 328	477	308 675	329	194 177	33	37 831
Hamilton–Middletown, OH PMSA	73	22 767	15	1 385	58	21 382	86	36 654	5	2 314
Clarksville–Hopkinsville, TN–KY MSA	29	(D)	3	(D)	26	8 575	33	(D)	–	–
Cleveland–Akron, OH CMSA	948	650 963	196	35 884	752	615 079	724	271 521	38	(D)
Akron, OH PMSA	208	140 246	36	5 095	172	135 151	205	55 065	4	(D)
Cleveland–Lorain–Elyria, OH PMSA	740	510 717	160	30 789	580	479 928	519	216 456	34	95 520
Colorado Springs, CO MSA	125	110 425	13	1 830	112	108 595	117	272 234	8	(D)
Columbia, MO MSA	62	24 194	22	3 339	40	20 855	56	21 006	6	3 879
Columbia, SC MSA	130	60 170	28	3 414	102	56 756	178	77 376	12	(D)
Columbus, GA–AL MSA	53	15 470	7	1 287	46	14 183	69	14 084	4	1 997
Columbus, OH MSA	457	356 649	74	22 270	383	334 379	497	342 844	28	15 102
Corpus Christi, TX MSA	86	51 773	20	7 370	66	44 403	96	26 588	5	(D)
Cumberland, MD–WV MSA	57	19 541	6	(D)	51	(D)	51	10 916	2	(D)
Dallas–Fort Worth, TX CMSA	782	606 813	175	79 807	607	527 006	1 006	520 819	58	(D)
Dallas, TX PMSA	517	457 157	120	58 353	397	398 804	624	359 858	41	(D)
Fort Worth–Arlington, TX PMSA	265	149 656	55	21 454	210	128 202	382	160 961	17	(D)
Danville, VA MSA	25	10 661	2	(D)	23	(D)	16	(D)	1	(D)
Davenport–Moline–Rock Island, IA–IL MSA	140	74 344	14	3 431	126	70 913	120	32 942	6	1 564
Dayton–Springfield, OH MSA	231	143 045	31	5 330	200	137 715	264	117 795	17	38 685
Daytona Beach, FL MSA	91	61 616	15	3 078	76	58 538	137	54 714	–	–
Decatur, AL MSA	22	11 816	4	352	18	11 464	22	(D)	1	(D)
Decatur, IL MSA	35	25 809	7	1 946	28	23 863	37	7 153	1	(D)
Denver–Boulder–Greeley, CO CMSA	595	372 146	86	26 066	509	346 080	755	473 327	78	(D)
Boulder–Longmont, CO PMSA	76	33 709	15	3 201	61	30 508	104	36 944	14	(D)
Denver, CO PMSA	483	324 835	66	22 328	417	302 507	610	426 799	62	182 370
Greeley, CO PMSA	36	13 602	5	537	31	13 065	41	9 584	2	(D)
Des Moines, IA MSA	209	113 717	33	7 308	176	106 409	239	170 712	6	(D)
Detroit–Ann Arbor–Flint, MI CMSA	1 666	1 192 336	250	38 846	1 416	1 153 490	984	442 861	79	214 347
Ann Arbor, MI PMSA	210	75 856	46	5 283	164	70 573	132	45 141	17	165 675
Detroit, MI PMSA	1 332	1 028 090	183	31 658	1 149	996 432	777	376 391	54	44 342
Flint, MI PMSA	124	88 390	21	1 905	103	86 485	75	21 329	8	4 330
Dothan, AL MSA	24	8 241	3	(D)	21	(D)	22	4 505	1	(D)
Dover, DE MSA	40	22 667	8	2 926	32	19 741	40	8 915	1	(D)
Dubuque, IA MSA	57	17 758	3	(D)	54	(D)	31	5 855	–	–
Duluth–Superior, MN–WI MSA	135	64 383	13	1 297	122	63 086	162	41 662	5	(D)
Eau Claire, WI MSA	61	27 434	10	681	51	26 753	47	9 277	3	606
El Paso, TX MSA	155	76 968	29	6 424	126	70 544	98	31 001	–	–
Elkhart–Goshen, IN MSA	52	19 569	12	1 664	40	17 905	46	10 151	3	(D)
Elmira, NY MSA	55	25 649	11	1 950	44	23 699	33	6 292	3	(D)
Enid, OK MSA	18	5 885	4	285	14	5 600	22	(D)	–	–
Erie, PA MSA	108	73 349	9	1 536	99	71 813	114	34 027	7	2 120
Eugene–Springfield, OR MSA	157	80 933	46	5 149	111	75 784	114	27 416	19	14 243
Evansville–Henderson, IN–KY MSA	101	48 973	16	3 051	85	45 922	88	22 274	5	(D)
Fargo–Moorhead, ND–MN MSA	80	36 772	12	2 761	68	34 011	93	29 321	4	3 715
Fayetteville, NC MSA	46	21 306	13	2 359	33	18 947	45	8 578	1	(D)
Fayetteville–Springdale–Rogers, AR MSA	58	38 724	16	2 604	42	36 120	47	18 450	3	(D)
Florence, AL MSA	18	(D)	3	(D)	15	(D)	17	(D)	–	–
Florence, SC MSA	36	10 453	6	567	30	9 886	23	5 095	–	–
Fort Collins–Loveland, CO MSA	69	25 687	26	1 890	43	23 797	52	16 525	2	(D)
Fort Myers–Cape Coral, FL MSA	88	35 924	29	6 138	59	29 786	123	40 943	5	(D)

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Total		Camps and membership lodging (SIC 7032, 704)		Selected amusement, recreation, and related services (SIC 792, 7991 pt., 7997, 7999 pt., 84)		Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9)		Legal aid societies and similar legal services (SIC 8111 pt.)		Selected educational services (SIC 823, 4, 9)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	177	208 435	–	–	16	15 169	23	(D)	1	(D)	2	(D)
Fort Smith, AR–OK MSA	135	241 885	–	–	14	9 120	15	(D)	1	(D)	2	(D)
Fort Walton Beach, FL MSA	88	146 576	–	–	5	(D)	7	(D)	1	(D)	3	(D)
Fort Wayne, IN MSA	383	752 763	–	–	32	21 264	38	594 332	2	(D)	5	(D)
Fresno, CA MSA	462	986 954	11	(D)	15	12 233	52	814 548	3	(D)	23	11 285
Gadsden, AL MSA	56	89 533	–	–	5	(D)	8	(D)	1	(D)	1	(D)
Gainesville, FL MSA	202	640 687	31	8 281	6	4 657	19	545 095	4	1 848	6	1 466
Glens Falls, NY MSA	143	159 107	4	1 831	13	6 199	16	125 852	–	–	11	(D)
Goldsboro, NC MSA	48	156 313	–	–	6	(D)	8	139 767	1	(D)	–	–
Grand Forks, ND–MN MSA	186	231 187	15	1 261	12	4 788	33	166 058	–	–	2	(D)
Grand Rapids–Muskegon–Holland, MI MSA	771	1 356 566	11	8 201	46	34 460	100	1 047 189	7	3 712	14	1 841
Great Falls, MT MSA	101	148 351	–	–	5	(D)	13	(D)	1	(D)	1	(D)
Green Bay, WI MSA	145	334 108	–	–	15	(D)	14	280 170	1	(D)	–	–
Greensboro–Winston-Salem–High Point, NC MSA	746	1 578 285	1	(D)	96	48 512	67	1 233 789	2	(D)	10	(D)
Greenville, NC MSA	73	(D)	5	553	4	(D)	9	(D)	1	(D)	–	–
Greenville–Spartanburg–Anderson, SC MSA	473	1 036 822	–	–	46	25 116	50	872 827	3	(D)	6	1 269
Harrisburg–Lebanon–Carlisle, PA MSA	842	1 383 305	10	2 360	44	17 837	112	975 998	8	2 193	33	7 018
Hartford, CT MSA	1 216	2 484 287	5	(D)	78	61 844	119	1 865 083	10	(D)	56	13 105
Hickory–Morganton, NC MSA	148	263 532	3	542	15	8 660	18	222 713	1	(D)	3	(D)
Honolulu, HI MSA	690	1 718 951	–	–	34	98 144	68	1 220 288	10	(D)	44	(D)
Houma, LA MSA	77	191 098	–	–	3	(D)	10	172 693	1	(D)	1	(D)
Houston–Galveston–Brazoria, TX CMSA	1 701	5 180 619	13	(D)	130	203 744	130	4 079 836	9	(D)	67	(D)
Brazoria, TX PMSA	75	81 005	–	–	5	6 492	8	54 324	1	(D)	3	(D)
Galveston–Texas City, TX PMSA	146	494 043	1	(D)	23	14 693	12	447 648	–	–	4	(D)
Houston, TX PMSA	1 480	4 605 571	12	5 279	102	182 559	110	3 577 864	8	7 474	60	20 716
Huntington–Ashland, WV–KY–OH MSA	244	564 721	6	284	12	7 419	28	459 839	1	(D)	4	(D)
Huntsville, AL MSA	154	252 510	–	–	23	7 381	10	197 568	1	(D)	2	(D)
Indianapolis, IN MSA	1 373	3 291 562	38	5 856	80	113 217	139	2 493 997	7	6 071	20	13 457
Iowa City, IA MSA	185	636 918	27	(D)	7	(D)	14	509 878	1	(D)	1	(D)
Jackson, MI MSA	121	230 685	2	(D)	6	4 499	14	176 278	2	(D)	2	(D)
Jackson, MS MSA	377	798 918	3	(D)	19	11 730	28	655 712	5	1 345	2	(D)
Jackson, TN MSA	81	195 674	–	–	5	(D)	8	(D)	1	(D)	1	(D)
Jacksonville, FL MSA	576	1 467 433	1	(D)	31	31 899	79	1 208 752	3	(D)	9	(D)
Jacksonville, NC MSA	42	76 732	–	–	1	(D)	7	(D)	–	–	–	–
Jamestown, NY MSA	160	220 464	5	(D)	11	3 077	8	115 122	1	(D)	15	1 566
Janesville–Beloit, WI MSA	133	174 414	1	(D)	9	(D)	13	137 392	1	(D)	1	(D)
Johnson City–Kingsport–Bristol, TN–VA MSA	281	629 210	1	(D)	15	(D)	33	551 524	2	(D)	3	(D)
Johnstown, PA MSA	315	422 045	12	(D)	18	8 029	31	335 785	2	(D)	14	2 176
Joplin, MO MSA	128	215 985	–	–	6	1 326	8	182 868	1	(D)	1	(D)
Kalamazoo–Battle Creek, MI MSA	410	832 147	9	1 543	34	21 243	57	664 452	4	1 286	12	3 996
Kansas City, MO–KS MSA	1 279	3 313 792	13	3 663	87	83 289	150	2 407 116	11	5 407	40	28 126
Killeen–Temple, TX MSA	145	525 338	–	–	6	(D)	13	495 672	1	(D)	1	(D)
Knoxville, TN MSA	488	1 229 330	12	(D)	41	(D)	45	1 034 906	1	(D)	16	(D)
Kokomo, IN MSA	75	131 326	1	(D)	3	(D)	6	104 650	1	(D)	1	(D)
La Crosse, WI–MN MSA	167	399 974	–	–	9	(D)	32	342 924	–	–	2	(D)
Lafayette, LA MSA	152	359 297	–	–	10	3 835	18	308 557	1	(D)	5	(D)
Lafayette, IN MSA	214	346 375	30	(D)	19	(D)	27	189 415	2	(D)	3	177
Lake Charles, LA MSA	117	233 583	–	–	7	1 018	18	202 534	1	(D)	4	(D)
Lakeland–Winter Haven, FL MSA	250	478 570	3	(D)	12	7 659	28	399 959	2	(D)	2	(D)
Lancaster, PA MSA	386	589 452	5	(D)	22	12 611	54	449 607	1	(D)	19	5 442
Lansing–East Lansing, MI MSA	534	877 634	15	(D)	18	9 029	34	582 373	3	(D)	9	2 664
Laredo, TX MSA	58	102 554	–	–	8	(D)	9	(D)	2	(D)	1	(D)
Las Cruces, NM MSA	99	108 929	2	(D)	7	3 536	18	(D)	4	(D)	–	–
Las Vegas, NV–AZ MSA	394	518 278	–	–	25	5 123	26	357 297	3	(D)	13	2 812
Lawrence, KS MSA	136	99 741	28	7 370	4	(D)	14	47 590	–	–	3	(D)
Lawton, OK MSA	71	151 557	1	(D)	2	(D)	6	135 874	1	(D)	1	(D)
Lewiston–Auburn, ME MSA	122	166 918	–	–	4	759	18	137 824	2	(D)	3	(D)
Lexington, KY MSA	401	915 149	19	2 699	29	15 806	63	749 437	5	1 666	11	1 338
Lima, OH MSA	157	271 210	1	(D)	13	5 090	18	223 465	2	(D)	–	–

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Social services (SIC 83)						Selected membership organizations (SIC 861, 2, 4, 9)		Research, testing, and consulting services, except facilities support management services (SIC 873, 4 ex. 8744)	
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)					
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Fort Pierce–Port St. Lucie, FL MSA	66	28 352	13	2 894	53	25 458	66	17 607	3	(D)
Fort Smith, AR–OK MSA	54	17 875	3	535	51	17 340	48	(D)	1	(D)
Fort Walton Beach, FL MSA	30	8 235	6	1 315	24	6 920	40	(D)	2	(D)
Fort Wayne, IN MSA	144	92 695	31	5 301	113	87 394	156	40 555	6	2 336
Fresno, CA MSA	188	97 641	20	10 782	168	86 859	165	44 185	5	3 499
Gadsden, AL MSA	16	5 413	3	(D)	13	(D)	25	(D)	–	–
Gainesville, FL MSA	63	37 813	21	7 571	42	30 242	60	34 425	13	7 102
Glens Falls, NY MSA	59	18 047	12	1 146	47	16 901	39	5 669	1	(D)
Goldsboro, NC MSA	14	6 349	1	(D)	13	(D)	18	6 611	1	(D)
Grand Forks, ND–MN MSA	55	17 139	6	959	49	16 180	64	21 452	5	(D)
Grand Rapids–Muskegon–Holland, MI MSA	356	190 526	53	7 314	303	183 212	223	63 004	14	7 633
Great Falls, MT MSA	40	(D)	5	1 458	35	(D)	38	(D)	3	(D)
Green Bay, WI MSA	71	32 441	22	4 109	49	28 332	42	14 818	2	(D)
Greensboro–Winston-Salem–High Point, NC MSA	305	174 474	80	15 068	225	159 406	251	97 007	14	(D)
Greenville, NC MSA	25	9 100	6	1 020	19	8 080	28	(D)	1	(D)
Greenville–Spartanburg–Anderson, SC MSA	198	78 844	38	5 735	160	73 109	167	56 865	3	(D)
Harrisburg–Lebanon–Carlisle, PA MSA	254	157 471	45	9 097	209	148 374	363	209 248	18	11 180
Hartford, CT MSA	520	340 785	130	20 527	390	320 258	417	176 055	11	11 258
Hickory–Morganton, NC MSA	60	22 053	16	2 191	44	19 862	46	8 404	2	(D)
Honolulu, HI MSA	274	180 089	91	22 416	183	157 673	232	135 128	28	62 903
Houma, LA MSA	31	8 593	4	382	27	8 211	31	8 538	–	–
Houston–Galveston–Brazoria, TX CMSA	631	429 327	168	35 011	463	394 316	663	349 576	58	83 447
Brazoria, TX PMSA	25	11 007	9	1 513	16	9 494	31	7 834	2	(D)
Galveston–Texas City, TX PMSA	50	18 826	16	2 574	34	16 252	53	12 198	3	(D)
Houston, TX PMSA	556	399 494	143	30 924	413	368 570	579	329 544	53	82 641
Huntington–Ashland, WV–KY–OH MSA	100	66 437	13	5 187	87	61 250	90	25 046	3	(D)
Huntsville, AL MSA	62	24 263	11	2 631	51	21 632	52	16 403	4	(D)
Indianapolis, IN MSA	444	251 214	110	10 869	334	240 345	613	381 913	32	25 837
Iowa City, IA MSA	85	22 760	27	3 215	58	19 545	41	(D)	9	(D)
Jackson, MI MSA	48	23 869	14	1 221	34	22 648	45	22 422	2	(D)
Jackson, MS MSA	147	62 094	44	5 786	103	56 308	163	64 141	10	2 626
Jackson, TN MSA	39	(D)	4	(D)	35	(D)	26	(D)	1	(D)
Jacksonville, FL MSA	231	142 556	47	9 642	184	132 914	215	68 325	7	10 060
Jacksonville, NC MSA	15	(D)	3	(D)	12	(D)	19	(D)	–	–
Jamestown, NY MSA	43	(D)	4	(D)	39	71 527	71	22 361	6	(D)
Janesville–Beloit, WI MSA	62	21 738	7	2 256	55	19 482	46	9 804	–	–
Johnson City–Kingsport–Bristol, TN–VA MSA	106	31 267	19	3 200	87	28 067	117	21 377	4	(D)
Johnstown, PA MSA	93	25 722	17	1 045	76	24 677	139	18 996	6	(D)
Joplin, MO MSA	77	25 861	9	863	68	24 998	33	5 473	2	(D)
Kalamazoo–Battle Creek, MI MSA	170	98 427	28	3 127	142	95 300	118	32 908	6	8 292
Kansas City, MO–KS MSA	474	283 473	77	16 804	397	266 669	468	462 619	36	40 099
Killeen–Temple, TX MSA	49	7 589	11	1 355	38	6 234	75	19 715	–	–
Knoxville, TN MSA	186	56 166	19	2 562	167	53 604	168	45 359	19	(D)
Kokomo, IN MSA	21	13 314	3	(D)	18	(D)	40	9 053	2	(D)
La Crosse, WI–MN MSA	74	40 448	21	3 686	53	36 762	48	10 332	2	(D)
Lafayette, LA MSA	58	30 929	9	1 467	49	29 462	56	13 722	4	(D)
Lafayette, IN MSA	60	28 772	11	1 657	49	27 115	70	21 760	3	(D)
Lake Charles, LA MSA	40	18 697	7	2 445	33	16 252	46	10 233	1	(D)
Lakeland–Winter Haven, FL MSA	105	40 809	34	6 310	71	34 499	94	26 268	4	299
Lancaster, PA MSA	140	79 510	34	5 092	106	74 418	139	38 823	6	(D)
Lansing–East Lansing, MI MSA	191	117 193	46	14 989	145	102 204	245	145 754	19	15 826
Laredo, TX MSA	21	9 375	–	–	21	9 375	16	(D)	1	(D)
Las Cruces, NM MSA	29	9 788	9	1 547	20	8 241	34	5 884	5	(D)
Las Vegas, NV–AZ MSA	143	75 647	19	6 625	124	69 022	178	68 610	6	(D)
Lawrence, KS MSA	45	17 639	12	2 858	33	14 781	41	19 930	1	(D)
Lawton, OK MSA	27	6 514	7	781	20	5 733	32	8 435	1	(D)
Lewiston–Auburn, ME MSA	48	20 832	11	(D)	37	(D)	46	5 895	1	(D)
Lexington, KY MSA	124	56 097	31	7 103	93	48 994	138	85 169	12	2 937
Lima, OH MSA	66	24 318	5	632	61	23 686	57	17 718	–	–

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Geographic area	Total		Camps and membership lodging (SIC 7032, 704)		Selected amusement, recreation, and related services (SIC 792, 7991 pt., 7997, 7999 pt., 84)		Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9)		Legal aid societies and similar legal services (SIC 8111 pt.)		Selected educational services (SIC 823, 4, 9)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Lincoln, NE MSA	320	483 074	32	5 277	14	18 262	17	346 868	1	(D)	12	2 460
Little Rock–North Little Rock, AR MSA	528	1 311 967	3	(D)	22	15 163	38	1 094 827	5	1 937	19	2 004
Longview–Marshall, TX MSA	144	169 282	2	(D)	10	3 605	24	141 295	1	(D)	1	(D)
Los Angeles–Riverside–Orange County, CA CMSA	7 204	21 857 319	99	(D)	377	520 077	649	16 676 952	63	70 253	239	(D)
Los Angeles–Long Beach, CA PMSA	4 523	15 153 758	65	25 344	194	310 785	422	11 502 654	46	64 926	170	99 136
Orange County, CA PMSA	1 079	2 590 526	3	(D)	63	71 660	56	1 772 495	5	(D)	34	19 360
Riverside–San Bernardino, CA PMSA	1 207	3 405 076	29	17 037	84	100 554	139	2 856 250	8	(D)	20	(D)
Ventura, CA PMSA	395	707 959	2	(D)	36	37 078	32	545 553	4	(D)	15	1 995
Louisville, KY–IN MSA	707	1 515 344	1	(D)	57	51 876	90	1 141 407	3	(D)	17	5 872
Lubbock, TX MSA	170	505 511	1	(D)	11	(D)	11	422 595	3	(D)	6	(D)
Lynchburg, VA MSA	175	286 169	–	–	16	(D)	11	(D)	1	(D)	5	(D)
Macon, GA MSA	187	369 652	–	–	12	4 994	14	304 084	2	(D)	2	(D)
Madison, WI MSA	638	1 190 376	16	(D)	28	14 854	36	752 217	3	(D)	14	5 434
Mansfield, OH MSA	156	182 839	2	(D)	13	6 032	14	140 987	2	(D)	1	(D)
McAllen–Edinburg–Mission, TX MSA	182	178 917	1	(D)	9	4 481	27	120 384	5	3 526	3	(D)
Medford–Ashland, OR MSA	121	204 046	–	–	9	13 818	11	157 791	1	(D)	4	(D)
Melbourne–Titusville–Palm Bay, FL MSA	233	537 002	–	–	14	10 289	23	435 361	2	(D)	3	(D)
Memphis, TN–AR–MS MSA	579	2 106 568	2	(D)	41	65 190	75	1 683 342	2	(D)	17	1 658
Merced, CA MSA	100	130 473	1	(D)	6	(D)	13	114 169	1	(D)	–	–
Miami–Fort Lauderdale, FL CMSA	1 591	4 371 170	3	(D)	76	115 789	136	3 340 599	8	(D)	34	(D)
Fort Lauderdale, FL PMSA	599	1 307 938	2	(D)	28	33 688	52	945 354	2	(D)	11	6 242
Miami, FL PMSA	992	3 063 232	1	(D)	48	82 101	84	2 395 245	6	(D)	23	(D)
Milwaukee–Racine, WI CMSA	1 415	3 679 988	8	(D)	114	143 426	183	2 732 647	5	(D)	46	(D)
Milwaukee–Waukesha, WI PMSA	1 284	3 454 353	7	(D)	99	134 580	165	2 559 279	4	(D)	45	10 952
Racine, WI PMSA	131	225 635	1	(D)	15	8 846	18	173 368	1	(D)	1	(D)
Minneapolis–St. Paul, MN–WI MSA	2 711	5 826 462	35	8 753	159	234 484	320	4 051 458	21	10 433	78	55 805
Mobile, AL MSA	336	716 903	1	(D)	34	13 886	42	623 584	2	(D)	8	425
Modesto, CA MSA	202	408 161	1	(D)	14	9 327	19	304 213	1	(D)	4	(D)
Monroe, LA MSA	106	230 916	1	(D)	5	1 719	10	203 221	2	(D)	2	(D)
Montgomery, AL MSA	301	439 067	3	(D)	14	15 655	24	295 346	4	(D)	3	(D)
Muncie, IN MSA	109	169 767	3	371	11	(D)	18	(D)	1	(D)	–	–
Myrtle Beach, SC MSA	84	93 378	1	(D)	2	(D)	12	70 254	1	(D)	–	–
Naples, FL MSA	158	267 816	1	(D)	18	39 911	12	(D)	1	(D)	1	(D)
Nashville, TN MSA	854	1 996 792	8	(D)	51	69 715	65	1 521 818	5	(D)	32	5 748
New London–Norwich, CT–RI MSA	315	462 920	1	(D)	31	29 145	27	330 221	1	(D)	22	9 588
New Orleans, LA MSA	804	2 081 277	8	934	71	48 873	78	1 712 801	9	3 612	29	5 852
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	15 008	52 822 858	83	(D)	1 250	(D)	1 622	36 495 160	135	243 198	686	606 536
Bergen–Passaic, NJ PMSA	685	1 999 677	3	(D)	57	53 805	55	1 607 764	3	(D)	25	7 336
Bridgeport, CT PMSA	323	741 732	–	–	27	22 485	45	563 239	2	(D)	6	(D)
Danbury, CT PMSA	186	375 171	1	(D)	18	10 805	14	288 644	1	(D)	13	2 789
Dutchess County, NY PMSA	298	572 268	7	4 902	25	17 530	48	458 076	2	(D)	23	(D)
Jersey City, NJ PMSA	212	812 704	3	(D)	7	(D)	30	680 507	2	(D)	5	3 664
Middlesex–Somerset–Hunterdon, NJ PMSA	567	1 551 538	4	(D)	51	37 366	61	1 196 567	8	(D)	19	3 533
Monmouth–Ocean, NJ PMSA	529	1 364 999	3	(D)	59	31 330	61	1 163 646	2	(D)	15	(D)
Nassau–Suffolk, NY PMSA	1 620	5 103 659	8	1 234	190	203 259	175	3 620 010	10	13 164	53	46 718
New Haven–Meriden, CT PMSA	565	1 541 483	3	(D)	42	44 021	58	1 073 895	4	(D)	35	10 619
New York, NY PMSA	7 358	31 445 645	30	23 800	539	1 196 843	812	20 740 468	77	201 395	380	471 540
Newark, NJ PMSA	1 356	4 321 336	15	5 317	102	117 386	135	3 484 421	14	7 494	59	16 630
Newburgh, NY–PA PMSA	252	385 680	5	(D)	20	11 482	33	265 657	2	(D)	16	14 118
Stamford–Norwalk, CT PMSA	488	864 802	–	–	80	93 638	36	466 104	2	(D)	14	11 332
Trenton, NJ PMSA	421	1 360 553	1	(D)	25	18 083	38	576 258	5	(D)	16	8 885
Waterbury, CT PMSA	148	381 611	–	–	8	3 704	21	309 904	1	(D)	7	(D)

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Social services (SIC 83)						Selected membership organizations (SIC 861, 2, 4, 9)		Research, testing, and consulting services, except facilities support management services (SIC 873, 4 ex. 8744)	
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)					
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Lincoln, NE MSA	73	43 817	7	1 676	66	42 141	166	64 880	5	(D)
Little Rock–North Little Rock, AR MSA	200	122 356	30	4 948	170	117 408	225	65 692	16	(D)
Longview–Marshall, TX MSA	45	12 596	6	737	39	11 859	58	10 746	3	(D)
Los Angeles–Riverside–Orange County, CA CMSA	3 009	2 478 849	529	168 449	2 480	2 310 400	2 537	1 525 583	231	(D)
Los Angeles–Long Beach, CA PMSA	1 909	1 806 955	328	117 449	1 581	1 689 506	1 551	995 257	166	348 701
Orange County, CA PMSA	459	334 056	86	22 849	373	311 207	417	343 529	42	47 827
Riverside–San Bernardino, CA PMSA	458	256 824	57	12 995	401	243 829	453	151 485	16	13 493
Ventura, CA PMSA	183	81 014	58	15 156	125	65 858	116	35 312	7	(D)
Louisville, KY–IN MSA	267	195 631	66	18 459	201	177 172	258	107 864	14	9 778
Lubbock, TX MSA	72	54 575	15	5 917	57	48 658	64	18 313	2	(D)
Lynchburg, VA MSA	66	27 099	20	2 406	46	24 693	73	13 913	3	(D)
Macon, GA MSA	73	29 578	16	2 764	57	26 814	82	26 634	2	(D)
Madison, WI MSA	296	207 716	64	10 748	232	196 968	221	195 256	24	11 056
Mansfield, OH MSA	48	15 652	3	336	45	15 316	74	18 443	2	(D)
McAllen–Edinburg–Mission, TX MSA	62	24 975	10	6 113	52	18 862	74	24 768	1	(D)
Medford–Ashland, OR MSA	50	17 953	6	286	44	17 667	41	12 529	5	(D)
Melbourne–Titusville–Palm Bay, FL MSA	70	55 679	9	(D)	61	(D)	113	20 583	8	13 792
Memphis, TN–AR–MS MSA	229	260 710	44	9 915	185	250 795	198	81 969	15	11 046
Merced, CA MSA	49	8 763	17	(D)	32	(D)	30	5 344	–	–
Miami–Fort Lauderdale, FL CMSA	595	567 752	97	49 682	498	518 070	709	297 688	30	(D)
Fort Lauderdale, FL PMSA	211	212 442	35	29 849	176	182 593	284	100 260	9	(D)
Miami, FL PMSA	384	355 310	62	19 833	322	335 477	425	197 428	21	15 735
Milwaukee–Racine, WI CMSA	649	436 946	117	29 333	532	407 613	383	333 046	27	16 045
Milwaukee–Waukesha, WI PMSA	593	403 973	108	27 970	485	376 003	344	323 316	27	16 045
Racine, WI PMSA	56	32 973	9	1 363	47	31 610	39	9 730	–	–
Minneapolis–St. Paul, MN–WI MSA	1 030	797 666	171	41 346	859	756 320	985	598 128	83	69 735
Mobile, AL MSA	126	40 297	36	8 193	90	32 104	116	27 428	7	(D)
Modesto, CA MSA	86	58 357	18	6 292	68	52 065	74	34 274	3	1 172
Monroe, LA MSA	38	13 868	9	973	29	12 895	44	9 767	4	1 046
Montgomery, AL MSA	100	41 239	21	4 257	79	36 982	143	68 025	10	3 237
Muncie, IN MSA	39	18 558	8	1 433	31	17 125	33	(D)	4	(D)
Myrtle Beach, SC MSA	24	8 494	4	871	20	7 623	44	13 589	–	–
Naples, FL MSA	43	27 689	16	3 564	27	24 125	79	(D)	3	(D)
Nashville, TN MSA	306	185 895	57	11 733	249	174 162	372	205 219	15	5 397
New London–Norwich, CT–RI MSA	112	69 731	13	1 170	99	68 561	116	22 270	5	(D)
New Orleans, LA MSA	333	175 872	50	10 621	283	165 251	252	107 067	24	26 266
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	6 597	7 989 246	1 410	(D)	5 187	(D)	4 108	3 631 428	527	1 939 599
Bergen–Passaic, NJ PMSA	266	203 523	79	25 131	187	178 392	263	118 727	13	5 610
Bridgeport, CT PMSA	130	124 088	21	12 526	109	111 562	108	26 839	5	2 099
Danbury, CT PMSA	79	55 564	22	4 675	57	50 889	58	16 623	2	(D)
Dutchess County, NY PMSA	129	65 370	29	4 983	100	60 387	59	18 285	5	(D)
Jersey City, NJ PMSA	93	80 154	20	9 345	73	70 809	69	37 207	3	3 954
Middlesex–Somerset–Hunterdon, NJ PMSA	214	168 897	43	17 644	171	151 253	188	127 229	22	8 494
Monmouth–Ocean, NJ PMSA	204	117 118	33	9 468	171	107 650	177	39 068	8	7 329
Nassau–Suffolk, NY PMSA	706	512 508	163	51 327	543	461 181	431	218 749	47	488 017
New Haven–Meriden, CT PMSA	227	203 072	45	6 670	182	196 402	175	167 552	21	35 782
New York, NY PMSA	3 356	5 478 680	685	396 947	2 671	5 081 733	1 837	2 353 630	327	979 289
Newark, NJ PMSA	660	400 202	171	62 389	489	337 813	342	273 624	29	16 262
Newburgh, NY–PA PMSA	101	50 361	21	2 320	80	48 041	73	37 572	2	(D)
Stamford–Norwalk, CT PMSA	196	194 666	45	18 170	151	176 496	143	89 410	17	(D)
Trenton, NJ PMSA	168	282 608	29	7 307	139	275 301	143	93 371	25	378 834
Waterbury, CT PMSA	68	52 435	4	(D)	64	(D)	42	13 542	1	(D)

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992 —Con.

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Geographic area	Total		Camps and membership lodging (SIC 7032, 704)		Selected amusement, recreation, and related services (SIC 792, 7991 pt., 7997, 7999 pt., 84)		Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9)		Legal aid societies and similar legal services (SIC 8111 pt.)		Selected educational services (SIC 823, 4, 9)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	748	2 328 281	3	1 126	69	105 169	74	1 802 966	8	2 535	16	2 512
Ocala, FL MSA	106	137 058	2	(D)	3	(D)	13	(D)	1	(D)	3	(D)
Odessa–Midland, TX MSA	181	286 698	–	–	20	22 605	20	(D)	1	(D)	4	(D)
Oklahoma City, OK MSA	855	1 655 743	21	(D)	39	30 834	94	1 240 621	5	(D)	20	7 583
Omaha, NE–IA MSA	548	1 387 045	5	(D)	48	42 898	51	1 049 759	2	(D)	12	1 839
Orlando, FL MSA	752	1 855 850	3	(D)	28	32 089	94	1 307 471	5	(D)	21	5 027
Owensboro, KY MSA	86	154 938	–	–	8	4 168	7	(D)	2	(D)	3	(D)
Panama City, FL MSA	88	134 083	1	(D)	5	1 924	14	115 496	1	(D)	3	(D)
Parkersburg–Marietta, WV–OH MSA	149	248 433	5	674	9	4 282	12	179 494	1	(D)	7	1 105
Pensacola, FL MSA	226	474 633	1	(D)	9	8 094	26	372 397	1	(D)	5	(D)
Peoria–Pekin, IL MSA	325	733 337	10	1 099	29	10 751	48	587 293	1	(D)	13	2 300
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	4 950	14 262 614	35	(D)	366	(D)	627	10 885 786	36	(D)	192	(D)
Atlantic–Cape May, NJ PMSA	234	530 654	2	(D)	17	8 249	32	452 239	2	(D)	8	832
Philadelphia, PA–NJ PMSA	4 150	12 371 580	28	4 911	291	344 059	538	9 409 351	31	37 631	168	81 884
Vineland–Millville–Bridgeton, NJ PMSA	99	206 699	–	–	9	(D)	17	155 716	1	(D)	3	(D)
Wilmington–Newark, DE–MD PMSA	467	1 153 681	5	(D)	49	73 503	40	868 480	2	(D)	13	6 021
Phoenix–Mesa, AZ MSA	1 396	3 507 612	14	2 904	95	85 875	195	2 675 069	13	4 319	36	11 437
Pine Bluff, AR MSA	62	126 597	–	–	7	2 717	10	(D)	1	(D)	2	(D)
Pittsburgh, PA MSA	2 574	6 304 891	32	4 970	148	191 534	265	5 064 022	11	7 195	114	58 311
Pittsfield, MA MSA	185	212 644	2	(D)	19	11 602	18	140 005	1	(D)	9	7 635
Portland, ME MSA	344	518 207	2	(D)	29	16 001	26	364 002	3	(D)	17	2 086
Portland–Salem, OR–WA CMSA	1 742	3 266 869	16	(D)	104	100 348	142	2 320 393	15	(D)	50	14 895
Portland–Vancouver, OR–WA PMSA	1 443	2 855 683	11	1 526	87	97 002	121	2 073 112	13	8 106	45	14 333
Salem, OR PMSA	299	411 186	5	(D)	17	3 346	21	247 281	2	(D)	5	562
Providence–Fall River–Warwick, RI–MA MSA	1 164	2 415 148	22	5 084	74	33 163	169	1 709 492	8	3 689	42	10 234
Provo–Orem, UT MSA	90	207 272	2	(D)	4	(D)	8	(D)	1	(D)	2	(D)
Pueblo, CO MSA	113	246 850	1	(D)	9	5 960	14	200 739	2	(D)	4	552
Punta Gorda, FL MSA	64	132 323	1	(D)	5	(D)	9	(D)	–	–	–	–
Raleigh–Durham–Chapel Hill, NC MSA	918	2 538 686	34	8 571	83	46 340	63	1 714 700	11	16 976	19	5 134
Rapid City, SD MSA	103	186 641	3	466	8	4 928	8	131 843	1	(D)	1	(D)
Reading, PA MSA	321	479 225	4	(D)	30	12 545	31	360 285	1	(D)	13	1 613
Redding, CA MSA	140	173 484	1	(D)	6	(D)	9	(D)	2	(D)	6	(D)
Reno, NV MSA	226	470 980	2	(D)	12	5 307	14	394 228	3	(D)	10	(D)
Richland–Kennewick–Pasco, WA MSA	149	180 938	–	–	15	4 009	11	140 743	–	–	5	(D)
Richmond–Petersburg, VA MSA	756	1 514 692	7	1 089	77	63 881	56	1 012 585	5	5 145	26	4 336
Roanoke, VA MSA	188	475 242	2	(D)	19	13 218	15	392 297	1	(D)	4	(D)
Rochester, MN MSA	142	(D)	2	(D)	13	5 047	23	(D)	1	(D)	2	(D)
Rochester, NY MSA	952	2 028 480	14	2 331	79	75 912	124	1 515 244	9	6 834	47	7 804
Rockford, IL MSA	274	531 295	4	(D)	21	12 887	37	418 386	3	(D)	5	821
Rocky Mount, NC MSA	94	118 292	–	–	9	(D)	14	(D)	–	–	4	(D)
Sacramento–Yolo, CA CMSA	1 287	2 620 589	11	(D)	61	44 138	91	(D)	20	(D)	34	(D)
Sacramento, CA PMSA	1 158	2 449 600	9	(D)	52	37 632	83	1 807 688	19	(D)	32	19 726
Yolo, CA PMSA	129	170 989	2	(D)	9	6 506	8	(D)	1	(D)	2	(D)
Saginaw–Bay City–Midland, MI MSA	340	766 414	2	(D)	20	18 416	49	626 344	6	(D)	4	(D)
St. Cloud, MN MSA	204	328 659	–	–	14	2 947	14	238 446	1	(D)	2	(D)
St. Joseph, MO MSA	116	172 603	–	–	8	3 117	8	(D)	1	(D)	5	(D)
St. Louis, MO–IL MSA	1 837	5 188 087	14	2 855	115	142 203	240	4 125 663	10	6 387	54	17 304
Salinas, CA MSA	291	486 392	–	–	27	26 412	24	354 053	3	(D)	8	7 537
Salt Lake City–Ogden, UT MSA	667	1 313 293	7	1 502	43	36 418	47	1 019 026	6	4 403	16	12 503
San Angelo, TX MSA	88	143 004	–	–	7	(D)	10	115 862	–	–	2	(D)
San Antonio, TX MSA	832	2 307 191	1	(D)	54	37 483	86	1 730 446	6	(D)	32	(D)
San Diego, CA MSA	1 610	4 645 071	15	9 318	109	161 577	199	3 377 930	11	10 734	48	39 884

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Geographic area	Social services (SIC 83)						Selected membership organizations (SIC 861, 2, 4, 9)		Research, testing, and consulting services, except facilities support management services (SIC 873, 4 ex. 8744)	
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)					
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Norfolk–Virginia Beach–Newport News, VA–NC MSA	273	188 242	69	9 136	204	179 106	288	100 715	17	125 016
Ocala, FL MSA	45	17 368	22	7 224	23	10 144	37	(D)	2	(D)
Odessa–Midland, TX MSA	62	23 622	9	2 094	53	21 528	73	(D)	1	(D)
Oklahoma City, OK MSA	312	136 868	81	10 294	231	126 574	346	196 187	18	37 261
Omaha, NE–IA MSA	210	216 196	51	8 686	159	207 510	207	60 375	13	13 607
Orlando, FL MSA	274	178 172	35	8 083	239	170 089	312	312 398	15	17 132
Owensboro, KY MSA	39	11 259	4	287	35	10 972	25	5 871	2	(D)
Panama City, FL MSA	30	10 245	8	2 547	22	7 698	33	5 592	1	(D)
Parkersburg–Marietta, WV–OH MSA	54	47 353	11	369	43	46 984	59	15 086	2	(D)
Pensacola, FL MSA	106	67 516	15	8 498	91	59 018	74	22 417	4	1 482
Peoria–Pekin, IL MSA	119	87 083	15	2 338	104	84 745	100	42 031	5	(D)
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	2 125	1 793 906	379	104 402	1 746	1 689 504	1 423	664 622	146	348 675
Atlantic–Cape May, NJ PMSA	92	42 568	10	1 246	82	41 322	77	24 487	4	(D)
Philadelphia, PA–NJ PMSA	1 814	1 596 059	332	88 825	1 482	1 507 234	1 148	557 247	132	340 438
Vineland–Millville–Bridgeton, NJ PMSA	34	41 839	5	1 627	29	40 212	34	4 595	1	(D)
Wilmington–Newark, DE–MD PMSA	185	113 440	32	12 704	153	100 736	164	78 293	9	7 091
Phoenix–Mesa, AZ MSA	506	475 018	32	6 030	474	468 988	499	234 137	38	18 853
Pine Bluff, AR MSA	20	16 477	6	412	14	16 065	20	2 370	2	(D)
Pittsburgh, PA MSA	848	536 319	138	42 510	710	493 809	1 098	335 172	58	107 368
Pittsfield, MA MSA	92	38 755	5	(D)	87	(D)	38	11 018	6	2 800
Portland, ME MSA	158	81 284	31	3 438	127	77 846	101	46 586	8	6 287
Portland–Salem, OR–WA CMSA	809	500 324	146	19 488	663	480 836	557	246 862	49	(D)
Portland–Vancouver, OR–WA PMSA	663	379 524	122	16 727	541	362 797	458	210 958	45	71 122
Salem, OR PMSA	146	120 800	24	2 761	122	118 039	99	35 904	4	(D)
Providence–Fall River–Warwick, RI–MA MSA	468	474 658	62	17 262	406	457 396	358	160 987	23	17 841
Provo–Orem, UT MSA	37	(D)	15	(D)	22	(D)	34	(D)	2	(D)
Pueblo, CO MSA	33	15 809	6	677	27	15 132	48	22 305	2	(D)
Punta Gorda, FL MSA	17	5 848	6	(D)	11	(D)	31	(D)	1	(D)
Raleigh–Durham–Chapel Hill, NC MSA	320	181 896	74	19 777	246	162 119	327	228 653	61	336 416
Rapid City, SD MSA	41	29 568	3	(D)	38	(D)	38	18 112	3	(D)
Reading, PA MSA	82	62 538	15	2 056	67	60 482	155	38 610	5	1 977
Redding, CA MSA	67	46 892	3	66	64	46 826	47	15 327	2	(D)
Reno, NV MSA	82	43 682	8	4 597	74	39 085	98	25 183	5	(D)
Richland–Kennewick–Pasco, WA MSA	56	25 176	19	4 840	37	20 336	61	10 016	1	(D)
Richmond–Petersburg, VA MSA	250	276 980	43	7 182	207	269 798	319	143 635	16	7 041
Roanoke, VA MSA	66	41 303	18	3 332	48	37 971	75	22 813	6	3 011
Rochester, MN MSA	56	42 524	13	2 492	43	40 032	44	20 294	1	(D)
Rochester, NY MSA	434	308 498	95	19 330	339	289 168	227	103 031	18	8 826
Rockford, IL MSA	102	63 509	17	3 029	85	60 480	97	31 213	5	2 411
Rocky Mount, NC MSA	39	14 735	5	935	34	13 800	25	(D)	3	(D)
Sacramento–Yolo, CA CMSA	524	305 152	83	15 361	441	289 791	501	291 651	45	(D)
Sacramento, CA PMSA	466	278 809	68	13 444	398	265 365	457	271 045	40	17 491
Yolo, CA PMSA	58	26 343	15	1 917	43	24 426	44	20 606	5	(D)
Saginaw–Bay City–Midland, MI MSA	157	73 583	43	6 496	114	67 087	95	23 485	7	(D)
St. Cloud, MN MSA	60	39 622	9	(D)	51	(D)	110	38 535	3	(D)
St. Joseph, MO MSA	51	15 012	10	1 452	41	13 560	42	(D)	1	(D)
St. Louis, MO–IL MSA	721	515 248	125	40 640	596	474 608	643	330 584	40	47 843
Salinas, CA MSA	124	55 100	27	4 029	97	51 071	100	24 825	5	(D)
Salt Lake City–Ogden, UT MSA	270	132 211	51	14 754	219	117 457	251	90 926	27	16 304
San Angelo, TX MSA	38	16 696	2	(D)	36	(D)	31	6 907	–	–
San Antonio, TX MSA	299	160 278	47	14 879	252	145 399	332	88 752	22	(D)
San Diego, CA MSA	657	439 813	66	20 597	591	419 216	491	227 654	80	378 161

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Total		Camps and membership lodging (SIC 7032, 704)		Selected amusement, recreation, and related services (SIC 792, 7991 pt., 7997, 7999 pt., 84)		Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9)		Legal aid societies and similar legal services (SIC 8111 pt.)		Selected educational services (SIC 823, 4, 9)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	6 047	14 190 250	53	18 575	463	390 074	425	9 610 951	74	55 901	269	117 792
Oakland, CA PMSA	1 811	3 689 628	30	7 415	138	65 829	140	2 833 277	20	11 651	78	24 237
San Francisco, CA PMSA	2 199	4 950 713	10	(D)	182	248 423	137	3 009 963	40	(D)	125	58 837
San Jose, CA PMSA	1 050	3 767 857	6	1 326	84	59 994	73	2 345 484	6	4 456	35	26 901
Santa Cruz–Watsonville, CA PMSA	271	251 345	2	(D)	10	1 712	19	165 839	3	(D)	5	1 351
Santa Rosa, CA PMSA	385	603 524	2	(D)	20	4 922	23	442 031	3	(D)	17	5 042
Vallejo–Fairfield–Napa, CA PMSA	331	927 183	3	(D)	29	9 194	33	814 357	2	(D)	9	1 424
San Luis Obispo–Atascadero–Paso Robles, CA MSA	191	185 231	2	(D)	8	823	15	148 411	1	(D)	5	546
Santa Barbara–Santa Maria–Lompoc, CA MSA	426	585 520	7	(D)	38	31 166	42	384 823	6	1 197	11	3 071
Santa Fe, NM MSA	192	202 033	1	(D)	22	17 047	16	128 374	1	(D)	9	(D)
Sarasota–Bradenton, FL MSA	397	673 102	2	(D)	43	46 579	53	481 648	1	(D)	12	3 468
Savannah, GA MSA	185	516 785	1	(D)	21	10 936	23	446 544	1	(D)	6	948
Scranton–Wilkes-Barre–Hazleton, PA MSA	649	1 243 258	4	(D)	27	20 123	136	1 050 032	5	(D)	31	6 173
Seattle–Tacoma–Bremerton, WA CMSA	2 958	6 246 817	46	(D)	227	184 688	271	4 649 385	22	(D)	107	(D)
Bremerton, WA PMSA	147	219 020	3	(D)	9	3 249	17	172 365	–	–	3	414
Olympia, WA PMSA	187	281 534	2	(D)	11	3 658	15	212 822	1	(D)	6	(D)
Seattle–Bellevue–Everett, WA PMSA	2 216	4 580 350	39	10 864	173	148 436	199	3 292 908	20	23 685	86	20 903
Tacoma, WA PMSA	408	1 165 913	2	(D)	34	29 345	40	971 290	1	(D)	12	1 372
Sharon, PA MSA	128	237 479	1	(D)	4	2 665	22	190 815	1	(D)	2	(D)
Sheboygan, WI MSA	87	93 930	2	(D)	10	7 181	9	73 904	1	(D)	1	(D)
Sherman–Denison, TX MSA	79	132 807	1	(D)	4	(D)	6	(D)	–	–	–	–
Shreveport–Bossier City, LA MSA	265	801 413	1	(D)	26	16 678	41	712 388	4	(D)	5	416
Sioux City, IA–NE MSA	148	263 687	1	(D)	11	1 669	19	215 494	1	(D)	1	(D)
Sioux Falls, SD MSA	204	465 665	3	200	12	6 017	28	387 186	1	(D)	3	(D)
South Bend, IN MSA	242	480 336	1	(D)	19	8 837	40	370 812	1	(D)	7	(D)
Spokane, WA MSA	373	857 299	2	(D)	22	5 913	51	718 001	3	(D)	15	2 373
Springfield, IL MSA	302	619 885	2	(D)	16	(D)	16	(D)	3	(D)	6	(D)
Springfield, MO MSA	202	542 281	3	594	18	11 146	20	471 670	2	(D)	7	2 461
Springfield, MA MSA	692	1 261 865	3	(D)	37	29 401	77	853 542	5	(D)	40	17 143
State College, PA MSA	203	133 615	25	2 915	9	4 464	19	82 820	1	(D)	6	2 124
Steubenville–Weirton, OH–WV MSA	132	164 272	1	(D)	5	(D)	12	137 341	2	(D)	4	(D)
Stockton–Lodi, CA MSA	315	647 449	5	864	24	12 016	19	522 060	2	(D)	6	1 322
Sumter, SC MSA	45	82 224	–	–	5	(D)	3	(D)	1	(D)	–	–
Syracuse, NY MSA	678	1 333 364	32	5 142	43	26 038	60	973 636	4	3 794	41	7 528
Tallahassee, FL MSA	357	551 903	15	3 226	12	4 708	28	346 270	9	4 173	6	1 369
Tampa–St. Petersburg–Clearwater, FL MSA	1 285	2 856 771	8	(D)	73	78 837	124	2 113 603	5	(D)	21	12 574
Terre Haute, IN MSA	156	191 592	12	(D)	6	2 856	17	137 354	1	(D)	3	(D)
Texarkana, TX–Texarkana, AR MSA	89	218 119	–	–	7	(D)	16	(D)	1	(D)	1	(D)
Toledo, OH MSA	496	1 402 969	14	1 407	45	57 692	54	1 152 407	6	4 114	14	4 481
Topeka, KS MSA	289	525 352	6	514	14	7 196	18	396 523	3	(D)	3	(D)
Tucson, AZ MSA	575	1 120 760	9	2 304	58	54 198	75	800 087	4	2 040	17	4 654
Tulsa, OK MSA	507	1 025 248	6	(D)	38	28 414	42	792 340	2	(D)	10	1 045
Tuscaloosa, AL MSA	135	379 412	18	4 648	5	(D)	16	347 750	1	(D)	–	–
Tyler, TX MSA	141	365 621	1	(D)	10	7 045	18	313 611	1	(D)	5	(D)
Utica–Rome, NY MSA	315	491 114	10	889	19	9 670	43	379 959	2	(D)	13	(D)
Victoria, TX MSA	76	106 390	1	(D)	6	1 523	11	70 101	1	(D)	2	(D)
Visalia–Tulare–Porterville, CA MSA	165	330 339	2	(D)	6	3 087	15	276 322	1	(D)	1	(D)
Waco, TX MSA	189	332 183	2	(D)	7	6 384	17	237 163	–	–	6	(D)
Washington–Baltimore, DC–MD–VA–WV CMSA	7 627	23 116 513	32	(D)	423	(D)	487	(D)	74	(D)	264	(D)
Baltimore, MD PMSA	1 846	5 841 428	5	1 320	144	151 169	208	(D)	16	(D)	49	38 045
Hagerstown, MD PMSA	165	186 765	1	(D)	9	(D)	13	129 898	–	–	3	(D)
Washington, DC–MD–VA–WV PMSA	5 616	17 088 320	26	9 484	270	287 909	266	6 171 237	58	37 767	212	236 303

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Table 5b. Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992 —Con.

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

Geographic area	Social services (SIC 83)						Selected membership organizations (SIC 861, 2, 4, 9)		Research, testing, and consulting services, except facilities support management services (SIC 873, 4 ex. 8744)	
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)					
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
San Francisco–Oakland–San Jose, CA CMSA	2 734	1 803 242	623	152 097	2 111	1 651 145	1 781	978 300	248	1 215 415
Oakland, CA PMSA	831	445 263	200	49 466	631	395 797	516	231 094	58	70 862
San Francisco, CA PMSA	953	811 530	184	49 538	769	761 992	647	430 804	105	344 885
San Jose, CA PMSA	482	324 608	162	37 960	320	286 648	296	215 597	68	789 491
Santa Cruz–Watsonville, CA PMSA	160	53 919	24	5 080	136	48 839	66	19 371	6	(D)
Santa Rosa, CA PMSA	170	93 164	29	6 408	141	86 756	145	56 779	5	(D)
Vallejo–Fairfield–Napa, CA PMSA	138	74 758	24	3 645	114	71 113	111	24 655	6	1 056
San Luis Obispo–Atascadero–Paso Robles, CA MSA	81	15 756	13	1 244	68	14 512	76	18 882	3	387
Santa Barbara–Santa Maria–Lompoc, CA MSA	180	124 046	29	5 476	151	118 570	134	37 111	8	(D)
Santa Fe, NM MSA	67	20 499	13	1 961	54	18 538	66	24 319	10	7 249
Sarasota–Bradenton, FL MSA	111	75 715	20	9 344	91	66 371	170	58 776	5	(D)
Savannah, GA MSA	64	34 587	15	2 974	49	31 613	67	21 477	2	(D)
Scranton–Wilkes-Barre–Hazleton, PA MSA	216	108 366	37	6 606	179	101 760	219	50 406	11	5 747
Seattle–Tacoma–Bremerton, WA CMSA	1 241	734 446	363	39 659	878	694 787	967	456 336	77	158 779
Bremerton, WA PMSA	63	26 389	17	1 549	46	24 840	49	13 497	3	(D)
Olympia, WA PMSA	59	27 918	14	1 040	45	26 878	86	32 428	7	3 054
Seattle–Bellevue–Everett, WA PMSA	937	572 526	272	32 056	665	540 470	699	356 510	63	154 518
Tacoma, WA PMSA	182	107 613	60	5 014	122	102 599	133	53 901	4	(D)
Sharon, PA MSA	33	29 451	2	(D)	31	(D)	62	13 864	3	253
Sheboygan, WI MSA	34	7 687	6	436	28	7 251	29	4 608	1	(D)
Sherman–Denison, TX MSA	35	9 357	5	485	30	8 872	32	(D)	1	(D)
Shreveport–Bossier City, LA MSA	104	49 047	15	1 596	89	47 451	75	19 380	9	2 119
Sioux City, IA–NE MSA	61	35 680	8	941	53	34 739	51	10 161	3	173
Sioux Falls, SD MSA	79	37 902	10	1 938	69	35 964	75	31 053	3	372
South Bend, IN MSA	81	62 305	19	2 564	62	59 741	87	25 386	6	10 931
Spokane, WA MSA	148	81 119	30	2 405	118	78 714	125	45 015	7	3 345
Springfield, IL MSA	108	(D)	11	(D)	97	67 364	144	(D)	7	(D)
Springfield, MO MSA	74	39 197	13	4 280	61	34 917	75	15 454	3	(D)
Springfield, MA MSA	333	240 345	45	15 435	288	224 910	178	58 987	19	(D)
State College, PA MSA	60	22 843	13	1 266	47	21 577	80	16 583	3	(D)
Steubenville–Weirton, OH–WV MSA	35	11 682	4	(D)	31	(D)	73	8 816	–	–
Stockton–Lodi, CA MSA	138	82 369	23	4 546	115	77 823	115	27 394	6	(D)
Sumter, SC MSA	19	(D)	4	(D)	15	(D)	16	(D)	1	(D)
Syracuse, NY MSA	263	192 365	59	12 930	204	179 435	213	64 582	22	60 279
Tallahassee, FL MSA	118	68 992	22	2 913	96	66 079	159	120 332	10	2 833
Tampa–St. Petersburg–Clearwater, FL MSA	506	382 360	99	16 910	407	365 450	517	244 126	31	19 704
Terre Haute, IN MSA	53	28 303	9	687	44	27 616	62	14 445	2	(D)
Texarkana, TX–Texarkana, AR MSA	32	(D)	7	(D)	25	(D)	31	(D)	1	(D)
Toledo, OH MSA	185	120 897	29	4 307	156	116 590	171	59 594	7	2 377
Topeka, KS MSA	95	49 474	20	3 100	75	46 374	146	68 338	4	863
Tucson, AZ MSA	235	133 562	33	4 928	202	128 634	150	75 050	27	48 865
Tulsa, OK MSA	212	115 409	26	4 907	186	110 502	186	84 792	11	1 671
Tuscaloosa, AL MSA	33	7 138	10	1 381	23	5 757	60	11 332	2	(D)
Tyler, TX MSA	53	29 099	10	7 913	43	21 186	51	12 669	2	(D)
Utica–Rome, NY MSA	104	52 063	17	1 877	87	50 186	113	26 794	11	10 435
Victoria, TX MSA	28	29 169	3	701	25	28 468	26	4 736	1	(D)
Visalia–Tulare–Porterville, CA MSA	81	34 631	6	491	75	34 140	57	15 216	2	(D)
Waco, TX MSA	57	41 830	17	5 157	40	36 673	95	31 560	5	(D)
Washington–Baltimore, DC–MD–VA–WV CMSA	2 748	(D)	577	(D)	2 171	4 032 835	2 980	(D)	619	(D)
Baltimore, MD PMSA	789	949 082	169	25 089	620	923 993	578	237 903	57	595 496
Hagerstown, MD PMSA	98	(D)	11	(D)	87	32 292	40	(D)	1	(D)
Washington, DC–MD–VA–WV PMSA	1 861	3 174 871	397	98 321	1 464	3 076 550	2 362	5 456 048	561	1 714 701

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Table 5b. **Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Total		Camps and membership lodging (SIC 7032, 704)		Selected amusement, recreation, and related services (SIC 792, 7991 pt., 7997, 7999 pt., 84)		Selected health services (SIC 8011 pt.; 8021 pt.; 805, 6, 8, 9)		Legal aid societies and similar legal services (SIC 8111 pt.)		Selected educational services (SIC 823, 4, 9)	
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Waterloo–Cedar Falls, IA MSA	149	230 031	–	–	10	5 066	20	189 225	1	(D)	1	(D)
Wausau, WI MSA	114	163 137	1	(D)	6	(D)	14	(D)	1	(D)	5	(D)
West Palm Beach–Boca Raton, FL MSA	630	1 262 273	1	(D)	73	171 253	55	775 567	3	(D)	14	(D)
Wheeling, WV–OH MSA	211	316 327	2	(D)	6	3 506	30	264 465	1	(D)	6	2 173
Wichita, KS MSA	448	833 530	2	(D)	29	17 519	53	631 403	2	(D)	12	(D)
Wichita Falls, TX MSA	130	240 622	–	–	8	(D)	11	207 271	1	(D)	3	(D)
Williamsport, PA MSA	134	209 582	3	(D)	7	3 373	15	158 203	1	(D)	6	(D)
Wilmington, NC MSA	146	264 050	–	–	15	8 461	10	(D)	1	(D)	3	(D)
Yakima, WA MSA	177	283 625	1	(D)	14	7 199	32	225 346	2	(D)	2	(D)
York, PA MSA	275	407 178	1	(D)	16	11 714	32	298 376	1	(D)	17	(D)
Youngstown–Warren, OH MSA	477	964 594	4	532	30	20 614	68	815 029	4	(D)	9	1 212
Yuba City, CA MSA	88	137 884	1	(D)	8	(D)	9	(D)	1	(D)	1	(D)
Yuma, AZ MSA	64	136 843	–	–	7	14 163	4	(D)	1	(D)	1	(D)

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Table 5b. **Establishments and Revenue of Firms Exempt From Federal Income Tax for Metropolitan Areas: 1992** —Con.

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

Geographic area	Social services (SIC 83)						Selected membership organizations (SIC 861, 2, 4, 9)		Research, testing, and consulting services, except facilities support management services (SIC 873, 4 ex. 8744)	
	Total		Child day care services (SIC 835)		Other social services (SIC 832, 3, 6, 9)					
	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)	Establishments (number)	Revenue ($1,000)
Waterloo–Cedar Falls, IA MSA	71	24 057	10	1 353	61	22 704	44	11 191	2	(D)
Wausau, WI MSA	50	13 517	17	2 099	33	11 418	36	10 555	1	(D)
West Palm Beach–Boca Raton, FL MSA	195	200 222	29	10 960	166	189 262	276	102 598	13	6 227
Wheeling, WV–OH MSA	67	29 738	7	1 599	60	28 139	95	14 569	4	(D)
Wichita, KS MSA	191	119 094	27	6 570	164	112 524	143	48 288	16	15 258
Wichita Falls, TX MSA	52	15 267	13	1 519	39	13 748	54	9 873	1	(D)
Williamsport, PA MSA	42	22 370	16	(D)	26	(D)	59	14 584	1	(D)
Wilmington, NC MSA	59	15 175	15	1 215	44	13 960	54	15 104	4	(D)
Yakima, WA MSA	67	32 317	21	(D)	46	(D)	59	17 595	–	–
York, PA MSA	99	48 986	18	2 214	81	46 772	103	35 790	6	8 645
Youngstown–Warren, OH MSA	168	92 594	30	2 813	138	89 781	191	32 280	3	(D)
Yuba City, CA MSA	38	14 784	7	1 411	31	13 373	29	(D)	1	(D)
Yuma, AZ MSA	26	16 765	1	(D)	25	(D)	23	(D)	2	(D)

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 166
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Table 6a. Metropolitan Areas Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

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

Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States	**(X)**	**1 202 613 010**	**1 202 613 010**	**100.0**
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	1	134 365 983	134 365 983	11.2
Los Angeles–Riverside–Orange County, CA CMSA	2	111 662 042	246 028 025	20.5
Washington–Baltimore, DC–MD–VA–WV CMSA	3	56 122 575	302 150 600	25.1
Chicago–Gary–Kenosha, IL–IN–WI CMSA	4	50 483 938	352 634 538	29.3
San Francisco–Oakland–San Jose, CA CMSA	5	50 481 551	403 116 089	33.5
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	6	38 229 549	441 345 638	36.7
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	7	36 031 805	477 377 443	39.7
Houston–Galveston–Brazoria, TX CMSA	8	27 996 424	505 373 867	42.0
Dallas–Fort Worth, TX CMSA	9	27 821 184	533 195 051	44.3
Detroit–Ann Arbor–Flint, MI CMSA	10	24 426 974	557 622 025	46.4
Atlanta, GA MSA	11	22 228 313	579 850 338	48.2
Miami–Fort Lauderdale, FL CMSA	12	20 529 511	600 379 849	49.9
Seattle–Tacoma–Bremerton, WA CMSA	13	15 649 020	616 028 869	51.2
Minneapolis–St. Paul, MN–WI MSA	14	15 026 102	631 054 971	52.5
San Diego, CA MSA	15	13 768 827	644 823 798	53.6
Denver–Boulder–Greeley, CO CMSA	16	13 564 408	658 388 206	54.7
Tampa–St. Petersburg–Clearwater, FL MSA	17	12 866 740	671 254 946	55.8
Las Vegas, NV–AZ MSA	18	12 438 565	683 693 511	56.9
Cleveland–Akron, OH CMSA	19	12 267 675	695 961 186	57.9
Pittsburgh, PA MSA	20	12 145 865	708 107 051	58.9
St. Louis, MO–IL MSA	21	12 145 564	720 252 615	59.9
Phoenix–Mesa, AZ MSA	22	11 918 401	732 171 016	60.9
Orlando, FL MSA	23	11 138 130	743 309 146	61.8
Cincinnati–Hamilton, OH–KY–IN CMSA	24	8 570 366	751 879 512	62.5
Kansas City, MO–KS MSA	25	8 174 389	760 053 901	63.2
Portland–Salem, OR–WA CMSA	26	7 991 564	768 045 465	63.9
Sacramento–Yolo, CA CMSA	27	7 456 742	775 502 207	64.5
Milwaukee–Racine, WI CMSA	28	7 395 413	782 897 620	65.1
New Orleans, LA MSA	29	6 927 461	789 825 081	65.7
Columbus, OH MSA	30	6 912 891	796 737 972	66.3
Indianapolis, IN MSA	31	6 817 493	803 555 465	66.8
Nashville, TN MSA	32	6 369 979	809 925 444	67.3
Hartford, CT MSA	33	6 184 658	816 110 102	67.9
Charlotte–Gastonia–Rock Hill, NC–SC MSA	34	5 921 442	822 031 544	68.4
San Antonio, TX MSA	35	5 846 452	827 877 996	68.8
West Palm Beach–Boca Raton, FL MSA	36	5 798 773	833 676 769	69.3
Honolulu, HI MSA	37	5 368 982	839 045 751	69.8
Salt Lake City–Ogden, UT MSA	38	5 306 557	844 352 308	70.2
Norfolk–Virginia Beach–Newport News, VA–NC MSA	39	5 189 159	849 541 467	70.6
Raleigh–Durham–Chapel Hill, NC MSA	40	5 022 706	854 564 173	71.1
Austin–San Marcos, TX MSA	41	4 995 438	859 559 611	71.5
Jacksonville, FL MSA	42	4 770 191	864 329 802	71.9
Birmingham, AL MSA	43	4 668 077	868 997 879	72.3
Richmond–Petersburg, VA MSA	44	4 577 735	873 575 614	72.6
Memphis, TN–AR–MS MSA	45	4 523 023	878 098 637	73.0
Louisville, KY–IN MSA	46	4 378 314	882 476 951	73.4
Dayton–Springfield, OH MSA	47	4 217 582	886 694 533	73.7
Oklahoma City, OK MSA	48	4 049 751	890 744 284	74.1
Buffalo–Niagara Falls, NY MSA	49	3 971 987	894 716 271	74.4
Albuquerque, NM MSA	50	3 907 503	898 623 774	74.7
Greensboro–Winston-Salem–High Point, NC MSA	51	3 815 742	902 439 516	75.0
Providence–Fall River–Warwick, RI–MA MSA	52	3 707 986	906 147 502	75.3
Omaha, NE–IA MSA	53	3 660 781	909 808 283	75.7
Knoxville, TN MSA	54	3 535 205	913 343 488	75.9
Rochester, NY MSA	55	3 520 604	916 864 092	76.2
Albany–Schenectady–Troy, NY MSA	56	3 444 953	920 309 045	76.5
Grand Rapids–Muskegon–Holland, MI MSA	57	3 343 099	923 652 144	76.8
Tulsa, OK MSA	58	3 228 902	926 881 046	77.1
Reno, NV MSA	59	3 059 463	929 940 509	77.3
Tucson, AZ MSA	60	3 057 872	932 998 381	77.6
Greenville–Spartanburg–Anderson, SC MSA	61	2 992 748	935 991 129	77.8
Melbourne–Titusville–Palm Bay, FL MSA	62	2 977 214	938 968 343	78.1
Syracuse, NY MSA	63	2 683 862	941 652 205	78.3
Baton Rouge, LA MSA	64	2 608 659	944 260 864	78.5
Fresno, CA MSA	65	2 435 882	946 696 746	78.7
United States —Con.				
Harrisburg–Lebanon–Carlisle, PA MSA	66	2 412 702	949 109 448	78.9
Little Rock–North Little Rock, AR MSA	67	2 390 333	951 499 781	79.1
Sarasota–Bradenton, FL MSA	68	2 389 538	953 889 319	79.3
Toledo, OH MSA	69	2 384 697	956 274 016	79.5
Huntsville, AL MSA	70	2 367 483	958 641 499	79.7
Wichita, KS MSA	71	2 291 085	960 932 584	79.9
Des Moines, IA MSA	72	2 174 504	963 107 088	80.1
Allentown–Bethlehem–Easton, PA MSA	73	2 023 561	965 130 649	80.3
Columbia, SC MSA	74	2 009 669	967 140 318	80.4
El Paso, TX MSA	75	1 916 903	969 057 221	80.6
Springfield, MA MSA	76	1 900 543	970 957 764	80.7
Santa Barbara–Santa Maria–Lompoc, CA MSA	77	1 878 788	972 836 552	80.9
Charleston–North Charleston, SC MSA	78	1 829 473	974 666 025	81.0
Colorado Springs, CO MSA	79	1 803 215	976 469 240	81.2
Madison, WI MSA	80	1 778 393	978 247 633	81.3
Bakersfield, CA MSA	81	1 772 899	980 020 532	81.5
Augusta–Aiken, GA–SC MSA	82	1 767 889	981 788 421	81.6
Scranton–Wilkes-Barre–Hazleton, PA MSA	83	1 748 651	983 537 072	81.8
Fort Myers–Cape Coral, FL MSA	84	1 739 169	985 276 241	81.9
Lexington, KY MSA	85	1 683 751	986 959 992	82.1
Jackson, MS MSA	86	1 650 529	988 610 521	82.2
Chattanooga, TN–GA MSA	87	1 632 137	990 242 658	82.3
Anchorage, AK MSA	88	1 620 065	991 862 723	82.5
Youngstown–Warren, OH MSA	89	1 615 823	993 478 546	82.6
Fort Wayne, IN MSA	90	1 603 844	995 082 390	82.7
Mobile, AL MSA	91	1 601 805	996 684 195	82.9
Beaumont–Port Arthur, TX MSA	92	1 497 594	998 181 789	83.0
Lansing–East Lansing, MI MSA	93	1 494 057	999 675 846	83.1
Spokane, WA MSA	94	1 475 758	1 001 151 604	83.2
Corpus Christi, TX MSA	95	1 451 368	1 002 602 972	83.4
Daytona Beach, FL MSA	96	1 426 134	1 004 029 106	83.5
Provo–Orem, UT MSA	97	1 416 497	1 005 445 603	83.6
Lafayette, LA MSA	98	1 378 632	1 006 824 235	83.7
Portland, ME MSA	99	1 354 779	1 008 179 014	83.8
Kalamazoo–Battle Creek, MI MSA	100	1 351 685	1 009 530 699	83.9
Stockton–Lodi, CA MSA	101	1 322 575	1 010 853 274	84.1
Salinas, CA MSA	102	1 318 652	1 012 171 926	84.2
New London–Norwich, CT–RI MSA	103	1 296 562	1 013 468 488	84.3
Shreveport–Bossier City, LA MSA	104	1 293 219	1 014 761 707	84.4
Lancaster, PA MSA	105	1 227 649	1 015 989 356	84.5
Pensacola, FL MSA	106	1 217 529	1 017 206 885	84.6
Modesto, CA MSA	107	1 200 483	1 018 407 368	84.7
Johnson City–Kingsport–Bristol, TN–VA MSA	108	1 196 189	1 019 603 557	84.8
Davenport–Moline–Rock Island, IA–IL MSA	109	1 180 568	1 020 784 125	84.9
Tallahassee, FL MSA	110	1 174 547	1 021 958 672	85.0
Montgomery, AL MSA	111	1 165 993	1 023 124 665	85.1
Rockford, IL MSA	112	1 164 835	1 024 289 500	85.2
Peoria–Pekin, IL MSA	113	1 150 200	1 025 439 700	85.3
Macon, GA MSA	114	1 126 282	1 026 565 982	85.4
Boise City, ID MSA	115	1 124 375	1 027 690 357	85.5
Lakeland–Winter Haven, FL MSA	116	1 121 556	1 028 811 913	85.5
Canton–Massillon, OH MSA	117	1 112 329	1 029 924 242	85.6
Richland–Kennewick–Pasco, WA MSA	118	1 100 640	1 031 024 882	85.7
Evansville–Henderson, IN–KY MSA	119	1 058 601	1 032 083 483	85.8
Saginaw–Bay City–Midland, MI MSA	120	1 046 070	1 033 129 553	85.9
Charleston, WV MSA	121	1 042 576	1 034 172 129	86.0
Appleton–Oshkosh–Neenah, WI MSA	122	1 005 860	1 035 177 989	86.1
Lincoln, NE MSA	123	998 945	1 036 176 934	86.2
Biloxi–Gulfport–Pascagoula, MS MSA	124	996 199	1 037 173 133	86.2
Springfield, MO MSA	125	987 097	1 038 160 230	86.3
South Bend, IN MSA	126	986 817	1 039 147 047	86.4
Roanoke, VA MSA	127	977 877	1 040 124 924	86.5
Naples, FL MSA	128	972 923	1 041 097 847	86.6
Fort Pierce–Port St. Lucie, FL MSA	129	972 683	1 042 070 530	86.7
Reading, PA MSA	130	961 103	1 043 031 633	86.7
Eugene–Springfield, OR MSA	131	953 595	1 043 985 228	86.8
Savannah, GA MSA	132	928 982	1 044 914 210	86.9
Lubbock, TX MSA	133	920 359	1 045 834 569	87.0
Gainesville, FL MSA	134	920 065	1 046 754 634	87.0
Springfield, IL MSA	135	892 360	1 047 646 994	87.1

See footnotes at end of table.

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 167
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Table 6a. Metropolitan Areas Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992 —Con.

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

Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States —Con.				
York, PA MSA	136	888 182	1 048 535 176	87.2
Odessa–Midland, TX MSA	137	881 346	1 049 416 522	87.3
Myrtle Beach, SC MSA	138	832 040	1 050 248 562	87.3
San Luis Obispo–Atascadero–Paso Robles, CA MSA	139	817 190	1 051 065 752	87.4
Burlington, VT MSA	140	814 551	1 051 880 303	87.5
Erie, PA MSA	141	814 342	1 052 694 645	87.5
Binghamton, NY MSA	142	809 040	1 053 503 685	87.6
Cedar Rapids, IA MSA	143	796 821	1 054 300 506	87.7
Columbus, GA–AL MSA	144	795 874	1 055 096 380	87.7
McAllen–Edinburg–Mission, TX MSA	145	791 017	1 055 887 397	87.8
Green Bay, WI MSA	146	766 876	1 056 654 273	87.9
Asheville, NC MSA	147	753 087	1 057 407 360	87.9
Amarillo, TX MSA	148	719 869	1 058 127 229	88.0
Santa Fe, NM MSA	149	719 615	1 058 846 844	88.0
Huntington–Ashland, WV–KY–OH MSA	150	711 612	1 059 558 456	88.1
Utica–Rome, NY MSA	151	711 349	1 060 269 805	88.2
Hickory–Morganton, NC MSA	152	689 415	1 060 959 220	88.2
Wilmington, NC MSA	153	687 645	1 061 646 865	88.3
Fort Walton Beach, FL MSA	154	671 083	1 062 317 948	88.3
Brownsville–Harlingen–San Benito, TX MSA	155	658 414	1 062 976 362	88.4
Fort Collins–Loveland, CO MSA	156	653 937	1 063 630 299	88.4
Tyler, TX MSA	157	652 131	1 064 282 430	88.5
Fargo–Moorhead, ND–MN MSA	158	644 735	1 064 927 165	88.6
Topeka, KS MSA	159	643 346	1 065 570 511	88.6
Fayetteville, NC MSA	160	638 695	1 066 209 206	88.7
Ocala, FL MSA	161	632 393	1 066 841 599	88.7
Visalia–Tulare–Porterville, CA MSA	162	629 351	1 067 470 950	88.8
Duluth–Superior, MN–WI MSA	163	623 023	1 068 093 973	88.8
Fort Smith, AR–OK MSA	164	620 167	1 068 714 140	88.9
Champaign–Urbana, IL MSA	165	617 232	1 069 331 372	88.9
Sioux Falls, SD MSA	166	605 241	1 069 936 613	89.0
Glens Falls, NY MSA	167	602 061	1 070 538 674	89.0
Lake Charles, LA MSA	168	599 816	1 071 138 490	89.1
Redding, CA MSA	169	595 867	1 071 734 357	89.1
Barnstable–Yarmouth, MA MSA	170	591 259	1 072 325 616	89.2
Panama City, FL MSA	171	577 490	1 072 903 106	89.2
Waco, TX MSA	172	574 563	1 073 477 669	89.3
Houma, LA MSA	173	560 250	1 074 037 919	89.3
Monroe, LA MSA	174	556 935	1 074 594 854	89.4
Chico–Paradise, CA MSA	175	554 732	1 075 149 586	89.4
Billings, MT MSA	176	548 897	1 075 698 483	89.4
Killeen–Temple, TX MSA	177	547 672	1 076 246 155	89.5
Fayetteville–Springdale–Rogers, AR MSA	178	541 180	1 076 787 335	89.5
Elkhart–Goshen, IN MSA	179	519 026	1 077 306 361	89.6
Longview–Marshall, TX MSA	180	511 989	1 077 818 350	89.6
Columbia, MO MSA	181	498 275	1 078 316 625	89.7
Yakima, WA MSA	182	493 007	1 078 809 632	89.7
Lynchburg, VA MSA	183	491 701	1 079 301 333	89.7
Dothan, AL MSA	184	481 959	1 079 783 292	89.8
Abilene, TX MSA	185	473 697	1 080 256 989	89.8
Johnstown, PA MSA	186	471 312	1 080 728 301	89.9
Parkersburg–Marietta, WV–OH MSA	187	469 082	1 081 197 383	89.9
State College, PA MSA	188	461 167	1 081 658 550	89.9
Mansfield, OH MSA	189	438 043	1 082 096 593	90.0
Bellingham, WA MSA	190	437 830	1 082 534 423	90.0
Charlottesville, VA MSA	191	431 776	1 082 966 199	90.1
Terre Haute, IN MSA	192	426 272	1 083 392 471	90.1
Alexandria, LA MSA	193	426 098	1 083 818 569	90.1
Tuscaloosa, AL MSA	194	422 767	1 084 241 336	90.2
Lafayette, IN MSA	195	419 599	1 084 660 935	90.2
Albany, GA MSA	196	415 087	1 085 076 022	90.2
Medford–Ashland, OR MSA	197	414 033	1 085 490 055	90.3
Bloomington–Normal, IL MSA	198	411 778	1 085 901 833	90.3
St. Cloud, MN MSA	199	411 101	1 086 312 934	90.3
Eau Claire, WI MSA	200	408 789	1 086 721 723	90.4
United States —Con.				
Bryan–College Station, TX MSA	201	406 847	1 087 128 570	90.4
Rocky Mount, NC MSA	202	404 942	1 087 533 512	90.4
Wichita Falls, TX MSA	203	404 869	1 087 938 381	90.5
Benton Harbor, MI MSA	204	392 790	1 088 331 171	90.5
Jackson, TN MSA	205	385 847	1 088 717 018	90.5
Waterloo–Cedar Falls, IA MSA	206	376 970	1 089 093 988	90.6
Bangor, ME MSA	207	375 346	1 089 469 334	90.6
Athens, GA MSA	208	373 726	1 089 843 060	90.6
Florence, AL MSA	209	372 578	1 090 215 638	90.7
Sioux City, IA–NE MSA	210	370 943	1 090 586 581	90.7
Lima, OH MSA	211	370 082	1 090 956 663	90.7
Wheeling, WV–OH MSA	212	369 345	1 091 326 008	90.7
Rapid City, SD MSA	213	368 930	1 091 694 938	90.8
Las Cruces, NM MSA	214	366 415	1 092 061 353	90.8
Florence, SC MSA	215	366 202	1 092 427 555	90.8
Altoona, PA MSA	216	355 421	1 092 782 976	90.9
Texarkana, TX–Texarkana, AR MSA	217	353 841	1 093 136 817	90.9
Pittsfield, MA MSA	218	352 002	1 093 488 819	90.9
Rochester, MN MSA	219	349 157	1 093 837 976	91.0
Joplin, MO MSA	220	344 276	1 094 182 252	91.0
Punta Gorda, FL MSA	221	335 783	1 094 518 035	91.0
Muncie, IN MSA	222	332 510	1 094 850 545	91.0
Pueblo, CO MSA	223	331 720	1 095 182 265	91.1
San Angelo, TX MSA	224	331 043	1 095 513 308	91.1
Greenville, NC MSA	225	329 844	1 095 843 152	91.1
Jackson, MI MSA	226	328 711	1 096 171 863	91.1
Dubuque, IA MSA	227	321 947	1 096 493 810	91.2
Decatur, IL MSA	228	321 348	1 096 815 158	91.2
Iowa City, IA MSA	229	311 334	1 097 126 492	91.2
Sheboygan, WI MSA	230	308 639	1 097 435 131	91.3
Victoria, TX MSA	231	307 390	1 097 742 521	91.3
Wausau, WI MSA	232	305 761	1 098 048 282	91.3
Bismarck, ND MSA	233	301 820	1 098 350 102	91.3
Decatur, AL MSA	234	297 778	1 098 647 880	91.4
La Crosse, WI–MN MSA	235	294 829	1 098 942 709	91.4
Laredo, TX MSA	236	293 903	1 099 236 612	91.4
Lewiston–Auburn, ME MSA	237	288 013	1 099 524 625	91.4
Janesville–Beloit, WI MSA	238	287 501	1 099 812 126	91.5
Bloomington, IN MSA	239	284 169	1 100 096 295	91.5
Clarksville–Hopkinsville, TN–KY MSA	240	280 551	1 100 376 846	91.5
Merced, CA MSA	241	277 857	1 100 654 703	91.5
Williamsport, PA MSA	242	274 435	1 100 929 138	91.5
Dover, DE MSA	243	266 114	1 101 195 252	91.6
Owensboro, KY MSA	244	263 976	1 101 459 228	91.6
Cheyenne, WY MSA	245	260 641	1 101 719 869	91.6
Yuma, AZ MSA	246	258 378	1 101 978 247	91.6
Lawton, OK MSA	247	257 289	1 102 235 536	91.7
Steubenville–Weirton, OH–WV MSA	248	253 743	1 102 489 279	91.7
Gadsden, AL MSA	249	252 795	1 102 742 074	91.7
Jamestown, NY MSA	250	249 198	1 102 991 272	91.7
Sherman–Denison, TX MSA	251	245 489	1 103 236 761	91.7
Kokomo, IN MSA	252	245 137	1 103 481 898	91.8
Grand Forks, ND–MN MSA	253	238 786	1 103 720 684	91.8
Great Falls, MT MSA	254	236 030	1 103 956 714	91.8
Sharon, PA MSA	255	232 799	1 104 189 513	91.8
St. Joseph, MO MSA	256	228 219	1 104 417 732	91.8
Yuba City, CA MSA	257	225 616	1 104 643 348	91.9
Elmira, NY MSA	258	210 934	1 104 854 282	91.9
Anniston, AL MSA	259	206 364	1 105 060 646	91.9
Cumberland, MD–WV MSA	260	200 548	1 105 261 194	91.9
Goldsboro, NC MSA	261	200 088	1 105 461 282	91.9
Casper, WY MSA	262	196 768	1 105 658 050	91.9
Danville, VA MSA	263	195 210	1 105 853 260	92.0
Enid, OK MSA	264	190 574	1 106 043 834	92.0
Pine Bluff, AR MSA	265	186 113	1 106 229 947	92.0
Lawrence, KS MSA	266	180 043	1 106 409 990	92.0
Jacksonville, NC MSA	267	172 036	1 106 582 026	92.0
Sumter, SC MSA	268	143 754	1 106 725 780	92.0

Note: PMSA's are not included in ranking.

[1]Metropolitan areas with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

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Table 6b. Metropolitan Areas Ranked by Volume of Revenue of Firms Exempt From Federal Income Tax: 1992

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

Geographic area	Revenue		Cumulative revenue	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States	**(X)**	**446 255 642**	**446 255 642**	**100.0**
New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA	1	52 822 858	52 822 858	11.8
Washington–Baltimore, DC–MD–VA–WV CMSA	2	23 116 513	75 939 371	17.0
Los Angeles–Riverside–Orange County, CA CMSA	3	21 857 319	97 796 690	21.9
Chicago–Gary–Kenosha, IL–IN–WI CMSA	4	18 692 661	116 489 351	26.1
Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA	5	15 327 673	131 817 024	29.5
Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA	6	14 262 614	146 079 638	32.7
San Francisco–Oakland–San Jose, CA CMSA	7	14 190 250	160 269 888	35.9
Detroit–Ann Arbor–Flint, MI CMSA	8	10 875 795	171 145 683	38.4
Cleveland–Akron, OH CMSA	9	6 624 221	177 769 904	39.8
Pittsburgh, PA MSA	10	6 304 891	184 074 795	41.2
Seattle–Tacoma–Bremerton, WA CMSA	11	6 246 817	190 321 612	42.6
Minneapolis–St. Paul, MN–WI MSA	12	5 826 462	196 148 074	44.0
Dallas–Fort Worth, TX CMSA	13	5 578 751	201 726 825	45.2
St. Louis, MO–IL MSA	14	5 188 087	206 914 912	46.4
Houston–Galveston–Brazoria, TX CMSA	15	5 180 619	212 095 531	47.5
Atlanta, GA MSA	16	4 699 970	216 795 501	48.6
San Diego, CA MSA	17	4 645 071	221 440 572	49.6
Miami–Fort Lauderdale, FL CMSA	18	4 371 170	225 811 742	50.6
Denver–Boulder–Greeley, CO CMSA	19	4 238 937	230 050 679	51.6
Milwaukee–Racine, WI CMSA	20	3 679 988	233 730 667	52.4
Phoenix–Mesa, AZ MSA	21	3 507 612	237 238 279	53.2
Cincinnati–Hamilton, OH–KY–IN CMSA	22	3 377 917	240 616 196	53.9
Kansas City, MO–KS MSA	23	3 313 792	243 929 988	54.7
Indianapolis, IN MSA	24	3 291 562	247 221 550	55.4
Portland–Salem, OR–WA CMSA	25	3 266 869	250 488 419	56.1
Tampa–St. Petersburg–Clearwater, FL MSA	26	2 856 771	253 345 190	56.8
Columbus, OH MSA	27	2 751 127	256 096 317	57.4
Sacramento–Yolo, CA CMSA	28	2 620 589	258 716 906	58.0
Raleigh–Durham–Chapel Hill, NC MSA	29	2 538 686	261 255 592	58.5
Hartford, CT MSA	30	2 484 287	263 739 879	59.1
Buffalo–Niagara Falls, NY MSA	31	2 480 737	266 220 616	59.7
Providence–Fall River–Warwick, RI–MA MSA	32	2 415 148	268 635 764	60.2
Norfolk–Virginia Beach–Newport News, VA–NC MSA	33	2 328 281	270 964 045	60.7
San Antonio, TX MSA	34	2 307 191	273 271 236	61.2
Memphis, TN–AR–MS MSA	35	2 106 568	275 377 804	61.7
Albany–Schenectady–Troy, NY MSA	36	2 102 020	277 479 824	62.2
New Orleans, LA MSA	37	2 081 277	279 561 101	62.6
Birmingham, AL MSA	38	2 079 427	281 640 528	63.1
Dayton–Springfield, OH MSA	39	2 037 010	283 677 538	63.6
Rochester, NY MSA	40	2 028 480	285 706 018	64.0
Nashville, TN MSA	41	1 996 792	287 702 810	64.5
Orlando, FL MSA	42	1 855 850	289 558 660	64.9
Charlotte–Gastonia–Rock Hill, NC–SC MSA	43	1 730 034	291 288 694	65.3
Honolulu, HI MSA	44	1 718 951	293 007 645	65.7
Oklahoma City, OK MSA	45	1 655 743	294 663 388	66.0
Greensboro–Winston-Salem–High Point, NC MSA	46	1 578 285	296 241 673	66.4
Louisville, KY–IN MSA	47	1 515 344	297 757 017	66.7
Richmond–Petersburg, VA MSA	48	1 514 692	299 271 709	67.1
Jacksonville, FL MSA	49	1 467 433	300 739 142	67.4
Toledo, OH MSA	50	1 402 969	302 142 111	67.7
Omaha, NE–IA MSA	51	1 387 045	303 529 156	68.0
Harrisburg–Lebanon–Carlisle, PA MSA	52	1 383 305	304 912 461	68.3
Grand Rapids–Muskegon–Holland, MI MSA	53	1 356 566	306 269 027	68.6
Austin–San Marcos, TX MSA	54	1 342 218	307 611 245	68.9
Syracuse, NY MSA	55	1 333 364	308 944 609	69.2
Salt Lake City–Ogden, UT MSA	56	1 313 293	310 257 902	69.5
Little Rock–North Little Rock, AR MSA	57	1 311 967	311 569 869	69.8
West Palm Beach–Boca Raton, FL MSA	58	1 262 273	312 832 142	70.1
Springfield, MA MSA	59	1 261 865	314 094 007	70.4
Scranton–Wilkes-Barre–Hazleton, PA MSA	60	1 243 258	315 337 265	70.7
Knoxville, TN MSA	61	1 229 330	316 566 595	70.9
Madison, WI MSA	62	1 190 376	317 756 971	71.2
Allentown–Bethlehem–Easton, PA MSA	63	1 132 819	318 889 790	71.5
Tucson, AZ MSA	64	1 120 760	320 010 550	71.7
Des Moines, IA MSA	65	1 068 850	321 079 400	71.9
Columbia, SC MSA	66	1 057 562	322 136 962	72.2
Greenville–Spartanburg–Anderson, SC MSA	67	1 036 822	323 173 784	72.4
Tulsa, OK MSA	68	1 025 248	324 199 032	72.6
Fresno, CA MSA	69	986 954	325 185 986	72.9
Youngstown–Warren, OH MSA	70	964 594	326 150 580	73.1
United States —Con.				
Albuquerque, NM MSA	71	940 750	327 091 330	73.3
Augusta–Aiken, GA–SC MSA	72	930 001	328 021 331	73.5
Lexington, KY MSA	73	915 149	328 936 480	73.7
Colorado Springs, CO MSA	74	889 783	329 826 263	73.9
Lansing–East Lansing, MI MSA	75	877 634	330 703 897	74.1
Spokane, WA MSA	76	857 299	331 561 196	74.3
Wichita, KS MSA	77	833 530	332 394 726	74.5
Kalamazoo–Battle Creek, MI MSA	78	832 147	333 226 873	74.7
Charleston–North Charleston, SC MSA	79	830 397	334 057 270	74.9
Shreveport–Bossier City, LA MSA	80	801 413	334 858 683	75.0
Jackson, MS MSA	81	798 918	335 657 601	75.2
Saginaw–Bay City–Midland, MI MSA	82	766 414	336 424 015	75.4
Fort Wayne, IN MSA	83	752 763	337 176 778	75.6
Peoria–Pekin, IL MSA	84	733 337	337 910 115	75.7
Baton Rouge, LA MSA	85	729 198	338 639 313	75.9
Mobile, AL MSA	86	716 903	339 356 216	76.0
Sarasota–Bradenton, FL MSA	87	673 102	340 029 318	76.2
Bakersfield, CA MSA	88	658 076	340 687 394	76.3
Charlottesville, VA MSA	89	653 648	341 341 042	76.5
Stockton–Lodi, CA MSA	90	647 449	341 988 491	76.6
Gainesville, FL MSA	91	640 687	342 629 178	76.8
Iowa City, IA MSA	92	636 918	343 266 096	76.9
Chattanooga, TN–GA MSA	93	636 658	343 902 754	77.1
Johnson City–Kingsport–Bristol, TN–VA MSA	94	629 210	344 531 964	77.2
Springfield, IL MSA	95	619 885	345 151 849	77.3
Canton–Massillon, OH MSA	96	601 405	345 753 254	77.5
Lancaster, PA MSA	97	589 452	346 342 706	77.6
Charleston, WV MSA	98	588 461	346 931 167	77.7
Santa Barbara–Santa Maria–Lompoc, CA MSA	99	585 520	347 516 687	77.9
Huntington–Ashland, WV–KY–OH MSA	100	564 721	348 081 408	78.0
Evansville–Henderson, IN–KY MSA	101	564 493	348 645 901	78.1
Tallahassee, FL MSA	102	551 903	349 197 804	78.3
Duluth–Superior, MN–WI MSA	103	547 486	349 745 290	78.4
Springfield, MO MSA	104	542 281	350 287 571	78.5
Erie, PA MSA	105	541 585	350 829 156	78.6
Melbourne–Titusville–Palm Bay, FL MSA	106	537 002	351 366 158	78.7
El Paso, TX MSA	107	534 713	351 900 871	78.9
Rockford, IL MSA	108	531 295	352 432 166	79.0
Topeka, KS MSA	109	525 352	352 957 518	79.1
Killeen–Temple, TX MSA	110	525 338	353 482 856	79.2
Las Vegas, NV–AZ MSA	111	518 278	354 001 134	79.3
Portland, ME MSA	112	518 207	354 519 341	79.4
Savannah, GA MSA	113	516 785	355 036 126	79.6
Biloxi–Gulfport–Pascagoula, MS MSA	114	515 281	355 551 407	79.7
Davenport–Moline–Rock Island, IA–IL MSA	115	508 716	356 060 123	79.8
Lubbock, TX MSA	116	505 511	356 565 634	79.9
Utica–Rome, NY MSA	117	491 114	357 056 748	80.0
Salinas, CA MSA	118	486 392	357 543 140	80.1
Daytona Beach, FL MSA	119	484 826	358 027 966	80.2
Lincoln, NE MSA	120	483 074	358 511 040	80.3
South Bend, IN MSA	121	480 336	358 991 376	80.4
Reading, PA MSA	122	479 225	359 470 601	80.6
Lakeland–Winter Haven, FL MSA	123	478 570	359 949 171	80.7
Roanoke, VA MSA	124	475 242	360 424 413	80.8
Pensacola, FL MSA	125	474 633	360 899 046	80.9
Reno, NV MSA	126	470 980	361 370 026	81.0
Anchorage, AK MSA	127	466 939	361 836 965	81.1
Sioux Falls, SD MSA	128	465 665	362 302 630	81.2
New London–Norwich, CT–RI MSA	129	462 920	362 765 550	81.3
Appleton–Oshkosh–Neenah, WI MSA	130	461 739	363 227 289	81.4
Beaumont–Port Arthur, TX MSA	131	458 724	363 686 013	81.5
Boise City, ID MSA	132	456 148	364 142 161	81.6
Asheville, NC MSA	133	447 209	364 589 370	81.7
Corpus Christi, TX MSA	134	440 513	365 029 883	81.8
Montgomery, AL MSA	135	439 067	365 468 950	81.9
Fort Myers–Cape Coral, FL MSA	136	434 635	365 903 585	82.0
Columbia, MO MSA	137	433 397	366 336 982	82.1
Binghamton, NY MSA	138	423 917	366 760 899	82.2
Johnstown, PA MSA	139	422 045	367 182 944	82.3
Amarillo, TX MSA	140	411 352	367 594 296	82.4
Modesto, CA MSA	141	408 161	368 002 457	82.5
York, PA MSA	142	407 178	368 409 635	82.6
La Crosse, WI–MN MSA	143	399 974	368 809 609	82.6
Columbus, GA–AL MSA	144	382 256	369 191 865	82.7
Tuscaloosa, AL MSA	145	379 412	369 571 277	82.8
Eugene–Springfield, OR MSA	146	377 783	369 949 060	82.9
Fayetteville, NC MSA	147	376 833	370 325 893	83.0
Burlington, VT MSA	148	370 069	370 695 962	83.1
Macon, GA MSA	149	369 652	371 065 614	83.2
Fargo–Moorhead, ND–MN MSA	150	366 567	371 432 181	83.2

See footnotes at end of table.

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Table 6b. Metropolitan Areas Ranked by Volume of Revenue of Firms Exempt From Federal Income Tax: 1992 —Con.

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

Geographic area	Revenue		Cumulative revenue	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States —Con.				
Tyler, TX MSA	151	365 621	371 797 802	83.3
Champaign–Urbana, IL MSA	152	360 395	372 158 197	83.4
Lafayette, LA MSA	153	359 297	372 517 494	83.5
Lafayette, IN MSA	154	346 375	372 863 869	83.6
Green Bay, WI MSA	155	334 108	373 197 977	83.6
Waco, TX MSA	156	332 183	373 530 160	83.7
Visalia–Tulare–Porterville, CA MSA	157	330 339	373 860 499	83.8
St. Cloud, MN MSA	158	328 659	374 189 158	83.9
Wheeling, WV–OH MSA	159	316 327	374 505 485	83.9
Alexandria, LA MSA	160	315 648	374 821 133	84.0
Cedar Rapids, IA MSA	161	291 514	375 112 647	84.1
Odessa–Midland, TX MSA	162	286 698	375 399 345	84.1
Lynchburg, VA MSA	163	286 169	375 685 514	84.2
Yakima, WA MSA	164	283 625	375 969 139	84.2
Florence, SC MSA	165	280 902	376 250 041	84.3
Altoona, PA MSA	166	275 384	376 525 425	84.4
Lima, OH MSA	167	271 210	376 796 635	84.4
Billings, MT MSA	168	270 198	377 066 833	84.5
Fayetteville–Springdale–Rogers, AR MSA	169	269 043	377 335 876	84.6
Naples, FL MSA	170	267 816	377 603 692	84.6
Bangor, ME MSA	171	267 635	377 871 327	84.7
Wilmington, NC MSA	172	264 050	378 135 377	84.7
Sioux City, IA–NE MSA	173	263 687	378 399 064	84.8
Hickory–Morganton, NC MSA	174	263 532	378 662 596	84.9
Huntsville, AL MSA	175	252 510	378 915 106	84.9
Bismarck, ND MSA	176	251 472	379 166 578	85.0
Parkersburg–Marietta, WV–OH MSA	177	248 433	379 415 011	85.0
Pueblo, CO MSA	178	246 850	379 661 861	85.1
Fort Smith, AR–OK MSA	179	241 885	379 903 746	85.1
Wichita Falls, TX MSA	180	240 622	380 144 368	85.2
Sharon, PA MSA	181	237 479	380 381 847	85.2
Brownsville–Harlingen–San Benito, TX MSA	182	237 451	380 619 298	85.3
Decatur, IL MSA	183	235 111	380 854 409	85.3
Lake Charles, LA MSA	184	233 583	381 087 992	85.4
Grand Forks, ND–MN MSA	185	231 187	381 319 179	85.4
Monroe, LA MSA	186	230 916	381 550 095	85.5
Bloomington–Normal, IL MSA	187	230 885	381 780 980	85.6
Jackson, MI MSA	188	230 685	382 011 665	85.6
Waterloo–Cedar Falls, IA MSA	189	230 031	382 241 696	85.7
Chico–Paradise, CA MSA	190	229 093	382 470 789	85.7
Jamestown, NY MSA	191	220 464	382 691 253	85.8
Fort Collins–Loveland, CO MSA	192	219 554	382 910 807	85.8
Texarkana, TX–Texarkana, AR MSA	193	218 119	383 128 926	85.9
Joplin, MO MSA	194	215 985	383 344 911	85.9
Pittsfield, MA MSA	195	212 644	383 557 555	86.0
Williamsport, PA MSA	196	209 582	383 767 137	86.0
Fort Pierce–Port St. Lucie, FL MSA	197	208 435	383 975 572	86.0
Athens, GA MSA	198	207 848	384 183 420	86.1
Barnstable–Yarmouth, MA MSA	199	207 490	384 390 910	86.1
Provo–Orem, UT MSA	200	207 272	384 598 182	86.2
Eau Claire, WI MSA	201	206 008	384 804 190	86.2
Medford–Ashland, OR MSA	202	204 046	385 008 236	86.3
Santa Fe, NM MSA	203	202 033	385 210 269	86.3
Elmira, NY MSA	204	199 526	385 409 795	86.4
Benton Harbor, MI MSA	205	198 778	385 608 573	86.4
United States —Con.				
Clarksville–Hopkinsville, TN–KY MSA	206	195 841	385 804 414	86.5
Jackson, TN MSA	207	195 674	386 000 088	86.5
Terre Haute, IN MSA	208	191 592	386 191 680	86.5
Houma, LA MSA	209	191 098	386 382 778	86.6
Dothan, AL MSA	210	190 328	386 573 106	86.6
Rapid City, SD MSA	211	186 641	386 759 747	86.7
San Luis Obispo–Atascadero–Paso Robles, CA MSA	212	185 231	386 944 978	86.7
Mansfield, OH MSA	213	182 839	387 127 817	86.8
Richland–Kennewick–Pasco, WA MSA	214	180 938	387 308 755	86.8
Bloomington, IN MSA	215	180 586	387 489 341	86.8
Cumberland, MD–WV MSA	216	179 752	387 669 093	86.9
McAllen–Edinburg–Mission, TX MSA	217	178 917	387 848 010	86.9
Janesville–Beloit, WI MSA	218	174 414	388 022 424	87.0
Redding, CA MSA	219	173 484	388 195 908	87.0
St. Joseph, MO MSA	220	172 603	388 368 511	87.0
Muncie, IN MSA	221	169 767	388 538 278	87.1
Bellingham, WA MSA	222	169 756	388 708 034	87.1
Longview–Marshall, TX MSA	223	169 282	388 877 316	87.1
Abilene, TX MSA	224	168 885	389 046 201	87.2
Elkhart–Goshen, IN MSA	225	168 372	389 214 573	87.2
Lewiston–Auburn, ME MSA	226	166 918	389 381 491	87.3
Steubenville–Weirton, OH–WV MSA	227	164 272	389 545 763	87.3
Wausau, WI MSA	228	163 137	389 708 900	87.3
Glens Falls, NY MSA	229	159 107	389 868 007	87.4
Dubuque, IA MSA	230	158 673	390 026 680	87.4
Goldsboro, NC MSA	231	156 313	390 182 993	87.4
Owensboro, KY MSA	232	154 938	390 337 931	87.5
Lawton, OK MSA	233	151 557	390 489 488	87.5
Great Falls, MT MSA	234	148 351	390 637 839	87.5
Fort Walton Beach, FL MSA	235	146 576	390 784 415	87.6
Anniston, AL MSA	236	144 038	390 928 453	87.6
San Angelo, TX MSA	237	143 004	391 071 457	87.6
Albany, GA MSA	238	140 515	391 211 972	87.7
Yuba City, CA MSA	239	137 884	391 349 856	87.7
Ocala, FL MSA	240	137 058	391 486 914	87.7
Yuma, AZ MSA	241	136 843	391 623 757	87.8
Panama City, FL MSA	242	134 083	391 757 840	87.8
State College, PA MSA	243	133 615	391 891 455	87.8
Sherman–Denison, TX MSA	244	132 807	392 024 262	87.8
Punta Gorda, FL MSA	245	132 323	392 156 585	87.9
Kokomo, IN MSA	246	131 326	392 287 911	87.9
Merced, CA MSA	247	130 473	392 418 384	87.9
Dover, DE MSA	248	126 651	392 545 035	88.0
Pine Bluff, AR MSA	249	126 597	392 671 632	88.0
Bryan–College Station, TX MSA	250	125 706	392 797 338	88.0
Florence, AL MSA	251	119 458	392 916 796	88.0
Rocky Mount, NC MSA	252	118 292	393 035 088	88.1
Las Cruces, NM MSA	253	108 929	393 144 017	88.1
Danville, VA MSA	254	106 797	393 250 814	88.1
Victoria, TX MSA	255	106 390	393 357 204	88.1
Laredo, TX MSA	256	102 554	393 459 758	88.2
Lawrence, KS MSA	257	99 741	393 559 499	88.2
Cheyenne, WY MSA	258	95 621	393 655 120	88.2
Casper, WY MSA	259	93 987	393 749 107	88.2
Sheboygan, WI MSA	260	93 930	393 843 037	88.3
Myrtle Beach, SC MSA	261	93 378	393 936 415	88.3
Decatur, AL MSA	262	93 149	394 029 564	88.3
Gadsden, AL MSA	263	89 533	394 119 097	88.3
Sumter, SC MSA	264	82 224	394 201 321	88.3
Jacksonville, NC MSA	265	76 732	394 278 053	88.4
Enid, OK MSA	266	44 048	394 322 101	88.4
Rochester, MN MSA	(X)	(D)	(X)	(X)
Greenville, NC MSA	(X)	(D)	(X)	(X)

Note: PMSA's are not included in ranking.

[1]Metropolitan areas with suppressed revenue (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

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Table 7. 250 Largest Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

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

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States	**(X)**	**1 202 613 010**	**1 202 613 010**	**100.0**	**United States** —Con.				
Los Angeles County, CA	1	79 896 970	79 896 970	6.6	Orleans Parish, LA	86	3 112 877	736 739 516	61.3
New York County, NY	2	48 443 262	128 340 232	10.7	Arapahoe County, CO	87	3 092 618	739 832 134	61.5
Cook County, IL	3	35 051 343	163 391 575	13.6	Monmouth County, NJ	88	3 065 240	742 897 374	61.8
Harris County, TX	4	24 807 791	188 199 366	15.6	Washoe County, NV	89	3 059 463	745 956 837	62.0
Orange County, CA	5	20 673 665	208 873 031	17.4	Pima County, AZ	90	3 057 872	749 014 709	62.3
Dallas County, TX	6	18 923 277	227 796 308	18.9	Delaware County, PA	91	3 041 386	752 056 095	62.5
Middlesex County, MA	7	15 144 181	242 940 489	20.2	St. Louis city, MO (IC)	92	3 020 739	755 076 834	62.8
San Diego County, CA	8	13 768 827	256 709 316	21.3	Monroe County, NY	93	3 000 910	758 077 744	63.0
Santa Clara County, CA	9	13 016 486	269 725 802	22.4	Tulsa County, OK	94	2 980 483	761 058 227	63.3
Dade County, FL	10	12 101 639	281 827 441	23.4	Brevard County, FL	95	2 977 214	764 035 441	63.5
Clark County, NV	11	12 084 796	293 912 237	24.4	Ventura County, CA	96	2 926 063	766 961 504	63.8
Maricopa County, AZ	12	11 789 025	305 701 262	25.4	Union County, NJ	97	2 887 376	769 848 880	64.0
King County, WA	13	11 702 025	317 403 287	26.4	Lake County, IL	98	2 886 785	772 735 665	64.3
San Francisco County, CA	14	11 599 419	329 002 706	27.4	Johnson County, KS	99	2 800 445	775 536 110	64.5
District of Columbia, DC	15	11 238 493	340 241 199	28.3	Jefferson Parish, LA	100	2 794 011	778 330 121	64.7
Oakland County, MI	16	10 543 155	350 784 354	29.2	Macomb County, MI	101	2 783 729	781 113 850	65.0
Fairfax County, VA	17	10 350 028	361 134 382	30.0	Burlington County, NJ	102	2 694 350	783 808 200	65.2
Nassau County, NY	18	10 258 320	371 392 702	30.9	Ramsey County, MN	103	2 650 939	786 459 139	65.4
Fulton County, GA	19	10 170 257	381 562 959	31.7	Bucks County, PA	104	2 529 722	788 988 861	65.6
Hennepin County, MN	20	9 615 686	391 178 645	32.5	Chester County, PA	105	2 526 410	791 515 271	65.8
Allegheny County, PA	21	9 406 362	400 585 007	33.3	Essex County, MA	106	2 508 378	794 023 649	66.0
Orange County, FL	22	8 899 128	409 484 135	34.0	Camden County, NJ	107	2 477 686	796 501 335	66.2
Suffolk County, MA	23	8 707 732	418 191 867	34.8	Worcester County, MA	108	2 446 365	798 947 700	66.4
Alameda County, CA	24	8 568 085	426 759 952	35.5	Somerset County, NJ	109	2 412 762	801 360 462	66.6
Broward County, FL	25	8 427 872	435 187 824	36.2	East Baton Rouge Parish, LA	110	2 346 150	803 706 612	66.8
Philadelphia County, PA	26	8 418 043	443 605 867	36.9	Kent County, MI	111	2 311 295	806 017 907	67.0
Montgomery County, MD	27	8 347 456	451 953 323	37.6	Gwinnett County, GA	112	2 308 813	808 326 720	67.2
Cuyahoga County, OH	28	7 976 230	459 929 553	38.2	Madison County, AL	113	2 299 430	810 626 150	67.4
Fairfield County, CT	29	7 363 549	467 293 102	38.9	New Castle County, DE	114	2 297 883	812 924 033	67.6
Wayne County, MI	30	7 271 882	474 564 984	39.5	Onondaga County, NY	115	2 294 026	815 218 059	67.8
Bergen County, NJ	31	7 196 905	481 761 889	40.1	Providence County, RI	116	2 293 245	817 511 304	68.0
Hillsborough County, FL	32	6 831 510	488 593 399	40.6	Fresno County, CA	117	2 265 389	819 776 693	68.2
DuPage County, IL	33	6 805 639	495 399 038	41.2	Hudson County, NJ	118	2 257 943	822 034 636	68.4
St. Louis County, MO	34	6 651 811	502 050 849	41.7	Mercer County, NJ	119	2 238 213	824 272 849	68.5
San Mateo County, CA	35	6 390 598	508 441 447	42.3	Richmond city, VA (IC)	120	2 237 386	826 510 235	68.7
Franklin County, OH	36	6 211 984	514 653 431	42.8	Summit County, OH	121	2 231 179	828 741 414	68.9
Hamilton County, OH	37	6 031 737	520 685 168	43.3	Howard County, MD	122	2 193 948	830 935 362	69.1
Suffolk County, NY	38	5 913 233	526 598 401	43.8	Sedgwick County, KS	123	2 169 501	833 104 863	69.3
Westchester County, NY	39	5 876 038	532 474 439	44.3	Marin County, CA	124	2 128 249	835 233 112	69.5
Essex County, NJ	40	5 841 328	538 315 767	44.8	Pulaski County, AR	125	2 126 836	837 359 948	69.6
Montgomery County, PA	41	5 815 175	544 130 942	45.2	Polk County, IA	126	2 103 914	839 463 862	69.8
Palm Beach County, FL	42	5 798 773	549 929 715	45.7	Lucas County, OH	127	2 039 235	841 503 097	70.0
Sacramento County, CA	43	5 698 072	555 627 787	46.2	Passaic County, NJ	128	1 943 808	843 446 905	70.1
Bexar County, TX	44	5 613 348	561 241 135	46.7	Anne Arundel County, MD	129	1 941 002	845 387 907	70.3
Tarrant County, TX	45	5 584 478	566 825 613	47.1	El Paso County, TX	130	1 916 903	847 304 810	70.5
Hartford County, CT	46	5 483 764	572 309 377	47.6	Santa Barbara County, CA	131	1 878 788	849 183 598	70.6
Marion County, IN	47	5 380 797	577 690 174	48.0	Boulder County, CO	132	1 859 101	851 042 699	70.8
Honolulu County, HI ▲	48	5 368 982	583 059 156	48.5	Jefferson County, CO	133	1 858 441	852 901 140	70.9
Denver County, CO	49	5 307 485	588 366 641	48.9	Fairfax city, VA (IC)	134	1 804 541	854 705 681	71.1
Pinellas County, FL	50	4 920 120	593 286 761	49.3	El Paso County, CO	135	1 803 215	856 508 896	71.2
Davidson County, TN	51	4 828 547	598 115 308	49.7	Collin County, TX	136	1 795 425	858 304 321	71.4
Davidson County, TN	52	4 828 547	602 943 855	50.1	Greenville County, SC	137	1 793 565	860 097 886	71.5
Milwaukee County, WI	53	4 736 799	607 680 654	50.5	Knox County, TN	138	1 785 266	861 883 152	71.7
Atlantic County, NJ	54	4 679 204	612 359 858	50.9	Dane County, WI	139	1 778 393	863 661 545	71.8
Queens County, NY	55	4 582 038	616 941 896	51.3	Kern County, CA	140	1 772 899	865 434 444	72.0
Mecklenburg County, NC	56	4 570 334	621 512 230	51.7	Albany County, NY	141	1 760 056	867 194 500	72.1
Contra Costa County, CA	57	4 543 945	626 056 175	52.1	Lee County, FL	142	1 739 169	868 933 669	72.3
Travis County, TX	58	4 535 122	630 591 297	52.4	Guilford County, NC	143	1 730 587	870 664 256	72.4
San Bernardino County, CA	59	4 461 672	635 052 969	52.8	Waukesha County, WI	144	1 718 228	872 382 484	72.5
Salt Lake County, UT	60	4 454 645	639 507 614	53.2	Pierce County, WA	145	1 681 467	874 063 951	72.7
Middlesex County, NJ	61	4 434 567	643 942 181	53.5	Hillsborough County, NH	146	1 641 213	875 705 164	72.8
Jefferson County, AL	62	4 292 414	648 234 595	53.9	Sonoma County, CA	147	1 636 121	877 341 285	73.0
DeKalb County, GA	63	4 243 677	652 478 272	54.3	Richland County, SC	148	1 632 375	878 973 660	73.1
Shelby County, TN	64	4 235 851	656 714 123	54.6	Charleston County, SC	149	1 626 344	880 600 004	73.2
Morris County, NJ	65	4 133 979	660 848 102	55.0	Washtenaw County, MI	150	1 623 120	882 223 124	73.4
Multnomah County, OR	66	4 092 270	664 940 372	55.3	Anchorage Borough, AK	151	1 620 065	883 843 189	73.5
Prince George's County, MD	67	4 075 826	669 016 198	55.6	Alexandria city, VA (IC)	152	1 619 673	885 462 862	73.6
Norfolk County, MA	68	4 030 598	673 046 796	56.0	Hampden County, MA	153	1 617 138	887 080 000	73.8
Duval County, FL	69	3 918 819	676 965 615	56.3	Washington County, OR	154	1 583 350	888 663 350	73.9
Duval County, FL	70	3 918 819	680 884 434	56.6	Sarasota County, FL	155	1 534 938	890 198 288	74.0
Jefferson County, KY	71	3 844 622	684 729 056	56.9	Virginia Beach city, VA (IC)	156	1 523 527	891 721 815	74.1
Bernalillo County, NM	72	3 816 927	688 545 983	57.3	Lake County, IN	157	1 510 947	893 232 762	74.3
Jackson County, MO	73	3 758 053	692 304 036	57.6	Bronx County, NY	158	1 497 907	894 730 669	74.4
Baltimore County, MD	74	3 716 301	696 020 337	57.9	Spokane County, WA	159	1 475 758	896 206 427	74.5
Riverside County, CA	75	3 703 672	699 724 009	58.2	Hamilton County, TN	160	1 461 132	897 667 559	74.6
New Haven County, CT	76	3 675 768	703 399 777	58.5	Cumberland County, ME	161	1 448 362	899 115 921	74.8
Erie County, NY	77	3 556 958	706 956 735	58.8	Plymouth County, MA	162	1 428 918	900 544 839	74.9
Baltimore city, MD (IC)	78	3 505 092	710 461 827	59.1	Fayette County, KY	163	1 427 666	901 972 505	75.0
Oklahoma County, OK	79	3 502 004	713 963 831	59.4	Utah County, UT	164	1 416 497	903 389 002	75.1
Kings County, NY	80	3 483 651	717 447 482	59.7	Mobile County, AL	165	1 396 280	904 785 282	75.2
Arlington County, VA	81	3 335 314	720 782 796	59.9	Volusia County, FL	166	1 376 135	906 161 417	75.3
Wake County, NC	82	3 315 315	724 098 111	60.2	Forsyth County, NC	167	1 369 226	907 530 643	75.5
Douglas County, NE	83	3 202 294	727 300 405	60.5	Nueces County, TX	168	1 368 564	908 899 207	75.6
Montgomery County, OH	84	3 163 770	730 464 175	60.7	Allen County, IN	169	1 367 250	910 266 457	75.7
Cobb County, GA	85	3 162 464	733 626 639	61.0	San Joaquin County, CA	170	1 322 575	911 589 032	75.8

See footnotes at end of table.

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 171
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Table 7. 250 Largest Counties Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992 —Con.

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

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States —Con.					**United States** —Con.				
Lehigh County, PA	171	1 322 550	912 911 582	75.9	Berks County, PA	211	961 103	958 866 074	79.7
Monterey County, CA	172	1 318 652	914 230 234	76.0	Lane County, OR	212	953 595	959 819 669	79.8
Jefferson County, TX	173	1 316 464	915 546 698	76.1	Solano County, CA	213	953 152	960 772 821	79.9
Ocean County, NJ	174	1 310 541	916 857 239	76.2	Richmond County, NY	214	946 784	961 719 605	80.0
Fort Bend County, TX	175	1 283 692	918 140 931	76.3	Kanawha County, WV	215	945 805	962 665 410	80.0
Bristol County, MA	176	1 272 031	919 412 962	76.5	Ada County, ID	216	938 231	963 603 641	80.1
Rockingham County, NH	177	1 264 509	920 677 471	76.6	Greene County, MO	217	935 133	964 538 774	80.2
Seminole County, FL	178	1 257 937	921 935 408	76.7	Luzerne County, PA	218	925 272	965 464 046	80.3
Norfolk city, VA (IC)	179	1 253 697	923 189 105	76.8	Richmond County, GA	219	924 268	966 388 314	80.4
Rockland County, NY	180	1 252 907	924 442 012	76.9	Lubbock County, TX	220	920 359	967 308 673	80.4
Durham County, NC	181	1 236 940	925 678 952	77.0	Alachua County, FL	221	920 065	968 228 738	80.5
Genesee County, MI	182	1 232 973	926 911 925	77.1	Maui County, HI ▲	222	918 353	969 147 091	80.6
Anderson County, TN	183	1 229 472	928 141 397	77.2	Mahoning County, OH	223	905 701	970 052 792	80.7
Lancaster County, PA	184	1 227 649	929 369 046	77.3	Cumberland County, PA	224	901 837	970 954 629	80.7
Dauphin County, PA	185	1 225 902	930 594 948	77.4	Chatham County, GA	225	901 555	971 856 184	80.8
Henrico County, VA	186	1 216 473	931 811 421	77.5	Peoria County, IL	226	897 942	972 754 126	80.9
Santa Cruz County, CA	187	1 214 300	933 025 721	77.6	York County, PA	227	888 182	973 642 308	81.0
Ingham County, MI	188	1 201 443	934 227 164	77.7	Sangamon County, IL	228	884 602	974 526 910	81.0
Stanislaus County, CA	189	1 200 483	935 427 647	77.8	Bibb County, GA	229	879 908	975 406 818	81.1
Hinds County, MS	190	1 192 123	936 619 770	77.9	Kalamazoo County, MI	230	879 467	976 286 285	81.2
Snohomish County, WA	191	1 183 971	937 803 741	78.0	Vanderburgh County, IN	231	857 167	977 143 452	81.3
Kane County, IL	192	1 177 951	938 981 692	78.1	Manatee County, FL	232	854 600	977 998 052	81.3
Dakota County, MN	193	1 166 427	940 148 119	78.2	Pasco County, FL	233	849 483	978 847 535	81.4
New London County, CT	194	1 159 247	941 307 366	78.3	Horry County, SC	234	832 040	979 679 575	81.5
Leon County, FL	195	1 138 361	942 445 727	78.4	San Luis Obispo County, CA	235	817 190	980 496 765	81.5
Lafayette Parish, LA	196	1 125 739	943 571 466	78.5	Erie County, PA	236	814 342	981 311 107	81.6
Polk County, FL	197	1 121 556	944 693 022	78.6	Dutchess County, NY	237	812 283	982 123 390	81.7
Stark County, OH	198	1 090 671	945 783 693	78.6	Placer County, CA	238	810 680	982 934 070	81.7
Winnebago County, IL	199	1 077 615	946 861 308	78.7	Orange County, NY	239	808 422	983 742 492	81.8
Montgomery County, AL	200	1 059 212	947 920 520	78.8	Denton County, TX	240	801 525	984 544 017	81.9
Escambia County, FL	201	1 057 781	948 978 301	78.9	Linn County, IA	241	796 821	985 340 838	81.9
Will County, IL	202	1 025 997	950 004 298	79.0	Schenectady County, NY	242	794 177	986 135 015	82.0
Benton County, WA	203	1 014 276	951 018 574	79.1	Hidalgo County, TX	243	791 017	986 926 032	82.1
Caddo Parish, LA	204	1 001 039	952 019 613	79.2	Montgomery County, TX	244	789 091	987 715 123	82.1
Lancaster County, NE	205	998 945	953 018 558	79.2	Chittenden County, VT	245	777 702	988 492 825	82.2
St. Joseph County, IN	206	986 817	954 005 375	79.3	Brown County, WI	246	766 876	989 259 701	82.3
Adams County, CO	207	984 863	954 990 238	79.4	Clackamas County, OR	247	763 436	990 023 137	82.3
Westmoreland County, PA	208	978 451	955 968 689	79.5	Barnstable County, MA	248	762 207	990 785 344	82.4
Collier County, FL	209	972 923	956 941 612	79.6	Broome County, NY	249	754 015	991 539 359	82.4
Bonneville County, ID	210	963 359	957 904 971	79.7	Buncombe County, NC	250	740 362	992 279 721	82.5

[1]Counties with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

Table 8. 250 Largest Places Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992

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

Geographic area	Receipts		Cumulative receipts		Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total		Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States	**(X)**	**1 202 613 010**	**1 202 613 010**	**100.0**	**United States** —Con.				
New York, NY ▲	1	58 953 642	58 953 642	4.9	San Jose, CA	21	4 547 865	261 565 246	21.7
Los Angeles, CA	2	37 583 403	96 537 045	8.0	Charlotte, NC	22	4 258 510	265 823 756	22.1
Chicago, IL ▲	3	20 325 014	116 862 059	9.7	Austin, TX ▲	23	4 110 153	269 933 909	22.4
Houston, TX ▲	4	20 111 210	136 973 269	11.4	Minneapolis, MN	24	4 023 637	273 957 546	22.8
Dallas, TX ▲	5	12 470 632	149 443 901	12.4	Atlantic City, NJ	25	3 993 710	277 951 256	23.1
San Francisco, CA	6	11 599 419	161 043 320	13.4	Columbus, OH ▲	26	3 977 576	281 928 832	23.4
Washington, DC	7	11 238 493	172 281 813	14.3	Tampa, FL	27	3 971 477	285 900 309	23.8
Burbank, CA	8	9 602 100	181 883 913	15.1	Jacksonville city, FL ▲	28	3 804 425	289 704 734	24.1
San Diego, CA	9	9 496 682	191 380 595	15.9	Miami, FL	29	3 788 636	293 493 370	24.4
Boston, MA	10	8 478 459	199 859 054	16.6	Cambridge, MA	30	3 729 387	297 222 757	24.7
Philadelphia, PA	11	8 418 043	208 277 097	17.3	Portland, OR ▲	31	3 690 297	300 913 054	25.0
Phoenix, AZ	12	7 093 233	215 370 330	17.9	Memphis, TN	32	3 599 403	304 512 457	25.3
Atlanta, GA ▲	13	6 544 225	221 914 555	18.5	Irvine, CA	33	3 594 100	308 106 557	25.6
Seattle, WA	14	5 511 319	227 425 874	18.9	Kansas City, MO ▲	34	3 545 123	311 651 680	25.9
Denver, CO	15	5 307 485	232 733 359	19.4	Baltimore, MD (IC)	35	3 505 092	315 156 772	26.2
San Antonio, TX	16	5 179 475	237 912 834	19.8	Cincinnati, OH	36	3 448 653	318 605 425	26.5
Indianapolis city, IN ▲	17	5 156 071	243 068 905	20.2	Las Vegas, NV	37	3 251 823	321 857 248	26.8
Nashville-Davidson, TN ▲	18	4 709 599	247 778 504	20.6	Cleveland, OH	38	3 204 619	325 061 867	27.0
Pittsburgh, PA	19	4 679 828	252 458 332	21.0	New Orleans, LA	39	3 112 877	328 174 744	27.3
Honolulu, HI	20	4 559 049	257 017 381	21.4	St. Louis, MO (IC)	40	3 020 739	331 195 483	27.5

See footnotes at end of table.

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 172
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Table 8. 250 Largest Places Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992 —Con.

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

Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States —Con.				
Oklahoma City, OK ▲	41	3 001 051	334 196 534	27.8
Santa Monica, CA	42	2 968 105	337 164 639	28.0
Milwaukee, WI ▲	43	2 963 601	340 128 240	28.3
Omaha, NE	44	2 924 960	343 053 200	28.5
Detroit, MI	45	2 885 071	345 938 271	28.8
Sacramento, CA	46	2 870 558	348 808 829	29.0
Tulsa, OK ▲	47	2 749 400	351 558 229	29.2
Anaheim, CA	48	2 665 607	354 223 836	29.5
Fort Worth, TX ▲	49	2 664 877	356 888 713	29.7
Oakland, CA	50	2 597 929	359 486 642	29.9
Culver City, CA	51	2 577 205	362 063 847	30.1
Pasadena, CA	52	2 571 615	364 635 462	30.3
Southfield, MI	53	2 500 345	367 135 807	30.5
Salt Lake City, UT	54	2 437 410	369 573 217	30.7
Louisville, KY	55	2 386 666	371 959 883	30.9
Oyster Bay town balance, NY ▲	56	2 385 652	374 345 535	31.1
Stamford, CT	57	2 356 871	376 702 406	31.3
Fort Lauderdale, FL	58	2 300 611	379 003 017	31.5
Tucson, AZ	59	2 281 835	381 284 852	31.7
Beverly Hills, CA	60	2 256 278	383 541 130	31.9
Richmond, VA (IC)	61	2 237 386	385 778 516	32.1
Reno, NV	62	2 235 285	388 013 801	32.3
Long Beach, CA	63	2 225 726	390 239 527	32.4
Birmingham, AL ▲	64	2 193 174	392 432 701	32.6
Huntsville, AL ▲	65	2 131 877	394 564 578	32.8
Hempstead town balance, NY ▲	66	2 118 869	396 683 447	33.0
Raleigh, NC	67	2 101 461	398 784 908	33.2
North Hempstead town balance, NY ▲	68	2 060 748	400 845 656	33.3
Wichita, KS	69	2 001 343	402 846 999	33.5
Troy, MI	70	1 966 561	404 813 560	33.7
Bellevue, WA	71	1 958 015	406 771 575	33.8
Irving, TX	72	1 910 157	408 681 732	34.0
El Paso, TX	73	1 896 245	410 577 977	34.1
Santa Ana, CA	74	1 813 854	412 391 831	34.3
Fairfax, VA (IC)	75	1 804 541	414 196 372	34.4
Fresno, CA	76	1 770 157	415 966 529	34.6
Rockville, MD	77	1 756 235	417 722 764	34.7
Baton Rouge, LA	78	1 726 556	419 449 320	34.9
Colorado Springs, CO	79	1 723 348	421 172 668	35.0
Little Rock, AR	80	1 707 735	422 880 403	35.2
St. Paul, MN	81	1 678 557	424 558 960	35.3
Sunnyvale, CA	82	1 643 519	426 202 479	35.4
Santa Clara, CA	83	1 640 121	427 842 600	35.6
Redwood City, CA	84	1 633 027	429 475 627	35.7
Mountain View, CA	85	1 622 087	431 097 714	35.8
Anchorage, AK	86	1 620 065	432 717 779	36.0
Alexandria, VA (IC)	87	1 619 673	434 337 452	36.1
Orange, CA	88	1 550 406	435 887 858	36.2
Torrance, CA	89	1 550 294	437 438 152	36.4
Rochester, NY	90	1 532 483	438 970 635	36.5
Newport Beach, CA	91	1 524 778	440 495 413	36.6
Virginia Beach, VA (IC)	92	1 523 527	442 018 940	36.8
Bloomington, MN	93	1 514 169	443 533 109	36.9
Hartford, CT	94	1 504 511	445 037 620	37.0
Islip town balance, NY ▲	95	1 483 334	446 520 954	37.1
Lexington-Fayette, KY	96	1 427 666	447 948 620	37.2
Grand Rapids, MI	97	1 418 550	449 367 170	37.4
Overland Park, KS	98	1 414 107	450 781 277	37.5
Toledo, OH	99	1 413 884	452 195 161	37.6
Boca Raton, FL	100	1 411 059	453 606 220	37.7
Livonia, MI	101	1 408 803	455 015 023	37.8
Plano, TX ▲	102	1 401 711	456 416 734	38.0
Des Moines, IA	103	1 378 489	457 795 223	38.1
Buffalo, NY	104	1 370 030	459 165 253	38.2
Palo Alto, CA	105	1 361 005	460 526 258	38.3
Corpus Christi, TX ▲	106	1 350 857	461 877 115	38.4
Knoxville, TN	107	1 335 980	463 213 095	38.5
Madison, WI	108	1 327 007	464 540 102	38.6
Scottsdale, AZ	109	1 325 666	465 865 768	38.7
Newark, NJ	110	1 323 688	467 189 456	38.8
Chattanooga, TN	111	1 276 291	468 465 747	39.0
Arlington, TX	112	1 267 602	469 733 349	39.1
West Palm Beach, FL	113	1 264 076	470 997 425	39.2
St. Petersburg, FL	114	1 254 495	472 251 920	39.3
Norfolk, VA (IC)	115	1 253 697	473 505 617	39.4
Glendale, CA	116	1 252 246	474 757 863	39.5
Waltham, MA	117	1 251 476	476 009 339	39.6
Mobile, AL	118	1 247 776	477 257 115	39.7
Greensboro, NC	119	1 234 457	478 491 572	39.8
Des Plaines, IL	120	1 218 010	479 709 582	39.9
United States —Con.				
Winston-Salem, NC	121	1 186 201	480 895 783	40.0
Fort Wayne, IN	122	1 184 884	482 080 667	40.1
Greenville, SC	123	1 184 790	483 265 457	40.2
Huntington town balance, NY ▲	124	1 181 526	484 446 983	40.3
White Plains, NY	125	1 179 745	485 626 728	40.4
Jackson, MS ▲	126	1 162 292	486 789 020	40.5
Oak Ridge, TN ▲	127	1 161 821	487 950 841	40.6
Farmington Hills, MI	128	1 137 182	489 088 023	40.7
Walnut Creek, CA	129	1 093 356	490 181 379	40.8
Syracuse, NY	130	1 085 197	491 266 576	40.8
Costa Mesa, CA	131	1 084 927	492 351 503	40.9
Columbia, SC ▲	132	1 079 867	493 431 370	41.0
Dayton, OH	133	1 077 428	494 508 798	41.1
Boulder, CO	134	1 072 855	495 581 653	41.2
Parsippany-Troy Hills township, NJ	135	1 057 622	496 639 275	41.3
Radnor township, PA	136	1 051 788	497 691 063	41.4
Providence, RI	137	1 050 941	498 742 004	41.5
Montgomery, AL	138	1 043 067	499 785 071	41.6
Ann Arbor, MI	139	1 035 395	500 820 466	41.6
Riverside, CA	140	1 028 136	501 848 602	41.7
Akron, OH	141	1 015 689	502 864 291	41.8
Tallahassee, FL	142	1 014 679	503 878 970	41.9
Herndon, VA	143	1 013 815	504 892 785	42.0
Mount Laurel township, NJ	144	1 013 310	505 906 095	42.1
Spokane, WA	145	1 007 053	506 913 148	42.2
Richardson, TX ▲	146	1 006 061	507 919 209	42.2
Bakersfield, CA	147	992 855	508 912 064	42.3
Lower Merion township, PA	148	988 941	509 901 005	42.4
Shreveport, LA ▲	149	975 417	510 876 422	42.5
Mesa, AZ	150	974 707	511 851 129	42.6
Lafayette, LA	151	974 647	512 825 776	42.6
Fremont, CA	152	971 778	513 797 554	42.7
San Mateo, CA	153	971 144	514 768 698	42.8
Coral Gables, FL	154	971 090	515 739 788	42.9
Idaho Falls, ID	155	957 016	516 696 804	43.0
Worcester, MA	156	953 051	517 649 855	43.0
Edison township, NJ	157	946 831	518 596 686	43.1
Jersey City, NJ	158	946 122	519 542 808	43.2
Lincoln, NE	159	946 111	520 488 919	43.3
Sugar Land, TX	160	939 520	521 428 439	43.4
Northbrook, IL	161	937 696	522 366 135	43.4
Hollywood, FL	162	933 427	523 299 562	43.5
Gaithersburg, MD	163	933 413	524 232 975	43.6
Newton, MA	164	932 004	525 164 979	43.7
Beaumont, TX	165	927 502	526 092 481	43.7
Cherry Hill township, NJ	166	926 950	527 019 431	43.8
Hackensack, NJ	167	925 771	527 945 202	43.9
San Bernardino, CA	168	916 233	528 861 435	44.0
Clearwater, FL	169	912 836	529 774 271	44.1
Titusville, FL	170	911 128	530 685 399	44.1
Tacoma, WA	171	909 298	531 594 697	44.2
Englewood, CO	172	907 334	532 502 031	44.3
Piscataway township, NJ	173	896 745	533 398 776	44.4
Berkeley, CA	174	894 840	534 293 616	44.4
Tempe, AZ	175	887 085	535 180 701	44.5
Rockford, IL	176	887 017	536 067 718	44.6
Schaumburg, IL ▲	177	881 917	536 949 635	44.6
Downers Grove, IL	178	880 119	537 829 754	44.7
Lubbock, TX	179	879 414	538 709 168	44.8
Springfield, MO ▲	180	879 158	539 588 326	44.9
Millburn township, NJ	181	872 747	540 461 073	44.9
Modesto, CA	182	870 009	541 331 082	45.0
Fort Myers, FL	183	866 636	542 197 718	45.1
Hialeah, FL	184	864 731	543 062 449	45.2
Santa Rosa, CA	185	849 051	543 911 500	45.2
New Haven, CT	186	845 216	544 756 716	45.3
Warren, MI	187	843 354	545 600 070	45.4
Greenwich town, CT	188	841 392	546 441 462	45.4
Carrollton, TX ▲	189	840 259	547 281 721	45.5
Oak Brook, IL ▲	190	836 873	548 118 594	45.6
Sarasota, FL	191	832 152	548 950 746	45.6
Boise City, ID	192	827 629	549 778 375	45.7
Albany, NY	193	824 770	550 603 145	45.8
Macon, GA ▲	194	823 161	551 426 306	45.9
Stockton, CA	195	822 724	552 249 030	45.9
Evansville, IN	196	815 607	553 064 637	46.0
Aurora, CO ▲	197	814 599	553 879 236	46.1
Springfield, MA	198	814 057	554 693 293	46.1
Santa Barbara, CA	199	812 950	555 506 243	46.2
Orem, UT	200	804 642	556 310 885	46.3
Skokie, IL	201	801 191	557 112 076	46.3
Municipality of Monroeville, PA ▲	202	799 636	557 911 712	46.4
Springfield, IL	203	799 069	558 710 781	46.5
Framingham town, MA	204	783 885	559 494 666	46.5
Farmers Branch, TX	205	780 315	560 274 981	46.6

See footnotes at end of table.

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Table 8. 250 Largest Places Ranked by Volume of Receipts of Firms Subject to Federal Income Tax: 1992 —Con.

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

Geographic area	Receipts		Cumulative receipts	
	Rank[1]	Amount ($1,000)	Amount ($1,000)	Percent of U.S. total
United States —Con.				
Peoria, IL	206	779 468	561 054 449	46.7
Brookhaven town balance, NY ▲	207	778 921	561 833 370	46.7
Thousand Oaks, CA	208	771 557	562 604 927	46.8
Hayward, CA	209	763 852	563 368 779	46.8
Edina, MN	210	758 564	564 127 343	46.9
Pasadena, TX	211	737 242	564 864 585	47.0
South San Francisco, CA	212	736 174	565 600 759	47.0
Menlo Park, CA	213	736 064	566 336 823	47.1
Bloomfield Hills, MI	214	733 774	567 070 597	47.2
Huntington Beach, CA	215	732 089	567 802 686	47.2
Sterling Heights, MI	216	731 233	568 533 919	47.3
Lakewood, CO	217	728 277	569 262 196	47.3
Eugene, OR	218	724 103	569 986 299	47.4
Wilmington, DE	219	723 159	570 709 458	47.5
Portland, ME	220	720 457	571 429 915	47.5
Savannah, GA	221	713 223	572 143 138	47.6
Columbus city, GA ▲	222	712 701	572 855 839	47.6
El Segundo, CA	223	710 485	573 566 324	47.7
Durham, NC ▲	224	710 070	574 276 394	47.8
Humble, TX	225	707 609	574 984 003	47.8
United States —Con.				
Tustin, CA	226	703 413	575 687 416	47.9
Concord, CA	227	699 695	576 387 111	47.9
Charleston, SC ▲	228	699 469	577 086 580	48.0
Dearborn, MI	229	696 588	577 783 168	48.0
South Bend, IN	230	696 376	578 479 544	48.1
Cary, NC	231	690 166	579 169 710	48.2
Plantation, FL	232	689 556	579 859 266	48.2
San Buenaventura, CA (Ventura)	233	689 437	580 548 703	48.3
Arlington Heights, IL	234	685 816	581 234 519	48.3
Amarillo, TX ▲	235	683 236	581 917 755	48.4
Manchester, NH	236	679 080	582 596 835	48.4
Middletown township, NJ	237	676 173	583 273 008	48.5
Norwalk, CT	238	674 794	583 947 802	48.6
San Rafael, CA	239	664 705	584 612 507	48.6
Tarrytown, NY ▲	240	664 449	585 276 956	48.7
Cedar Rapids, IA	241	661 613	585 938 569	48.7
Charleston, WV	242	661 523	586 600 092	48.8
Dublin, OH ▲	243	659 556	587 259 648	48.8
Upper Merion township, PA	244	654 146	587 913 794	48.9
Marlborough, MA	245	645 738	588 559 532	48.9
Garden Grove, CA	246	645 511	589 205 043	49.0
Allentown, PA	247	644 783	589 849 826	49.0
Marietta, GA	248	642 882	590 492 708	49.1
Morristown, NJ	249	633 336	591 126 044	49.2
Lansing, MI ▲	250	631 614	591 757 658	49.2

[1]Places with suppressed receipts (if applicable) are listed at end of table rather than by rank to avoid disclosing data for individual companies.

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Appendix A.
General Explanation

CENSUS COVERAGE AND METHODOLOGY

Structure and method of enumeration. Firms in the 1992 Census of Service Industries were divided into the nonmail universe and mail universe. The coverage and the method of obtaining census information from each follow:

1. The nonmail universe consisted of firms which were not required to file a regular census return and included:

   a. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1992. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms, nonemployers accounted for less than 10 percent of total receipts of all establishments covered in the census.

      The census included only those service nonemployer firms which reported a receipts volume of $1,000 or more during 1992. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses.

      Data for nonemployers are not included in this report but are provided in a subsequent Nonemployer Statistics report (SC92-N-1).

   b. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. (The term ''employers'' refers to firms with one or more paid employees at any time during 1992 as shown in the active administrative records of other Federal agencies.) Although the payroll cutoff varied by kind of business, small employers generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census.

      Data on receipts, payroll, and employment for employer firms below the payroll cutoff were derived or estimated from administrative records of other Federal agencies, except for a sample of small employer firms in classifications for which specialized data requirements precluded reliance solely on administrative records sources. This sample was included in the mail universe.

2. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:

   a. Large employers, i.e., all multiestablishment firms, and all employer firms above the payroll size cutoff referred to in section 1b. Within this category, a report of company organization was conducted periodically to identify establishment locations of firms which operated at more than one location and to obtain information on payroll and mid-March employment at each location. The 1991 Report of Company Organization was used as a coverage check in the census. In the 1992 census, all multiestablishment firms were asked to notify the Census Bureau of any establishments for which a form was not received. Report forms were subsequently provided to the firms for these establishments.

   b. A sample of small employer firms in classifications for which specialized data precluded reliance solely on administrative records sources. These firms were sent the census mailing packages containing the appropriate 1992 questionnaire.

Method of classifying kinds of business. The service industries classifications for all establishments were based on the *Standard Industrial Classification (SIC) Manual.*[1] However, the method of assigning these classifications, and the level of detail at which establishments were classified, differed between the nonmail and mail universes as follows:

1. The nonmail universe

   a. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

   b. Selected small employers were classified on the basis of the most current census kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1987 census. Otherwise, the classification was obtained from administrative records of other Federal agencies.

      If the census or administrative record classifications proved inadequate (none corresponded to a 1992 census classification in the detail required for

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

employers), the firm was sent a brief inquiry requesting information necessary to assign a 1992 census kind-of-business code.

2. Establishments in the mail universe were classified on the basis of their self-designation, answers to questions on receipts by type of service provided, and other special inquiries.

Method of assigning tax status. For kind-of-business classifications[2] where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the IRS code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications[3] comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

COMPARABILITY OF THE 1987 AND 1992 CENSUSES

The 1987 and 1992 censuses were conducted under similar conditions and procedures except for the following:

Geographic areas. The boundaries of a number of areas for which data are shown in the 1992 census are not the same as in the 1987 census because of annexations; other boundary changes; and redefinitions of metropolitan statistical areas (MSA's), primary metropolitan statistical areas (PMSA's), and consolidated metropolitan statistical areas (CMSA's).[4] In addition, data for consolidated cities are included in the 1992 census.

Data for special economic urban areas (SEUA's) with 10,000 inhabitants or more in Michigan, Minnesota, New York, and Wisconsin qualified for publication in the 1992 census. This included townships in Michigan and Minnesota and towns in New York and Wisconsin. However, Minnesota did not have any townships that met the population criteria.

[2]SIC's 7032, 792, 7991 pt., 7997, 7999 pt., 8011 pt., 8021 pt., 805, 806, 808, 809, 82, 83, 84 pt., 873 ex. 8733, 874 ex. 8744.

[3]SIC's 7041, 8111 pt., 84 pt., 86, 8733.

[4]Newly defined metropolitan areas (MA's) were announced by the Office of Management and Budget (OMB) effective June 30, 1993.

Nonemployer firms. In 1987, data for nonemployer firms were published for the United States, States, metropolitan areas, counties, and places in four regional reports in the Nonemployer Statistics Series (SC87-N-1 to -4).

For 1992, data for nonemployers by kind of business are presented in one *Nonemployer Statistics* report (SC92-N-1) for the United States, States, and metropolitan areas. Nonemployer data for counties and places are available on compact disc-read only memory (CD-ROM).

Employment. In 1987, employment data withheld to avoid disclosing data for individual companies were represented with the symbol ''(D).'' In 1992, withheld employment data are represented with symbols that denote employment size ranges. These symbols are defined in the introductory text.

Sources of receipts/revenue. In 1987, data on sources of receipts/revenue for selected industries were published with other industry-specific data in the *Miscellaneous Subjects* report (SC87-S-4) of the Subject Series. In 1992, sources of receipts/revenue data are presented separately in the *Sources of Receipts or Revenue* report (SC92-S-4) of the Subject Series.

Legal form of organization. In 1987, data on the number of individual proprietorships/partnerships were published in the Geographic Area Series. In 1992, individual proprietorship/partnership data are published in the *Establishment and Firm Size* report (SC87-S-1) and in the *Nonemployer Statistics* report (SC87-N-1).

EXPLANATION OF TERMS

Establishments. An establishment is a single physical location at which business is conducted. It is not necessarily identical with a company or enterprise, which may consist of one establishment or more. Statistics for service industries represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Estimates of this number were derived from a sample and are provided in the service industries report, *Miscellaneous Subjects* (SC92-S-5). Each census report was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1992. Appendix G provides a comparison of the number of establishments active any time during the year versus the number in business at the end of the year.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The

entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, and when conditions prescribed by the SIC manual for recognizing the existence of more than one establishment were met, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

Firms. A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the controlling firm. For the economic census, the terms ''firm'' and ''company'' are synonymous.

Receipts (Basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1992 whether or not payment was received in 1992, except for health practitioners and legal, architectural, engineering, and surveying services, which reported on a cash basis (payments received in 1992 regardless of when services were rendered). Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. Receipts from leasing of vehicles, equipment, etc., marketed under operating leases are included in receipts figures as well as the fair sales value of merchandise marketed in 1992 under capital, finance, or ''full payout'' leases. Receipts also include the total value of service contracts, amounts received for work subcontracted to others, and dues and assessments from members and affiliates.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, State, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are rents from and receipts (gross as well as the establishment's share) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; commissions from vending machine operators; and other nonoperating income such as royalties, franchise fees, etc.

Receipts in this report do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (Basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1992, whether or not payment was received in 1992. Also included are income from interest, dividends, gross contributions, gifts, grants (whether or not restricted for use in operations), rents, royalties, dues and assessments from members and affiliates, and receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (Unrelated Business Income) are also included in revenue.

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

Expenses. Expenses include payroll, employee benefits, interest, rent, payroll taxes, cost of supplies used for operation, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1992.

Expenses in this report exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; and, for fundraising organizations, funds transferred to charities and other organizations.

Annual payroll. Payroll includes all forms of compensation, such as salaries, wages, commissions, bonuses, vacation allowances, sick-leave pay, employee contributions to qualified pension plans, and the value of payments in kind (e.g., free meals and lodgings) paid during the year to all employees. Tips and gratuities received by employees from patrons and reported to employers are included. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on form 941.

First-quarter payroll. This item consists of payroll, as defined above, paid to persons employed at any time during the quarter January to March 1992.

Paid employees for pay period including March 12. Paid employees consist of the full- and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; not included are proprietors and partners of unincorporated businesses. The definition of paid employees is the same as that used on IRS form 941.

Auxiliary establishments. Each company included in this census was asked to identify and separately report auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the other establishments of the company. Data presented in this report do not include auxiliary establishments. Data for auxiliaries are presented in a subsequent report issued as part of the *1992 Enterprise Statistics* reports.

KIND-OF-BUSINESS CLASSIFICATIONS

Services, as defined in Division I of the 1987 Standard Industrial Classification (SIC) manual, includes establishments primarily engaged in rendering a wide variety of services to individuals, business and government establishments, and other organizations.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1987 SIC manual. When a more detailed classification than defined in the SIC manual was needed, additional kinds of business were identified within an SIC industry.

The basis for a kind-of-business classification is described above in Method of Classifying Kinds of Business. Descriptions of those kinds of business for which data are provided in this report follow.

Hotels, Rooming Houses, Camps, and Other Lodging Places (SIC Major Group 70)

This group includes establishments engaged in providing lodging, or lodging and meals, and camping facilities. Hotels which provide accommodations for permanent residents (e.g., apartment hotels) and residential mobile home parks are classified in Real Estate, Major Group 65.

Hotels and motels (SIC 7011). Commercial establishments, known to the public as hotels, motor hotels, motels, or tourist courts, primarily engaged in providing lodging, or lodging and meals.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Hotels, 25 guestrooms or more.
2. Hotels, less than 25 guestrooms.
3. Motels, tourist courts.
4. Motor hotels.

The classification of individual establishments into hotels, motor hotels, and motels and tourist courts was based primarily on the respondents' self-designation.

Rooming and boarding houses (SIC 702). Establishments renting rooms, with or without board, on a fee basis. Homes for the elderly, for children, and for the handicapped that provide additional services, other than nursing care, are classified in Industry 8361, and homes that provide nursing and/or health-related care are classified in Industry Group 805. Rooming and boarding houses operated by membership organizations for their members only are classified in Industry 7041.

Sporting and recreational camps (SIC 7032). Sporting and recreational camps providing lodging and meals, or lodging only. Included are children's camps, fishing camps, hunting camps, and dude ranches. Day camps and sports instructional camps, such as baseball, basketball, or football camps, are classified in Industry 7999.

Recreational vehicle parks and campsites (SIC 7033). Establishments providing overnight or short-term sites for recreational vehicles, trailers, campers, or tents. Residential trailer and mobile home parks are classified in Real Estate, Major Group 65.

Organization hotels and lodging houses, on membership basis (SIC 704). Lodging houses and hotels operated by membership organizations for the benefit of their members and guests, and not open to the general public. Hotels operated by such organizations but open to the public are classified in Industry 7011. Residential homes for the elderly and others in need of residential, social, and personal care are classified in Industry 8361.

Personal Services (SIC Major Group 72)

This group includes establishments primarily engaged in providing services generally to individuals, such as barber and beauty shops, drycleaning plants, laundries, and photographic studios. For establishments classified in Industry Group 721, collecting and distributing units (branch outlets, pickup stations, terminals, or depots) owned and operated by a firm which does its own laundry work are not classified as separate establishments. Data for these units are merged with data for the plant where the work is done.

Power laundries, family and commercial (SIC 7211). Establishments primarily engaged in operating mechanical laundries with steam or other power. Excluded are establishments which have power laundry equipment but which are primarily engaged in a specialty, such as industrial laundering, linen rental, or diaper service. These establishments are classified in other categories within Industry Group 721. Independently owned agencies for laundry plants are classified in Industry 7212. Laundries using small power equipment of household type are classified in Industry 7219.

Garment pressing, and agents for laundries and drycleaners (SIC 7212). Establishments primarily engaged in providing laundry and drycleaning services but which have the laundry and/or drycleaning work done by others. Establishments in this industry may do their own pressing or finishing work. Independently owned collecting and distributing agencies serving drycleaning plants or power laundries are included in this classification.

Linen supply (SIC 7213). Establishments primarily engaged in supplying, on a rental basis, such laundered items as uniforms, aprons, table covers, bed linens, and towels. Establishments included in this classification may or may not operate their own laundry facilities.

Coin-operated laundries and drycleaning (SIC 7215). Establishments primarily engaged in the operation of coin-operated or similar self-service laundry and/or drycleaning equipment. Included are establishments known as laundromats, launderettes, self-service drycleaners, etc. Establishments which operate such machinery in apartment houses, dormitories, and similar locations are included. Establishments which rent such machinery (e.g., to apartment houses) are classified in Industry 7359.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Coin-operated laundries and drycleaning stores.
2. Coin-operated laundry routes.

Drycleaning plants, except rug cleaning (SIC 7216). Establishments primarily engaged in drycleaning or dyeing apparel and household fabrics other than rugs. Establishments primarily engaged in cleaning rugs are classified in Industry 7217. Independently owned agencies for cleaning plants are classified in Industry 7212. Establishments known as ''tailor shops'' or ''cleaners'' are included in this classification only if they do their own cleaning. Establishments primarily engaged in dyeing fabrics for the trade are classified in Manufacturing, Major Group 22.

Carpet and upholstery cleaning (SIC 7217). Establishments primarily engaged in cleaning carpets and upholstered furniture. Establishments primarily engaged in rug repair are classified in Industry 7699, those primarily engaged in reupholstering and repairing furniture are classified in Industry 7641, and those primarily engaged in building cleaning are classified in Industry 7349.

Industrial launderers (SIC 7218). Establishments primarily engaged in supplying laundered or drycleaned work uniforms, wiping towels, protective apparel (gloves, flame resistant clothing, etc.), dust control items (treated mats or rugs, mops, cloths, etc.), and similar items to industrial, commercial, and government users. These items may belong to the industrial launderers and be supplied to users on a rental basis, or they may belong to the customers. Establishments included in this industry may or may not operate their own laundry or drycleaning facilities.

Laundry and garment services, n.e.c. (SIC 7219). Establishments primarily engaged in furnishing other laundry services, including repair, alteration, and storage of clothes for individuals; diaper service; and hand laundries. Custom tailors, dressmakers, and fur shops making fur apparel to custom order are classified in Retail Trade.

Photographic studios, portrait (SIC 722). Establishments primarily engaged in still or video portrait photography for the general public. Included in this classification are school, home, and transient portrait photographers. Establishments primarily engaged in commercial photography are classified in Industry 7335; those primarily engaged in video tape production other than portrait are classified in Industry 7812; and those primarily engaged in film developing and/or print processing for the trade or for the general public are classified in Industry 7384.

Beauty shops (SIC 723). Establishments primarily engaged in providing beauty services or both beauty and barber services. Beauty and cosmetology schools are also included. Beauty shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, beauty shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Barber shops (SIC 724). Establishments primarily engaged in providing barber and men's hair styling services. Barber colleges are also included. Barber shop concessions (owned and operated by concessionaires) in hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, barber shops owned by and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Shoe repair shops and shoeshine parlors (SIC 725). Establishments primarily engaged in repairing footwear or shining shoes. Also included are establishments engaged in cleaning and blocking hats. Shoe repair and shoeshine departments (owned and operated by concessionaires) in

hotels, department stores, etc., are classified in this industry and treated as separate establishments. However, shoe repair shops and shoeshine parlors owned and operated as part of other businesses (e.g., hotels, department stores) are considered part of the main establishment.

Funeral service and crematories (SIC 726). Establishments primarily engaged in preparing the dead for burial, conducting funerals, and cremating the dead. Receipts include sales of funeral merchandise, such as caskets and burial clothing, and other services provided directly by the establishments. Also included in the receipts are reimbursements for cash advances made to other establishments for funeral-related merchandise sales and services, such as flowers. Cemeteries, and crematories operated in conjunction with cemeteries, are classified in Real Estate, Industry 6553; crematories and burial services for pets are classified in Agriculture, Industry 0752.

Tax return preparation services (SIC 7291). Establishments primarily engaged in providing tax return preparation services without also providing accounting, auditing, or bookkeeping services. Establishments providing tax return preparation services which also provide accounting, auditing, or bookkeeping services are classified in Industry 8721. Tax return preparation services (owned and operated by concessionaires) in department stores, etc., are classified in this industry and treated as separate establishments. However, tax return preparation services owned and operated as part of other businesses are considered part of the main establishment.

Miscellaneous personal services, n.e.c. (SIC 7299). Establishments primarily engaged in providing personal services, not elsewhere classified, such as saunas; steam and Turkish baths; costume and formal wear rental; operation of coin-operated personal service machines, such as weighing machines, public lockers (except cold storage), pay toilets, etc.; checkroom concessions; dating service; diet or weight reducing workshops; and tanning salons. Establishments operating coin-operated amusement machines, such as pinball machines and juke boxes, are classified in Industry 7993. The operation of physical fitness facilities, including health fitness spas and reducing salons, is classified in Major Group 70 if lodging is also provided and in Industry 7991 if lodging is not provided.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Massage parlors, tanning salons, and saunas.
2. Diet and weight reducing services.
3. Formal wear rental.
4. Other personal services, n.e.c.

Business Services (SIC Major Group 73)

This group includes establishments primarily engaged in providing services, not elsewhere classified, to business establishments on a contract or fee basis.

Advertising agencies (SIC 7311). Establishments primarily engaged in preparing advertising (writing copy, artwork, graphics, and other creative work) and placing such advertising in periodicals, newspapers, radio, television, or other advertising media for clients on a contract or fee basis. Establishments which place advertising with media but perform no creative services (media buying services) are classified in Industry 7319. Establishments which write advertising copy but do not place the advertising with media are classified in Industry 8999. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with media are classified in Industry Group 733. Establishments which solicit advertising for nonaffiliated radio, television, newspapers, or magazines are classified in Industry 7313.

Outdoor advertising services (SIC 7312). Establishments primarily engaged in the preparation of poster displays and painted and electric displays on billboards, panels, bulletins, and frames, principally outdoors. Such establishments may (as incidental services) construct, repair, and maintain display boards and may post advertisements. Sign painting shops are classified in Industry 7389. Shops which make neon signs to order are classified in Manufacturing. Establishments primarily engaged in erecting signs are classified in Construction.

Radio, television, and publishers' advertising representatives (SIC 7313). Establishments primarily engaged in soliciting advertising on a contract or fee basis for (nonaffiliated) newspapers, magazines, and other publications, or for radio and television stations. Advertising sales offices operated by the media are classified as auxiliaries.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radio and television advertising representatives.
2. Publishers' advertising representatives.

Advertising, n.e.c. (SIC 7319). Establishments primarily engaged in furnishing advertising services, not elsewhere classified, such as handbill distribution, distribution of samples, and transit advertising. Establishments which provide commercial art, graphics, or other creative advertising services but do not place the advertising with the media, are classified in Industry Group 733. Establishments primarily engaged in direct mail advertising, compiling and selling mailing lists, and related services are classified in Industry 7331.

Adjustment and collection services (SIC 7322). Establishments primarily engaged in the collection or adjustment of claims other than insurance. Establishments providing insurance adjustment services are classified in Insurance, Major Group 64. Establishments providing debt counseling or adjustment services for individuals are classified in Industry 7299. Centralized charge services are classified in Finance, Major Group 61.

Credit reporting services (SIC 7323). Establishments primarily engaged in providing mercantile and consumer credit reporting services. Establishments primarily engaged in conducting personal investigations (background) and preparing reports for insurance companies and other business firms are classified in Industry 7389.

Direct mail advertising services (SIC 7331). Establishments primarily engaged in furnishing direct mail advertising services, such as creating, producing, and mailing direct mail advertising. This industry also includes establishments primarily engaged in compiling and selling mailing lists. Establishments primarily engaged in reproducing direct mail copy to order but also providing other direct mail advertising services are classified in Manufacturing if they print the copy, and in Industry 7334 if they duplicate the copy by photocopying or similar reproduction methods.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Mailing list compilers, brokers, and managers.
2. Direct mail advertising services, except mailing list services.

Photocopying and duplicating services (SIC 7334). Establishments primarily engaged in reproducing text, drawings, plans, maps, or other copy by blueprinting, photocopying, mimeographing, or other methods of duplication other than printing or microfilming. Printing, including ''quick printing,'' is classified in Manufacturing, and microfilming is classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Blueprinting and photocopying services.
2. Duplicating services, except printing and photocopying.

Commercial photography (SIC 7335). Establishments engaged in providing commercial photography services for advertising agencies, publishers, and other business and industrial users. Establishments engaged in still and video portrait photography are classified in Industry 7221, and those primarily engaged in mapmaking are classified in Industry 7389. Establishments primarily engaged in medical photography are classified in Industry 8099. Establishments primarily engaged in producing commercial video tape or films are classified in Industry 7812.

Commercial art and graphic design (SIC 7336). Establishments primarily engaged in providing commercial art or graphic design services for advertising agencies, publishers, and other business and industrial users. Producers of still and slide films are classified here. Establishments primarily engaged in art, except commercial and medical art, are classified in Industry 8999; those engaged in medical art are classified in Industry 8099; and those providing drafting services are classified in Industry 7389.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial art.
2. Graphic arts and related design.

Secretarial and court reporting services (SIC 7338). Establishments primarily engaged in furnishing secretarial, typing, word processing, resume writing, and court reporting services.

Disinfecting and pest control services (SIC 7342). Establishments primarily engaged in providing disinfection and termite, insect, rodent, and other pest control generally in dwellings or other buildings. Establishments primarily engaged in pest control for lawns or agricultural production are classified in Agriculture.

Building cleaning and maintenance services, n.e.c. (SIC 7349). Establishments primarily engaged in furnishing building cleaning and maintenance services, not elsewhere classified, such as window cleaning, janitorial services, floor waxing, and office cleaning. General contractors and special trade contractors primarily engaged in building repair work, cleaning building exteriors by sand or steam blasting, or cleaning up after construction are classified in Construction.

Medical equipment rental and leasing (SIC 7352). Establishments primarily engaged in renting or leasing (except finance leasing) medical equipment. These establishments may also sell medical supplies, but establishments primarily engaged in selling medical supplies are classified in Wholesale or Retail Trade. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Heavy construction equipment rental and leasing (SIC 7353). Establishments primarily engaged in renting or leasing (except finance leasing) heavy construction equipment, with or without operators. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Rental and leasing of heavy construction equipment without operators.
2. Rental and leasing of heavy construction equipment with operators.

Equipment rental and leasing, n.e.c. (SIC 7359). Establishments primarily engaged in renting or leasing (except finance leasing) equipment, not elsewhere classified, such as tools, furniture, industrial equipment (except heavy construction), televisions, appliances, party supplies, etc. Establishments primarily engaged in finance leasing are classified in Finance, Industry 6159.

Establishments renting or leasing automobiles and trucks without drivers are classified in Industry Group 751; those renting with drivers, in Transportation. Establishments renting (or leasing) medical equipment are classified in Industry 7352; video tapes and cassettes, in Industry 7841; amusement and recreation items, such as bicycles, beach chairs, etc., in Industry 7999; personal items, such as formal wear, lockers (other than refrigerated), and pillows, in Industry 7299; commercial boats, in Water Transportation, Major Group 44. Direct leasing of machinery or equipment by the manufacturer is classified in Manufacturing or Wholesale Trade. Establishments primarily leasing computer time, including time-sharing services, are classified in Industry 7374; and those renting or leasing computers or data processing equipment, in Industry 7377.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Equipment rental, except rent-to-own.
2. Equipment leasing, except finance leasing.
3. Rent-to-own.

Employment agencies (SIC 7361). Establishments primarily engaged in providing placement and employment services for employers or those seeking employment. Modeling agencies and nurses' registries are included. Theatrical employment agencies are classified in Industry 7922; motion picture casting bureaus, in Industry 7819; and establishments engaged in furnishing help to other businesses, in Industry 7363.

Help supply services (SIC 7363). Establishments primarily engaged in supplying temporary or continuing help (except agricultural) to other businesses on a contract or fee basis. The help supplied is on the payroll of the supplying establishment but is under the direct or general supervision of the business to whom the help is furnished. Establishments primarily engaged in providing placement and employment services are classified in Industry 7361. Establishments which provide both management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operation of other establishments are classified in Industry 8744. Farm labor supply is classified in Agriculture, Industry 0761.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Temporary help supply.
2. Employee leasing.
3. Other help supply services.

Computer programming services (SIC 7371). Establishments primarily engaged in providing custom computer programming services on a contract or fee basis. These establishments often perform a variety of additional services, such as computer software design and analysis, modification of existing software, and training in the use of custom software. Establishments primarily engaged in the development and marketing of prepackaged software are classified in Industry 7372. Computer processing services are classified in Industry 7374.

Prepackaged software (SIC 7372). Establishments primarily engaged in designing and developing prepackaged software, including operating, utility, and applications programs. These establishments may also prepare software documentation for the user, install software for the user, and train the user in the use of the software. Establishments primarily engaged in buying and selling prepackaged software are classified in Wholesale or Retail Trade. Custom computer software services, including computer code authors, are classified in Industry 7371.

Computer integrated systems (SIC 7373). Establishments primarily engaged in developing or modifying computer software and packaging or bundling the software with hardware (computers and peripheral equipment) to create an integrated system for specific application. These establishments are involved in all phases of systems development, from design through installation. Establishments primarily engaged in buying and selling computer software and/or hardware are classified in Wholesale or Retail Trade, and establishments primarily engaged in manufacturing computers and/or peripheral equipment are classified in Manufacturing.

Computer processing and data preparation and processing services (SIC 7374). Establishments primarily engaged in providing computer processing and data preparation services. Service may consist of complete processing and preparation of reports from data supplied by the customer, or it may be specialized, such as data entry or making data processing equipment available on an hourly or time-sharing basis.

Information retrieval services (SIC 7375). Establishments primarily engaged in providing on-line information retrieval services on a contract or fee basis. The information generally involves a range of subjects and is taken from other primary sources. Establishments which collect and originate the data are classified in the industry associated with that activity.

Computer facilities management services (SIC 7376). Establishments primarily engaged in providing on-site management and operation of computer and data processing facilities on a contract or fee basis. Establishments primarily engaged in providing computer and data processing at their own facilities are classified in Industry 7374.

Computer rental and leasing (SIC 7377). Establishments primarily engaged in renting or leasing (except finance) computers and related data processing equipment on the

customers' site, whether or not also providing maintenance or support services. Establishments primarily engaged in both manufacturing and leasing computers and related data processing equipment are classified in Division D, Manufacturing, and separate establishments owned by the manufacturer and primarily engaged in leasing are classified in Wholesale Trade. Establishments primarily engaged in finance leasing of computers and related data processing equipment are classified in Finance, Industry 6159, and those primarily engaged in leasing computer time are classified in Industry 7374.

Computer maintenance and repair (SIC 7378). Establishments primarily engaged in the maintenance and repair of computers and computer peripheral equipment.

Computer related services, n.e.c. (SIC 7379). Establishments primarily engaged in providing computer related services, not elsewhere classified, such as computer consulting, disk and diskette conversion, and tape recertification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Computer consultants.
2. Miscellaneous computer services, n.e.c.

Detective, guard, and armored car services (SIC 7381). Establishments primarily engaged in providing detective, guard, and armored car services. Fingerprint service, polygraph service, and rental of dogs for protective service are included in this classification.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Detective agencies and guard services.
2. Armored car services.

Security systems services (SIC 7382). Establishments primarily engaged in monitoring and maintaining security systems devices, such as burglar and fire alarms. These establishments may also sell, lease, and/or install the security systems which they monitor and maintain. Establishments primarily engaged in the sales and installation, or installation only, of such devices are classified in Construction, Industry 1731.

News syndicates (SIC 7383). Establishments primarily engaged in providing news, pictures, features, and news reporting services to newspapers and periodicals. Separate establishments of newspaper and periodical publishers which are engaged in gathering news are classified as auxiliaries.

Photofinishing laboratories (SIC 7384). Establishments primarily engaged in developing film and photographic prints and enlargements. Data for retail outlets (kiosks), which are owned and operated by photofinishing laboratories for the pickup and delivery of film, are merged with data for the laboratory which owns them and are not treated as separate establishments. Establishments primarily engaged in processing motion picture and video film for the motion picture and television industries are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Photofinishing laboratories, except ''one-hour'' (mini) labs.
2. ''One-hour'' (mini) photofinishing.

Business services, n.e.c. (SIC 7389). Establishments primarily engaged in furnishing business services, not elsewhere classified, such as auctioneers' establishments (service only), business brokers, drafting service, independent lecture bureaus, inspection service, printing brokers, notaries public, and shop window decoration or trimming, on a commission or fee basis.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Sign painting shops. Establishments primarily engaged in making signs to individual order or in doing office door and window lettering. Establishments primarily engaged in making signs other than on a custom basis and neon sign manufacturers are classified in Manufacturing.
2. Interior designing. Establishments primarily engaged in advising clients on the selection of furniture, draperies, rugs, and other interior decorations on a commission or fee basis. Establishments providing interior designing service but primarily engaged in the sale of merchandise, are not included. Painting and papering contractors who frequently call themselves ''interior decorators'' are classified in Construction.
3. Telephone answering services. Establishments primarily engaged in transmitting telephone messages to their clients. Paging services are classified in Communications.
4. Water softening and conditioning services. Establishments primarily engaged in softening water by chemical treatment or other methods.
5. Packaging and labeling services. Establishments primarily engaged in packaging and labeling products, on a contract or fee basis, in packages or other containers normally intended for retail distribution. Companies primarily engaged in packing, crating, and otherwise preparing goods for shipping are classified in Transportation.
6. Trading stamp services. Establishments primarily engaged in selling trading stamps or merchandise coupons to merchants. The redemption stores of trading stamp companies are classified as auxiliary to this industry.

7. Convention and trade show services. Establishments primarily engaged in providing a variety of services to conventions and trade shows on a contract or fee basis, including decoration services, registration services, promotion, and other administrative functions.

8. Private mail centers. Establishments primarily engaged in providing mailbox rental and other postal and mailing (except advertising) services. In addition, establishments may provide typing, photocopying, and FAX services, and may sell office supplies.

9. Miscellaneous business services, n.e.c. Establishments primarily engaged in furnishing business services, not elsewhere classified.

Automotive Repair, Services, and Parking (SIC Major Group 75)

This group includes establishments primarily engaged in furnishing automotive repair, rental, leasing, parking, and other services. Similar facilities owned and operated by concerns for their own use and not available to the general public are treated as auxiliary establishments of those concerns and are not included here. Automotive repair shops operated by establishments engaged in the sale of new automobiles are classified in Retail Trade, as are those operated by gasoline service stations (where sales of merchandise (including fuel) exceed repair receipts). Automobile driving instruction is classified in Industry 8299.

Truck rental and leasing, without drivers (SIC 7513). Establishments primarily engaged in short-term rental or extended-term leasing (with or without maintenance) of trucks, truck tractors, or semitrailers without drivers. Establishments primarily engaged in renting or leasing, except finance leasing, of industrial trucks are classified in Industry 7359; those renting or leasing trucks with drivers are classified in Transportation, Industry Group 421; and those renting or leasing heavy construction and earth moving equipment are classified in Industry 7353. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Truck rental, without drivers.

2. Truck leasing, except finance leasing.

Passenger car rental (SIC 7514). Establishments primarily engaged in short-term rental of passenger cars without drivers. Data for separate automotive rental offices or concessions (e.g., airport locations) in the same metropolitan area, for which a common fleet of cars is maintained, are merged and not considered as separate establishments. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119.

Passenger car leasing (SIC 7515). Establishments primarily engaged in extended-term leasing of passenger cars without drivers. These establishments may or may not provide maintenance of vehicles as part of the lease contract. Establishments primarily engaged in renting automobiles with drivers are classified in Transportation, Industry 4119. Establishments primarily engaged in finance leasing are classified in Finance, Major Group 61.

Utility trailer and recreational vehicle rental (SIC 7519). Establishments primarily engaged in daily or extended-term rental of utility trailers and recreational vehicles. Establishments primarily engaged in renting motorcycles, bicycles, golf carts, gocarts, or recreational boats are classified in Industry 7999, and those engaged in renting airplanes are classified in Industry 7359. Establishments primarily engaged in the rental of mobile homes on site are classified in Real Estate, Industry 6515.

Automobile parking (SIC 7521). Establishments primarily engaged in the temporary parking of automobiles usually on an hourly, daily, or monthly contract or fee basis. Excluded are municipal parking lots and lots operated by establishments or institutions primarily engaged in other activities (e.g., department stores, hospitals, restaurants). Valet parking is classified in Industry 7299. Establishments primarily engaged in extended or dead storage of automobiles are classified in Transportation, Industry 4226.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Parking lots.

2. Parking structures.

Top, body, and upholstery repair shops and paint shops (SIC 7532). Establishments primarily engaged in the repair of automotive tops, bodies, and interiors, or automotive painting and refinishing. Also included in the industry are establishments primarily engaged in customizing automobiles, trucks, and vans, except on a factory basis. Those engaged in customizing automobiles, trucks, and vans on a factory basis are classified in Manufacturing, Industry Group 371.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Top and body repair shops.

2. Paint shops.

Automotive exhaust system repair shops (SIC 7533). Establishments primarily engaged in the installation, repair, or sale and installation of automotive exhaust systems. The sale of mufflers, tailpipes, and catalytic converters is considered to be incidental to the installation of these products.

Tire retreading and repair shops (SIC 7534). Establishments primarily engaged in repairing and retreading automotive tires. Establishments classified here may either retread customers' tires or retread tires for sale or exchange to the user or the trade.

Automotive glass replacement shops (SIC 7536). Establishments primarily engaged in the installation, repair, or sale and installation of automotive glass. The sale of the glass is considered incidental to the replacement.

Automotive transmission repair shops (SIC 7537). Establishments primarily engaged in the installation, repair, or sale and installation of automotive transmissions. The sale of transmissions and related parts is considered incidental to transmission installation or repair.

General automotive repair shops (SIC 7538). Establishments primarily engaged in general automotive repair, such as engine repair shops (except industrial truck engines), general repair and service garages, and diesel engine repair shops. Establishments primarily engaged in specialized repair of individual engine components, not elsewhere classified, are classified in Industry 7539. Establishments primarily engaged in repair of motorcycles are classified in Industry 7699.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. General automotive repair shops, except diesel.
2. Diesel repair shops.

Automotive repair shops, n.e.c. (SIC 7539). Establishments primarily engaged in specialized automotive repair, not elsewhere classified, such as fuel service (carburetor repair), brake relining, front-end and wheel alignment, and radiator repair. Establishments primarily engaged in automotive welding are classified in Industry 7692.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Radiator repair.
2. Brake, front end, and wheel alignment.
3. Carburetor repair shops.
4. Automotive electrical repair shops.
5. Other automotive repair shops, n.e.c. Establishments primarily engaged in specialized automotive repairs, not elsewhere classified, such as frame repair, piston ring service and repair, speedometer repair, and heater and air-conditioning repair.

Carwashes (SIC 7542). Establishments primarily engaged in washing, waxing, and polishing motor vehicles or furnishing facilities for the self-service washing of motor vehicles.

Automotive services, except repair and carwashes (SIC 7549). Establishments primarily engaged in furnishing automotive services, except repair and carwashes, such as lubricating service, towing service, diagnostic service, undercoating service, and inspection service.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Lubrication shops.
2. Towing services.
3. Other automotive services, n.e.c.

Miscellaneous Repair Services (SIC Major Group 76)

This group includes establishments primarily engaged in miscellaneous repair services, not elsewhere classified. Repair departments of retail dealers or manufacturers are not included unless operated as separate establishments and reported as such. This group does not include some repair services of which the more important are: repair to structures (classified in Construction); garment and shoe repair (classified in Major Group 72); automotive repair services (classified in Major Group 75); electronic computer and computer peripheral equipment repair services (classified in Industry 7378); ship and boat repair (classified in Manufacturing); and railroad repair (classified in Manufacturing).

Radio and television repair shops (SIC 7622). Establishments primarily engaged in repairing radios, televisions, phonographs, stereo equipment, and tape recorders. Also included are establishments engaged in installing and repairing television, amateur, and citizens' band antennas, and those engaged in installing and servicing similar equipment in homes, offices, boats, automobiles, or other vehicles. Establishments primarily engaged in installation, repair, or maintenance of radio and television broadcast transmitting antennas and towers are classified in Construction. Repair departments of radio and television dealers are not included here unless operated and reported as separate establishments.

Refrigeration and air-conditioning service and repair shops (SIC 7623). Establishments primarily engaged in servicing and repairing household and commercial electrical refrigerators and air-conditioning and refrigeration equipment. Establishments primarily engaged in servicing and repairing gas refrigeration equipment are classified in Industry 7699, and those repairing automotive air-conditioning equipment are classified in Industry 7539. Establishments primarily engaged in installing refrigeration and air-conditioning systems are classified in Construction.

Electrical and electronic repair shops, n.e.c. (SIC 7629). Establishments primarily engaged in servicing and repairing electrical and electronic equipment, not elsewhere classified, such as electrical household appliances (washing machines, vacuum cleaners, irons, toasters, etc.) and electrical and electronic industrial equipment. Electrical contractors and electrical shops engaged primarily in house wiring are included in Construction, Industry 1731. The repair of electric motors is classified in Industry 7694. Repair of electronic computers and computer peripheral equipment is classified in Industry 7378.

Watch, clock, and jewelry repair (SIC 763). Establishments primarily engaged in the repair of watches, clocks, or jewelry. Establishments primarily engaged in assembling watches from purchased parts are classified in Manufacturing, Industry 3873.

Reupholstery and furniture repair (SIC 764). Establishments primarily engaged in furniture reupholstery and repair. Establishments primarily engaged in selling upholstery materials, making slipcovers and draperies to order, or in upholstering new frames to individual order are classified in Retail Trade, as are establishments making furniture and cabinets on a custom basis.

Welding repair (SIC 7692). Establishments primarily engaged in repair work by welding, including automotive welding. Welding in connection with the manufacture of a product is classified in Manufacturing. Welding contractors doing welding work at construction sites are classified in Construction, Industry 1799.

Armature rewinding shops (SIC 7694). Establishments primarily engaged in rewinding armatures and rebuilding or repairing electric motors. Establishments classified here may either repair customers' equipment or repair their own equipment for sale or exchange to users or to the trade. Establishments primarily engaged in the repair of electrical appliances are classified in Industry 7629.

Repair shops and related services, n.e.c. (SIC 7699). Establishments primarily engaged in specialized repair services, not elsewhere classified, such as farm machinery and equipment repair; lawnmower, saw, knife, and tool sharpening and repair; bicycle repair; lock and gun repair; musical instrument repair; and the repair of typewriters. Repair services which involve primarily electrical or electronic equipment or components are classified in Industry 7629; however, primarily mechanical repair of electrically powered equipment, such as electric sewing machine repair, is included here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Farm machinery and equipment repair.
2. Lawnmower and other small gasoline engine repair. Establishments primarily engaged in saw, knife, and tool sharpening are also included here.
3. Sewer and septic tank cleaning services. Establishments primarily engaged in cleaning or repairing sewers and septic tanks. Establishments which install septic tanks are classified in Construction.
4. Other repair and related services, n.e.c. Establishments primarily engaged in specialized repair services, not elsewhere classified, such as aircraft flight instrument repair (except electrical), blacksmith shops, bicycle repair, boiler repair, photographic equipment repair, dental instrument repair, furnace and chimney cleaning, gunsmith shops, key duplicating shops, motorcycle repair, musical instrument tuning and repair, taxidermists, typewriter repair, umbrella repair, and venetian blind repair.

Motion Pictures (SIC Major Group 78)

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

Motion picture and video tape production (SIC 7812). Establishments primarily engaged in the production of theatrical and nontheatrical motion pictures and video tapes for exhibition or sale. Establishments engaged in both production and distribution of motion pictures are included here, as well as those engaged in the production of educational, industrial, and religious films. Establishments primarily engaged in motion picture and video tape reproduction are classified in Industry 7819.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture production, except for television.
2. Motion picture and tape production for television.

Services allied to motion picture production (SIC 7819). Establishments primarily engaged in performing auxiliary services to motion picture production, such as motion picture film processing, editing, and titling. Also included are casting bureaus, wardrobe and studio property rental, rental and repair of cameras and other motion picture equipment, stock footage film libraries, and television tape services (editing, transfers, etc.).

Motion picture and video tape distribution (SIC 7822). Establishments primarily engaged in the distribution (rental or sale) of theatrical and nontheatrical motion picture films or in the distribution of video tapes and disks, except to the general public. Establishments engaged in both distribution and production are classified in Industry 7812. Establishments primarily engaged in renting video tapes and disks to the general public are classified in Industry 7841, and those engaged in the sale of video tape and disks to individuals for personal or household use are classified in Retail Trade, Industry 5735.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Motion picture film exchanges.
2. Film and tape distribution for television.
3. Video tape wholesalers.

Services allied to motion picture distribution (SIC 7829). Establishments primarily engaged in performing auxiliary services to motion picture distribution, such as film delivery service, film purchasing and booking agencies, and film libraries.

Motion picture theaters, except drive-in (SIC 7832). Commercially operated theaters primarily engaged in the indoor exhibition of motion pictures.

Drive-in motion picture theaters (SIC 7833). Commercially operated theaters, commonly known as drive-in theaters, primarily engaged in the outdoor exhibition of motion pictures.

Video tape rental (SIC 7841). Establishments primarily engaged in renting recorded video tapes and disks to the general public for personal or household use. Establishments primarily engaged in renting video recorders and players are classified in Industry 7359. Establishments primarily engaged in selling recorded video tapes and disks to the general public are classified in Retail Trade, Industry 5735, and those engaged in the wholesale distribution of recorded video tapes and disks are classified in Industry 7822.

Amusement and Recreation Services, Except Motion Pictures (SIC Major Group 79)

This group includes establishments primarily engaged in providing amusement, recreation, or entertainment services, not elsewhere classified. Gambling businesses, where legal, are also included in this Major Group; however, combined gambling and lodging facilities with 25 guestrooms or more are classified in Industry 7011. Establishments primarily engaged in operating museums, art galleries, arboreta, and botanical and zoological gardens are classified in Major Group 84.

Dance studios, schools, and halls (SIC 791). Establishments primarily engaged in operating public dance halls or ballrooms, dance studios, and dance schools. Establishments primarily engaged in renting facilities used as dance halls or ballrooms are classified in Real Estate, Industry 6512.

Theatrical producers (except motion picture) and miscellaneous theatrical services (SIC 7922). Establishments primarily engaged in providing live theatrical presentations, such as road companies and summer theaters. This industry also includes services allied with theatrical presentations, such as casting agencies; booking agencies for plays, artists, and concerts; scenery, lighting, and other equipment services; and theatrical ticket agencies. Also included in this industry are producers of live and taped radio programs and commercials and producers of live television programs.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Producers of live theatrical productions. Stock or repertory companies, whether or not operating their own theaters, are included here. Establishments primarily engaged in producing shows for dinner theaters but not operating the food service are also included here. Dinner theaters operating food service are classified in Retail Trade, Industry 5812.
2. Producers of radio and television shows, except tape producers. Establishments primarily engaged in producing shows for live presentation on radio and television. Producers of motion picture and television tape are classified in Industry 7812 and producers of radio tape in the subgroup Other theatrical services.
3. Artists' and entertainers' managers or agents, concert bureaus, and booking agents.
4. Other theatrical services. Establishments engaged in theatrical services, not elsewhere classified, such as ticket agencies; theatrical, television, and radio employment agencies; theatrical equipment rental and design; and lighting. Radio show tape producers are included here.

Bands, orchestras, actors, and other entertainers and entertainment groups (SIC 7929). Establishments primarily engaged in providing entertainment other than live theatrical presentations. These establishments include bands, orchestras, and entertainers.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Dance groups and artists.
2. Symphony orchestras, opera companies, and chamber music organizations.
3. Other music groups and artists. Dance and stage bands, orchestras (except symphony or chamber), combos, quintets, soloists, and similar musical organizations, groups, and artists.
4. Other entertainers and entertainment groups. Entertainers other than dance bands, symphony orchestras, dance groups, or similar musical and dance organizations.

Bowling centers (SIC 7933). Establishments primarily engaged in providing facilities for bowling.

Professional sports clubs and promoters (SIC 7941). Operators and promoters of professional and semiprofessional athletic clubs, promoters of athletic events, and managers of individual professional athletes. Receipts from radio or television broadcasts, from sales of players, from concession operators, and from noncustomer sources are not included in the total receipts for the activities

classified here. Establishments primarily engaged in renting stadiums and athletic fields to sports promoters and clubs are classified in Real Estate, Industry Group 651.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Baseball clubs.
2. Football clubs.
3. Other professional sports clubs.
4. Managers and promoters.

Racing, including track operation (SIC 7948). Promoters and participants in racing activities, including racetrack operators, operators of racing stables, jockeys, racehorse trainers, and race car owners and operators. Establishments which own racetracks but do not engage in promotion of racing events, are classified in Real Estate, Industry Group 651. Stables and kennels primarily engaged in breeding or boarding horses and dogs are classified in Agriculture, Industry 0752.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Auto racetrack operation.
2. Horse racetrack operation.
3. Dog racetrack operation.
4. Racing stables and racing, n.e.c.

Physical fitness facilities (SIC 7991). Establishments primarily engaged in operating reducing and other health clubs, spas, and similar facilities featuring exercise and other active physical fitness conditioning, whether or not on a membership basis. Establishments providing aerobic dance and exercise classes are also included here. Sports and recreation clubs are classified in Industry 7997 if operated on a membership basis, and in Industry 7992 or 7999 if open to the general public. Health resorts and spas providing lodging are classified in Major Group 70. Establishments that promote physical fitness through diet control are classified in Industry 7299.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Physical fitness centers, except gymnasiums and athletic clubs.
2. Gymnasiums and athletic clubs.

Public golf courses (SIC 7992). Privately operated establishments primarily engaged in the operation of golf courses open to the general public on a fee basis. Municipally owned and operated golf courses are not included. Membership golf and country clubs are classified in Industry 7997. Miniature golf courses and golf driving ranges are classified in Industry 7999.

Coin-operated amusement devices (SIC 7993). Establishments primarily engaged in operating coin-operated amusement devices either in their own or in other places of business. Such amusement devices include juke boxes, pinball machines, mechanical games, video games, slot machines (where legal), and similar types of amusement equipment. The amusement devices may also be operated by bills. Amusement arcades and parlors are also included. Establishments primarily engaged in rental of such devices are classified in Industry 7359.

Amusement parks (SIC 7996). Establishments known as amusement parks, theme parks, kiddie parks, etc., which group together a number of attractions, such as mechanical rides, amusement devices, refreshment stands, and picnic grounds. Individual ride operators or concessionaires operating within the park are classified in Industry 7999, as are carnivals operating without a fixed exhibition site. Owners of the park grounds (who do not operate the amusement parks) are classified in Real Estate, Industry Group 651.

Membership sports and recreation clubs (SIC 7997). Sports and recreation clubs which maintain facilities for use only by members and their guests, such as country, golf, tennis, yacht, and swimming clubs. Such establishments are classified here regardless of the proportion of receipts derived from food or liquor sales. Membership organizations engaged in civic, social, or fraternal activities are classified in Industry 864. Physical fitness facilities are classified in Industry 7991.

Amusement and recreation services, n.e.c. (SIC 7999). Establishments primarily engaged in the operation of sports, amusement, and recreation services, not elsewhere classified, such as bathing beaches, swimming pools, and riding academies and schools. Membership sports and recreation clubs not open to the general public are classified in Industry 7997.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Concession operators of amusement devices and rides. Concession operators of mechanical rides or of amusement devices in amusement parks, carnivals, circuses, or fairs; or operators of independently operated rides or devices of this type.
2. Carnivals and circuses. Establishments operating a group of amusement, service, and/or retail units, generally known as carnivals, which do not have any fixed exhibition site; or companies engaged in the operation of circuses having acrobatic and animal shows and individual circus acts. Side shows are included here. Individual performers in circuses are classified in Other entertainers and entertainment groups, a subgroup of Industry 7929.
3. Fairs. Establishments primarily engaged in arranging and operating the exhibitions and related activities

usually associated with county, State, or similar fairs. Carnivals and side shows which are part of the fairs but which are independently owned and operated are included in the subgroup Carnivals and circuses. Other independently owned and operated amusement device and ride concessions are included in the subgroup Concession operators of amusement devices and rides.

4. Roller skating rinks.
5. Ice skating rinks.
6. Other amusement and recreation services, n.e.c. Establishments primarily engaged in the commercial operation of sports, amusement, and recreation services, not elsewhere classified. Included are establishments engaged in instruction of sports or recreational activities, such as baseball, bridge, golf, judo, karate, skiing, swimming, and tennis. Also included are establishments renting articles for amusement and recreation, such as beach chairs and accessories, bicycles, golf carts, small boats and canoes, and saddle horses.

   Other establishments in this classification include commercially operated bathing beaches, gambling establishments (where legal), golf driving ranges, miniature golf courses, riding academies and stables, shooting galleries, slot-car tracks, ski lifts, day camps, and establishments engaged in the commercial operation of swimming pools open to the general public for a fee. Municipally operated golf courses and swimming pools are excluded from this census. Privately owned tourist attractions, such as natural wonders or manmade exhibits, are included here. Museums, art galleries, and botanical and zoological gardens are included in Major Group 84.

Health Services (SIC Major Group 80)

This group includes establishments primarily engaged in furnishing medical, surgical, and other health services to persons. Associations or groups, such as Health Maintenance Organizations (HMO's), primarily engaged in providing medical or other health services to members are included but those which only provide insurance covering hospitalization or medical costs are classified in Insurance, Major Group 63. Hospices providing medical services are also included in this Major Group and are classified according to the primary service provided. Health care facilities were primarily coded based on self-designation. Where multiple levels of care were indicated but were not apparently separate operations, the facility was generally classified based on the highest level of care provided. Veterinarians are classified in Agriculture, Industry Group 074.

Offices and clinics of doctors of medicine (SIC 801). Establishments of licensed practitioners having the degree of M.D. and engaged in the practice of general or specialized medicine and surgery. General medical clinics (staffed by licensed practitioners having M.D. degree) are also classified here.

Associations of physicians formed solely for sharing expenses (including payroll) are also included here. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these funds are not considered operating receipts for medical services provided. However, their payroll and employment data are included in statistics presented for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of doctors of medicine. Includes offices as well as group clinics owned and operated by physicians for the purpose of carrying on their profession.
2. General medical clinics. Includes clinics not owned and operated by physicians associated for the purpose of carrying on their profession.

Offices and clinics of dentists (SIC 802). Establishments of licensed practitioners having the degree of D.D.S. (or D.D. Sc.) or D.M.D. and engaged in the practice of general or specialized dentistry, including dental surgery. Dental clinics are also classified here.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of dentists. Includes offices as well as group clinics owned and operated by dentists associated for the purpose of carrying on their profession.
2. Dental clinics. Includes clinics not owned and operated by dentists associated for the purpose of carrying on their profession.

Offices and clinics of doctors of osteopathy (SIC 803). Establishments of licensed practitioners having the degree of D.O. and engaged in the practice of general or specialized osteopathic medicine and surgery.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Offices of osteopathic physicians.
2. Osteopathic clinics.

Offices and clinics of chiropractors (SIC 8041). Establishments of licensed practitioners having the degree of D.C. and engaged in the practice of chiropractic medicine.

Offices and clinics of optometrists (SIC 8042). Establishments of licensed practitioners having the degree of O.D. and engaged in the practice of optometry. Establishments where receipts are primarily from the sale of optical goods prescribed as a result of eye examinations performed at another establishment are classified in Retail Trade, Industry 5999.

Offices and clinics of podiatrists (SIC 8043). Establishments of licensed practitioners having the degree of D.P. and engaged in the practice of podiatry.

Offices and clinics of health practitioners, n.e.c. (SIC 8049). Establishments of health practitioners engaged in practice in health fields, not elsewhere classified, such as acupuncturists, midwives, nutritionists, physical and occupational therapists, and psychologists.

Skilled nursing care facilities (SIC 8051). Establishments primarily engaged in providing inpatient nursing and rehabilitative services to patients who require continuous health care but not hospital services. Care must be ordered by and under the direction of a physician. The staff must include a licensed nurse on duty continuously with a minimum of one full-time registered nurse on duty during each day shift. Included are establishments certified to deliver skilled nursing care under the Medicare and Medicaid programs.

Intermediate care facilities (SIC 8052). Establishments primarily engaged in providing inpatient nursing and rehabilitative services but not on a continuous basis. Staffing must include 24-hour per day personnel with a licensed nurse on duty full-time during each day shift. At least once a week, consultation with a registered nurse on the delivery of care is required. Included are facilities certified to deliver intermediate care under the Medicaid program.

Nursing and personal care facilities, n.e.c. (SIC 8059). Establishments primarily engaged in providing some nursing and/or health-related care to patients who do not require the degree of care and treatment that a skilled or intermediate care facility is designed to provide. Included are rest homes, convalescent homes, and other institutions where health care is a major element. Residential facilities, such as homes for the retarded and the elderly which provide personal care but where health care is incidental, are classified in Industry 8361.

General medical and surgical hospitals (SIC 8062). Establishments primarily engaged in providing general medical and surgical services and other hospital services. Specialty hospitals are classified in Industries 8063 and 8069.

Psychiatric hospitals (SIC 8063). Establishments primarily engaged in providing diagnostic medical services and inpatient treatment for the mentally ill. Establishments known as hospitals and primarily engaged in providing health care for the mentally retarded are classified in Industry 8051.

Specialty hospitals, except psychiatric (SIC 8069). Establishments primarily engaged in providing diagnostic services, treatment, and other hospital services for specialized categories of patients, except for the mentally ill.

Medical laboratories (SIC 8071). Establishments primarily engaged in providing professional analytic or diagnostic services to the medical profession or to the patient as prescribed by a physician. Laboratories engaged in the manufacture of medical or pharmaceutical products are classified in Manufacturing. Laboratories engaged in commercial medical research are classified in Industry 8731, and those engaged in noncommercial medical research are classified in Industry 8733.

Dental laboratories (SIC 8072). Establishments primarily engaged in making dentures, artificial teeth, and orthodontic appliances to order for the dental profession. The manufacture of teeth other than to order is classified in Manufacturing. Establishments providing dental X-ray laboratory services are classified in Industry 8071.

Home health care services (SIC 8082). Establishments primarily engaged in providing skilled nursing or medical care in the home under supervision of a medical doctor. Establishments of registered or practical nurses engaged in the independent practice of their profession are classified in Industry 8049, and nurses' registries are classified in Industry 7361. Establishments primarily engaged in selling health care products for personal or household consumption are classified in Retail Trade, and those engaged in renting or leasing products for health care are classified in Industry 7352.

Kidney dialysis centers (SIC 8092). Establishments primarily engaged in providing kidney or renal dialysis services.

Specialty outpatient facilities, n.e.c. (SIC 8093). Establishments primarily engaged in outpatient care of a specialized nature, such as alcohol and drug treatment, birth control/family planning, etc., with permanent facilities and with medical staff to provide diagnosis, treatment, or both for patients who are ambulatory but do not require inpatient care.

Health and allied services, n.e.c. (SIC 8099). Establishments primarily engaged in providing health and allied services, n.e.c., such as blood banks, blood donor stations, childbirth preparation classes, medical photography and art, and oxygen tent services. Establishments of registered or practical nurses in independent practice are classified in Industry 8049. Ambulance services are classified in Transportation, Industry 4119.

Legal Services (SIC Major Group 81)

This group includes establishments which are headed by members of the bar and are engaged in offering legal advice or legal services. Nonprofit legal services (including legal aid societies) are classified here. Associations of lawyers formed solely for the sharing of expenses (including payroll) and not for the purpose of jointly practicing their profession are also included. Receipts are not applicable for these associations since their operations are funded by reimbursements from member firms, and these

funds are not considered operating receipts for legal services provided. However, their payroll and employment data are included in statistics presented for this category.

Selected Educational Services (SIC's 823, 824, 829)

This group includes libraries as well as establishments furnishing formal courses through correspondence, commercial, and trade schools. Elementary and secondary schools (Industry 8211); colleges, universities, and professional schools (Industry 8221); and junior colleges and technical institutes (Industry 8222) are out of scope of the census.

Libraries (SIC 823). Establishments primarily engaged in providing library services, including the circulation of books and other materials for reading, study, and reference.

Data processing schools (SIC 8243). Establishments primarily engaged in offering training in data processing (including data keying), computer programming, and in computer and peripheral equipment operation, maintenance, and repair.

Business and secretarial schools (SIC 8244). Establishments primarily engaged in offering courses in business machine operation, office procedures, and secretarial and stenographic skills.

Vocational schools, n.e.c. (SIC 8249). Establishments primarily engaged in offering specialized vocational courses, not elsewhere classified but not academic training. This industry includes apprentice training, aviation schools, commercial art schools, and practical nursing schools. Schools for the instruction of beauticians are classified in Industry 7231, and barber schools are classified in Industry 7241. Establishments primarily engaged in offering educational courses by mail are included here.

Schools and educational services, n.e.c. (SIC 829). Establishments primarily engaged in offering specialized educational courses and services, not elsewhere classified, such as music schools, drama schools, language schools, student exchange programs, and civil service and other short-term examination preparatory schools. Vocational counseling (excluding rehabilitation) is also included here. Educational testing is included in Industry 8748. Establishments primarily engaged in operating dance schools are classified in Industry 7911; those providing rehabilitation counseling are classified in Industry 8331; and those providing sports instruction in Industry 7999.

Social Services (SIC Major Group 83)

This group includes establishments providing social services and rehabilitation services to those persons with social or personal problems requiring special services and to the physically challenged and the disadvantaged. Also included are organizations soliciting funds to be used directly for these and related services, as well as community development and planning agencies. Government offices involved with the delivery of such services are out of scope of the census.

Individual and family social services (SIC 832). Establishments primarily engaged in providing one or more of a variety of individual and family social, counseling, welfare, or referral services, including refugee, disaster, and temporary relief services.

Job training and vocational rehabilitation services (SIC 833). Establishments primarily engaged in providing training, work experience, and vocational rehabilitation services for the unemployed, the underemployed, the physically challenged, and to persons who have a job market disadvantage because of lack of education or experience, skill obsolescence, or personal characteristics or problems. Included are upgrading and job development services, skill training, world-of-work orientation, and vocational rehabilitation counseling. Union apprentice training schools are classified in Industry 8249.

Child day care services (SIC 835). Establishments primarily engaged in care of infants or children, or in providing prekindergarten education, where medical care or delinquency correction is not a major element. These establishments may or may not have substantial educational programs and may care for older children when they are not in school. Establishments providing babysitting services are classified in Industry 7299. Head start centers operating in conjunction with elementary schools are classified in Industry 8211.

Residential care (SIC 836). Establishments primarily engaged in the provision of residential social and personal care for children, the elderly, and special categories of persons with some limits on ability for self-care but where medical care is not a major element. Included here are group foster homes; halfway group homes; homes for the retarded, the elderly, the deaf, and the blind; juvenile correctional homes; rehabilitation (residential) centers; and children's boarding homes. Boarding schools providing elementary and secondary education are classified in Industry 8211.

Social services, n.e.c. (SIC 839). Establishments primarily engaged in providing social services, not elsewhere classified, including community improvement, social change, and neighborhood development. Also included are organizations primarily engaged in soliciting contributions on their own account and administering appropriations and allocating funds among other agencies engaged in social welfare services; establishments primarily engaged in the prevention of criminal or antisocial behavior; and regional social service planning agencies. Establishments which raise funds on a contract basis are classified in Industry 7389. Civic, social, fraternal, and political organizations are included

in Major Group 86. Industrial development consulting and planning is classified in Industry 8748. Philanthropic trusts and foundations which are not actually engaged in providing social welfare services are classified in Finance, Industry 6732.

Museums, Art Galleries, and Botanical and Zoological Gardens (SIC Major Group 84)

This major group includes commercial and noncommercial museums, art galleries, arboreta, and botanical and zoological gardens.

Museums and art galleries (SIC 8412). Establishments primarily engaged in the commercial or noncommercial operation of museums and art galleries. Historical, cultural, and educational societies whose functions are primarily providing attractions for the public are included here. Art galleries or art dealers primarily selling to the general public are classified in Retail Trade, Industry 5999.

Arboreta and botanical or zoological gardens (SIC 8422). Establishments primarily engaged in the commercial or noncommercial operation of arboreta and botanical and zoological gardens.

Selected Membership Organizations (SIC's 861, 862, 864, 869)

This group includes organizations operating on a membership basis for the promotion of the interests of their members. Also included are organizations which are not operated on a membership basis but which promote the interests of a constituency or group of supporters. This group does not include business establishments operated by membership organizations, such as hotels open to the general public, golf and country clubs, fraternity and sorority houses, and credit unions. Such establishments are classified according to their primary activity.

Establishments of religious organizations operated for worship or for promotion of religious activities, such as churches, convents, and religious schools and missions, are classified in Industry 8661 and are out of scope of the census. Also excluded are Labor unions and similar labor organizations (Industry 8631) and Political organizations (Industry 8651).

Business associations (SIC 861). Membership organizations engaged in promoting business interests of their members, such as better business bureaus, boards of trade, chambers of commerce, industrial standards committees, merchants' associations, real estate boards, and trade associations. Membership organizations formed to carry out a specific business function, such as common marketing of crops or joint advertising, are classified according to the function performed.

Professional membership organizations (SIC 862). Membership organizations of professional persons formed for the advancement of the interests of their profession, such as bar associations, engineering associations, and scientific membership organizations.

Civic, social, and fraternal associations (SIC 864). Membership organizations engaged in civic, social, or fraternal activities, such as alumni associations, citizens' associations, fraternities, scout organizations, singing societies, university clubs, veterans' organizations, youth associations, and consumer education and public advocacy groups (except organizations primarily engaged in research). Bars and restaurants owned and operated by organizations for use by members and guests only are also classified here. Hotels and lodging houses operated by organizations for use by members and their guests only, including fraternity and sorority houses, are classified in Industry 7041. Membership sports and recreation clubs are classified in Industry 7997. Homeowner, tenant, and condominium associations primarily engaged in managing real estate are classified in Real Estate, Industry 6531.

Membership organizations, n.e.c. (SIC 869). Membership organizations, not elsewhere classified, such as athletic regulatory associations, automobile owners' associations, farm bureaus, historical clubs, and humane societies.

Engineering, Accounting, Research, Management, and Related Services (SIC Major Group 87)

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

Engineering services (SIC 8711). Establishments primarily engaged in providing professional engineering services. Establishments primarily providing and supervising their own engineering staff on temporary contract to other firms are included here. Establishments providing engineering but not supervisory, personnel are classified in Industry 7363. Photogrammetric engineering services are classified in Industry 8713.

Architectural services (SIC 8712). Establishments primarily engaged in providing professional architectural services. Landscape architectural services are classified in Agriculture, Industry 0781. Establishments primarily engaged in providing graphic arts and related design services are classified in Industry 7336, and those providing drafting services are classified in Industry 7389.

Surveying services (SIC 8713). Establishments primarily engaged in providing professional land, water, and aerial surveying services.

Accounting, auditing, and bookkeeping services (SIC 8721). Establishments primarily engaged in furnishing accounting, bookkeeping, and related auditing services. These establishments may use data processing and tabulating techniques as part of providing their services. However,

establishments primarily engaged in providing data processing and tabulating services are classified in Industry 7374. Establishments providing income tax return preparation services, without also furnishing accounting, auditing, or bookkeeping services, are classified in Industry 7291.

Commercial physical and biological research (SIC 8731). Establishments primarily engaged in physical and biological research and development on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733. Separate establishments of aircraft, guided missile, or spacecraft manufacturers primarily engaged in research and development on these products are classified in Manufacturing, Major Group 37.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Commercial physical research.
2. Commercial medical and biological research.

Commercial economic, sociological, and educational research (SIC 8732). Establishments primarily engaged in performing business, marketing, opinion, and other economic, sociological, and educational research on a contract or fee basis. Noncommercial research establishments (funded by endowments, grants, or contributions) are classified in Industry 8733.

Noncommercial research organizations (SIC 8733). Establishments primarily engaged in performing research into and dissemination of information for public health, education, or general welfare. These establishments primarily operate on funds from endowments, contributions, and grants. Establishments which fund such research, although the actual research may be contracted out to other establishments, are also classified here.

Testing laboratories (SIC 8734). Establishments primarily engaged in providing testing services. Establishments performing clinical laboratory testing for the medical profession are classified in Industry 8071.

Management services (SIC 8741). Establishments primarily engaged in furnishing general or specialized management services on a day to day basis and on a contract or fee basis. Establishments classified here do not provide operating staff. Management and operation of a business, where operating staff as well as management is provided, is classified according to the activity of the establishment managed. Construction management services are classified here.

Management consulting services (SIC 8742). Establishments primarily engaged in furnishing operating counsel and assistance to managements of private, nonprofit, and public organizations. These establishments generally perform a variety of activities, such as strategic and organizational planning; financial planning and budgeting; marketing objectives and policies planning; information systems planning, evaluation, and selection; human resources policies and practices planning; and production scheduling and control planning.

Public relations services (SIC 8743). Establishments primarily engaged in the preparation of materials, written or spoken, which are designed to promote the interests of their clients by attempting to influence the general public or other groups.

Facilities support management services (SIC 8744). Establishments primarily engaged in furnishing personnel to perform a range of services in support of the operations of other establishments, or those engaged in providing a number of different continuing services, on a contract or fee basis, within other establishments. Establishments which provide management and staff to operate a business are classified according to the type of activity of the business. Establishments primarily providing one specialized service are classified in the specialized industry. Establishments primarily supplying temporary or continuing help (except agricultural) are classified in Industry 7363. Establishments which provide management services only (except agricultural) are classified in Industry 8741. Computer facilities management is classified in Industry 7376.

Business consulting services, n.e.c. (SIC 8748). Establishments primarily engaged in furnishing business consulting services, not elsewhere classified, on a contract or fee basis. Included are agricultural, economic, educational, and systems engineering consultants as well as city planners and testing services (educational or personnel).

Services, Not Elsewhere Classified (SIC Major Group 89)

Establishments primarily providing services, not elsewhere classified, such as artists (excluding commercial and medical artists), authors, scientific consultants (working on their own account), inventors, lecturers, music arrangers, newspaper columnists, radio commentators, song writers, weather forecasters, and writers.

There is evidence that among small employer establishments (for which kind-of-business information is obtained from administrative records), many service establishments are classified incorrectly in this industry because there is insufficient information to determine the correct kind-of-business classification. Therefore, the published data probably overstate the number of establishments and level of activity for this category.

For large geographic areas, data are presented for the following subdivisions of this classification:

1. Scientific and related consulting services, except environmental.
2. Environmental consulting.
3. Authors, composers, and other arts-related services.
4. Other services, n.e.c.

Appendix B.
Sample Report Form and Instructions

The sample report form and instructions are shown on the following pages.

TIPS [UPF] BATCH_146 [ACEN,C_ARLEDGE] 10/25/94 12:24 PM MACHINE: EPCV22 DATA:VOL1_TIPS_APXB_01.TIPS;1 * 10/12/94 09:48:00 TAPE: NOreel FRAME: 3
TSF:TIPS92-09482232.DAT;1 10/12/94 09:48:35 UTF:TIPS93-09482232.DAT;1 10/12/94 09:48:36 META:VOL1_TIPS96_APXB_01.DAT;6 10/12/94 09:49:15

Appendix C.
Kind-of-Business Titles and Reporting-Form Numbers

[Listed below are service industries kind-of-business titles and their corresponding reporting-form numbers. Requests for copies of any of these forms, including the inquiries used to classify establishments by kind of business, should be directed to the Services Division, Bureau of the Census, Washington, DC 20233]

SIC code	Title	Reporting form CB-
70	**HOTELS, ROOMING HOUSES, CAMPS, AND OTHER LODGING PLACES**	
7011 pt.	Hotels, 25 guestrooms or more	7001
7011 pt.	Hotels, less than 25 guestrooms	7001
7011 pt.	Motels, tourist courts	7001
7011 pt.	Motor hotels	7001
702	Rooming and boarding houses	7002
7032	Sporting and recreational camps	7002
7033	Recreational vehicle parks and campsites	7002
704	Organization hotels and lodging houses, on membership basis.	7002
72	**PERSONAL SERVICES**	
7211	Power laundries, family and commercial	7201
7212	Garment pressing, and agents for laundries and drycleaners	7201
7213	Linen supply	7201
7215 pt.	Coin-operated laundries and drycleaning stores	7201
7215 pt.	Coin-operated laundry routes	7201
7216	Drycleaning plants, except rug cleaning	7201
7217	Carpet and upholstery cleaning	7201
7218	Industrial launderers	7201
7219	Laundry and garment services, n.e.c.	7201
722	Photographic studios, portrait	7303
723	Beauty shops	7202
724	Barber shops	7202
725	Shoe repair shops and shoeshine parlors	7202
726	Funeral service and crematories	7202
7291	Tax return preparation services	7202
7299 pt.	Massage parlors, tanning salons, and saunas	7202
7299 pt.	Diet and weight reducing services	7202
7299 pt.	Formal wear rental	7202
7299 pt.	Other personal services, n.e.c.	7202
73	**BUSINESS SERVICES**	
7311	Advertising agencies	7301
7312	Outdoor advertising services	7301
7313 pt.	Radio and television advertising representatives	7301
7313 pt.	Publishers' advertising representatives	7301
7319	Advertising, n.e.c.	7301
7322	Adjustment and collection services	7302
7323	Credit reporting services	7302
7331 pt.	Mailing list compilers, brokers, and managers	7303
7331 pt.	Direct mail advertising services, except mailing list services	7303
7334 pt.	Blueprinting and photocopying services	7303
7334 pt.	Duplicating services, except printing and photocopying	7303
7335	Commercial photography	7303
7336 pt.	Commercial art	7303
7336 pt.	Graphic arts and related design	7303
7338	Secretarial and court reporting services	7303
7342	Disinfecting and pest control services	7304
7349	Building cleaning and maintenance services, n.e.c.	7304
7352	Medical equipment rental and leasing	7305
7353 pt.	Rental and leasing of heavy construction equipment without operators	7305
7353 pt.	Rental and leasing of heavy construction equipment with operators	7305
7359 pt.	Equipment rental, except rent-to-own	7305
7359 pt.	Equipment leasing, except finance leasing	7305
7359 pt.	Rent-to-own	7305
7361	Employment agencies	7306
7363 pt.	Temporary help supply	7306
7363 pt.	Employee leasing	7306
7363 pt.	Other help supply services	7306
7371	Computer programming services	7307
7372	Prepackaged software	7307
7373	Computer integrated systems	7307
7374	Computer processing and data preparation and processing services	7307
7375	Information retrieval services	7307
7376	Computer facilities management services	7307
73	**BUSINESS SERVICES**—Con.	
7377	Computer rental and leasing	7307
7378	Computer maintenance and repair	7307
7379 pt.	Computer consultants	7307
7379 pt.	Miscellaneous computer services, n.e.c.	7307
7381 pt.	Detective agencies and guard services	7308
7381 pt.	Armored car services	7308
7382	Security systems services	7308
7383	News syndicates	7308
7384 pt.	Photofinishing laboratories, except "one-hour" (mini) labs	7303
7384 pt.	"One-hour" (mini) photofinishing	7303
7389 pt.	Sign painting shops	7308
7389 pt.	Interior designing	7308
7389 pt.	Telephone answering services	7308
7389 pt.	Water softening and conditioning services	7308
7389 pt.	Packaging and labeling services	7308
7389 pt.	Trading stamp services	7308
7389 pt.	Convention and trade show services	7308
7389 pt.	Private mail centers	7308
7389 pt.	Miscellaneous business services, n.e.c.	7308
75	**AUTOMOTIVE REPAIR, SERVICES, AND PARKING**	
7513 pt.	Truck rental, without drivers	7501
7513 pt.	Truck leasing, except finance leasing	7501
7514	Passenger car rental	7501
7515	Passenger car leasing	7501
7519	Utility trailer and recreational vehicle rental	7501
7521 pt.	Parking lots	7502
7521 pt.	Parking structures	7502
7532 pt.	Top and body repair shops	7503
7532 pt.	Paint shops	7503
7533	Automotive exhaust system repair shops	7503
7534	Tire retreading and repair shops	7503
7536	Automotive glass replacement shops	7503
7537	Automotive transmission repair shops	7503
7538 pt.	General automotive repair shops, except diesel	7503
7538 pt.	Diesel repair shops	7503
7539 pt.	Radiator repair	7503
7539 pt.	Brake, front end, and wheel alignment	7503
7539 pt.	Carburetor repair shops	7503
7539 pt.	Automotive electrical repair shops	7503
7539 pt.	Other automotive repair shops, n.e.c.	7503
7542	Carwashes	7503
7549 pt.	Lubrication shops	7503
7549 pt.	Towing services	7503
7549 pt.	Other automotive services, n.e.c.	7503
76	**MISCELLANEOUS REPAIR SERVICES**	
7622	Radio and television repair shops	7600
7623	Refrigeration and air-conditioning service and repair shops	7600
7629	Electrical and electronic repair shops, n.e.c.	7600
763	Watch, clock, and jewelry repair	7600
764	Reupholstery and furniture repair	7600
7692	Welding repair	7600
7694	Armature rewinding shops	7600
7699 pt.	Farm machinery and equipment repair	7600
7699 pt.	Lawnmower and other small gasoline engine repair	7600
7699 pt.	Sewer and septic tank cleaning services	7600
7699 pt.	Other repair and related services, n.e.c.	7600
78	**MOTION PICTURES**	
7812 pt.	Motion picture production, except for television	7801
7812 pt.	Motion picture and tape production for television	7801
7819	Services allied to motion picture production	7801
7822 pt.	Motion picture film exchanges	7801
7822 pt.	Film and tape distribution for television	7801
7822 pt.	Video tape wholesalers	7801
7829	Services allied to motion picture distribution	7801
7832	Motion picture theaters, except drive-in	7802
7833	Drive-in motion picture theaters	7802
7841	Video tape rental	7803

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 175
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SIC code	Title	Reporting form CB-
79	**AMUSEMENT AND RECREATION SERVICES, EXCEPT MOTION PICTURES AND MUSEUMS**	
791	Dance studios, schools, and halls	7903
7922 pt.	Producers of live theatrical productions	7901
7922 pt.	Producers of radio and television shows, except tape producers	7901
7922 pt.	Artists' and entertainers' managers or agents, concert bureaus, and booking agents	7901
7922 pt.	Other theatrical services	7901
7929 pt.	Dance groups and artists	7901
7929 pt.	Symphony orchestras, opera companies, and chamber music organizations	7901
7929 pt.	Other music groups and artists	7901
7929 pt.	Other entertainers and entertainment groups	7901
7933	Bowling centers	7902
7941 pt.	Baseball clubs	7902
7941 pt.	Football clubs	7902
7941 pt.	Other professional sports clubs	7902
7941 pt.	Managers and promoters	7902
7948 pt.	Auto racetrack operation	7902
7948 pt.	Horse racetrack operation	7902
7948 pt.	Dog racetrack operation	7902
7948 pt.	Racing stables and racing, n.e.c.	7902
7991 pt.	Physical fitness centers, except gymnasiums and athletic clubs	7903
7991 pt.	Gymnasiums and athletic clubs	7903
7992	Public golf courses	7903
7993	Coin-operated amusement devices	7903
7996	Amusement parks	7902
7997	Membership sports and recreation clubs	7903
7999 pt.	Concession operators of amusement devices and rides	7903
7999 pt.	Carnivals and circuses	7903
7999 pt.	Fairs	7903
7999 pt.	Roller skating rinks	7903
7999 pt.	Ice skating rinks	7903
7999 pt.	Other amusement and recreation services, n.e.c.	7903
80	**HEALTH SERVICES**	
801 pt.	Offices of doctors of medicine	8001
801 pt.	General medical clinics	8001
802 pt.	Offices of dentists	8002
802 pt.	Dental clinics	8002
803 pt.	Offices of osteopathic physicians	8001
803 pt.	Osteopathic clinics	8001
8041	Offices and clinics of chiropractors	8001
8042	Offices and clinics of optometrists	8001
8043	Offices and clinics of podiatrists	8001
8049	Offices and clinics of health practitioners, n.e.c.	8001
8051	Skilled nursing care facilities	8003
8052	Intermediate care facilities	8003
8059	Nursing and personal care facilities, n.e.c.	8003
8062	General medical and surgical hospitals	8004
8063	Psychiatric hospitals	8004
8069	Specialty hospitals, except psychiatric	8004
8071	Medical laboratories	8005
8072	Dental laboratories	8005
8082	Home health care services	8006
8092	Kidney dialysis centers	8006
8093	Specialty outpatient facilities, n.e.c.	8006
8099	Health and allied services, n.e.c.	8006
81	**LEGAL SERVICES**	
81 pt.	Offices of lawyers	8100
81 pt.	Legal aid societies and similar legal services	8100

SIC code	Title	Reporting form CB-
823, 4, 9	**SELECTED EDUCATIONAL SERVICES**	
823	Libraries	8200
8243	Data processing schools	8200
8244	Business and secretarial schools	8200
8249	Vocational schools, n.e.c.	8200
829	Schools and educational services, n.e.c.	8200
83	**SOCIAL SERVICES**	
832	Individual and family social services	8300
833	Job training and vocational rehabilitation services	8300
835	Child day care services	8300
836	Residential care	8300
839	Social services, n.e.c.	8300
84	**MUSEUMS, ART GALLERIES, AND BOTANICAL AND ZOOLOGICAL GARDENS**	
8412	Museums and art galleries	8400
8422	Arboreta and botanical or zoological gardens	8400
86	**SELECTED MEMBERSHIP ORGANIZATIONS**	
861	Business associations	8600
862	Professional membership organizations	8600
864	Civic, social, and fraternal associations	8600
869	Membership organizations, n.e.c.	8600
87	**ENGINEERING, ACCOUNTING, RESEARCH, MANAGEMENT, AND RELATED SERVICES**	
8711	Engineering services	8701
8712	Architectural services	8701
8713	Surveying services	8701
8721	Accounting, auditing, and bookkeeping services	8702
8731 pt.	Commercial physical research	8703
8731 pt.	Commercial medical and biological research	8703
8732	Commercial economic, sociological, and educational research	8703
8733	Noncommercial research organizations	8703
8734	Testing laboratories	8703
8741	Management services	8704
8742	Management consulting services	8704
8743	Public relations services	8704
8744	Facilities support management services	8704
8748	Business consulting services, n.e.c.	8704
89	**SERVICES, N.E.C.**	
8999 pt.	Scientific and related consulting services, except environmental	8900
8999 pt.	Environmental consulting	8900
8999 pt.	Authors, composers, and other arts-related services	8900
8999 pt.	Other services, n.e.c.	8900

TIPS [UPF] BATCH_1487 [UFCB,J_SELLERS] EPD-UFCB 12/14/94 5:19 PM MACHINE: EPCV20 DATA:S_US_TIPS.DAT;1 12/14/94 16:21:00 TAPE: NOreel FRAME: 176
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Appendix D.
Metropolitan Areas

[Titles and definitions shown for MSA's, CMSA's, and PMSA's are those established by the Office of Management and Budget as of June 30, 1993]

Abilene, TX MSA
Taylor County, TX

Akron, OH PMSA—see Cleveland–Akron, OH CMSA

Albany, GA MSA
Dougherty County, GA
Lee County, GA

Albany–Schenectady–Troy, NY MSA
Albany County, NY
Montgomery County, NY
Rensselaer County, NY
Saratoga County, NY
Schenectady County, NY
Schoharie County, NY

Albuquerque, NM MSA
Bernalillo County, NM
Sandoval County, NM
Valencia County, NM

Alexandria, LA MSA
Rapides Parish, LA

Allentown–Bethlehem–Easton, PA MSA
Carbon County, PA
Lehigh County, PA
Northampton County, PA

Altoona, PA MSA
Blair County, PA

Amarillo, TX MSA
Potter County, TX
Randall County, TX

Anchorage, AK MSA
Anchorage Borough, AK

Ann Arbor, MI PMSA—see Detroit–Ann Arbor–Flint, MI CMSA

Anniston, AL MSA
Calhoun County, AL

Appleton–Oshkosh–Neenah, WI MSA
Calumet County, WI
Outagamie County, WI
Winnebago County, WI

Asheville, NC MSA
Buncombe County, NC
Madison County, NC

Athens, GA MSA
Clarke County, GA
Madison County, GA
Oconee County, GA

Atlanta, GA MSA
Barrow County, GA
Bartow County, GA

Atlanta, GA MSA—Con.
Carroll County, GA
Cherokee County, GA
Clayton County, GA
Cobb County, GA
Coweta County, GA
DeKalb County, GA
Douglas County, GA
Fayette County, GA
Forsyth County, GA
Fulton County, GA
Gwinnett County, GA
Henry County, GA
Newton County, GA
Paulding County, GA
Pickens County, GA
Rockdale County, GA
Spalding County, GA
Walton County, GA

Atlantic–Cape May, NJ PMSA—see Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA

Augusta–Aiken, GA–SC MSA
Columbia County, GA
McDuffie County, GA
Richmond County, GA
Aiken County, SC
Edgefield County, SC

Austin–San Marcos, TX MSA
Bastrop County, TX
Caldwell County, TX
Hays County, TX
Travis County, TX
Williamson County, TX

Bakersfield, CA MSA
Kern County, CA

Baltimore, MD PMSA—see Washington–Baltimore, DC–MD–VA–WV CMSA

Bangor, ME MSA
Penobscot County, ME (part)
Bangor city, ME
Brewer city, ME
Eddington town, ME
Glenburn town, ME
Hampden town, ME
Hermon town, ME
Holden town, ME
Kenduskeag town, ME
Milford town, ME
Old Town city, ME
Orono town, ME
Orrington town, ME
Penobscot Indian Island Reservation, ME
Veazie town, ME

Bangor, ME MSA—Con.
Waldo County, ME (part)
Winterport town, ME

Barnstable–Yarmouth, MA MSA
Barnstable County, MA (part)
Barnstable city, MA
Brewster town, MA
Chatham town, MA
Dennis town, MA
Eastham town, MA
Harwich town, MA
Mashpee town, MA
Orleans town, MA
Sandwich town, MA
Yarmouth town, MA

Baton Rouge, LA MSA
Ascension Parish, LA
East Baton Rouge Parish, LA
Livingston Parish, LA
West Baton Rouge Parish, LA

Beaumont–Port Arthur, TX MSA
Hardin County, TX
Jefferson County, TX
Orange County, TX

Bellingham, WA MSA
Whatcom County, WA

Benton Harbor, MI MSA
Berrien County, MI

Bergen–Passaic, NJ PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Billings, MT MSA
Yellowstone County, MT

Biloxi–Gulfport–Pascagoula, MS MSA
Hancock County, MS
Harrison County, MS
Jackson County, MS

Binghamton, NY MSA
Broome County, NY
Tioga County, NY

Birmingham, AL MSA
Blount County, AL
Jefferson County, AL
St. Clair County, AL
Shelby County, AL

Bismarck, ND MSA
Burleigh County, ND
Morton County, ND

Bloomington, IN MSA
Monroe County, IN

Bloomington–Normal, IL MSA
McLean County, IL

Boise City, ID MSA
Ada County, ID
Canyon County, ID

Boston, MA–NH PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA
Boston, MA–NH PMSA
Bristol County, MA (part)
Berkley town, MA
Dighton town, MA
Mansfield town, MA
Norton town, MA
Taunton city, MA
Essex County, MA (part)
Amesbury town, MA
Beverly city, MA
Danvers town, MA
Essex town, MA
Gloucester city, MA
Hamilton town, MA
Ipswich town, MA
Lynn city, MA
Lynnfield town, MA
Manchester town, MA
Marblehead town, MA
Middleton town, MA
Nahant town, MA
Newbury town, MA
Newburyport city, MA
Peabody city, MA
Rockport town, MA
Rowley town, MA
Salem city, MA
Salisbury town, MA
Saugus town, MA
Swampscott town, MA
Topsfield town, MA
Wenham town, MA
Middlesex County, MA (part)
Acton town, MA
Arlington town, MA
Ashland town, MA
Ayer town, MA
Bedford town, MA
Belmont town, MA
Boxborough town, MA
Burlington town, MA
Cambridge city, MA
Carlisle town, MA
Concord town, MA
Everett city, MA
Framingham town, MA
Holliston town, MA
Hopkinton town, MA
Hudson town, MA
Lexington town, MA
Lincoln town, MA
Littleton town, MA
Malden city, MA
Marlborough city, MA
Maynard town, MA
Medford city, MA
Melrose city, MA
Natick town, MA
Newton city, MA
North Reading town, MA
Reading town, MA
Sherborn town, MA
Shirley town, MA
Somerville city, MA
Stoneham town, MA

Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA—Con.
Boston, MA–NH PMSA—Con.
Middlesex County, MA (part)—Con.
Stow town, MA
Sudbury town, MA
Townsend town, MA
Wakefield town, MA
Waltham city, MA
Watertown city, MA
Wayland town, MA
Weston town, MA
Wilmington town, MA
Winchester town, MA
Woburn city, MA

Norfolk County, MA (part)
Bellingham town, MA
Braintree town, MA
Brookline town, MA
Canton town, MA
Cohasset town, MA
Dedham town, MA
Dover town, MA
Foxborough town, MA
Franklin city, MA
Holbrook town, MA
Medfield town, MA
Medway town, MA
Millis town, MA
Milton town, MA
Needham town, MA
Norfolk town, MA
Norwood town, MA
Plainville town, MA
Quincy city, MA
Randolph town, MA
Sharon town, MA
Stoughton town, MA
Walpole town, MA
Wellesley town, MA
Westwood town, MA
Weymouth town, MA
Wrentham town, MA

Plymouth County, MA (part)
Carver town, MA
Duxbury town, MA
Hanover town, MA
Hingham town, MA
Hull town, MA
Kingston town, MA
Marshfield town, MA
Norwell town, MA
Pembroke town, MA
Plymouth town, MA
Rockland town, MA
Scituate town, MA
Wareham town, MA

Suffolk County, MA
Boston city, MA
Chelsea city, MA
Revere city, MA
Winthrop town, MA

Worcester County, MA (part)
Berlin town, MA
Blackstone town, MA
Bolton town, MA
Harvard town, MA
Hopedale town, MA
Lancaster town, MA
Mendon town, MA
Milford town, MA
Millville town, MA
Southborough town, MA
Upton town, MA

Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA—Con.
Boston, MA–NH PMSA—Con.
Rockingham County, NH (part)
Seabrook town, NH
South Hampton town, NH

Brockton, MA PMSA
Bristol County, MA (part)
Easton town, MA
Raynham town, MA
Norfolk County, MA (part)
Avon town, MA
Plymouth County, MA (part)
Abington town, MA
Bridgewater town, MA
Brockton city, MA
East Bridgewater town, MA
Halifax town, MA
Hanson town, MA
Lakeville town, MA
Middleborough town, MA
Plympton town, MA
West Bridgewater town, MA
Whitman town, MA

Fitchburg–Leominster, MA PMSA
Middlesex County, MA (part)
Ashby town, MA
Worcester County, MA (part)
Ashburnham town, MA
Fitchburg city, MA
Gardner city, MA
Leominster city, MA
Lunenburg town, MA
Templeton town, MA
Westminster town, MA
Winchendon town, MA

Lawrence, MA–NH PMSA
Essex County, MA (part)
Andover town, MA
Boxford town, MA
Georgetown town, MA
Groveland town, MA
Haverhill city, MA
Lawrence city, MA
Merrimac town, MA
Methuen city, MA
North Andover town, MA
West Newbury town, MA
Rockingham County, NH (part)
Atkinson town, NH
Chester town, NH
Danville town, NH
Derry town, NH
Fremont town, NH
Hampstead town, NH
Kingston town, NH
Newton town, NH
Plaistow town, NH
Raymond town, NH
Salem town, NH
Sandown town, NH
Windham town, NH

Lowell, MA–NH PMSA
Middlesex County, MA (part)
Billerica town, MA
Chelmsford town, MA
Dracut town, MA
Dunstable town, MA
Groton town, MA
Lowell city, MA
Pepperell town, MA
Tewksbury town, MA
Tyngsborough town, MA
Westford town, MA
Hillsborough County, NH (part)
Pelham town, NH

Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA—Con.
Manchester, NH PMSA
Hillsborough County, NH (part)
Bedford town, NH
Goffstown town, NH
Manchester city, NH
Weare town, NH
Merrimack County, NH (part)
Allenstown town, NH
Hooksett town, NH
Rockingham County, NH (part)
Auburn town, NH
Candia town, NH
Londonderry town, NH
Nashua, NH PMSA
Hillsborough County, NH (part)
Amherst town, NH
Brookline town, NH
Greenville town, NH
Hollis town, NH
Hudson town, NH
Litchfield town, NH
Mason town, NH
Merrimack town, NH
Milford town, NH
Mont Vernon town, NH
Nashua city, NH
New Ipswich town, NH
Wilton town, NH
New Bedford, MA PMSA
Bristol County, MA (part)
Acushnet town, MA
Dartmouth town, MA
Fairhaven town, MA
Freetown town, MA
New Bedford city, MA
Plymouth County, MA (part)
Marion town, MA
Mattapoisett town, MA
Rochester town, MA
Portsmouth–Rochester, NH–ME PMSA
York County, ME (part)
Berwick town, ME
Eliot town, ME
Kittery town, ME
South Berwick town, ME
York town, ME
Rockingham County, NH (part)
Brentwood town, NH
East Kingston town, NH
Epping town, NH
Exeter town, NH
Greenland town, NH
Hampton town, NH
Hampton Falls town, NH
Kensington town, NH
New Castle town, NH
Newfields town, NH
Newington town, NH
Newmarket town, NH
North Hampton town, NH
Portsmouth city, NH
Rye town, NH
Stratham town, NH
Strafford County, NH (part)
Barrington town, NH
Dover city, NH
Durham town, NH
Farmington town, NH
Lee town, NH
Madbury town, NH
Milton town, NH
Rochester city, NH
Rollinsford town, NH
Somersworth city, NH

Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA—Con.
Worcester, MA–CT PMSA
Windham County, CT (part)
Thompson town, CT
Hampden County, MA (part)
Holland town, MA
Worcester County, MA (part)
Auburn town, MA
Barre town, MA
Boylston town, MA
Brookfield town, MA
Charlton town, MA
Clinton town, MA
Douglas town, MA
Dudley town, MA
East Brookfield town, MA
Grafton town, MA
Holden town, MA
Leicester town, MA
Millbury town, MA
Northborough town, MA
Northbridge town, MA
North Brookfield town, MA
Oakham town, MA
Oxford town, MA
Paxton town, MA
Princeton town, MA
Rutland town, MA
Shrewsbury town, MA
Southbridge town, MA
Spencer town, MA
Sterling town, MA
Sturbridge town, MA
Sutton town, MA
Uxbridge town, MA
Webster town, MA
Westborough town, MA
West Boylston town, MA
West Brookfield town, MA
Worcester city, MA

Boulder–Longmont, CO PMSA—see Denver– Boulder–Greeley, CO CMSA

Brazoria, TX PMSA—see Houston–Galveston–Brazoria, TX CMSA

Bremerton, WA PMSA—see Seattle–Tacoma– Bremerton, WA CMSA

Bridgeport, CT PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Brockton, MA PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Brownsville–Harlingen–San Benito, TX MSA
Cameron County, TX

Bryan–College Station, TX MSA
Brazos County, TX

Buffalo–Niagara Falls, NY MSA
Erie County, NY
Niagara County, NY

Burlington, VT MSA
Chittenden County, VT (part)
Burlington city, VT
Charlotte town, VT
Colchester town, VT
Essex Junction village, VT
Essex town balance, VT
Hinesburg town, VT
Jericho town, VT
Jericho village, VT
Milton town, VT
Milton village, VT
Richmond town, VT
St. George town, VT
Shelburne town, VT

Burlington, VT MSA—Con.
Chittenden County, VT (part)—Con.
South Burlington city, VT
Williston town, VT
Winooski city, VT
Franklin County, VT (part)
Fairfax town, VT
Georgia town, VT
St. Albans city, VT
St. Albans town, VT
Swanton town, VT
Swanton village, VT
Grand Isle County, VT (part)
Grand Isle town, VT
South Hero town, VT

Canton–Massillon, OH MSA
Carroll County, OH
Stark County, OH

Casper, WY MSA
Natrona County, WY

Cedar Rapids, IA MSA
Linn County, IA

Champaign–Urbana, IL MSA
Champaign County, IL

Charleston–North Charleston, SC MSA
Berkeley County, SC
Charleston County, SC
Dorchester County, SC

Charleston, WV MSA
Kanawha County, WV
Putnam County, WV

Charlotte–Gastonia–Rock Hill, NC–SC MSA
Cabarrus County, NC
Gaston County, NC
Lincoln County, NC
Mecklenburg County, NC
Rowan County, NC
Union County, NC
York County, SC

Charlottesville, VA MSA
Albemarle County, VA
Fluvanna County, VA
Greene County, VA
Charlottesville city, VA

Chattanooga, TN–GA MSA
Catoosa County, GA
Dade County, GA
Walker County, GA
Hamilton County, TN
Marion County, TN

Cheyenne, WY MSA
Laramie County, WY

Chicago, IL PMSA—see Chicago–Gary–Kenosha, IL–IN–WI CMSA

Chicago–Gary–Kenosha, IL–IN–WI CMSA
Chicago, IL PMSA
Cook County, IL
DeKalb County, IL
DuPage County, IL
Grundy County, IL
Kane County, IL
Kendall County, IL
Lake County, IL
McHenry County, IL
Will County, IL
Gary, IN PMSA
Lake County, IN
Porter County, IN
Kankakee, IL PMSA
Kankakee County, IL

Chicago–Gary–Kenosha, IL–IN–WI CMSA—Con.
Kenosha, WI PMSA
Kenosha County, WI

Chico–Paradise, CA MSA
Butte County, CA

Cincinnati, OH–KY–IN PMSA—see Cincinnati–Hamilton, OH–KY–IN CMSA

Cincinnati–Hamilton, OH–KY–IN CMSA
Cincinnati, OH–KY–IN PMSA
Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH
Hamilton–Middletown, OH PMSA
Butler County, OH

Clarksville–Hopkinsville, TN–KY MSA
Christian County, KY
Montgomery County, TN

Cleveland–Lorain–Elyria, OH PMSA—see Cleveland–Akron, OH CMSA

Cleveland–Akron, OH CMSA
Akron, OH PMSA
Portage County, OH
Summit County, OH
Cleveland–Lorain–Elyria, OH PMSA
Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Colorado Springs, CO MSA
El Paso County, CO

Columbia, MO MSA
Boone County, MO

Columbia, SC MSA
Lexington County, SC
Richland County, SC

Columbus, GA–AL MSA
Russell County, AL
Chattahoochee County, GA
Harris County, GA
Muscogee County, GA

Columbus, OH MSA
Delaware County, OH
Fairfield County, OH
Franklin County, OH
Licking County, OH
Madison County, OH
Pickaway County, OH

Corpus Christi, TX MSA
Nueces County, TX
San Patricio County, TX

Cumberland, MD–WV MSA
Allegany County, MD
Mineral County, WV

Dallas, TX PMSA—see Dallas–Fort Worth, TX CMSA

Dallas–Fort Worth, TX CMSA
Dallas, TX PMSA
Collin County, TX
Dallas County, TX
Denton County, TX
Ellis County, TX
Henderson County, TX
Hunt County, TX
Kaufman County, TX
Rockwall County, TX
Fort Worth–Arlington, TX PMSA
Hood County, TX
Johnson County, TX
Parker County, TX
Tarrant County, TX

Danbury, CT PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Danville, VA MSA
Pittsylvania County, VA
Danville city, VA

Davenport–Moline–Rock Island, IA–IL MSA
Henry County, IL
Rock Island County, IL
Scott County, IA

Dayton–Springfield, OH MSA
Clark County, OH
Greene County, OH
Miami County, OH
Montgomery County, OH

Daytona Beach, FL MSA
Flagler County, FL
Volusia County, FL

Decatur, AL MSA
Lawrence County, AL
Morgan County, AL

Decatur, IL MSA
Macon County, IL

Denver, CO PMSA—see Denver–Boulder–Greeley, CO CMSA

Denver–Boulder–Greeley, CO CMSA
Boulder–Longmont, CO PMSA
Boulder County, CO
Denver, CO PMSA
Adams County, CO
Arapahoe County, CO
Denver County, CO
Douglas County, CO
Jefferson County, CO
Greeley, CO PMSA
Weld County, CO

Des Moines, IA MSA
Dallas County, IA
Polk County, IA
Warren County, IA

Detroit, MI PMSA—see Detroit–Ann Arbor–Flint, MI CMSA

Detroit–Ann Arbor–Flint, MI CMSA
Ann Arbor, MI PMSA
Lenawee County, MI
Livingston County, MI
Washtenaw County, MI
Detroit, MI PMSA
Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit–Ann Arbor–Flint, MI CMSA—Con.
Flint, MI PMSA
Genesee County, MI

Dothan, AL MSA
Dale County, AL
Houston County, AL

Dover, DE MSA
Kent County, DE

Dubuque, IA MSA
Dubuque County, IA

Duluth–Superior, MN–WI MSA
St. Louis County, MN
Douglas County, WI

Dutchess County, NY PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Eau Claire, WI MSA
Chippewa County, WI
Eau Claire County, WI

El Paso, TX MSA
El Paso County, TX

Elkhart–Goshen, IN MSA
Elkhart County, IN

Elmira, NY MSA
Chemung County, NY

Enid, OK MSA
Garfield County, OK

Erie, PA MSA
Erie County, PA

Eugene–Springfield, OR MSA
Lane County, OR

Evansville–Henderson, IN–KY MSA
Posey County, IN
Vanderburgh County, IN
Warrick County, IN
Henderson County, KY

Fargo–Moorhead, ND–MN MSA
Clay County, MN
Cass County, ND

Fayetteville, NC MSA
Cumberland County, NC

Fayetteville–Springdale–Rogers, AR MSA
Benton County, AR
Washington County, AR

Fitchburg–Leominster, MA PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Flint, MI PMSA—see Detroit–Ann Arbor–Flint, MI CMSA

Florence, AL MSA
Colbert County, AL
Lauderdale County, AL

Florence, SC MSA
Florence County, SC

Fort Collins–Loveland, CO MSA
Larimer County, CO

Fort Lauderdale, FL PMSA—see Miami–Fort Lauderdale, FL CMSA

Fort Myers–Cape Coral, FL MSA
Lee County, FL

Fort Pierce–Port St. Lucie, FL MSA
Martin County, FL
St. Lucie County, FL

Fort Smith, AR–OK MSA
Crawford County, AR
Sebastian County, AR
Sequoyah County, OK

Fort Walton Beach, FL MSA
Okaloosa County, FL

Fort Wayne, IN MSA
Adams County, IN
Allen County, IN
De Kalb County, IN
Huntington County, IN
Wells County, IN
Whitley County, IN

Fort Worth–Arlington, TX PMSA—see Dallas–Fort Worth, TX CMSA

Fresno, CA MSA
Fresno County, CA
Madera County, CA

Gadsden, AL MSA
Etowah County, AL

Gainesville, FL MSA
Alachua County, FL

Galveston–Texas City, TX PMSA—see Houston–Galveston–Brazoria, TX CMSA

Gary, IN PMSA—see Chicago–Gary–Kenosha, IL–IN–WI CMSA

Glens Falls, NY MSA
Warren County, NY
Washington County, NY

Goldsboro, NC MSA
Wayne County, NC

Grand Forks, ND–MN MSA
Polk County, MN
Grand Forks County, ND

Grand Rapids–Muskegon–Holland, MI MSA
Allegan County, MI
Kent County, MI
Muskegon County, MI
Ottawa County, MI

Great Falls, MT MSA
Cascade County, MT

Greeley, CO PMSA—see Denver–Boulder–Greeley, CO CMSA

Green Bay, WI MSA
Brown County, WI

Greensboro–Winston-Salem–High Point, NC MSA
Alamance County, NC
Davidson County, NC
Davie County, NC
Forsyth County, NC
Guilford County, NC
Randolph County, NC
Stokes County, NC
Yadkin County, NC

Greenville, NC MSA
Pitt County, NC

Greenville–Spartanburg–Anderson, SC MSA
Anderson County, SC
Cherokee County, SC
Greenville County, SC
Pickens County, SC
Spartanburg County, SC

Hagerstown, MD PMSA—see Washington–Baltimore, DC–MD–VA–WV CMSA

Hamilton–Middletown, OH PMSA—see Cincinnati–Hamilton, OH–KY–IN CMSA

Harrisburg–Lebanon–Carlisle, PA MSA
Cumberland County, PA
Dauphin County, PA
Lebanon County, PA
Perry County, PA

Hartford, CT MSA
Hartford County, CT (part)
Avon town, CT
Berlin town, CT
Bloomfield town, CT
Bristol city, CT
Burlington town, CT
Canton town, CT
East Granby town, CT
East Hartford town, CT
East Windsor town, CT
Enfield town, CT
Farmington town, CT
Glastonbury town, CT
Granby town, CT
Hartford city, CT
Manchester town, CT
Marlborough town, CT
New Britain city, CT
Newington town, CT
Plainville town, CT
Rocky Hill town, CT
Simsbury town, CT
Southington town, CT
South Windsor town, CT
Suffield town, CT
West Hartford town, CT
Wethersfield town, CT
Windsor town, CT
Windsor Locks town, CT

Litchfield County, CT (part)
Barkhamsted town, CT
Harwinton town, CT
New Hartford town, CT
Plymouth town, CT
Winchester town, CT

Middlesex County, CT (part)
Cromwell town, CT
Durham town, CT
East Haddam town, CT
East Hampton town, CT
Haddam town, CT
Middlefield town, CT
Middletown city, CT
Portland town, CT

New London County, CT (part)
Colchester town, CT
Lebanon town, CT

Tolland County, CT (part)
Andover town, CT
Bolton town, CT
Columbia town, CT
Coventry town, CT
Ellington town, CT
Hebron town, CT
Mansfield town, CT
Somers town, CT
Stafford town, CT
Tolland town, CT
Vernon town, CT
Willington town, CT

Windham County, CT (part)
Ashford town, CT
Chaplin town, CT
Windham town, CT

Hickory–Morganton, NC MSA
Alexander County, NC
Burke County, NC
Caldwell County, NC
Catawba County, NC

Honolulu, HI MSA
Honolulu County, HI

Houma, LA MSA
Lafourche Parish, LA
Terrebonne Parish, LA

Houston, TX PMSA—see Houston–Galveston–Brazoria, TX CMSA

Houston–Galveston–Brazoria, TX CMSA
Brazoria, TX PMSA
Brazoria County, TX
Galveston–Texas City, TX PMSA
Galveston County, TX
Houston, TX PMSA
Chambers County, TX
Fort Bend County, TX
Harris County, TX
Liberty County, TX
Montgomery County, TX
Waller County, TX

Huntington–Ashland, WV–KY–OH MSA
Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Huntsville, AL MSA
Limestone County, AL
Madison County, AL

Indianapolis, IN MSA
Boone County, IN
Hamilton County, IN
Hancock County, IN
Hendricks County, IN
Johnson County, IN
Madison County, IN
Marion County, IN
Morgan County, IN
Shelby County, IN

Iowa City, IA MSA
Johnson County, IA

Jackson, MI MSA
Jackson County, MI

Jackson, MS MSA
Hinds County, MS
Madison County, MS
Rankin County, MS

Jackson, TN MSA
Madison County, TN

Jacksonville, FL MSA
Clay County, FL
Duval County, FL
Nassau County, FL
St. Johns County, FL

Jacksonville, NC MSA
Onslow County, NC

Jamestown, NY MSA
Chautauqua County, NY

Janesville–Beloit, WI MSA
Rock County, WI

Jersey City, NJ PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Johnson City–Kingsport–Bristol, TN–VA MSA
Carter County, TN
Hawkins County, TN
Sullivan County, TN
Unicoi County, TN
Washington County, TN
Scott County, VA
Washington County, VA
Bristol city, VA

Johnstown, PA MSA
Cambria County, PA
Somerset County, PA

Joplin, MO MSA
Jasper County, MO
Newton County, MO

Kalamazoo–Battle Creek, MI MSA
Calhoun County, MI
Kalamazoo County, MI
Van Buren County, MI

Kankakee, IL PMSA—see Chicago–Gary–Kenosha, IL–IN–WI CMSA

Kansas City, MO–KS MSA
Johnson County, KS
Leavenworth County, KS
Miami County, KS
Wyandotte County, KS
Cass County, MO
Clay County, MO
Clinton County, MO
Jackson County, MO
Lafayette County, MO
Platte County, MO
Ray County, MO

Kenosha, WI PMSA—see Chicago–Gary–Kenosha, IL–IN–WI CMSA

Killeen–Temple, TX MSA
Bell County, TX
Coryell County, TX

Knoxville, TN MSA
Anderson County, TN
Blount County, TN
Knox County, TN
Loudon County, TN
Sevier County, TN
Union County, TN

Kokomo, IN MSA
Howard County, IN
Tipton County, IN

La Crosse, WI–MN MSA
Houston County, MN
La Crosse County, WI

Lafayette, LA MSA
Acadia Parish, LA
Lafayette Parish, LA
St. Landry Parish, LA
St. Martin Parish, LA

Lafayette, IN MSA
Clinton County, IN
Tippecanoe County, IN

Lake Charles, LA MSA
Calcasieu Parish, LA

Lakeland–Winter Haven, FL MSA
Polk County, FL

Lancaster, PA MSA
Lancaster County, PA

Lansing–East Lansing, MI MSA
Clinton County, MI
Eaton County, MI
Ingham County, MI

Laredo, TX MSA
Webb County, TX

Las Cruces, NM MSA
Dona Ana County, NM

Las Vegas, NV–AZ MSA
Mohave County, AZ
Clark County, NV
Nye County, NV

Lawrence, KS MSA
Douglas County, KS

Lawrence, MA–NH PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Lawton, OK MSA
Comanche County, OK

Lewiston–Auburn, ME MSA
Androscoggin County, ME (part)
Auburn city, ME
Greene town, ME
Lewiston city, ME
Lisbon town, ME
Mechanic Falls town, ME
Poland town, ME
Sabattus town, ME
Turner town, ME
Wales town, ME

Lexington, KY MSA
Bourbon County, KY
Clark County, KY
Fayette County, KY
Jessamine County, KY
Madison County, KY
Scott County, KY
Woodford County, KY

Lima, OH MSA
Allen County, OH
Auglaize County, OH

Lincoln, NE MSA
Lancaster County, NE

Little Rock–North Little Rock, AR MSA
Faulkner County, AR
Lonoke County, AR
Pulaski County, AR
Saline County, AR

Longview–Marshall, TX MSA
Gregg County, TX
Harrison County, TX
Upshur County, TX

Los Angeles–Riverside–Orange County, CA CMSA
Los Angeles–Long Beach, CA PMSA
Los Angeles County, CA
Orange County, CA PMSA
Orange County, CA
Riverside–San Bernardino, CA PMSA
Riverside County, CA
San Bernardino County, CA
Ventura, CA PMSA
Ventura County, CA

Los Angeles–Long Beach, CA PMSA—see Los Angeles–Riverside–Orange County, CA CMSA

Louisville, KY–IN MSA
Clark County, IN
Floyd County, IN
Harrison County, IN
Scott County, IN
Bullitt County, KY
Jefferson County, KY
Oldham County, KY

Lowell, MA–NH PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Lubbock, TX MSA
Lubbock County, TX

Lynchburg, VA MSA
Amherst County, VA
Bedford County, VA
Campbell County, VA
Bedford city, VA
Lynchburg city, VA

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

Madison, WI MSA
Dane County, WI

Manchester, NH PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Mansfield, OH MSA
Crawford County, OH
Richland County, OH

McAllen–Edinburg–Mission, TX MSA
Hidalgo County, TX

Medford–Ashland, OR MSA
Jackson County, OR

Melbourne–Titusville–Palm Bay, FL MSA
Brevard County, FL

Memphis, TN–AR–MS MSA
Crittenden County, AR
DeSoto County, MS
Fayette County, TN
Shelby County, TN
Tipton County, TN

Merced, CA MSA
Merced County, CA

Miami–Fort Lauderdale, FL CMSA
Fort Lauderdale, FL PMSA
Broward County, FL
Miami, FL PMSA
Dade County, FL

Miami, FL PMSA—see Miami–Fort Lauderdale, FL CMSA

Middlesex–Somerset–Hunterdon, NJ PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Milwaukee–Waukesha, WI PMSA—see Milwaukee–Racine, WI CMSA

Milwaukee–Racine, WI CMSA
Milwaukee–Waukesha, WI PMSA
Milwaukee County, WI
Ozaukee County, WI
Washington County, WI
Waukesha County, WI

Milwaukee–Racine, WI CMSA—Con.
Racine, WI PMSA
Racine County, WI

Minneapolis–St. Paul, MN–WI MSA
Anoka County, MN
Carver County, MN
Chisago County, MN
Dakota County, MN
Hennepin County, MN
Isanti County, MN
Ramsey County, MN
Scott County, MN
Sherburne County, MN
Washington County, MN
Wright County, MN
Pierce County, WI
St. Croix County, WI

Mobile, AL MSA
Baldwin County, AL
Mobile County, AL

Modesto, CA MSA
Stanislaus County, CA

Monmouth–Ocean, NJ PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Monroe, LA MSA
Ouachita Parish, LA

Montgomery, AL MSA
Autauga County, AL
Elmore County, AL
Montgomery County, AL

Muncie, IN MSA
Delaware County, IN

Myrtle Beach, SC MSA
Horry County, SC

Naples, FL MSA
Collier County, FL

Nashua, NH PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Nashville, TN MSA
Cheatham County, TN
Davidson County, TN
Dickson County, TN
Robertson County, TN
Rutherford County, TN
Sumner County, TN
Williamson County, TN
Wilson County, TN

Nassau–Suffolk, NY PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

New Bedford, MA PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

New Haven–Meriden, CT PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

New London–Norwich, CT–RI MSA
Middlesex County, CT (part)
Fenwick borough, CT
Old Saybrook town, CT
New London County, CT (part)
Bozrah town, CT
East Lyme town, CT
Franklin town, CT
Griswold town balance, CT
Groton city, CT
Groton town balance, CT

New London–Norwich, CT–RI MSA—Con.
New London County, CT (part)—Con.
Groton Long Point borough, CT
Jewett City borough, CT
Ledyard town, CT
Lisbon town, CT
Montville town, CT
New London city, CT
North Stonington town, CT
Norwich city, CT
Old Lyme town, CT
Preston town, CT
Salem town, CT
Sprague town, CT
Stonington borough, CT
Stonington town, CT
Waterford town, CT
Windham County, CT (part)
Canterbury town, CT
Plainfield town, CT
Washington County, RI (part)
Hopkinton town, RI
Westerly town, RI

New Orleans, LA MSA
Jefferson Parish, LA
Orleans Parish, LA
Plaquemines Parish, LA
St. Bernard Parish, LA
St. Charles Parish, LA
St. James Parish, LA
St. John the Baptist Parish, LA
St. Tammany Parish, LA

New York, NY PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA
Bergen–Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (part)
Bridgeport city, CT
Easton town, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (part)
Ansonia city, CT
Beacon Falls town, CT
Derby city, CT
Milford city (balance), CT
Oxford town, CT
Seymour town, CT
Woodmont borough, CT
Danbury, CT PMSA
Fairfield County, CT (part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown borough, CT
Newtown town, CT
Redding town, CT
Ridgefield town, CT
Sherman town, CT
Litchfield County, CT (part)
Bridgewater town, CT
New Milford town, CT
Roxbury town, CT
Washington town, CT
Dutchess County, NY PMSA
Dutchess County, NY

New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA—Con.
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex–Somerset–Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth–Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau–Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY
New Haven–Meriden, CT PMSA
Middlesex County, CT (part)
Clinton town, CT
Killingworth town, CT
New Haven County, CT (part)
Bethany town, CT
Branford town, CT
Cheshire town, CT
East Haven town, CT
Guilford town, CT
Hamden town, CT
Madison town, CT
Meriden city, CT
New Haven city, CT
North Branford town, CT
North Haven town, CT
Orange town, CT
Wallingford town, CT
West Haven city, CT
Woodbridge town, CT
New York, NY PMSA
Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY
Queens County, NY
Richmond County, NY
Rockland County, NY
Westchester County, NY
Newark, NJ PMSA
Essex County, NJ
Morris County, NJ
Sussex County, NJ
Union County, NJ
Warren County, NJ
Newburgh, NY–PA PMSA
Orange County, NY
Pike County, PA
Stamford–Norwalk, CT PMSA
Fairfield County, CT (part)
Darien town, CT
Greenwich town, CT
New Canaan town, CT
Norwalk city, CT
Stamford city, CT
Weston town, CT
Westport town, CT
Wilton town, CT
Trenton, NJ PMSA
Mercer County, NJ
Waterbury, CT PMSA
Litchfield County, CT (part)
Bethlehem town, CT
Thomaston town, CT
Watertown town, CT
Woodbury town, CT
New Haven County, CT (part)
Middlebury town, CT
Naugatuck borough, CT
Prospect town, CT
Southbury town, CT
Waterbury city, CT
Wolcott town, CT

Newark, NJ PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Newburgh, NY–PA PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Norfolk–Virginia Beach–Newport News, VA–NC MSA
- Currituck County, NC
- Gloucester County, VA
- Isle of Wight County, VA
- James City County, VA
- Mathews County, VA
- York County, VA
- Chesapeake city, VA
- Hampton city, VA
- Newport News city, VA
- Norfolk city, VA
- Poquoson city, VA
- Portsmouth city, VA
- Suffolk city, VA
- Virginia Beach city, VA
- Williamsburg city, VA

Oakland, CA PMSA—see San Francisco–Oakland–San Jose, CA CMSA

Ocala, FL MSA
- Marion County, FL

Odessa–Midland, TX MSA
- Ector County, TX
- Midland County, TX

Oklahoma City, OK MSA
- Canadian County, OK
- Cleveland County, OK
- Logan County, OK
- McClain County, OK
- Oklahoma County, OK
- Pottawatomie County, OK

Olympia, WA PMSA—see Seattle–Tacoma–Bremerton, WA CMSA

Omaha, NE–IA MSA
- Pottawattamie County, IA
- Cass County, NE
- Douglas County, NE
- Sarpy County, NE
- Washington County, NE

Orange County, CA PMSA—see Los Angeles–Riverside–Orange County, CA CMSA

Orlando, FL MSA
- Lake County, FL
- Orange County, FL
- Osceola County, FL
- Seminole County, FL

Owensboro, KY MSA
- Daviess County, KY

Panama City, FL MSA
- Bay County, FL

Parkersburg–Marietta, WV–OH MSA
- Washington County, OH
- Wood County, WV

Pensacola, FL MSA
- Escambia County, FL
- Santa Rosa County, FL

Peoria–Pekin, IL MSA
- Peoria County, IL
- Tazewell County, IL
- Woodford County, IL

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

Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA
- Atlantic–Cape May, NJ PMSA
  - Atlantic County, NJ
  - Cape May County, NJ
- Philadelphia, PA–NJ PMSA
  - Burlington County, NJ
  - Camden County, NJ
  - Gloucester County, NJ
  - Salem County, NJ
  - Bucks County, PA
  - Chester County, PA
  - Delaware County, PA
  - Montgomery County, PA
  - Philadelphia County, PA
- Vineland–Millville–Bridgeton, NJ PMSA
  - Cumberland County, NJ
- Wilmington–Newark, DE–MD PMSA
  - New Castle County, DE
  - Cecil County, MD

Phoenix–Mesa, AZ MSA
- Maricopa County, AZ
- Pinal County, AZ

Pine Bluff, AR MSA
- Jefferson County, AR

Pittsburgh, PA MSA
- Allegheny County, PA
- Beaver County, PA
- Butler County, PA
- Fayette County, PA
- Washington County, PA
- Westmoreland County, PA

Pittsfield, MA MSA
- Berkshire County, MA (part)
  - Adams town, MA
  - Cheshire town, MA
  - Dalton town, MA
  - Hinsdale town, MA
  - Lanesborough town, MA
  - Lee town, MA
  - Lenox town, MA
  - Pittsfield city, MA
  - Richmond town, MA
  - Stockbridge town, MA

Portland, ME MSA
- Cumberland County, ME (part)
  - Cape Elizabeth town, ME
  - Casco town, ME
  - Cumberland town, ME
  - Falmouth town, ME
  - Freeport town, ME
  - Gorham town, ME
  - Gray town, ME
  - North Yarmouth town, ME
  - Portland city, ME
  - Raymond town, ME
  - Scarborough town, ME
  - South Portland city, ME
  - Standish town, ME
  - Westbrook city, ME
  - Windham town, ME
  - Yarmouth town, ME
- York County, ME (part)
  - Buxton town, ME
  - Hollis town, ME
  - Limington town, ME
  - Old Orchard Beach town, ME

Portland–Vancouver, OR–WA PMSA—see Portland–Salem, OR–WA CMSA

Portland–Salem, OR–WA CMSA
- Portland–Vancouver, OR–WA PMSA
  - Clackamas County, OR
  - Columbia County, OR
  - Multnomah County, OR
  - Washington County, OR
  - Yamhill County, OR
  - Clark County, WA
- Salem, OR PMSA
  - Marion County, OR
  - Polk County, OR

Portsmouth–Rochester, NH–ME PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Providence–Fall River–Warwick, RI–MA MSA
- Bristol County, MA (part)
  - Attleboro city, MA
  - Fall River city, MA
  - North Attleborough town, MA
  - Rehoboth town, MA
  - Seekonk town, MA
  - Somerset town, MA
  - Swansea town, MA
  - Westport town, MA
- Bristol County, RI
  - Barrington town, RI
  - Bristol town, RI
  - Warren town, RI
- Kent County, RI
  - Coventry town, RI
  - East Greenwich town, RI
  - Warwick city, RI
  - West Greenwich town, RI
  - West Warwick town, RI
- Newport County, RI (part)
  - Jamestown town, RI
  - Little Compton town, RI
  - Tiverton town, RI
- Providence County, RI
  - Burrillville town, RI
  - Central Falls city, RI
  - Cranston city, RI
  - Cumberland town, RI
  - East Providence city, RI
  - Foster town, RI
  - Glocester town, RI
  - Johnston town, RI
  - Lincoln town, RI
  - North Providence town, RI
  - North Smithfield town, RI
  - Pawtucket city, RI
  - Providence city, RI
  - Scituate town, RI
  - Smithfield town, RI
  - Woonsocket city, RI
- Washington County, RI (part)
  - Charlestown town, RI
  - Exeter town, RI
  - Narragansett town, RI
  - North Kingstown town, RI
  - Richmond town, RI
  - South Kingstown town, RI

Provo–Orem, UT MSA
- Utah County, UT

Pueblo, CO MSA
- Pueblo County, CO

Punta Gorda, FL MSA
- Charlotte County, FL

Racine, WI PMSA—see Milwaukee–Racine, WI CMSA

Raleigh–Durham–Chapel Hill, NC MSA
Chatham County, NC
Durham County, NC
Franklin County, NC
Johnston County, NC
Orange County, NC
Wake County, NC

Rapid City, SD MSA
Pennington County, SD

Reading, PA MSA
Berks County, PA

Redding, CA MSA
Shasta County, CA

Reno, NV MSA
Washoe County, NV

Richland–Kennewick–Pasco, WA MSA
Benton County, WA
Franklin County, WA

Richmond–Petersburg, VA MSA
Charles City County, VA
Chesterfield County, VA
Dinwiddie County, VA
Goochland County, VA
Hanover County, VA
Henrico County, VA
New Kent County, VA
Powhatan County, VA
Prince George County, VA
Colonial Heights city, VA
Hopewell city, VA
Petersburg city, VA
Richmond city, VA

Riverside–San Bernardino, CA PMSA—see Los Angeles–Riverside–Orange County, CA CMSA

Roanoke, VA MSA
Botetourt County, VA
Roanoke County, VA
Roanoke city, VA
Salem city, VA

Rochester, MN MSA
Olmsted County, MN

Rochester, NY MSA
Genesee County, NY
Livingston County, NY
Monroe County, NY
Ontario County, NY
Orleans County, NY
Wayne County, NY

Rockford, IL MSA
Boone County, IL
Ogle County, IL
Winnebago County, IL

Rocky Mount, NC MSA
Edgecombe County, NC
Nash County, NC

Sacramento, CA PMSA—see Sacramento–Yolo, CA CMSA

Sacramento–Yolo, CA CMSA
Sacramento, CA PMSA
El Dorado County, CA
Placer County, CA
Sacramento County, CA
Yolo, CA PMSA
Yolo County, CA

Saginaw–Bay City–Midland, MI MSA
Bay County, MI
Midland County, MI
Saginaw County, MI

St. Cloud, MN MSA
Benton County, MN
Stearns County, MN

St. Joseph, MO MSA
Andrew County, MO
Buchanan County, MO

St. Louis, MO–IL MSA
Clinton County, IL
Jersey County, IL
Madison County, IL
Monroe County, IL
St. Clair County, IL
Franklin County, MO
Jefferson County, MO
Lincoln County, MO
St. Charles County, MO
St. Louis County, MO
Warren County, MO
St. Louis city, MO

Salem, OR PMSA—see Portland–Salem, OR–WA CMSA

Salinas, CA MSA
Monterey County, CA

Salt Lake City–Ogden, UT MSA
Davis County, UT
Salt Lake County, UT
Weber County, UT

San Angelo, TX MSA
Tom Green County, TX

San Antonio, TX MSA
Bexar County, TX
Comal County, TX
Guadalupe County, TX
Wilson County, TX

San Diego, CA MSA
San Diego County, CA

San Francisco, CA PMSA—see San Francisco–Oakland–San Jose, CA CMSA

San Francisco–Oakland–San Jose, CA CMSA
Oakland, CA PMSA
Alameda County, CA
Contra Costa County, CA
San Francisco, CA PMSA
Marin County, CA
San Francisco County, CA
San Mateo County, CA
San Jose, CA PMSA
Santa Clara County, CA
Santa Cruz–Watsonville, CA PMSA
Santa Cruz County, CA
Santa Rosa, CA PMSA
Sonoma County, CA
Vallejo–Fairfield–Napa, CA PMSA
Napa County, CA
Solano County, CA

San Jose, CA PMSA—see San Francisco–Oakland–San Jose, CA CMSA

San Luis Obispo–Atascadero–Paso Robles, CA MSA
San Luis Obispo County, CA

Santa Barbara–Santa Maria–Lompoc, CA MSA
Santa Barbara County, CA

Santa Cruz–Watsonville, CA PMSA—see San Francisco–Oakland–San Jose, CA CMSA

Santa Fe, NM MSA
Los Alamos County, NM
Santa Fe County, NM

Santa Rosa, CA PMSA—see San Francisco–Oakland–San Jose, CA CMSA

Sarasota–Bradenton, FL MSA
Manatee County, FL
Sarasota County, FL

Savannah, GA MSA
Bryan County, GA
Chatham County, GA
Effingham County, GA

Scranton–Wilkes-Barre–Hazleton, PA MSA
Columbia County, PA
Lackawanna County, PA
Luzerne County, PA
Wyoming County, PA

Seattle–Bellevue–Everett, WA PMSA—see Seattle–Tacoma–Bremerton, WA CMSA

Seattle–Tacoma–Bremerton, WA CMSA
Bremerton, WA PMSA
Kitsap County, WA
Olympia, WA PMSA
Thurston County, WA
Seattle–Bellevue–Everett, WA PMSA
Island County, WA
King County, WA
Snohomish County, WA
Tacoma, WA PMSA
Pierce County, WA

Sharon, PA MSA
Mercer County, PA

Sheboygan, WI MSA
Sheboygan County, WI

Sherman–Denison, TX MSA
Grayson County, TX

Shreveport–Bossier City, LA MSA
Bossier Parish, LA
Caddo Parish, LA
Webster Parish, LA

Sioux City, IA–NE MSA
Woodbury County, IA
Dakota County, NE

Sioux Falls, SD MSA
Lincoln County, SD
Minnehaha County, SD

South Bend, IN MSA
St. Joseph County, IN

Spokane, WA MSA
Spokane County, WA

Springfield, IL MSA
Menard County, IL
Sangamon County, IL

Springfield, MO MSA
Christian County, MO
Greene County, MO
Webster County, MO

Springfield, MA MSA
Franklin County, MA (part)
Sunderland town, MA
Hampden County, MA (part)
Agawam city, MA
Chicopee city, MA

Springfield, MA MSA—Con.
Hampden County, MA (part)—Con.
East Longmeadow town, MA
Hampden town, MA
Holyoke city, MA
Longmeadow town, MA
Ludlow town, MA
Monson town, MA
Montgomery town, MA
Palmer town, MA
Russell town, MA
Southwick town, MA
Springfield city, MA
Westfield city, MA
West Springfield town, MA
Wilbraham town, MA
Hampshire County, MA (part)
Amherst town, MA
Belchertown town, MA
Easthampton town, MA
Granby town, MA
Hadley town, MA
Hatfield town, MA
Huntington town, MA
Northampton city, MA
Southampton town, MA
South Hadley town, MA
Ware town, MA
Williamsburg town, MA

Stamford–Norwalk, CT PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

State College, PA MSA
Centre County, PA

Steubenville–Weirton, OH–WV MSA
Jefferson County, OH
Brooke County, WV
Hancock County, WV

Stockton–Lodi, CA MSA
San Joaquin County, CA

Sumter, SC MSA
Sumter County, SC

Syracuse, NY MSA
Cayuga County, NY
Madison County, NY
Onondaga County, NY
Oswego County, NY

Tacoma, WA PMSA—see Seattle–Tacoma–Bremerton, WA CMSA

Tallahassee, FL MSA
Gadsden County, FL
Leon County, FL

Tampa–St. Petersburg–Clearwater, FL MSA
Hernando County, FL
Hillsborough County, FL
Pasco County, FL
Pinellas County, FL

Terre Haute, IN MSA
Clay County, IN
Vermillion County, IN
Vigo County, IN

Texarkana, TX–Texarkana, AR MSA
Miller County, AR
Bowie County, TX

Toledo, OH MSA
Fulton County, OH
Lucas County, OH
Wood County, OH

Topeka, KS MSA
Shawnee County, KS

Trenton, NJ PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Tucson, AZ MSA
Pima County, AZ

Tulsa, OK MSA
Creek County, OK
Osage County, OK
Rogers County, OK
Tulsa County, OK
Wagoner County, OK

Tuscaloosa, AL MSA
Tuscaloosa County, AL

Tyler, TX MSA
Smith County, TX

Utica–Rome, NY MSA
Herkimer County, NY
Oneida County, NY

Vallejo–Fairfield–Napa, CA PMSA—see San Francisco–Oakland–San Jose, CA CMSA

Ventura, CA PMSA—see Los Angeles–Riverside–Orange County, CA CMSA

Victoria, TX MSA
Victoria County, TX

Vineland–Millville–Bridgeton, NJ PMSA—see Philadelphia–Wilmington–Atlantic City, PA–NJ–DE–MD CMSA

Visalia–Tulare–Porterville, CA MSA
Tulare County, CA

Waco, TX MSA
McLennan County, TX

Washington, DC–MD–VA–WV PMSA—see Washington–Baltimore, DC–MD–VA–WV CMSA

Washington–Baltimore, DC–MD–VA–WV CMSA
Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore city, MD
Hagerstown, MD PMSA
Washington County, MD
Washington, DC–MD–VA–WV PMSA
District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA

Washington–Baltimore, DC–MD–VA–WV CMSA—Con.
Washington, DC–MD–VA–WV PMSA—Con.
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria city, VA
Fairfax city, VA
Falls Church city, VA
Fredericksburg city, VA
Manassas city, VA
Manassas Park city, VA
Berkeley County, WV
Jefferson County, WV

Waterbury, CT PMSA—see New York–Northern New Jersey–Long Island, NY–NJ–CT–PA CMSA

Waterloo–Cedar Falls, IA MSA
Black Hawk County, IA

Wausau, WI MSA
Marathon County, WI

West Palm Beach–Boca Raton, FL MSA
Palm Beach County, FL

Wheeling, WV–OH MSA
Belmont County, OH
Marshall County, WV
Ohio County, WV

Wichita, KS MSA
Butler County, KS
Harvey County, KS
Sedgwick County, KS

Wichita Falls, TX MSA
Archer County, TX
Wichita County, TX

Williamsport, PA MSA
Lycoming County, PA

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

Wilmington, NC MSA
Brunswick County, NC
New Hanover County, NC

Worcester, MA–CT PMSA—see Boston–Worcester–Lawrence, MA–NH–ME–CT CMSA

Yakima, WA MSA
Yakima County, WA

Yolo, CA PMSA—see Sacramento–Yolo, CA CMSA

York, PA MSA
York County, PA

Youngstown–Warren, OH MSA
Columbiana County, OH
Mahoning County, OH
Trumbull County, OH

Yuba City, CA MSA
Sutter County, CA
Yuba County, CA

Yuma, AZ MSA
Yuma County, AZ

Appendix E.
Percent of Receipts/Revenue Based on Administrative Records and Estimation for the United States: 1992

Table E-1. Firms Subject to Federal Income Tax

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

SIC code	Kind of business or operation	Percent of receipts — From administrative records[1]	Percent of receipts — Estimated[2]
	Total	**18.5**	**8.6**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**5.0**	**7.2**
7011	Hotels and motels	4.4	7.1
7011 pt.	Hotels	2.6	6.7
7011 pt.	Hotels, 25 guestrooms or more	2.5	6.7
7011 pt.	Hotels, less than 25 guestrooms	13.9	6.0
7011 pt.	Motels, motor hotels, and tourist courts	12.8	9.2
7011 pt.	Motels, tourist courts	15.6	10.6
7011 pt.	Motor hotels	5.1	5.2
702, 3	Other lodging places	26.0	10.7
702	Rooming and boarding houses	25.7	18.8
703	Camps and recreational vehicle parks	26.0	9.3
72	**Personal services**	**26.4**	**8.8**
721	Laundry, cleaning, and garment services	21.2	8.0
7211	Power laundries, family and commercial*	21.8	6.9
7213	Linen supply*	9.2	6.2
7215	Coin-operated laundries and drycleaning	23.9	7.1
7216	Drycleaning plants, except rug cleaning*	28.9	9.5
7217	Carpet and upholstery cleaning	34.2	7.9
7218	Industrial launderers*	6.3	7.7
7212, 9	Other laundry, cleaning, and garment services*	40.5	10.0
7212	Garment pressing, and agents for laundries and drycleaners	44.0	11.1
7219	Laundry and garment services, n.e.c.*	38.3	9.2
722	Photographic studios, portrait	25.8	7.6
723, 4	Beauty and barber shops	34.1	7.2
723	Beauty shops	34.0	7.2
724	Barber shops	37.1	5.5
725	Shoe repair shops and shoeshine parlors	38.9	10.4
726	Funeral service and crematories	29.0	10.9
729	Miscellaneous personal services	24.1	12.5
7291	Tax return preparation services	29.5	7.8
7299	Miscellaneous personal services, n.e.c.	22.3	14.1
73	**Business services**	**12.6**	**9.9**
731	Advertising	12.5	10.7
7311	Advertising agencies	11.8	11.1
7312	Outdoor advertising services	9.4	7.1
7313	Radio, television, publishers' advertising representatives	12.5	12.9
7319	Advertising, n.e.c.	19.3	9.9
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	13.4	11.5
7322	Adjustment and collection services	19.3	14.7
7323	Credit reporting services	4.5	6.7
733	Mailing, reproduction, commercial art and photography, and stenographic services	20.3	9.1
7331	Direct mail advertising services	8.8	10.0
7334	Photocopying and duplicating services	17.3	11.6
7335, 6	Commercial photography, art, and graphics	29.3	6.8
7335	Commercial photography	28.7	7.1
7336	Commercial art and graphic design	29.4	6.7
7338	Secretarial and court reporting services	33.3	9.3
734	Services to dwellings and other buildings	29.3	14.2
7342	Disinfecting and pest control services	23.7	6.6
7349	Building cleaning and maintenance services, n.e.c.	30.7	16.0
735	Miscellaneous equipment rental and leasing	12.7	11.0
7352	Medical equipment rental and leasing	8.2	13.2
7353	Heavy construction equipment rental and leasing	15.8	9.8
7359	Equipment rental and leasing, n.e.c.	12.8	10.9
73	**Business services**—Con.		
736	Personnel supply services	9.7	9.7
7361	Employment agencies	41.0	15.8
7363	Help supply services	5.4	8.9
7363 pt.	Temporary help supply	5.6	8.9
7363 pt.	Help supply, except temporary	5.0	8.8
737	Computer programming, data processing, and other computer related services	5.4	7.7
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	5.7	6.6
7371	Computer programming services	7.8	7.1
7372	Prepackaged software	4.1	6.5
7373	Computer integrated systems	4.6	6.0
7374, 5, 6	Data processing services	3.2	7.3
7374, 5	Computer processing, information retrieval	3.3	7.8
7376	Computer facilities management services	2.0	3.3
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	7.9	12.6
7377	Computer rental and leasing	3.5	5.4
7378	Computer maintenance and repair	4.4	18.0
7379	Computer related services, n.e.c.	14.1	8.3
738	Miscellaneous business services	20.2	12.1
7381, 2	Detective agencies and protective services	12.2	16.2
7381	Detective, guard, and armored car services	12.7	17.6
7382	Security systems services	10.8	12.5
7383	News syndicates	2.9	8.6
7384	Photofinishing laboratories*	12.9	6.7
7389	Business services, n.e.c.	24.7	11.3
7389 pt.	Sign painting shops	38.7	9.6
7389 pt.	Interior designing	41.5	9.2
7389 pt.	Telephone answering services	22.2	13.5
7389 pt.	Other business services	23.2	11.5
75	**Automotive repair, services, and parking**	**21.8**	**8.0**
751	Automotive rental and leasing, without drivers	3.2	7.1
7513	Truck rental and leasing, without drivers	3.0	6.4
7514, 5	Passenger car rental and leasing	3.1	7.0
7514	Passenger car rental	2.7	6.4
7515	Passenger car leasing	4.8	9.5
7519	Utility trailer and recreational vehicle rental	12.7	25.4
752	Automobile parking	3.3	19.4
753	Automotive repair shops	32.3	7.2
7532	Top, body, and upholstery repair shops and paint shops	32.1	5.7
7532 pt.	Top and body repair shops	32.0	5.6
7532 pt.	Paint shops	34.5	6.9
7538	General automotive repair shops	35.6	7.2
7538 pt.	General automotive repair shops, except diesel	37.5	7.5
7538 pt.	Diesel repair shops	23.8	5.9
7533, 4, 6, 7, 9	Other automotive repair shops	26.3	8.8
7533	Automotive exhaust system repair shops	24.4	7.6
7534	Tire retreading and repair shops	24.1	10.9
7536	Automotive glass replacement shops	23.0	15.1
7537	Automotive transmission repair shops	33.2	7.3
7539	Automotive repair shops, n.e.c.	26.8	5.4
7539 pt.	Radiator repair	32.9	7.7
7539 pt.	Brake, front end, and wheel alignment	25.4	4.6
7539 pt.	Automotive electrical and fuel system services	23.2	4.5
7539 pt.	Other automotive repair shops, n.e.c.	28.7	6.2
754	Automotive services, except repair	27.5	10.1
7542	Carwashes	33.8	10.9
7549	Automotive services, except repair and carwashes	22.7	9.4

See footnotes at end of table.

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Table E-1. **Firms Subject to Federal Income Tax** —Con.

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

SIC code	Kind of business or operation	Percent of receipts — From administrative records[1]	Percent of receipts — Estimated[2]
76	**Miscellaneous repair services**	**27.9**	**8.1**
762	Electrical repair shops	24.0	8.3
7622	Radio and television repair shops	33.9	8.9
7623, 9	Other electrical and electronic repair shops	22.0	8.2
7623	Refrigeration and air-conditioning service and repair shops	27.1	6.0
7629	Electrical and electronic repair shops, n.e.c.	20.2	8.9
763	Watch, clock, and jewelry repair	41.0	8.2
764	Reupholstery and furniture repair	42.3	7.0
769	Miscellaneous repair and related services	29.1	8.1
7692	Welding repair	46.4	7.5
7694	Armature rewinding shops	22.9	8.2
7699	Repair shops and related services, n.e.c.	28.5	8.1
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**11.3**	**7.8**
781, 2	Motion picture production, distribution, and services	2.5	6.4
783	Motion picture theaters	2.5	4.1
7832	Motion picture theaters, except drive-in	2.2	4.1
7833	Drive-in motion picture theaters	15.1	4.9
784	Video tape rental	24.3	10.5
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	16.1	8.7
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	13.8	10.6
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	18.6	6.7
793	Bowling centers	24.2	9.5
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	16.4	8.9
794	Commercial sports	6.0	8.1
7941	Professional sports clubs, managers, promoters	4.5	7.1
7948	Racing, including track operation	7.3	8.8
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	19.1	9.1
791	Dance studios, schools, and halls	29.9	11.0
7991	Physical fitness facilities	19.2	9.7
7992	Public golf courses	23.2	8.2
7993	Coin-operated amusement devices	22.4	6.9
7996	Amusement parks	1.5	2.9
7997	Membership sports and recreation clubs	25.6	14.1
7999, 84	Amusement and recreation services, including museums, n.e.c.	22.5	10.1
7999 pt.	Concession operators of amusement devices and rides	27.9	10.3
7999 pt.	Carnivals, circuses, and fairs	14.9	9.9
7999 pt., 84	Other recreation and amusements, including museums	22.7	10.1
80	**Health services**	**24.2**	**6.7**
801	Offices and clinics of doctors of medicine	30.1	7.0
8011 pt.	Offices of doctors of medicine	32.7	7.0
8011 pt.	General medical clinics	3.7	7.4
802	Offices and clinics of dentists	39.2	3.8
803	Offices and clinics of doctors of osteopathy	37.8	4.6
804	Offices and clinics of other health practitioners	39.0	6.5
8041	Offices and clinics of chiropractors	45.9	6.1
8042	Offices and clinics of optometrists	36.1	5.8
8043	Offices and clinics of podiatrists	39.4	6.8
8049	Offices and clinics of health practitioners, n.e.c.	34.6	7.3
805	Nursing and personal care facilities	4.2	8.1
8051	Skilled nursing care facilities	3.6	7.9
8052	Intermediate care facilities	5.0	5.9
8059	Nursing and personal care facilities, n.e.c.	18.0	25.4
806	Hospitals	1.7	2.7
8062	General medical and surgical hospitals	1.7	1.9
8063, 9	Specialty hospitals	2.0	5.5
807, 8, 9	Other health services	15.2	11.0
807	Medical and dental laboratories	16.1	8.9
8071	Medical laboratories	13.0	9.7
8072	Dental laboratories	35.8	3.8
808	Home health care services	10.2	12.0
809	Miscellaneous health and allied services, n.e.c.	19.4	13.1
8092	Kidney dialysis centers	7.0	2.6
8093	Specialty outpatient facilities, n.e.c.	23.7	15.4
8099	Health and allied services, n.e.c.	21.1	17.0
81	**Legal services**	**27.9**	**6.0**
823, 4, 9	**Selected educational services**	**20.7**	**13.9**
823	Libraries	29.0	26.9
824	Vocational schools	13.1	12.6
829	Schools and educational services, n.e.c.	29.5	15.5
83	**Social services**	**28.4**	**14.5**
835	Child day care services	28.1	10.5
832, 3, 6, 9	Other social services	28.5	17.1
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**15.9**	**11.6**
871	Engineering, architectural, and surveying services	13.3	8.5
8711	Engineering services	11.1	9.0
8712	Architectural services	23.5	6.1
8713	Surveying services	24.6	7.4
872	Accounting, auditing, and bookkeeping services	26.2	8.5
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	7.3	13.3
8731	Commercial physical and biological research	5.0	15.6
8732	Commercial economic, sociological, and educational research	13.0	13.2
8734	Testing laboratories	5.4	7.7
874	Management and public relations services	16.7	17.2
8741	Management services	12.6	20.4
8742	Management consulting services	19.5	13.4
8743	Public relations services	28.1	8.4
8744	Facilities support management services	.7	27.3
8748	Business consulting services, n.e.c.	35.4	14.0
89	**Services, n.e.c.**	**21.1**	**9.9**

[1]Includes receipts information obtained from administrative records of other Federal agencies.
[2]Includes receipts information which was imputed based on historic company ratios or administrative records or on industry averages.

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Table E-2. **Firms Exempt From Federal Income Tax**

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

SIC code	Kind of business or operation	Percent of revenue — From administrative records[1]	Percent of revenue — Estimated[2]
	Total	**5.0**	**4.0**
7032, 704	**Camps and membership lodging**	**20.8**	**18.2**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**13.5**	**3.8**
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**1.0**	**1.1**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	.9	3.3
805	Nursing and personal care facilities	1.7	4.6
806	Hospitals	.8	.4
8062	General medical and surgical hospitals	.8	.4
8063, 9	Specialty hospitals	1.2	.5
808, 9	Other health services	5.4	7.9
8111 pt.	**Legal aid societies and similar legal services**	**4.0**	**7.2**
823, 4, 9	**Selected educational services**	**18.7**	**16.5**
83	**Social services**	**14.4**	**13.4**
835	Child day care services	9.0	19.1
832, 3, 6, 9	Other social services	14.8	13.0
832	Individual and family social services	15.0	15.2
833	Job training and vocational rehabilitation services	12.9	14.5
836	Residential care	12.8	11.1
839	Social services, n.e.c.	16.4	11.6
861, 2, 4, 9	**Selected membership organizations**	**22.5**	**13.8**
861	Business associations	18.0	9.7
864	Civic, social, and fraternal associations	28.6	19.9
862, 9	Other membership organizations	19.9	10.8
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**3.6**	**7.1**
873	Research, development, and testing services	2.7	6.7
874 ex. 8744	Management and public relations services, except facilities support management services	8.5	9.6

[1]Includes revenue information obtained from administrative records of other Federal agencies.
[2]Includes revenue information which was imputed based on historic company ratios or administrative records or on industry averages.

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Appendix F.
Geographic Notes

ALABAMA

Arab is in Cullman and Marshall Counties; it annexed into Cullman County in July 1988.

Birmingham is in Jefferson and Shelby Counties; it annexed into Shelby County in February 1986, but this change was not submitted to the Bureau of the Census until March 1988. In January 1987, Roosevelt City disincorporated and was annexed by Birmingham.

Boaz is in Etowah and Marshall Counties.

Childersburg is in Shelby and Talladega Counties; it annexed into Shelby County in November 1990.

Decatur is in Limestone and Morgan Counties; it annexed into Limestone County in October 1986, but this change was not submitted to the Bureau of the Census until February 1987.

Dothan is in Dale, Henry, and Houston Counties; it annexed into Henry County in August 1990.

Enterprise is in Coffee and Dale Counties.

Glencoe is in Calhoun and Etowah Counties.

Haleyville is in Marion and Winston Counties; it annexed into Marion County in November 1987.

Hoover is in Jefferson and Shelby Counties.

Huntsville is in Limestone and Madison Counties.

Leeds is in Jefferson, St. Clair, and Shelby Counties.

Madison is in Limestone and Madison Counties.

Oxford is in Calhoun and Talladega Counties.

Phenix City is in Lee and Russell Counties.

Piedmont is in Calhoun and Cherokee Counties.

Prattville is in Autauga and Elmore Counties.

Southside is in Calhoun and Etowah Counties.

Sumiton is in Jefferson and Walker Counties.

Tallassee is in Elmore and Tallapoosa Counties.

ALABAMA—Con.

Vestavia Hills is in Jefferson and Shelby Counties; it annexed into Shelby County in August 1990.

Winfield is in Fayette and Marion Counties.

ALASKA

Aleutians East Borough was established from part of the Aleutian Islands Census Area, which no longer exists; this change took place in October 1987.

Aleutians West Census Area was established from part of the Aleutian Islands Census Area, which no longer exists; this change took place in January 1990.

Denali Borough was established from parts of the Yukon-Koyukuk Census Area and Southeast Fairbanks Census Area, both of which continue to exist; this change took place in December 1990.

Lake and Peninsula Borough was established from part of the Dillingham Census Area, which continues to exist; this change took place in April 1989.

ARIZONA

Apache Junction is in Maricopa and Pinal Counties.

Fountain Hills was incorporated in December 1989.

Litchfield Park was incorporated in August 1987.

Queen Creek was incorporated in September 1989.

Sedona is in Coconino and Yavapai Counties; it was incorporated in January 1988.

ARKANSAS

Springdale is in Benton and Washington Counties.

CALIFORNIA

American Canyon was incorporated in January 1992.

Apple Valley was incorporated in November 1988.

Calimesa was incorporated in December 1990.

Canyon Lake was incorporated in December 1990.

Chino Hills was incorporated in December 1991.

Dana Point was incorporated in January 1989.

Diamond Bar was incorporated in April 1989.

Encinitas was incorporated in October 1986, but this change was not submitted to the Bureau of the Census until September 1987.

Hesperia was incorporated in July 1988.

Highland was incorporated in November 1987.

Industry does not qualify as a ''place'' for the economic census based on its 1990 population; however, because of its dense concentration of economic activity, Industry is included.

Laguna Hills was incorporated in December 1991.

Laguna Niguel was incorporated in December 1989.

Lake Forest was incorporated in December 1991.

Lathrop was incorporated in July 1989.

Mission Viejo was incorporated in March 1988.

Murrieta was incorporated in July 1991.

Santa Clarita was incorporated in December 1987.

Temecula was incorporated in December 1989.

Twentynine Palms was incorporated in November 1987.

Vernon does not qualify as a ''place'' for the economic census based on its 1990 population; however, because of its dense concentration of economic activity, Vernon is included.

Yucaipa was incorporated in November 1989.

Yucca Valley was incorporated in November 1991.

COLORADO

Arvada is in Adams and Jefferson Counties.

Aurora is in Adams, Arapahoe, and Douglas Counties; it annexed into Douglas County in May 1988.

Brighton is in Adams and Weld Counties.

Broomfield is in Adams, Boulder, Jefferson, and Weld Counties; it annexed into Weld County in December 1988.

Littleton is in Arapahoe, Douglas, and Jefferson Counties; it annexed into Jefferson County in December 1990.

Longmont is in Boulder and Weld Counties; it annexed into Weld County in May 1990.

Northglenn is in Adams and Weld Counties; it annexed into Weld County in February 1989.

Thornton is in Adams and Weld Counties; it annexed into Weld County in April 1991.

Westminster is in Adams and Jefferson Counties.

CONNECTICUT

Colchester special economic urban area includes Colchester borough, which disincorporated in July 1990.

Danielson. See ''Killingly town balance.''

Groton. See ''Groton town balance.''

Groton town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Groton town balance contains all of Groton town except the incorporated place of Groton.

Killingly town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Killingly town balance contains all of Killingly town except the incorporated place of Danielson.

Milford city (balance). See ''Milford consolidated city.''

Milford consolidated city is coextensive with Milford town. It includes the borough of Woodmont, which is not populous enough for separate tabulation. Therefore, ''Milford city (balance),'' which is a place equivalent, refers to the whole consolidated city.

Stafford special economic urban area includes Stafford Springs, which disincorporated in November 1991.

DELAWARE

Milford is in Kent and Sussex Counties.

Smyrna is in Kent and New Castle Counties.

DISTRICT OF COLUMBIA

There are no geographic notes for the District of Columbia.

FLORIDA

Atlantic Beach. See ''Jacksonville consolidated city.''

Hallandale is only in Broward County; it was erroneously put in both Broward County and Dade County for the 1987 Economic Censuses, but it has never been in Dade County.

Jacksonville Beach. See ''Jacksonville consolidated city.''

Jacksonville city (balance). See ''Jacksonville consolidated city.''

Jacksonville consolidated city is coextensive with Duval County. It includes the incorporated places of Atlantic Beach, Jacksonville Beach, and Neptune Beach, which are tabulated separately. ''Jacksonville city (balance),'' which is a place equivalent, includes the town of Baldwin, which is not populous enough for separate tabulation.

Longboat Key is in Manatee and Sarasota Counties.

Neptune Beach. See ''Jacksonville consolidated city.''

GEORGIA

Athens-Clarke County (balance). See ''Athens-Clarke County consolidated city.''

Athens-Clarke County consolidated city is coextensive with Clarke County. It contains Winterville city and the portion of Bogart town in Clarke County. Because neither of these incorporated places are populous enough for separate tabulation, ''Athens-Clarke County (balance),'' which is a place equivalent, refers to the whole consolidated city. The governments of Athens and Clarke County dissolved and consolidated in January 1991.

Atlanta is in DeKalb and Fulton Counties.

Auburn is in Barrow and Gwinnett Counties; it annexed into Gwinnett County in July 1987.

Austell is in Cobb and Douglas Counties.

GEORGIA—Con.

Bremen is in Carroll and Haralson Counties.

Buford is in Gwinnett and Hall Counties.

College Park is in Clayton and Fulton Counties.

Columbus city (balance). See ''Columbus consolidated city.''

Columbus consolidated city is coextensive with Muscogee County. It includes the town of Bibb City. Because Bibb City is not populous enough for separate tabulation, ''Columbus city (balance),'' which is a place equivalent, refers to the whole consolidated city.

Fitzgerald is in Ben Hill and Irwin Counties.

Fort Oglethorpe is in Catoosa and Walker Counties.

Loganville is in Gwinnett and Walton Counties.

Macon is in Bibb and Jones Counties.

Manchester is in Meriwether and Talbot Counties.

Palmetto is in Coweta and Fulton Counties.

Perry is in Houston and Peach Counties; it annexed into Peach County in December 1986, but this change was not submitted to the Bureau of the Census until April 1989.

Royston is in Franklin, Hart, and Madison Counties.

Social Circle is in Newton and Walton Counties; it annexed into Newton County in September 1987.

Vidalia is in Montgomery and Toombs Counties.

Villa Rica is in Carroll and Douglas Counties.

Waycross is in Pierce and Ware Counties.

West Point is in Harris and Troup Counties.

HAWAII

Note: Hawaii, which has only one incorporated place (Honolulu), is the only State (or equivalent) included in the economic census for which we recognize CDP's as places. We recognize those that have a population of 2,500 or more.

Aliamanu became a CDP during the 1990 census.

HAWAII—Con.

Ewa Villages name was changed from Ewa in January 1990.

Fort Shafter became a CDP during the 1990 census.

Halawa became a CDP during the 1990 census.

Hawaiian Beaches became a CDP during the 1990 census.

Hawaiian Paradise Park became a CDP during the 1990 census.

Honolulu County is coextensive with Honolulu city, which is not recognized for the economic census. In agreement with Hawaiian law, the Census Bureau reports data for the separate communities in Honolulu County that the State of Hawaii has identified; Honolulu CDP and the other communities of 2,500 or more population are recognized for the economic census.

Island of Lanai. See ''Maui County.''

Island of Molokai. See ''Maui County.''

Kalaoa became a CDP during the 1990 census.

Kaneohe Station name was changed from Mokapu in January 1990.

Maui County consists of four islands. The State requested that two of the islands, Lanai and Molokai, be recognized as ''places'' for the economic census. Included on the island of Molokai is the nonfunctioning county of Kalawao.

Pupukea became a CDP during the 1990 census.

Village Park became a CDP during the 1990 census.

Wailua Homesteads became a CDP during the 1990 census.

Waimalu became a CDP during the 1990 census.

Waipio became a CDP during the 1990 census.

Wheeler AFB became a CDP during the 1990 census.

IDAHO

Burley is in Cassia and Minidoka Counties.

Pocatello is in Bannock and Power Counties; it annexed into Power County in August 1989.

ILLINOIS

Algonquin is in Kane and McHenry Counties.

Aurora is in DuPage and Kane Counties.

Barrington is in Cook and Lake Counties.

Barrington Hills is in Cook, Kane, Lake, and McHenry Counties.

Bartlett is in Cook, DuPage, and Kane Counties; it annexed into Kane County in June 1988.

Batavia is in DuPage and Kane Counties.

Beach Park was incorporated in March 1988.

Bedford Park does not qualify as a ''place'' for the economic census based on its 1990 population; however, because of its dense concentration of economic activity, Bedford Park is included.

Bensenville is in Cook and DuPage Counties.

Bolingbrook is in DuPage and Will Counties.

Buffalo Grove is in Cook and Lake Counties.

Burr Ridge is in Cook and DuPage Counties.

Casey is in Clark and Cumberland Counties.

Centralia is in Clinton, Marion, and Washington Counties; it annexed into Washington County in October 1991.

Channahon is in Grundy and Will Counties; it annexed into Grundy County in November 1984, but this change was not submitted to the Bureau of the Census until November 1987.

Chicago is in Cook and DuPage Counties.

Coal City is in Grundy and Will Counties; it annexed into Will County in February 1991.

Coal Valley is in Henry and Rock Island Counties.

Collinsville is in Madison and St. Clair Counties.

Deerfield is in Cook and Lake Counties.

Dwight is in Grundy and Livingston Counties.

East Dundee is in Cook and Kane Counties.

Elgin is in Cook and Kane Counties.

ILLINOIS—Con.

Elk Grove Village is in Cook and DuPage Counties.

Ford Heights name was changed from East Chicago Heights in March 1987.

Fox Lake is in Lake and McHenry Counties.

Fox River Grove is in Lake and McHenry Counties; it annexed into Lake County in April 1991.

Godfrey was incorporated in April 1991.

Hanover Park is in Cook and DuPage Counties.

Hinsdale is in Cook and DuPage Counties.

Hoffman Estates is in Cook and Kane Counties.

Island Lake is in Lake and McHenry Counties.

Lemont is in Cook, DuPage, and Will Counties; it annexed into Du Page County in September 1989 and annexed into Will County in September 1991.

Madison is in Madison and St. Clair Counties.

Minooka is in Grundy and Will Counties.

Montgomery is in Kane and Kendall Counties.

Naperville is in DuPage and Will Counties.

New Baden is in Clinton and St. Clair Counties.

Oak Brook is in Cook and DuPage Counties.

Park Forest is in Cook and Will Counties.

Pekin is in Peoria and Tazewell Counties.

Peoria Heights is in Peoria, Tazewell, and Woodford Counties.

Roselle is in Cook and DuPage Counties.

St. Charles is in DuPage and Kane Counties.

Sandwich is in DeKalb and Kendall Counties.

Sauk Village is in Cook and Will Counties.

Schaumburg is in Cook and DuPage Counties.

Steger is in Cook and Will Counties.

Streator is in La Salle and Livingston Counties.

ILLINOIS—Con.

Tinley Park is in Cook and Will Counties.

University Park is in Cook and Will Counties.

Virden is in Macoupin and Sangamon Counties.

Wheeling is in Cook and Lake Counties.

Willow Springs is only in Cook County; an annexation into DuPage County in 1981 was ruled null and void in July 1982, but this information was not submitted to the Bureau of the Census until April 1992.

Woodridge is in DuPage and Will Counties; it annexed into Will County in December 1989.

INDIANA

Batesville is in Franklin and Ripley Counties.

Chesterfield is in Delaware and Madison Counties.

Cumberland is in Hancock and Marion Counties; see ''Indianapolis consolidated city.''

Dunkirk is in Blackford and Jay Counties.

Edinburgh is in Bartholomew and Johnson Counties.

Elwood is in Madison and Tipton Counties.

Indianapolis city (balance). See ''Indianapolis consolidated city.''

Indianapolis consolidated city includes all of Marion County except four independent places: Beech Grove, Lawrence, Southport, and Speedway. Eleven of the twelve incorporated places within the consolidated city are not populous enough for separate tabulation and, therefore, are included in ''Indianapolis city (balance),'' which is a place equivalent. Cumberland, which is partially in Hancock County, is tabulated separately.

Nappanee is in Elkhart and Kosciusko Counties.

IOWA

Carlisle is in Polk and Warren Counties.

Clive is in Dallas and Polk Counties; it annexed into Dallas County in February 1990.

Dyersville is in Delaware and Dubuque Counties.

Forest City is in Hancock and Winnebago Counties.

IOWA—Con.

Grimes is in Dallas and Polk Counties; it annexed into Dallas County in April 1991.

Sheldon is in O'Brien and Sioux Counties.

Shenandoah is in Fremont and Page Counties.

Urbandale is in Dallas and Polk Counties; it annexed into Dallas County in May 1990.

West Des Moines is in Dallas and Polk Counties; it annexed into Dallas County in October 1987.

Wilton is in Cedar and Muscatine Counties.

KANSAS

Bonner Springs is in Johnson and Wyandotte Counties.

Herington is in Dickinson and Morris Counties; it annexed into Morris County in May 1986, but this change was not submitted to the Bureau of the Census until September 1987.

Manhattan is in Pottawatomie and Riley Counties.

Mulvane is in Sedgwick and Sumner Counties.

KENTUCKY

Balance of Jefferson County includes Newburg, which disincorporated in February 1987.

Corbin is in Knox and Whitley Counties.

LOUISIANA

De Ridder is in Beauregard and Vernon Parishes.

Eunice is in Acadia and St. Landry Parishes.

Shreveport is in Bossier and Caddo Parishes.

MAINE

There are no geographic notes for the State of Maine.

MARYLAND

Hampstead is in Baltimore and Carroll Counties; it annexed into Baltimore County prior to 1980, but this change was not submitted to the Bureau of the Census until June 1989.

Mount Airy is in Carroll and Frederick Counties.

Takoma Park is in Montgomery and Prince George's Counties.

MASSACHUSETTS

Agawam was incorporated in 1971, but this change was not submitted to the Bureau of the Census until June 1992; for the 1987 Economic Censuses, this was a special economic urban area.

MICHIGAN

Note: This is the first economic census in which the Bureau of the Census has recognized special economic urban areas in Michigan. In Michigan, special economic urban areas, which are place equivalents, are townships that have a population of 10,000 or more.

Clare is in Clare and Isabella Counties.

Commerce township balance. The term ''balance'' after the township refers to the residual portion of a township which contains an incorporated place recognized for the 1992 Economic Census. Commerce township balance contains all of Commerce township except the incorporated place of Wolverine Lake.

Grosse Pointe Shores is in Macomb and Wayne Counties.

Holland is in Allegan and Ottawa Counties.

Lake Orion. See ''Orion township balance.''

Lansing is in Eaton and Ingham Counties.

Midland is in Bay and Midland Counties.

Milan is in Monroe and Washtenaw Counties.

Niles is in Berrien and Cass Counties.

Northville is in Oakland and Wayne Counties.

Orion township balance. The term ''balance'' after the township refers to the residual portion of a township which contains an incorporated place recognized for the 1992 Economic Census. Orion township balance contains all of Orion township except the incorporated place of Lake Orion.

Romeo. See ''Washington township balance.''

South Haven is in Allegan and Van Buren Counties; it annexed into Allegan County in February 1988.

Traverse City is in Grand Traverse and Leelanau Counties; it annexed into Leelanau County in June 1989.

MICHIGAN—Con.

Washington township balance. The term ''balance'' after the township refers to the residual portion of a township which contains an incorporated place recognized for the 1992 Economic Census. Washington township balance contains all of Washington township except the incorporated place of Romeo.

Wolverine Lake. See ''Commerce township balance.''

MINNESOTA

Blaine is in Anoka and Ramsey Counties.

Chanhassen is in Carver and Hennepin Counties.

Dayton is in Hennepin and Wright Counties.

Granite Falls is in Chippewa and Yellow Medicine Counties.

Hastings is in Dakota and Washington Counties.

International Falls includes South International Falls; the two cities merged and became International Falls in January 1989.

Lake City is in Goodhue and Wabasha Counties.

Mankato is in Blue Earth, Le Sueur, and Nicollet Counties; it annexed into Le Sueur County in December 1991.

New Prague is in Le Sueur and Scott Counties.

Northfield is in Dakota and Rice Counties.

North Mankato is in Blue Earth and Nicollet Counties; it annexed into Blue Earth County in June 1986, but this change was not submitted to the Bureau of the Census until September 1987.

Otsego was incorporated in November 1990.

Princeton is in Mille Lacs and Sherburne Counties.

Rockford is in Hennepin and Wright Counties.

St. Anthony is in Hennepin and Ramsey Counties.

St. Cloud is in Benton, Sherburne, and Stearns Counties.

Sartell is in Benton and Stearns Counties.

Spring Lake Park is in Anoka and Ramsey Counties.

Staples is in Todd and Wadena Counties.

MINNESOTA—Con.

Wadena is in Otter Tail and Wadena Counties.

White Bear Lake is in Ramsey and Washington Counties.

MISSISSIPPI

Baldwyn is in Lee and Prentiss Counties.

D'Iberville was incorporated in February 1988.

Hattiesburg is in Forrest and Lamar Counties.

Jackson is in Hinds, Madison, and Rankin Counties; it annexed into Madison County in December 1989.

MISSOURI

Cameron is in Clinton and DeKalb Counties.

Cape Girardeau is in Cape Girardeau and Scott Counties; it annexed into Scott County in August 1988.

Centralia is in Audrain and Boone Counties.

Chesterfield was incorporated in June 1988.

Crawford County is the only county outside New England that is split by an MA boundary. The portion of Sullivan city in Crawford County is in the St. Louis, MO-IL MSA; Sullivan city is also in Franklin County. However, Crawford County is being excluded from economic census data tabulations for the St. Louis, MO-IL MSA.

Excelsior Springs is in Clay and Ray Counties.

Hannibal is in Marion and Ralls Counties.

Independence is in Clay and Jackson Counties.

Jefferson City is in Callaway and Cole Counties.

Joplin is in Jasper and Newton Counties.

Kansas City is in Cass, Clay, Jackson, and Platte Counties; it annexed into Cass County in March 1986, but this change was not submitted to the Bureau of the Census until May 1989.

Lee's Summit is in Cass and Jackson Counties.

Marceline is in Chariton and Linn Counties.

Monett is in Barry and Lawrence Counties.

Monroe City is in Marion, Monroe, and Ralls Counties.

MISSOURI—Con.

Mountain Grove is in Texas and Wright Counties; it annexed into Texas County in October 1987.

Oak Grove is in Jackson and Lafayette Counties.

Osage Beach is in Camden and Miller Counties.

Pacific is in Franklin and St. Louis Counties.

Portageville is in New Madrid and Pemiscot Counties.

Scott City is in Cape Girardeau and Scott Counties; it annexed into Cape Girardeau County in August 1989.

Sikeston is in New Madrid and Scott Counties.

Springfield is in Christian and Greene Counties; it annexed into Christian County in May 1987.

Sugar Creek is in Clay and Jackson Counties.

Sullivan is in Crawford and Franklin Counties; see ''Crawford County.''

Vanadalia is in Audrain and Ralls Counties.

Windsor is in Henry and Pettis Counties.

MONTANA

Butte-Silver Bow (balance). See ''Butte-Silver Bow consolidated city.''

Butte-Silver Bow consolidated city is coextensive with Silver Bow County. It includes the city of Walkerville, which is not populous enough for separate tabulation. Therefore, ''Butte-Silver Bow (balance),'' which is a place equivalent, refers to the whole consolidated city.

NEBRASKA

There are no geographic notes for the State of Nebraska.

NEVADA

There are no geographic notes for the State of Nevada.

NEW HAMPSHIRE

There are no geographic notes for the State of New Hampshire.

NEW JERSEY

There are no geographic notes for the State of New Jersey.

NEW MEXICO

Corrales is in Bernalillo and Sandoval Counties.

Espanola is in Rio Arriba and Sante Fe Counties.

NEW YORK

Note: This is the first economic census in which the Bureau of the Census has recognized special economic urban areas in New York. In New York, special economic urban areas, which are place equivalents, are towns that have a population of 10,000 or more.

Airmont was incorporated in March 1991; see ''Ramapo town balance.''

Amherst town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Amherst town balance contains all of Amherst town except the incorporated place of Williamsville.

Amityville. See ''Babylon town balance.''

Ardsley. See ''Greenburgh town balance.''

Attica is in Genesee and Wyoming Counties.

Babylon. See ''Babylon town balance.''

Babylon town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Babylon town balance contains all of Babylon town except the incorporated places of Amityville, Babylon, and Lindenhurst.

Baldwinsville. See ''Lysander town balance'' and ''Van Buren town balance.''

Ballston Spa. See ''Milton town balance.''

Bayville. See ''Oyster Bay town balance.''

Bellport. See ''Brookhaven town balance.''

Blasdell. See ''Hamburg town balance.''

Blooming Grove town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Blooming Grove town balance contains all of Blooming Grove town except the incorporated place of Washingtonville.

Briarcliff Manor. See ''Mount Pleasant town balance.''

Brightwaters. See ''Islip town balance.''

Bronxville. See ''Eastchester town balance.''

Brookhaven town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Brookhaven town balance contains all of Brookhaven town except the incorporated places of Bellport, Lake Grove, Patchogue, and Port Jefferson.

Brookville. See ''Oyster Bay town balance.''

Cayuga Heights. See ''Ithaca town balance.''

Cedarhurst. See ''Hempstead town balance.''

Cheektowaga town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Cheektowaga town balance contains all of Cheektowaga town except the incorporated places of Depew, Sloan, and Williamsville.

Chestnut Ridge. See ''Ramapo town balance.''

Cicero town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Cicero town balance contains all of Cicero town except the incorporated place of North Syracuse.

Clarkstown town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Clarkstown town balance contains all of Clarkstown town except the incorporated places of Nyack and Spring Valley.

Clay town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Clay town balance contains all of Clay town except the incorporated place of North Syracuse.

NEW YORK—Con.

Colonie. See ''Colonie town balance.''

Colonie town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Colonie town balance contains all of Colonie town except the incorporated places of Colonie and Menands.

Cortlandt town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Cortlandt town balance contains all of Cortlandt town except the incorporated place of Croton-on-Hudson.

Croton-on-Hudson. See ''Cortlandt town balance.''

Depew. See ''Cheektowaga town balance'' and ''Lancaster town balance.''

De Witt town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. De Witt town balance contains all of De Witt town except the incorporated place of East Syracuse.

Dobbs Ferry. See ''Greenburgh town balance.''

Eastchester town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Eastchester town balance contains all of Eastchester town except the incorporated places of Bronxville and Tuckahoe.

East Hills. See ''North Hempstead town balance'' and ''Oyster Bay town balance.''

East Rockaway. See ''Hempstead town balance.''

East Syracuse. See ''De Witt town balance.''

East Williston. See ''North Hempstead town balance.''

Ellenville. See ''Shawangunk town balance.''

Elmsford. See ''Greenburgh town balance.''

Endicott. See ''Union town balance.''

Fairport. See ''Perinton town balance.''

Farmingdale. See ''Oyster Bay town balance.''

Fayetteville. See ''Manlius town balance.''

Floral Park. See ''Hempstead town balance'' and ''North Hempstead town balance.''

Flower Hill. See ''North Hempstead town balance.''

Freeport. See ''Hempstead town balance.''

Garden City. See ''Hempstead town balance'' and ''North Hempstead town balance.''

Geddes town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Geddes town balance contains all of Geddes town except the incorporated place of Solvay.

Geneva is in Ontario and Seneca Counties.

Glenville town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Glenville town balance contains all of Glenville town except the incorporated place of Scotia.

Gowanda is in Cattaraugus and Erie Counties.

Great Neck. See ''North Hempstead town balance.''

Great Neck Estates. See ''North Hempstead town balance.''

Great Neck Plaza. See ''North Hempstead town balance.''

Greenburgh town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Greenburgh town balance contains all of Greenburgh town except the incorporated places of Ardsley, Dobbs Ferry, Elmsford, Hastings-on-Hudson, Irvington, and Tarrytown.

Greenwood Lake. See ''Warwick town balance.''

Hamburg. See ''Hamburg town balance.''

Hamburg town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Hamburg town balance contains all of Hamburg town except the incorporated places of Blasdell and Hamburg.

Hastings-on-Hudson. See ''Greenburgh town balance.''

NEW YORK—Con.

Haverstraw. See ''Haverstraw town balance.''

Haverstraw town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Haverstraw town balance contains all of Haverstraw town except the incorporated places of Haverstraw, Pomona, and West Haverstraw.

Hempstead. See ''Hempstead town balance.''

Hempstead town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Hempstead town balance contains all of Hempstead town except the incorporated places of Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Island Park, Lawrence, Lynbrook, Malverne, Mineola, New Hyde Park, Rockville Centre, and Valley Stream.

Huntington town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Huntington town balance contains all of Huntington town except the incorporated places of Lloyd Harbor and Northport.

Irvington. See ''Greenburgh town balance.''

Islandia. See ''Islip town balance.''

Island Park. See ''Hempstead town balance.''

Islip town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Islip town balance contains all of Islip town except the incorporated places of Brightwaters and Islandia.

Ithaca town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Ithaca town balance contains all of Ithaca town except the incorporated place of Cayuga Heights.

Johnson City. See ''Union town balance.''

Kenmore. See ''Tonawanda town balance.''

Kings Point. See ''North Hempstead town balance.''

Lake Grove. See ''Brookhaven town balance.''

Lancaster. See ''Lancaster town balance.''

Lancaster town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Lancaster town balance contains all of Lancaster town except the incorporated places of Depew and Lancaster.

Larchmont. See ''Mamaroneck town balance.''

Lawrence. See ''Hempstead town balance.''

Lewiston. See ''Lewiston town balance.''

Lewiston town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Lewiston town balance contains all of Lewiston town except the incorporated place of Lewiston.

Lindenhurst. See ''Babylon town balance.''

Liverpool. See ''Salina town balance.''

Lloyd Harbor. See ''Huntington town balance.''

Lynbrook. See ''Hempstead town balance.''

Lysander town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Lysander town balance contains all of Lysander town except the incorporated place of Baldwinsville.

Malverne. See ''Hempstead town balance.''

Mamaroneck. See ''Mamaroneck town balance.''

Mamaroneck town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Mamaroneck town balance contains all of Mamaroneck town except the incorporated places of Larchmont and Mamaroneck.

Manlius. See ''Manlius town balance.''

Manlius town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Manlius town balance contains all of Manlius town except the incorporated places of Fayetteville, Manlius, and Minoa.

Manorhaven. See ''North Hempstead town balance.''

Massapequa Park. See ''Oyster Bay town balance.''

NEW YORK—Con.

Menands. See ''Colonie town balance.''

Milton town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Milton town balance contains all of Milton town except the incorporated place of Ballston Spa.

Mineola. See ''Hempstead town balance'' and ''North Hempstead town balance.''

Minoa. See ''Manlius town balance.''

Montebello. See ''Ramapo town balance.''

Mount Pleasant town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Mount Pleasant town balance contains all of Mount Pleasant town except the incorporated places of Briarcliff Manor, North Tarrytown, and Pleasantville.

Munsey Park. See ''North Hempstead town balance.''

Muttontown. See ''Oyster Bay town balance.''

New Hartford town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. New Hartford town balance contains all of New Hartford town except the incorporated place of New York Mills.

New Hempstead. See ''Ramapo town balance.''

New Hyde Park. See ''Hempstead town balance'' and ''North Hempstead town balance.''

New Square. See ''Ramapo town balance.''

New Windsor town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. New Windsor town balance contains all of New Windsor town except the incorporated place of Washingtonville.

New York is in Bronx, Kings, New York, Queens, and Richmond Counties.

New York Mills. See ''New Hartford town balance'' and ''Whitestown town balance.''

North Hempstead town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. North Hempstead town balance contains all of North Hempstead town except the incorporated places of East Hills, East Williston, Floral Park, Flower Hill, Garden City, Great Neck, Great Neck Estates, Great Neck Plaza, Kings Point, Manorhaven, Mineola, Munsey Park, New Hyde Park, North Hills, Old Westbury, Port Washington North, Thomaston, Westbury, and Williston Park.

North Hills. See ''North Hempstead town balance.''

Northport. See ''Huntington town balance.''

North Syracuse. See ''Cicero town balance'' and ''Clay town balance.''

North Tarrytown. See ''Mount Pleasant town balance.''

Nyack. See ''Clarkstown town balance'' and ''Orangetown town balance.''

Ogden town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Ogden town balance contains all of Ogden town except the incorporated place of Spencerport.

Old Westbury. See ''North Hempstead town balance'' and ''Oyster Bay town balance.''

Orangetown town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Orangetown town balance contains all of Orangetown town except the incorporated places of Nyack and South Nyack.

Orchard Park. See ''Orchard Park town balance.''

Orchard Park town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Orchard Park town balance contains all of Orchard Park town except the incorporated place of Orchard Park.

Owego. See ''Owego town balance.''

Owego town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Owego town balance contains all of Owego town except the incorporated place of Owego.

NEW YORK—Con.

Oyster Bay town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Oyster Bay town balance contains all of Oyster Bay town except the incorporated places of Bayville, Brookville, East Hills, Farmingdale, Massapequa Park, Muttontown, Old Westbury, and Sea Cliff.

Patchogue. See ''Brookhaven town balance.''

Perinton town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Perinton town balance contains all of Perinton town except the incorporated place of Fairport.

Pleasantville. See ''Mount Pleasant town balance.''

Pomona. See ''Haverstraw town balance'' and ''Ramapo town balance.''

Port Jefferson. See ''Brookhaven town balance.''

Port Washington North. See ''North Hempstead town balance.''

Poughkeepsie town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Poughkeepsie town balance contains all of Poughkeepsie town except the incorporated place of Wappingers Falls.

Ramapo town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Ramapo town balance contains all of Ramapo town except the incorporated places of Airmont, Chestnut Ridge, Montebello, New Hempstead, New Square, Pomona, Sloatsburg, Spring Valley, Suffern, and Wesley Hills.

Rockville Centre. See ''Hempstead town balance.''

Salina town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Salina town balance contains all of Salina town except the incorporated place of Liverpool.

Saranac Lake is in Essex and Franklin Counties.

Saugerties. See ''Saugerties town balance.''

Saugerties town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Saugerties town balance contains all of Saugerties town except the incorporated place of Saugerties.

Scotia. See ''Glenville town balance.''

Sea Cliff. See ''Oyster Bay town balance.''

Shawangunk town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Shawangunk town balance contains all of Shawangunk town except the incorporated place of Ellenville.

Sloan. See ''Cheektowaga town balance.''

Sloatsburg. See ''Ramapo town balance.''

Solvay. See ''Geddes town balance.''

Southampton. See ''Southampton town balance.''

Southampton town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Southampton town balance contains all of Southampton town except the incorporated place of Southampton.

South Nyack. See ''Orangetown town balance.''

Spencerport. See ''Ogden town balance.''

Spring Valley. See ''Clarkstown town balance'' and ''Ramapo town balance.''

Suffern. See ''Ramapo town balance.''

Tarrytown. See ''Greenburgh town balance.''

Thomaston. See ''North Hempstead town balance.''

Tonawanda town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Tonawanda town balance contains all of Tonawanda town except the incorporated place of Kenmore.

Tuckahoe. See ''Eastchester town balance.''

Union town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Union town balance contains all of Union town except the incorporated places of Endicott and Johnson City.

Valley Stream. See ''Hempstead town balance.''

NEW YORK—Con.

Van Buren town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Van Buren town balance contains all of Van Buren town except the incorporated place of Baldwinsville.

Wappinger Falls. See ''Poughkeepsie town balance'' and ''Wappinger town balance.''

Wappinger town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Wappinger town balance contains all of Wappinger town except the incorporated place of Wappinger Falls.

Warwick. See ''Warwick town balance.''

Warwick town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Censuses. Warwick town balance contains all of Warwick town except the incorporated places of Greenwood Lake and Warwick.

Washingtonville. See ''Blooming Grove town balance'' and ''New Windsor town balance.''

Webster. See ''Webster town balance.''

Webster town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Webster town balance contains all of Webster town except the incorporated place of Webster.

Wesley Hills. See ''Ramapo town balance.''

Westbury. See ''North Hempstead town balance.''

West Haverstraw. See ''Haverstraw town balance.''

Whitesboro. See ''Whitestown town balance.''

Whitestown town balance. The term ''balance'' after the town refers to the residual portion of a town which contains an incorporated place recognized for the 1992 Economic Census. Whites- town town balance contains all of Whitestown town except the incorporated places of New York Mills, Whitesboro, and Yorkville.

Williamsville. See ''Amherst town balance'' and ''Cheektowaga town balance.''

Williston Park. See ''North Hempstead town balance.''

Yorkville. See ''Whitestown town balance.''

NORTH CAROLINA

Archdale is in Guilford and Randolph Counties.

Chapel Hill is in Durham and Orange Counties.

Davidson is in Iredell and Mecklenburg Counties.

Durham is in Durham and Orange Counties.

Elizabeth City is in Camden and Pasquotank Counties.

Elkin is in Surry and Wilkes Counties.

Fletcher was incorporated in June 1989.

Gibsonville is in Alamance and Guilford Counties.

Hickory is in Burke and Catawba Counties.

High Point is in Davidson, Forsyth, Guilford, and Randolph Counties; it annexed into Forsyth County in February 1989.

Kannapolis is in Cabarrus and Rowan Counties.

Kernersville is in Forsyth and Guilford Counties; it annexed into Guilford County in June 1989.

King is in Forsyth and Stokes Counties; it annexed into Forsyth County in June 1987.

Kings Mountain is in Cleveland and Gaston Counties.

Lewisville was incorporated in August 1991.

Long View is in Burke and Catawba Counties.

Maxton is in Robeson and Scotland Counties.

Mebane is in Alamance and Orange Counties.

Mount Olive is in Duplin and Wayne Counties.

Rocky Mount is in Edgecombe and Nash Counties.

Sawmills was incorporated in July 1988.

Wallace is in Duplin and Pender Counties.

Weddington is in Mecklenburg and Union Counties; it annexed into Mecklenburg County in December 1985, but this change was not submitted to the Bureau of the Census until April 1989.

NORTH DAKOTA

There are no geographic notes for the State of North Dakota.

OHIO

Alliance is in Mahoning and Stark Counties.

Bellevue is in Huron and Sandusky Counties.

Blanchester is in Clinton and Warren Counties.

Bluffton is in Allen and Hancock Counties.

Canal Winchester is in Fairfield and Franklin Counties.

Carlisle is in Montgomery and Warren Counties.

Columbiana is in Columbiana and Mahoning Counties.

Columbus is in Delaware, Fairfield, and Franklin Counties; it annexed into Delaware County in December 1990.

Crestline is in Crawford and Richland Counties.

Delphos is in Allen and Van Wert Counties.

Dublin is in Delaware, Franklin, and Union Counties.

Fairfield is in Butler and Hamilton Counties.

Fostoria is in Hancock, Seneca, and Wood Counties.

Green was incorporated in January 1991.

Huber Heights is in Miami and Montgomery Counties; it annexed into Miami County in March 1989.

Kettering is in Greene and Montgomery Counties.

Loudonville is in Ashland and Holmes Counties.

Loveland is in Clermont, Hamilton, and Warren Counties.

Middletown is in Butler and Warren Counties.

Milford is in Clermont and Hamilton Counties.

Minerva is in Carroll, Columbiana, and Stark Counties.

Mogadore is in Portage and Summit Counties.

Monroe is in Butler and Warren Counties.

Norton is in Summit and Wayne Counties.

OHIO—Con.

Pickerington is in Fairfield and Franklin Counties.

Reynoldsburg is in Fairfield, Franklin, and Licking Counties.

Rittman is in Medina and Wayne Counties.

Sharonville is in Butler and Hamilton Counties; it annexed into Butler County in March 1989.

Springboro is in Montgomery and Warren Counties; it annexed into Montgomery County in February 1987.

Swanton is in Fulton and Lucas Counties.

Tallmadge is in Portage and Summit Counties; it annexed into Portage County in December 1990.

Vermilion is in Erie and Lorain Counties.

Westerville is in Delaware and Franklin Counties.

Youngstown is in Mahoning and Trumbull Counties.

OKLAHOMA

Bartlesville is in Osage and Washington Counties.

Bixby is in Tulsa and Wagoner Counties.

Broken Arrow is in Tulsa and Wagoner Counties.

Catoosa is in Rogers and Wagoner Counties; it annexed into Wagoner County in January 1990.

Clinton is in Custer and Washita Counties.

Collinsville is in Rogers and Tulsa Counties.

Davis is in Garvin and Murray Counties.

Drumright is in Creek and Payne Counties.

Oklahoma City is in Canadian, Cleveland, McClain, Oklahoma, and Pottawatomie Counties; it detached from Logan County in April 1987.

Owasso is in Rogers and Tulsa Counties; it annexed into Rogers County in June 1973, but this change was not recognized for economic census purposes until 1992.

Piedmont is in Canadian and Kingfisher Counties.

Ponca City is in Kay and Osage Counties.

OKLAHOMA—Con.

Purcell is in Cleveland and McClain Counties.

Sand Springs is in Osage and Tulsa Counties.

Skiatook is in Osage and Tulsa Counties.

Stroud is in Creek and Lincoln Counties.

Tulsa is in Osage, Rogers, and Tulsa Counties; it annexed into Rogers County in July 1973, but this change was not recognized for economic census purposes until 1992.

OREGON

Albany is in Benton and Linn Counties.

Lake Oswego is in Clackamas, Multnomah, and Washington Counties.

Milwaukie is in Clackamas and Multnomah Counties.

Portland is in Clackamas, Multnomah, and Washington Counties.

Salem is in Marion and Polk Counties.

Tualatin is in Clackamas and Washington Counties.

Wilsonville is in Clackamas and Washington Counties.

PENNSYLVANIA

Ashland is only in Schuylkill County; although previously reported as also in Columbia County, this has never been so.

Bethlehem is in Lehigh and Northampton Counties.

Ellwood City is in Beaver and Lawrence Counties.

Municipality of Monroeville name was changed from Monroeville in May 1974, but this change was not submitted to the Bureau of the Census until January 1990.

Shippensburg is in Cumberland and Franklin Counties.

Telford is in Bucks and Montgomery Counties.

Trafford is in Allegheny and Westmoreland Counties.

RHODE ISLAND

There are no geographic notes for the State of Rhode Island.

SOUTH CAROLINA

Andrews is in Georgetown and Williamsburg Counties.

Batesburg is in Lexington and Saluda Counties.

Charleston is in Berkeley and Charleston Counties; it annexed into Berkeley County in October 1991.

Clemson is in Anderson and Pickens Counties.

Columbia is in Lexington and Richland Counties; it annexed into Lexington County in December 1989.

Fountain Inn is in Greenville and Laurens Counties.

Goose Creek is in Berkeley and Charleston Counties; it annexed into Charleston County in January 1987.

Greer is in Greenville and Spartanburg Counties.

Honea Path is in Abbeville and Anderson Counties.

Irmo is in Lexington and Richland Counties.

North Augusta is in Aiken and Edgefield Counties.

North Charleston is in Berkeley, Charleston, and Dorchester Counties.

Summerville is in Berkeley, Charleston, and Dorchester Counties; it annexed into Berkeley County in March 1984, but this change was not submitted to the Bureau of the Census until July 1989; it annexed into Charleston County in November 1984, but this change was not submitted to the Bureau of the Census until September 1989.

SOUTH DAKOTA

Sioux Falls is in Lincoln and Minnehaha Counties.

TENNESSEE

Belle Meade. See ''Nashville-Davidson consolidated city.''

Farragut is in Knox and Loudon Counties; it annexed into Loudon County in February 1986, but this change was not submitted to the Bureau of the Census until March 1988.

Forest Hills. See ''Nashville-Davidson consolidated city.''

Goodlettsville is in Davidson and Sumner Counties; see ''Nashville-Davidson consolidated city.''

Harriman is in Morgan and Roane Counties; it annexed into Morgan County in December 1981, but this change was not submitted to the Bureau of the Census until May 1989.

TENNESSEE—Con.

Humboldt is in Gibson and Madison Counties; it annexed into Madison County in February 1989.

Johnson City is in Carter, Sullivan, and Washington Counties; it annexed into Sullivan County in July 1987.

Kingsport is in Hawkins and Sullivan Counties.

Lynchburg, Moore County was created when Lynchburg and Moore County dissolved their respective governments and consolidated as ''The Metropolitan Government of Lynchburg, Moore County, Tennessee'' in January 1988.

McKenzie is in Carroll, Henry, and Weakley Counties.

Millersville is in Robertson and Sumner Counties; it annexed into Robertson County in September 1986, but this change was not submitted to the Bureau of the Census until December 1991.

Nashville-Davidson (balance). See ''Nashville-Davidson consolidated city.''

Nashville-Davidson consolidated city (the ''Metropolitan Government of Nashville and Davidson County'') is coextensive with Davidson County. It includes the incorporated places of Belle Meade, Forest Hills, Goodlettsville (partially in Sumner County), and Oak Hill, which are tabulated separately. The other three incorporated places—Berry Hill, Lakewood, and Ridgetop (partially in Robertson County)—are not populous enough for separate tabulation and, therefore, are included in the ''Nashville-Davidson (balance),'' which is a place equivalent.

Oak Hill. See ''Nashville-Davidson consolidated city.''

Oak Ridge is in Anderson and Roane Counties.

Oliver Springs is in Anderson, Morgan, and Roane Counties.

Sweetwater is in McMinn and Monroe Counties; it annexed into McMinn County in September 1983, but this change was not submitted to the Bureau of the Census until March 1988.

Tullahoma is in Coffee and Franklin Counties.

White House is in Robertson and Sumner Counties.

TEXAS

Abernathy is in Hale and Lubbock Counties.

Abilene is in Jones and Taylor Counties.

TEXAS—Con.

Amarillo is in Potter and Randall Counties.

Aransas Pass is in Aransas, Nueces, and San Patricio Counties.

Austin is in Travis and Williamson Counties; the Bureau of the Census received notification of its detachment from Burnet County in May 1990.

Azle is in Parker and Tarrant Counties.

Baytown is in Chambers and Harris Counties.

Burleson is in Johnson and Tarrant Counties.

Carrollton is in Collin, Dallas, and Denton Counties.

Cedar Hill is in Dallas and Ellis Counties.

Cedar Park is in Travis and Williamson Counties; it annexed into Travis County in April 1987.

Coppell is in Dallas and Denton Counties.

Copperas Cove is in Coryell and Lampasas Counties.

Corpus Christi is in Kleberg, Nueces, and San Patricio Counties.

Crowley is in Johnson and Tarrant Counties; it annexed into Johnson County in April 1986, but this change was not submitted to the Bureau of the Census until June 1987.

Dalhart is in Dallam and Hartley Counties.

Dallas is in Collin, Dallas, Denton, Kaufman, and Rockwall Counties.

Flower Mound is in Dallas, Denton, and Tarrant Counties; it became part of Dallas County in May 1987 when the Dallas County/Denton County boundary changed; it annexed into Tarrant County in December 1987.

Fort Worth is in Denton and Tarrant Counties; it annexed into Denton County in September 1987.

Friendswood is in Galveston and Harris Counties.

Frisco is in Collin and Denton Counties.

Garland is in Collin, Dallas, and Rockwall Counties.

Gladewater is in Gregg and Upshur Counties.

Glenn Heights is in Dallas and Ellis Counties.

TEXAS—Con.

Grand Prairie is in Dallas, Ellis, and Tarrant Counties.

Grapevine is in Dallas, Denton, and Tarrant Counties.

Hamlin is in Fisher and Jones Counties.

Houston is in Fort Bend, Harris, and Montgomery Counties.

Katy is in Fort Bend, Harris, and Waller Counties.

Kilgore is in Gregg and Rusk Counties.

League City is in Galveston and Harris Counties; it annexed into Harris County in December 1986, but this change was not submitted to the Bureau of the Census until November 1987.

Leander is in Travis and Williamson Counties; it annexed into Travis County in October 1989.

Lewisville is in Dallas and Denton Counties.

Longview is in Gregg and Harrison Counties.

Mansfield is in Ellis, Johnson, and Tarrant Counties; it annexed into Ellis County in July 1985, but this change was not submitted to the Bureau of the Census until February 1988.

Midland is in Martin and Midland Counties; it annexed into Martin County in January 1987.

Mineral Wells is in Palo Pinto and Parker Counties.

Missouri City is in Fort Bend and Harris Counties.

Monahans is in Ward and Winkler Counties.

New Braunfels is in Comal and Guadalupe Counties.

Odessa is in Ector and Midland Counties.

Pearland is in Brazoria and Harris Counties.

Plano is in Collin and Denton Counties.

Portland is in Nueces and San Patricio Counties.

Richardson is in Collin and Dallas Counties.

Rio Bravo was incorporated in May 1989.

Round Rock is in Travis and Williamson Counties.

TEXAS—Con.

Rowlett is in Dallas and Rockwall Counties.

Sachse is in Collin and Dallas Counties.

San Diego is in Duval and Jim Wells Counties.

San Marcos is in Caldwell and Hays Counties.

Schertz is in Bexar, Comal, and Guadalupe Counties.

Seabrook is in Chambers, Galveston, and Harris Counties.

Seagoville is in Dallas and Kaufman Counties.

Socorro was incorporated in April 1986, but this change was not submitted to the Bureau of the Census until January 1989.

Southlake is in Denton and Tarrant Counties.

Stafford is in Fort Bend and Harris Counties.

Stamford is in Haskell and Jones Counties.

Tomball is in Harris and Montgomery Counties; it annexed into Montgomery County in 1960, but this change was not submitted to the Bureau of the Census until February 1990.

Trophy Club is in Denton and Tarrant Counties; it annexed into Tarrant County after 1987.

Wichita Falls is in Archer and Wichita Counties.

Winnsboro is in Franklin and Wood Counties.

Wylie is in Collin, Dallas, and Rockwall Counties.

Yoakum is in DeWitt and Lavaca Counties.

UTAH

Draper is in Salt Lake and Utah Counties; it annexed into Utah County in December 1987.

Park City is in Summit and Wasatch Counties.

VERMONT

There are no geographic notes for the State of Vermont.

VIRGINIA

Farmville is in Cumberland and Prince Edward Counties.

WASHINGTON

Bothell is in King and Snohomish Counties.

Enumclaw is in King and Pierce Counties; it annexed into Pierce County in January 1990.

Federal Way was incorporated in February 1990.

Milton is in King and Pierce Counties.

Pacific is in King and Pierce Counties; it annexed into Pierce County in September 1988.

SeaTac was incorporated in February 1990.

Woodland is in Clark and Cowlitz Counties.

WEST VIRGINIA

Huntington is in Cabell and Wayne Counties.

Nitro is in Kanawha and Putnam Counties.

Paden City is in Tyler and Wetzel Counties.

Weirton is in Brooke and Hancock Counties.

Wheeling is in Marshall and Ohio Counties.

WISCONSIN

Note: This is the first economic census in which the Bureau of the Census has recognized special economic urban areas in Wisconsin. In Wisconsin, special economic urban areas, which are place equivalents, are towns that have a population of 10,000 or more.

Allouez was incorporated in February 1986, but this change was not submitted to the Bureau of the Census until May 1988.

Appleton is in Calumet, Outagamie, and Winnebago Counties.

Bayside is in Milwaukee and Ozaukee Counties.

Berlin is in Green Lake and Waushara Counties.

Burlington is in Racine and Walworth Counties.

Columbus is in Columbia and Dodge Counties.

Eau Claire is in Chippewa and Eau Claire Counties.

Hartford is in Dodge and Washington Counties; it annexed into Dodge County in October 1987.

WISCONSIN—Con.

Kewaskum is in Fond du Lac and Washington Counties.

Kiel is in Calumet and Manitowoc Counties.

Marshfield is in Marathon and Wood Counties.

Menasha is in Calumet and Winnebago Counties.

Milwaukee is in Milwaukee, Washington, and Waukesha Counties; it annexed into Waukesha County in July 1989.

Mukwonago is in Walworth and Waukesha Counties; it annexed into Walworth County in April 1991.

WISCONSIN—Con.

New London is in Outagamie and Waupaca Counties.

Pleasant Prairie was incorporated in April 1989.

River Falls is in Pierce and St. Croix Counties.

Watertown is in Dodge and Jefferson Counties.

Waupun is in Dodge and Fond du Lac Counties.

Whitewater is in Jefferson and Walworth Counties.

WYOMING

There are no geographic notes for the State of Wyoming.

Appendix G.
Establishments in Business Any Time During Year and Establishments in Business at End of Year for the United States: 1992 and 1987

Table G-1. Firms Subject to Federal Income Tax

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

SIC code	Kind of business or operation	Establishments in business — Any time during year 1992	Any time during year 1987	At end of year 1992	At end of year 1987
	Total	**1 825 435**	**1 626 017**	**1 686 220**	**1 512 248**
70 ex. 704	**Hotels, rooming houses, camps, and other lodging places (except membership lodging)**	**48 619**	**46 793**	**44 557**	**43 344**
7011	Hotels and motels	41 684	40 424	38 071	37 402
7011 pt.	Hotels	16 665	14 358	15 309	13 302
7011 pt.	Hotels, 25 guestrooms or more	12 937	10 826	11 887	10 074
7011 pt.	Hotels, less than 25 guestrooms	3 728	3 532	3 422	3 228
7011 pt.	Motels, motor hotels, and tourist courts	25 019	26 066	22 762	24 100
7011 pt.	Motels, tourist courts	21 465	22 737	19 501	20 987
7011 pt.	Motor hotels	3 554	3 329	3 261	3 113
702, 3	Other lodging places	6 935	6 369	6 486	5 942
702	Rooming and boarding houses	1 620	1 781	1 479	1 629
703	Camps and recreational vehicle parks	5 315	4 588	5 007	4 313
72	**Personal services**	**197 101**	**185 443**	**179 154**	**170 342**
721	Laundry, cleaning, and garment services	55 760	50 913	50 627	46 685
7211	Power laundries, family and commercial*	1 853	2 114	1 709	1 952
7213	Linen supply*	1 375	1 338	1 262	1 228
7215	Coin-operated laundries and drycleaning	13 002	12 725	11 700	11 544
7216	Drycleaning plants, except rug cleaning*	23 213	21 257	21 301	19 788
7217	Carpet and upholstery cleaning	7 693	5 816	6 901	5 204
7218	Industrial launderers*	1 435	1 379	1 346	1 300
7212, 9	Other laundry, cleaning, and garment services*	7 189	6 284	6 408	5 669
722	Photographic studios, portrait	11 381	9 485	10 661	8 880
723, 4	Beauty and barber shops	87 670	86 465	79 865	79 349
723	Beauty shops	82 768	80 274	75 294	73 590
724	Barber shops	4 902	6 191	4 571	5 759
725	Shoe repair shops and shoeshine parlors	2 702	2 848	2 398	2 604
726	Funeral service and crematories	15 647	15 544	14 892	14 961
729	Miscellaneous personal services	23 941	20 188	20 711	17 863
7291	Tax return preparation services	7 924	7 297	6 736	6 397
7299	Miscellaneous personal services, n.e.c.	16 017	12 891	13 975	11 466
73	**Business services**	**306 551**	**251 900**	**278 869**	**232 460**
731	Advertising	19 023	17 199	17 477	16 002
7311	Advertising agencies	13 879	12 335	12 767	11 481
7312	Outdoor advertising services	1 308	1 179	1 212	1 091
7313	Radio, television, publishers' advertising representatives	1 905	1 816	1 744	1 700
7319	Advertising, n.e.c.	1 931	1 869	1 754	1 730
732	Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	7 472	7 077	6 900	6 576
7322	Adjustment and collection services	5 814	5 204	5 372	4 821
7323	Credit reporting services	1 658	1 873	1 528	1 755
733	Mailing, reproduction, commercial art and photography, and stenographic services	32 086	27 232	29 505	25 338
7331	Direct mail advertising services	3 878	3 512	3 557	3 211
7334	Photocopying and duplicating services	4 949	4 474	4 571	4 197
7335, 6	Commercial photography, art, and graphics	16 513	13 826	15 262	13 002
7335	Commercial photography	4 213	3 736	3 933	3 520
7336	Commercial art and graphic design	12 300	10 090	11 329	9 482
7338	Secretarial and court reporting services	6 746	5 420	6 115	4 928
734	Services to dwellings and other buildings	57 649	47 585	51 779	43 109
7342	Disinfecting and pest control services	10 300	9 399	9 625	8 795
7349	Building cleaning and maintenance services, n.e.c.	47 349	38 186	42 154	34 314
735	Miscellaneous equipment rental and leasing	24 816	24 859	23 033	22 937
7352	Medical equipment rental and leasing	3 276	2 317	3 107	2 182
7353	Heavy construction equipment rental and leasing	3 853	4 620	3 549	4 278
7359	Equipment rental and leasing, n.e.c.	17 687	17 922	16 377	16 477
736	Personnel supply services	31 166	24 160	28 060	22 400
7361	Employment agencies	12 146	11 832	10 707	10 923
7363	Help supply services	19 020	12 328	17 353	11 477

See footnotes at end of table.

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Table G-1. **Firms Subject to Federal Income Tax** —Con.

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

SIC code	Kind of business or operation	Establishments in business — Any time during year 1992	Any time during year 1987	At end of year 1992	At end of year 1987
73	**Business services**—Con.				
737	Computer programming, data processing, and other computer related services	59 052	39 701	54 584	37 182
7371, 2, 3	Computer programming, prepackaged software, and integrated systems	35 384	21 594	33 010	20 371
7371	Computer programming services	23 265	14 687	21 661	13 876
7372	Prepackaged software	7 108	3 392	6 705	3 151
7373	Computer integrated systems	5 011	3 515	4 644	3 344
7374, 5, 6	Data processing services	9 051	8 533	8 389	7 949
7374, 5	Computer processing, information retrieval	8 376	7 795	7 762	7 252
7376	Computer facilities management services	675	738	627	697
7377, 8, 9	Computer rental and leasing, maintenance, and related services, n.e.c.	14 617	9 574	13 185	8 862
7377	Computer rental and leasing	854	1 061	791	972
7378	Computer maintenance and repair	5 041	3 693	4 479	3 460
7379	Computer related services, n.e.c.	8 722	4 820	7 915	4 430
738	Miscellaneous business services	75 287	64 087	67 531	58 916
7381, 2	Detective agencies and protective services	14 546	12 697	13 166	11 624
7381	Detective, guard, and armored car services	11 578	10 246	10 416	9 341
7382	Security systems services	2 968	2 451	2 750	2 283
7383	News syndicates	598	609	554	561
7384	Photofinishing laboratories*	7 768	6 843	7 107	6 317
7389	Business services, n.e.c.	52 375	43 938	46 704	40 414
7389 pt.	Sign painting shops	2 562	2 232	2 293	2 084
7389 pt.	Interior designing	6 202	5 291	5 536	4 896
7389 pt.	Telephone answering services	3 191	3 701	2 840	3 342
7389 pt.	Other business services	40 420	32 714	36 035	30 092
75	**Automotive repair, services, and parking**	**171 970**	**151 218**	**156 969**	**139 278**
751	Automotive rental and leasing, without drivers	10 566	11 353	9 729	10 619
7513	Truck rental and leasing, without drivers	4 313	4 617	4 039	4 362
7514, 5	Passenger car rental and leasing	5 813	6 185	5 279	5 751
7519	Utility trailer and recreational vehicle rental	440	551	411	506
752	Automobile parking	10 171	9 299	9 302	8 707
753	Automotive repair shops	128 738	114 601	117 676	105 498
7532	Top, body, and upholstery repair shops and paint shops	35 043	32 951	31 999	30 434
7532 pt.	Top and body repair shops	32 281	30 540	29 474	28 215
7532 pt.	Paint shops	2 762	2 411	2 525	2 219
7538	General automotive repair shops	64 822	55 348	59 169	50 754
7538 pt.	General automotive repair shops, except diesel	58 607	51 099	53 432	46 799
7538 pt.	Diesel repair shops	6 215	4 249	5 737	3 955
7533, 4, 6, 7, 9	Other automotive repair shops	28 873	26 302	26 508	24 310
7533	Automotive exhaust system repair shops	5 521	4 910	5 158	4 622
7534	Tire retreading and repair shops	1 845	1 930	1 691	1 754
7536	Automotive glass replacement shops	4 925	3 534	4 486	3 284
7537	Automotive transmission repair shops	6 277	6 335	5 711	5 752
7539	Automotive repair shops, n.e.c.	10 305	9 593	9 462	8 898
7539 pt.	Radiator repair	2 606	2 979	2 372	2 760
7539 pt.	Brake, front end, and wheel alignment	3 322	3 238	3 063	3 006
7539 pt.	Automotive electrical and fuel system services	3 158	2 262	2 920	2 108
7539 pt.	Other automotive repair shops, n.e.c.	1 219	1 114	1 107	1 024
754	Automotive services, except repair	22 495	15 965	20 262	14 454
7542	Carwashes	11 589	9 132	10 334	8 195
7549	Automotive services, except repair and carwashes	10 906	6 833	9 928	6 259
76	**Miscellaneous repair services**	**71 576**	**65 532**	**65 814**	**60 808**
762	Electrical repair shops	21 199	18 732	19 561	17 442
7622	Radio and television repair shops	6 038	6 523	5 523	6 037
7623, 9	Other electrical and electronic repair shops	15 161	12 209	14 038	11 405
7623	Refrigeration and air-conditioning service and repair shops	3 797	3 565	3 523	3 339
7629	Electrical and electronic repair shops, n.e.c.	11 364	8 644	10 515	8 066
763	Watch, clock, and jewelry repair	1 662	1 661	1 495	1 521
764	Reupholstery and furniture repair	6 731	7 146	6 113	6 544
769	Miscellaneous repair and related services	41 984	37 993	38 645	35 301
7692	Welding repair	5 383	5 985	4 941	5 533
7694	Armature rewinding shops	2 498	2 830	2 359	2 669
7699	Repair shops and related services, n.e.c.	34 103	29 178	31 345	27 099
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**	**114 846**	**99 480**	**104 744**	**91 214**
781, 2	Motion picture production, distribution, and services	12 967	11 242	12 155	10 368
783	Motion picture theaters	6 892	7 776	6 372	7 015
7832	Motion picture theaters, except drive-in	6 358	6 777	5 883	6 134
7833	Drive-in motion picture theaters	534	999	489	881
784	Video tape rental	21 998	16 824	19 440	15 318
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	10 086	7 847	9 325	7 233
7922	Theatrical producers (except motion picture) and miscellaneous theatrical services	4 255	3 253	3 899	2 952
7929	Bands, orchestras, actors, and other entertainers and entertainment groups	5 831	4 594	5 426	4 281
793	Bowling centers	6 093	6 671	5 584	6 164

See footnotes at end of table.

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Table G-1. **Firms Subject to Federal Income Tax** —Con.

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

SIC code	Kind of business or operation	Establishments in business — Any time during year 1992	Any time during year 1987	At end of year 1992	At end of year 1987
78, 79, 84	**Amusement and recreation services, including motion pictures and museums**—Con.				
79 ex. 792, 3; 84	Commercial sports and other amusement and recreation services, including museums	56 810	49 120	51 868	45 116
794	Commercial sports	3 751	3 184	3 402	2 961
7941	Professional sports clubs, managers, promoters	1 085	807	986	758
7948	Racing, including track operation	2 666	2 377	2 416	2 203
79 ex. 792, 3, 4; 84	Other amusement and recreation services, including museums	53 059	45 936	48 466	42 155
791	Dance studios, schools, and halls	4 839	4 016	4 434	3 708
7991	Physical fitness facilities	9 216	9 376	8 138	8 370
7992	Public golf courses	3 780	2 736	3 593	2 626
7993	Coin-operated amusement devices	4 932	4 450	4 545	4 129
7996	Amusement parks	825	744	760	705
7997	Membership sports and recreation clubs	7 275	7 659	6 760	7 126
7999, 84	Amusement and recreation services, including museums, n.e.c.	22 192	16 955	20 236	15 491
80	**Health services**	**441 705**	**406 753**	**418 866**	**386 820**
801	Offices and clinics of doctors of medicine	197 701	195 502	187 631	185 636
8011 pt.	Offices of doctors of medicine	192 965	191 278	183 252	181 848
8011 pt.	General medical clinics	4 736	4 224	4 379	3 788
802	Offices and clinics of dentists	108 804	104 151	104 715	100 283
803	Offices and clinics of doctors of osteopathy	8 708	7 314	8 206	6 939
804	Offices and clinics of other health practitioners	74 672	55 555	70 324	52 797
8041	Offices and clinics of chiropractors	27 329	20 065	25 745	19 072
8042	Offices and clinics of optometrists	17 135	15 972	16 287	15 255
8043	Offices and clinics of podiatrists	7 948	7 474	7 532	7 121
8049	Offices and clinics of health practitioners, n.e.c.	22 260	12 044	20 760	11 349
805	Nursing and personal care facilities	14 954	13 415	14 049	12 589
8051	Skilled nursing care facilities	10 242	9 482	9 652	8 998
8052	Intermediate care facilities	3 375	2 407	3 201	2 201
8059	Nursing and personal care facilities, n.e.c.	1 337	1 526	1 196	1 390
806	Hospitals	1 403	1 395	1 336	1 320
807, 8, 9	Other health services	35 463	29 421	32 605	27 256
807	Medical and dental laboratories	15 961	14 841	14 770	13 915
8071	Medical laboratories	8 434	6 871	7 687	6 451
8072	Dental laboratories	7 527	7 970	7 083	7 464
808	Home health care services	8 045	5 080	7 317	4 571
809	Miscellaneous health and allied services, n.e.c.	11 457	9 500	10 518	8 770
8092	Kidney dialysis centers	1 119	711	1 082	687
8093	Specialty outpatient facilities, n.e.c.	6 629	5 287	6 057	4 949
8099	Health and allied services, n.e.c.	3 709	3 502	3 379	3 134
81	**Legal services**	**151 737**	**138 222**	**141 927**	**128 719**
823, 4, 9	**Selected educational services**	**14 735**	**10 596**	**13 210**	**9 690**
823	Libraries	232	178	208	168
824	Vocational schools	4 615	3 702	4 128	3 425
829	Schools and educational services, n.e.c.	9 888	6 716	8 874	6 097
83	**Social services**	**59 123**	**43 071**	**53 519**	**39 172**
835	Child day care services	35 327	26 809	31 860	24 261
832, 3, 6, 9	Other social services	23 796	16 262	21 659	14 911
87 ex. 8733	**Engineering, accounting, research, management, and related services (except noncommercial research organizations)**	**232 885**	**204 963**	**215 435**	**191 051**
871	Engineering, architectural, and surveying services	68 127	62 299	63 645	58 681
8711	Engineering services	41 834	36 086	39 038	33 934
8712	Architectural services	17 875	17 777	16 664	16 794
8713	Surveying services	8 418	8 436	7 943	7 953
872	Accounting, auditing, and bookkeeping services	79 097	69 773	73 253	65 085
873 ex. 8733	Research, development, and testing services (except noncommercial research organizations)	13 531	12 390	12 580	11 498
8731	Commercial physical and biological research	3 826	3 522	3 509	3 272
8732	Commercial economic, sociological, and educational research	5 165	5 574	4 783	5 125
8734	Testing laboratories	4 540	3 294	4 288	3 101
874	Management and public relations services	72 130	60 501	65 957	55 787
8741	Management services	19 733	17 543	18 146	16 332
8742	Management consulting services	33 762	28 535	30 830	26 212
8743	Public relations services	5 103	5 060	4 686	4 676
8744	Facilities support management services	904	452	847	424
8748	Business consulting services, n.e.c.	12 628	8 911	11 448	8 143
89	**Services, n.e.c.**	**14 587**	**22 046**	**13 156**	**19 350**

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Table G-2. **Firms Exempt From Federal Income Tax**

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

SIC code	Kind of business or operation	Establishments in business — Any time during year 1992	Any time during year 1987	At end of year 1992	At end of year 1987
	Total	**208 911**	**175 829**	**199 412**	**169 077**
7032, 704	**Camps and membership lodging**	**3 198**	**3 533**	**3 000**	**3 340**
792, 7991 pt., 7997, 7999 pt., 84	**Selected amusement, recreation, and related services**	**14 435**	**12 045**	**13 908**	**11 693**
792	Theatrical producers (except motion picture), bands, orchestras, and entertainers	3 089	2 132	2 961	2 038
7991 pt., 7997	Gymnasiums, athletic clubs, and membership sports and recreation clubs	7 635	6 706	7 352	6 528
7999 pt.	Fairs	633	512	599	499
84	Museums, art galleries, and botanical and zoological gardens	3 078	2 695	2 996	2 628
8011 pt.; 8021 pt.; 805, 6, 8, 9	**Selected health services**	**23 651**	**19 106**	**23 016**	**18 696**
8011 pt., 8021 pt.	Clinics of doctors of medicine and dentists	3 302	2 357	3 197	2 268
805	Nursing and personal care facilities	5 925	4 110	5 768	4 054
806	Hospitals	5 717	5 903	5 643	5 855
808, 9	Other health services	8 707	6 736	8 408	6 519
808	Home health care services	2 215	1 769	2 135	1 712
809	Miscellaneous health and allied services, n.e.c.	6 492	4 967	6 273	4 807
8111 pt.	**Legal aid societies and similar legal services**	**1 725**	**1 439**	**1 684**	**1 415**
823, 4, 9	**Selected educational services**	**6 283**	**4 728**	**5 954**	**4 506**
83	**Social services**	**81 726**	**63 002**	**77 970**	**61 016**
835	Child day care services	15 970	13 822	14 994	13 252
832, 3, 6, 9	Other social services	65 756	49 180	62 976	47 764
861, 2, 4, 9	**Selected membership organizations**	**72 386**	**67 997**	**68 677**	**64 590**
861	Business associations	14 337	12 299	13 807	11 932
864	Civic, social, and fraternal associations	41 789	40 415	39 245	37 910
862, 9	Other membership organizations	16 260	15 283	15 625	14 748
873, 4 ex. 8744	**Research, testing, and consulting services, except facilities support management services**	**5 507**	**3 979**	**5 203**	**3 821**
873	Research, development, and testing services	3 813	3 165	3 617	3 044
8731	Commercial physical and biological research	344	304	330	300
8732	Commercial economic, sociological, and educational research	536	285	495	278
8733	Noncommercial research organizations	2 769	2 414	2 633	2 305
8734	Testing laboratories	164	162	159	161
874 ex. 8744	Management and public relations services, except facilities support management services	1 694	814	1 586	777

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Publication Program

1992 CENSUS OF SERVICE INDUSTRIES

Publications of the 1992 Census of Service Industries containing data on service industries establishments in the United States are described below. Publication order forms for specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300. The first results were issued in press releases. Final detailed statistics are issued in separate paperbound reports and compact disc-read only memory (CD-ROM).

Final Reports

Geographic area series—52 reports (SC92-A-1 to -52)

A separate paperbound report containing data for establishments with payroll is published for each State, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each State report presents general statistics on number of establishments, receipts, payroll, and employment, by varied service classifications, for the State, metropolitan areas (MA's), counties, and places with 350 service establishments or more, by kind of business. Greater kind-of-business detail is shown for larger areas. In addition, for places with 2,500 inhabitants or more and for all counties, statistics are provided on number of establishments and receipts for 10 major kind-of-business groups. For establishments of firms exempt from Federal income tax, each State report presents statistics on number of establishments, revenue, payroll, and employment by varied service classifications, for the State and MA's. Greater kind-of-business detail is shown for larger areas.

The United States Summary report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications. Statistics on number of establishments and receipts/revenue are also shown for States and MA's by kind of business.

For each State, the District of Columbia, and the United States, 1992 data are provided on receipts/revenue and employees per establishment and on receipts/revenue and payroll per employee. Comparative statistics showing percent changes in receipts/expenses and payroll between 1987 and 1992 also are shown.

Nonemployer statistics series—1 report (SC92-N-1)

This report includes data by kind of business for all establishments, establishments with payroll, and establishments without payroll for the United States and States. Also presented are statistics for establishments without payroll including number of establishments and receipts/revenue by varied service classifications for MA's.

Similar data for counties and places with 2,500 inhabitants or more are available on electronic media only.

Subject series—5 reports (SC92-S-1 to -5)

The *Establishment and Firm Size* report (SC92-S-1) presents data for establishments with payroll, based on size of establishment, size of company or firm, and legal form of organization. Establishment statistics are presented by receipts/revenue size and by employment size; statistics for firms, by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented by kind of business on the number of establishments, receipts/revenue, payroll, and employment for the United States.

The *Capital Expenditures, Depreciable Assets, and Operating Expenses* report (SC92-S-2) presents data for firms with payroll for the United States by major kinds of business. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc. Receipts data also are provided.

Three other reports *(Hotels, Motels, and Other Lodging Places* (SC92-S-3), *Sources of Receipts or Revenue* (SC92-S-4), and *Miscellaneous Subjects* (SC92-S-5)) present data for the United States as a whole and, where feasible, for States and MA's.

Electronic Media

All data included in the printed reports are available on CD-ROM. The CD-ROM's provide the same information found in the final reports as well as additional information not published in the final reports, such as ZIP Code statistics available from series SC92-Z, and nonemployer data for counties and places from series SC92-N. Electronic media products are available for users who wish to summarize, rearrange, or process large amounts of data. These products, with corresponding technical documentation, are sold by Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.

OTHER ECONOMIC CENSUS REPORTS

Data on retail trade, wholesale trade, financial, insurance, real estate, construction industries, manufactures, mineral industries, transportation, communications, utilities, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1992 Economic Census. A separate series of reports covers the census of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services, Bureau of the Census, Washington, DC 20233-8300.