Massachusetts: 2002

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2002 Economic Census Arts, Entertainment, and Recreation Geographic Area Series



Helping You Make Informed Decisions

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



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Table 1. Summary Statistics for the State: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

		, , , , , , , , , , , , , , , , , , ,	enor, and definition	10, 000 11010 01 0110 1			Paid		Percent of receipts/ revenue —	
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²	
	MASSACHUSETTS	(1 11)	(* ,:==,	(1,755)	(,,,,,,	(* /===/	(1 11)			
	ALL ESTABLISHMENTS									
71	Arts, entertainment, and recreation	2 857	3 310 135	N	1 229 461	274 704	46 792	19.3	6.8	
711	Performing arts, spectator sports, and related	694	1 202 602	N	561 240	135 580	9 205	14.7	2.0	
7111	industries	198	1 293 692 286 034	N	90 435	19 652	2 578	14.7 26.4	3.9 1.5	
71111 711110	Theater companies and dinner theaters	87 87	99 590 99 590	N N	28 684 28 684	6 308 6 308	1 217 1 217	23.6 23.6	3.0 3.0	
711110 7111101 7111102	Theater companies and dinner theaters Opera companies Theater companies	5 78	99 390 D 86 095	N N	25 004 D 25 106	D 5 543	1 026	25.0 D 25.7	D	
7111103 71112	Dinner theaters	4	D D	N N	D D	D D	b e	D D	3.4 D D D	
711120 71113	Dance companies	11 94	D 161 806	N N	D 51 749	D 10 614	987	D 30.1	.4	
711130 7111301	Musical groups and artists	94	161 806	N N	51 749	10 614	987	30.1	.4	
7111309 71119	organizations Other music groups and artists Other performing arts companies	28 66 6	86 889 74 917 D	N N N	34 821 16 928 D	7 747 2 867 D	711 276 b	1.6 63.2 D	.2 .7 D	
711190 7111901	Other performing arts companies Circuses	6	D D	N N	D D	D D	b a	D	D D	
7111909	Other performing arts companies (except circuses)	5	D	N	D	D	b	D	D	
7112	Spectator sports	57	592 321	N	364 109	91 416	1 681	1.1	.7	
71121 711211	Spectator sports	57 20	592 321 485 311	N N	364 109 342 598	91 416 86 193	1 681 649	1.1 .5	.7 .5 D	
7112111 7112112	Football clubs	1 5	D D	N N	D D	D D	b e	D D	D D	
7112119	Other professional sports teams and clubs	14	D	N	D	D	e	D	D 1.0	
711212 7112121 7112122	Racetracks Dog racetrack operation Auto racetrack operation	7 3 2	99 874 D D	N N N	19 782 D D	4 831 D D	950 f a	D D	1.0 D D	
7112123 711219	Horse racetrack operation Other spectator sports	2 30	D 7 136	N N	D 1 729	D 392	e 82	D 55.3	D 14.1	
7112191 7112192	Professional athletes	11 19	2 801 4 335	N N	611 1 118	119 273	17 65	64.5 49.3	2.7 21.4	
7113	Promoters of performing arts, sports, and similar events	137	280 882	N	63 428	16 518	4 234	12.2	10.0	
71131	Promoters of performing arts, sports, and similar events with facilities	47	200 032	N	49 116	12 945	3 377	4.6	7.2	
711310	Promoters of performing arts, sports, and similar events with facilities	47	200 032	N	49 116	12 945	3 377	4.6	7.2	
71132 711320	Promoters of performing arts, sports, and similar events without facilities	90	80 850	N	14 312	3 573	857	31.0	16.9	
	similar events without facilities	90	80 850	N	14 312	3 573	857	31.0	16.9	
7114	Agents and managers for artists, athletes, entertainers and other public figures	72	42 135	N	12 012	3 052	238	50.5	11.2	
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures Agents and managers for artists, athletes,	72	42 135	N	12 012	3 052	238	50.5	11.2	
	entertainers and other public figures	72	42 135	N	12 012	3 052	238	50.5	11.2	
7115 71151	Independent artists, writers, and performers Independent artists, writers, and performers	230 230	92 320 92 320	N N	31 256 31 256	4 942 4 942	474 474	57.2 57.2	10.5 10.5	
711510	Independent artists, writers, and performers	230	92 320	N	31 256	4 942	474	57.2	10.5	
712 7121	Museums, historical sites, and similar institutions	274	300 807	N	115 788	27 424	4 864	6.1	8.6	
7121	institutionssing similar	274	300 807	N	115 788	27 424	4 864	6.1	8.6	
71211 712110	Museums	192 192	212 081 212 081	N N	83 705 83 705	20 035 20 035	3 435 3 435	7.5 7.5	6.3 6.3	
71212 712120	Historical sites	51 51	25 812 25 812	N N	10 454 10 454	2 289 2 289	550 550	7.5 7.5	2.6 2.6	
71213 712130 71219	Zoos and botanical gardens	17 17 14	55 603 55 603 7 311	N N N	18 742 18 742 2 887	4 550 4 550 550	776 776 103	.1 .1 6.0	20.9 20.9 2.0	
712190	Nature parks and other similar institutions	14	7 311	N	2 887	550	103	6.0	2.0	
713 7131	Amusement, gambling, and recreation industries	1 889	1 715 636 102 739	N N	552 433 22 580	111 700 3 322	32 723 1 008	25.1	8.6 2.7	
7131	Amusement parks and arcades	76 8	102 739 D	N N	22 580 D	3 322 D	e 1 008	9.8 D	2.7 D	
713110 7131101	Amusement and theme parks	8 2	D D	N N	D D	D D	e a	D D	D D	
7131102 71312	Amusement parks (except waterparks)	6 68	D D D	N N	D D	D D D	e f	D D D	D D D D	
713120 7132	Amusement arcades	68	D D	N N	D D	D D	f c	D D	D D	
71321	Casinos (except casino hotels)	1	D	N	D	D	С	D	D	
713210 71329 713290	Casinos (except casino hotels) Other gambling industries	1 5 5	D D D	N N	D D D	D D D	c b	D D D	D D D	
7132902	Other gambling industries	5	D	N N	D	D	b b	D	D	
	-p	3		.,		5	۵,	5.	_	

Table 1. Summary Statistics for the State: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	or information or confidentially protection, sampling one	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		lo, oce note at one			Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	MASSACHUSETTS—Con.								
	ALL ESTABLISHMENTS—Con.								
71 710	Arts, entertainment, and recreation—Con.								
713 7139	Amusement, gambling, and recreation industries— Con. Other amusement and recreation services	1 807	D	N	D	D	k	D	D
71391	Golf courses and country clubs	343	554 012	N	206 856	32 592	6 588	28.6	4.3
713910 71392 713920	Golf courses and country clubs	343 13 13	554 012 34 599 34 599	N N N	206 856 10 449 10 449	32 592 4 904 4 904	6 588 2 383 2 383	28.6 11.8 11.8	4.3 _ _
71393 71393 713930	Marinas Marinas	148 148	168 897 168 897	N N	37 714 37 714	7 365 7 365	1 048 1 048	18.7 18.7	7.8 7.8
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	882 882	634 762 634 762	N N	215 826 215 826	50 179 50 179	18 029 18 029	25.3 25.3	14.9 14.9
7139404 7139405	Ice skating rinks	29 23	24 068 7 671	N N	6 119 2 422	1 578 728	499 318	8.6 25.4	11.4 19.9
7139409 71395	Other fitness and recreational sports centers	830 106	603 023 50 725	N N	207 285 14 436	47 873 3 793	17 212 1 194	26.0 31.3	15.0 2.8
713950 71399	Bowling centers	106 315	50 725 D	N N	14 436 D	3 793 D	1 194 g	31.3 D	2.8 D
713990	All other amusement and recreation industries	315	D D	N N	D D	D D	g	D D	D D
7139901 7139902	Dance halls	13	5 047	N N	1 525	113	66	17.7	_
7139904 7139905	Miniature golf courses Coin-operated amusement devices	48	17 321	N	5 008	841	361	20.0	13.2
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	208	33 196 D	N N	7 731 D	1 879 D	310	17.9 D	6.8 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	200	D	N			g	D	D
71	Arts, entertainment, and recreation	805	976 377	918 102	379 455	80 727	16 735	13.7	7.2
711	Performing arts, spectator sports, and related								
7111	industries	165 110	245 539 186 798	237 525 183 704	85 272 66 173	19 546 15 063	2 547	8.6 5.3	1.8 1.2
71111	Performing arts companies Theater companies and dinner theaters	60	186 798 D	183 704 D	D 1/3	15 063 D	1 978 f	5.3 D	1.2 D
711110 7111101	Theater companies and dinner theaters Opera companies	60 5	D D	D D	D D	D D	f c	D D	D D
7111102 71112 711120	Theater companies	55 7 7	57 959 D	57 946 D	17 724 D D	3 803 D D	746 e e	11.7 D D	3.8 D D
711120 71113 711130	Musical groups and artists Musical groups and artists	43 43	97 544 97 544	94 541 94 541	36 996 36 996	8 288 8 288	774 774	2.7 2.7	.1 .1
7111301	Symphony orchestras and chamber music organizations	24	86 425	83 144	34 575	7 697	703	1.6	.1
7111309 7113	Other music groups and artists Promoters of performing arts, sports, and similar	19	11 119	11 397	2 421	591	71	11.7	.2
	events	55	58 741	53 821	19 099	4 483	569	19.3	3.7
71131	Promoters of performing arts, sports, and similar events with facilities	28	42 275	38 724	15 555	3 689	473	10.0	4.0
711310 71132	Promoters of performing arts, sports, and similar events with facilities	28	42 275	38 724	15 555	3 689	473	10.0	4.0
711320	similar events without facilities Promoters of performing arts, sports, and	27	16 466	15 097	3 544	794	96	43.2	3.2
740	similar events without facilities	27	16 466	15 097	3 544	794	96	43.2	3.2
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	246	286 301	266 780	111 493	26 732	4 678	5.4	8.3
7121	institutions	246	286 301	266 780	111 493	26 732	4 678	5.4	8.3
71211 712110	Museums	174 174	204 836 204 836	187 545 187 545	81 776 81 776	19 714 19 714	3 367 3 367	6.6 6.6	5.6 5.6
71212 712120	Historical sites	49 49 13	D D 50 387	D D 50 482	D D 17 125	D D 4 267	f f	D D	D D
71213 712130 71219	Zoos and botanical gardens	13 13	50 387 50 387 D	50 482 50 482 D	17 125 17 125 D	4 267 4 267 D	676 676 b	.1 .1 D	23.1 23.1 D
712190	Nature parks and other similar institutions	10	D	D	D	D	b	Ď	Ď
713	Amusement, gambling, and recreation industries	394	444 537	413 797	182 690	34 449	9 510	21.8	9.4
7139 71391	Other amusement and recreation services Golf courses and country clubs	394 106	444 537 241 028	413 797 225 658	182 690 98 287	34 449 16 240	9 510 2 742	21.8 23.8	9.4 2.5
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	106 225	241 028 185 541	225 658 171 720	98 287 78 030	16 240 17 172	2 742 6 392	23.8 19.5	2.5 18.2
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	225	185 541	171 720	78 030	17 172	6 392	19.5	18.2
71399 713990	All other amusement and recreation industries . All other amusement and recreation	225 63	185 541 17 968	171 720 16 419	78 030 6 373	17 172 1 037	6 392 376	19.5 18.1	18.2 10.1
713990	industries	63	17 968	16 419	6 373	1 037	376	18.1	10.1
	recreation services	63	17 968	16 419	6 373	1 037	376	18.1	10.1

Table 1. Summary Statistics for the State: 2002—Con.

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	or information of confidentiality protection, sampling one	,pg		-,			Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	MASSACHUSETTS—Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2 052	2 333 758	N	850 006	193 977	30 057	21.7	6.6
711	Performing arts, spectator sports, and related industries	529	1 048 153	N	475 968	116 034	6 658	16.1	4.4
7111	Performing arts companies	88	99 236	N	24 262	4 589	600	66.2	1.9
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	27 27 23	D D 28 136	N N N	D D 7 382	D D 1 740	e e 280	D D 54.6	D D 2.7
7111103 71112	Dinner theaters	4	D	N N	D D	D	b a	D	D D D
711120 71113 711130 7111301	Dance companies. Musical groups and artists. Musical groups and artists. Symphony orchestras and chamber music	4 51 51	D 64 262 64 262	N N N	D 14 753 14 753	D 2 326 2 326	213 213	D 71.6 71.6	.9 .9
7111309	organizationsOther music groups and artists	4 47	464 63 798	N N	246 14 50 <u>7</u>	50 2 27 <u>6</u>	8 205	72. <u>1</u>	12.3 .8 D
71119 711190 7111901 7111909	Other performing arts companies	6 6 1	D D D	N N N	D D D	D D D	b b a	D D D	D D
7112	circuses)	5 57	D 592 321	N N	D 364 109	D 91 416	b 1 681	D	D .7
7112	Spectator sports	57 57	592 321	N N	364 109	91 416	1 681	1.1	
711211 7112111 7112112 7112119	Spectator sports Sports teams and clubs Football clubs Baseball clubs Other professional sports teams and	20 1 5	485 311 D D	N N N	342 598 D D	86 193 D D	649 b e	.5 D D	.7 .5 D D
711212	clubs	14 7	D 99 874	N N	D 19 782	D 4 831	e 950	D -	D 1.0
7112121 7112122	Dog racetrack operation	3 2 2	D	N N	D D	D	f a	D	D D
7112123 711219 7112191	Horse racetrack operation Other spectator sports Professional athletes	30 11	D 7 136 2 801	N N N	D 1 729 611	D 392 119	e 82 17	D 55.3 64.5	D 14.1 2.7
7112192	Racing (except racetrack operation)	19	4 335	Ň	1 118	273	65	49.3	21.4
7113 71131	Promoters of performing arts, sports, and similar events	82	222 141	N	44 329	12 035	3 665	10.3	11.6
711310	similar events with facilities Promoters of performing arts, sports, and	19	157 757	N	33 561	9 256	2 904	3.2	8.0
71132	similar events with facilities Promoters of performing arts, sports, and	19	157 757	N	33 561	9 256	2 904	3.2	8.0
711320	similar events without facilities	63 63	64 384 64 384	N N	10 768 10 768	2 779 2 779	761 761	27.9 27.9	20.4 20.4
7114 71141	Agents and managers for artists, athletes, entertainers and other public figures	72	42 135	N	12 012	3 052	238	50.5	11.2
711410	entertainers and other public figures Agents and managers for artists, athletes,	72	42 135	N	12 012	3 052	238	50.5	11.2
	entertainers and other public figures	72	42 135	N	12 012	3 052	238	50.5	11.2
7115 71151	Independent artists, writers, and performers Independent artists, writers, and performers	230 230	92 320 92 320	N N	31 256 31 256	4 942 4 942	474 474	57.2 57.2	10.5 10.5
711510	Independent artists, writers, and performers	230	92 320	N	31 256	4 942	474	57.2	10.5
712 7121	Museums, historical sites, and similar institutions	28	14 506	N	4 295	692	186	20.0	13.9
	institutions	28	14 506	N	4 295	692	186	20.0	13.9
71211 712110	Museums Museums	18 18	7 245 7 245	N N	1 929 1 929	321 321	68 68	33.6 33.6	26.9 26.9
71212 712120 71213	Historical sites	2 2 4	D D 5 216	N N N	D D 1 617	D D 283	a a 100	D D	D D
712130 71219	Zoos and botanical gardens	4	5 216 D	N N	1 617 D	283 D	100 a	_ D	_ D
712190	Nature parks and other similar institutions	4	D	N	D	D	a	D	D
713 7131	Amusement, gambling, and recreation industries	1 495 76	1 271 099 102 739	N N	369 743 22 580	77 251 3 322	23 213 1 008	26.2 9.8	8.4 2.7
71311	Amusement and theme parks	8	D	N	D	D	е	D	D
713110 7131101 7131102	Amusement and theme parks	8 2 6	D D D	N N N	D D D	D D D	e a	D D D	D D D
7131102 71312 713120	Amusement parks (except waterparks) Amusement arcades	68 68	D	N N N	D	D	e f f	D	D
713120	Gambling industries	6	D	N N	D	D	c	D	D
71321 713210	Casinos (except casino hotels)	1	D D	N N	D D	D D	c	D D	D D
71329 713290	Other gambling industries Other gambling industries	5	D	N N N	D	D	b b	0	D
7132902	Lottery, bingo, bookie, and other betting operation	5	D	N	D	D	b	D	D

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	Geographic area, tax status, and kind of business						Paid		Percent of receipts/ revenue —	
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²	
	MASSACHUSETTS—Con.									
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.									
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—Con.									
7139	Other amusement and recreation services	1 413	D	N	D	D	j	D	D	
71391 713910 71392 713920 71393 713930 71394 713940 7139404 7139409	Golf courses and country clubs Golf courses and country clubs Skiing facilities Skiing facilities Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers loe skating rinks Roller skating rinks Other fitness and recreational sports	237 237 13 148 148 657 657 29 23	312 984 312 984 34 599 34 599 168 897 168 897 449 221 449 221 24 068 7 671	2222222	108 569 108 569 10 449 10 449 37 714 37 714 137 796 6 119 2 422	16 352 16 352 4 904 4 904 7 365 7 365 33 007 33 007 1 578 728	3 846 3 846 2 383 2 383 1 048 1 048 11 637 11 637 499 318	32.2 32.2 11.8 11.8 18.7 18.7 27.7 27.7 8.6 25.4	5.6 5.6 - 7.8 7.8 13.6 13.6 11.4	
71395 713950 71399 713990	centers Bowling centers Bowling centers All other amusement and recreation industries All other amusement and recreation	605 106 106 252	417 482 50 725 50 725 D	N N N N	129 255 14 436 14 436 D	30 701 3 793 3 793 D	10 820 1 194 1 194 9	28.8 31.3 31.3 D	13.6 2.8 2.8 D	
7139901 7139902	industries	252 2	D D	N N	D D	D D	g a	D D	D D	
7139904	devices and rides	13 48	5 047 17 321	N N	1 525 5 008	113 841	66 361	17.7 20.0	13.2	
7139905	Coin-operated amusement devices (except slot machine operation) All other miscellaneous amusement and	44	33 196	N	7 731	1 879	310	17.9	6.8	
7139908	recreation services	145	D	N	D	D	g	D	D	

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

error, nons	ampling error, and definitions, see note at end of table]								of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA	, , ,		· · · · ·					
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2 457	3 039 769	N	1 143 653	257 763	44 759	20.0	6.7
711	Performing arts, spectator sports, and related industries	610	1 297 279	N	555 363	134 080	9 766	14.4	3.6
7111	Performing arts companies	168	D	N	D	D	g	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	78 78	D D	N N	D D	D D	g g	D D	D D
7111101 7111102	Opera companies	3 70	D 73 708	N N	D 20 806	D 4 727	872	D 32.3	D 2.0
71112 711120	Dance companies	7 7	D	N N	D	D D	e	D	D D
71113 711130	Musical groups and artists	81 81	144 539 144 539	N N	49 393 49 393	10 145 10 145	940 940	34.0 34.0	.4 .4
7111301	Symphony orchestras and chamber music organizations	24	D	N	D	D	f	D	D
7111309	Other music groups and artists	57	D	N	D	D	е	D	D
7112 71121	Spectator sports	52 52	658 643 658 643	N N	374 479 374 479	93 200 93 200	1 972 1 972	3.2 3.2	.5 .5
711211 711211 7112112	Sports teams and clubs	17 5	487 264 D	N N	343 656 D	86 504 D	691 e	.4 D	.4 D
7112112	Other professional sports teams and clubs	11	D	N	D	D	e	D	D
711212 7112122	Racetracks	10	165 507 D	N N	29 393 D	6 381 D	1 219	10.1 D	_ D
7112123 711219	Horse racetrack operation Other spectator sports	3 25	74 042 5 872	N N	14 212 1 430	3 177 315	517 62	41.6	18.1
711213	Promoters of performing arts, sports, and similar events	125	268 104	N	59 043	15 619	4 790	11.0	10.3
71131	Promoters of performing arts, sports, and	40	400.000		45.005	40.070			
711310	similar events with facilities Promoters of performing arts, sports, and	46	190 609	N 	45 295	12 273	3 566	4.6	7.5
71132	similar events with facilities Promoters of performing arts, sports, and	46	190 609	N 	45 295	12 273	3 566	4.6	7.5
711320	similar events without facilities	79 79	77 495 77 495	N N	13 748 13 748	3 346 3 346	1 224 1 224	26.5 26.5	17.4 17.4
7114	Agents and managers for artists, athletes, entertainers and other public figures	66	D	N	D	D	С	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	66	D	N	D	D	С	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	66	D	N	D	D	С	D	D
7115	Independent artists, writers, and performers	199	76 936	N	27 937	4 364	454	53.3	12.0
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	199 199	76 936 76 936	N N	27 937 27 937	4 364 4 364	454 454	53.3 53.3	12.0 12.0
712	Museums, historical sites, and similar institutions	213	234 957	N	90 974	22 123	3 914	8.2	9.3
7121	Museums, historical sites, and similar institutions	213	234 957	N	90 974	22 123	3 914	8.2	9.3
71211	Museums	147	161 920	N N	63 974	15 633	2 695	9.9	6.0
712110 71212	Museums	147 49	161 920 D	N N	63 974 D	15 633 D	2 695 f	9.9 D	6.0 D
712120 71213	Historical sitesZoos and botanical gardens	49 9	D 46 720	N N	D 16 096	D 4 035	f 645	D .1	D 24.9
712130 71219	Zoos and botanical gardens Nature parks and other similar institutions	9 8	46 720 D	N N	16 096 D	4 035 D	645 b	.1 D	24.9 D
712190	Nature parks and other similar institutions	8	D .	N	D	D	b	D	D
713 7131	Amusement, gambling, and recreation industries	1 634 62	1 507 533 64 133	N N	497 316 22 002	101 560 2 625	31 079 693	26.7 38.9	9.0
71311	Amusement and theme parks	9	32 551	N	12 345	809	153	58.8	1.1
713110 7131101	Amusement and theme parks Waterparks	9 2	32 551 D	N N	12 345 D	809 D	153 a	58.8 D	1.1 D
71312 713120	Amusement arcades	53 53	31 582 31 582	N N	9 657 9 657	1 816 1 816	540 540	18.4 18.4	1.6 1.6
7132	Gambling industries	7	17 447	N	3 539	998	158	3.2	3.7
7139	Other amusement and recreation services	1 565	1 425 953	N	471 775	97 937	30 228	26.5	9.5
71391 713910	Golf courses and country clubs	278	455 065 455 065	N N	169 334 169 334	27 013 27 013	5 753 5 753	27.2 27.2	4.2
713910 71392 713920	Skiing facilities Skiing facilities	278 14 14	39 888 39 888	N N N	11 898 11 898	4 529 4 529	2 867 2 867	17.2 17.2	4.2 .2 .2 9.2
71393	Marinas	119	130 537 130 537	N N	28 536 28 536	5 294 5 294	815	32.1 32.1	9.2
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers	119 778 778	599 308 599 308	N N N	207 779 207 779	48 902 48 902	815 17 573 17 573	21.5 21.5 21.5	9.2 15.2 15.2
7139404 7139405	lce skating rinks Roller skating rinks	25 20	22 454 6 550	N N N	5 849 2 080	1 536 668	455 278	3.5 32.3	12.2 12.9
7139409	Other fitness and recreational sports centers	733	570 304	N N	199 850	46 698	16 840	22.1	15.3
71395 713950	Bowling centers Bowling centers	92 92	46 391 46 391	N N	13 611 13 611	3 495 3 495	971 971	29.3 29.3	2.4 2.4

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con.								
7139	Amusement, gambling, and recreation industries— Con. Other amusement and recreation services—Con.								
71399	All other amusement and recreation industries.	284	154 764	N	40 617	8 704	2 249	40.3	7.2
713990	All other amusement and recreation industries	284	154 764	N	40 617	8 704	2 249	40.3	7.2
7139902	Concession operators of amusement devices and rides	15	8 485	N	2 583	312	73	15.3	_
7139904 7139905	Miniature golf courses	32	10 824	N	3 248	556	195	17.6	16.4
7139908	(except slot machine operation) All other miscellaneous amusement and	46	43 649	N .	8 991	2 033	352	46.3	5.1
	recreation services ESTABLISHMENTS EXEMPT FROM	185	D	N	D	D	g	D	D
	FEDERAL INCOME TAX								
71 711	Arts, entertainment, and recreation	638	783 339	737 477	312 370	67 965	14 562	13.5	7.2
711	Performing arts, spectator sports, and related industries	142	201 358	190 660	74 460	17 520	2 631	11.4	1.7
7111	Performing arts companies	96	161 173	154 226	60 094	13 832	1 736	8.0	.9
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	49 49	D D	D D	D D	D D	f f	D D	D D
7111101 7111102	Opera companies	3 46	D D	D D	D D	D D	c f	D D	D D D D
71112 711120	Dance companies	6	D D	D D	D D	D D	e e	D D	D
71113 711130	Musical groups and artists	41 41	D D	D D	D D	D D	f	D D	D
7111301 7111309	organizationsOther music groups and artists	23 18	D D	D	D D	D D	f b	D D	D D
7111303	Promoters of performing arts, sports, and similar	10				D		D	D
71101	events	46	40 185	36 434	14 366	3 688	895	25.1	4.7
71131 711310	Promoters of performing arts, sports, and similar events with facilities	27	26 071	22 989	11 243	2 984	441	22.9	6.2
71132	similar events with facilities Promoters of performing arts, sports, and	27	26 071	22 989	11 243	2 984	441	22.9	6.2
711320	similar events without facilities	19	14 114	13 445	3 123	704	454	29.1	1.8
710	similar events without facilities	19	14 114	13 445	3 123	704	454	29.1	1.8
712 7121	Museums, historical sites, and similar institutions	192	224 298	211 549	88 057	21 640	3 826	7.2	8.9
7121	institutions	192	224 298	211 549	88 057	21 640	3 826	7.2	8.9
71211 712110	Museums	130 130	D D	D D	D D	D D	h h	D D	D D
71212 712120	Historical sites	48 48	D D	D D	D D	D D	f f	D D	D D
71213 712130	Zoos and botanical gardens Zoos and botanical gardens	7 7	D D	D D	D D	D D	f f	D D	D D
713	Amusement, gambling, and recreation industries	304	357 683	335 268	149 853	28 805	8 105	18.7	9.2
7139	Other amusement and recreation services	304	357 683	335 268	149 853	28 805	8 105	18.7	9.2
71391 713910	Golf courses and country clubs	72 72	189 376 189 376	176 447 176 447	78 252 78 252	13 056 13 056	2 287 2 287	21.4 21.4	.3 .3
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	179 179	151 905 151 905	143 461 143 461	65 691 65 691	14 655 14 655	5 435 5 435	15.7 15.7	20.2 20.2
7139409	Other fitness and recreational sports centers	179	151 905 16 402	143 461	65 691	14 655	5 435	15.7	20.2
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	53 53	16 402	15 360 15 360	5 910 5 910	1 094 1 094	383	14.1 14.1	9.9 9.9
7139908	All other miscellaneous amusement and recreation services	53	16 402	15 360	5 910	1 094	383	14.1	9.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1 819	2 256 430	N	831 283	189 798	30 197	22.3	6.6
711	Performing arts, spectator sports, and related industries	468	1 095 921	N	480 903	116 560	7 135	15.0	3.9
7111	Performing arts companies	72	D	N	D	D	f	D	D
71111	Theater companies and dinner theaters	29	33 232	N	8 319	2 035	397	52.9	.5
711110 7111102	Theater companies and dinner theaters Theater companies Musical groups and artists	29 24 40	33 232 D D	N N N	8 319 D D	2 035 D D	397 e	52.9 D D	.5 .5 D D
71113 711130	Musical groups and artists	40 40 39	D	N N N	D D	D	c c c	D	D D

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	ampling error, and definitions, see note at end of table]						Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711 7112	Arts, entertainment, and recreation – Con. Performing arts, spectator sports, and related industries – Con. Spectator sports	52	658 643	N	374 479	93 200	1 972	3.2	.5
71121 711211 7112112 7112119	Spectator sports	52 17 5	658 643 487 264 D	N N N	374 479 343 656 D	93 200 86 504 D	1 972 691 e	3.2 .4 D	.5 .4 D
711212 7112122 7112123 711219	clubs Racetracks Auto racetrack operation Horse racetrack operation Other spectator sports	11 10 4 3 25	D 165 507 D 74 042 5 872	N N N N	D 29 393 D 14 212 1 430	D 6 381 D 3 177 315	e 1 219 c 517 62	D 10.1 D - 41.6	D - D - 18.1
7113	Promoters of performing arts, sports, and similar events	79	227 919	N	44 677	11 931	3 895	8.5	11.3
71131 711310 71132 711320	Promoters of performing arts, sports, and similar events with facilities. Promoters of performing arts, sports, and similar events with facilities. Promoters of performing arts, sports, and similar events without facilities. Promoters of performing arts, sports, and	19 19 60	164 538 164 538 63 381	N N N	34 052 34 052 10 625	9 289 9 289 2 642	3 125 3 125 770	1.8 1.8 25.9	7.7 7.7 20.8
711020	similar events without facilities	60	63 381	N	10 625	2 642	770	25.9	20.8
71141	entertainers and other public figures Agents and managers for artists, athletes,	66	D	N	D	D	С	D	D
711410	entertainers and other public figures Agents and managers for artists, athletes, entertainers and other public figures	66 66	D D	N N	D D	D D	c c	D D	D D
7115	Independent artists, writers, and performers	199	76 936	N	27 937	4 364	454	53.3	12.0
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	199 199	76 936 76 936	N N	27 937 27 937	4 364 4 364	454 454	53.3 53.3	12.0 12.0
712	Museums, historical sites, and similar institutions	21	10 659	N	2 917	483	88	27.5	16.9
7121	Museums, historical sites, and similar institutions	21	10 659	N	2 917	483	88	27.5	16.9
71211 712110	Museums	17 17	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	1 330	1 149 850	N	347 463	72 755	22 974	29.2	9.0
7131	Amusement parks and arcades	62	64 133	N	22 002	2 625	693	38.9	1.4
71311 713110 7131101 71312	Amusement and theme parks Amusement and theme parks Waterparks Amusement arcades	9 9 2 53	32 551 32 551 D 31 582	N N N	12 345 12 345 D 9 657	809 809 D 1 816	153 153 a 540	58.8 58.8 D 18.4	1.1 1.1 D 1.6
713120 7132	Amusement arcades	53 7	31 582 17 447	N N	9 657 3 539	1 816 998	540 158	18.4 3.2	1.6 3.7
7139	Other amusement and recreation services	1 261	1 068 270	N	321 922	69 132	22 123	29.1	9.5
71391 713910 71392 713920 71393 71393 71394 713940 7139404 7139405	Golf courses and country clubs Golf courses and country clubs Skiing facilities Skiing facilities Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers lce skating rinks Roller skating rinks	206 206 14 14 119 119 599 599 25 20	265 689 265 689 39 888 39 888 130 537 130 537 447 403 447 403 22 454 6 550	N N N N N N N N N N N N N N N N N N N	91 082 91 082 91 082 11 898 11 898 28 536 28 536 142 088 142 088 5 849 2 080	13 957 13 957 4 529 4 529 5 294 34 247 34 247 1 536 668	3 466 3 466 2 867 2 867 815 815 12 138 12 138 455 278	31.2 31.2 17.2 17.2 32.1 32.1 23.5 23.5 3.5 32.3	6.9 6.9 .2 .2 9.2 13.5 13.5 12.2 22.9
7139409 71395 713950 71399	Other fitness and recreational sports centers Bowling centers Bowling centers All other amusement and recreation industries.	554 92 92 231	418 399 46 391 46 391 138 362	N N N	134 159 13 611 13 611 34 707	32 043 3 495 3 495 7 610	11 405 971 971 1 866	24.4 29.3 29.3 43.5	13.5 2.4 2.4 6.9
713990	All other amusement and recreation industries	231	138 362	N	34 707	7 610	1 866	43.5	6.9
7139902 7139904	Concession operators of amusement devices and rides	15 32	8 485 10 824	N N	2 583 3 248	312 556	73 195	15.3 17.6	_ 16.4
7139905	Coin-operated amusement devices (except slot machine operation)	46	43 649	N	8 991	2 033	352	46.3	5.1
7139908	All other miscellaneous amusement and recreation services	132	Д	N	D	D	g	D	D

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error, rioris	ampling error, and definitions, see note at end of table]						Paid	Percent o	f receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1 934	2 567 204	N	1 005 052	228 491	35 504	18.3	7.3
711	Performing arts, spectator sports, and related industries	509	1 178 959	N	532 067	129 089	8 413	12.8	3.8
7111	Performing arts companies	139	239 998	N	79 122	17 197	2 132	28.6	.8
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	63 63	D	N N	D	D D	f f	D	D D D
7111101 7111102	Opera companies	2 56	68 104	N N	D 18 741	D 4 237	741	D 30.1	2.1
71112 711120 71113	Dance companies. Dance companies.	5 5 70	D D	N N N N N	D D 47 992	D D 9 849	e e 887	D D 34.0	D D
71113 711130 7111301	Musical groups and artists	70	136 391 136 391	Ň	47 992	9 849	887	34.0	.4 .4
7111309	organizationsOther music groups and artists	16 54	D D	N N	D D	D D	f C	D D	D D
7112	Spectator sports	39	591 642	N N	367 196	91 821	1 736	.8	.5
71121 711211	Spectator sports	39 13	591 642 D	N N	367 196 D	91 821 D	1 736 f	.8 D	.5 D
7112112 7112119	Baseball clubs Other professional sports teams and	4	Ď	Ň	Ď	Ď	e	Ď	Ď
711212	clubs	8 8	D D	N N	D D	D D	e g	D D	D D
7112123 711219	Horse racetrack operation Other spectator sports	3 18	74 042 D	N N	14 212 D	3 177 D	517 b	_ D	_ D
7113	Promoters of performing arts, sports, and similar events	110	243 065	N	51 207	13 641	3 984	9.4	11.4
71131	Promoters of performing arts, sports, and								
711310	similar events with facilities Promoters of performing arts, sports, and	39	170 864	N .	38 784	10 602	2 802	2.9	8.3
71132	similar events with facilities Promoters of performing arts, sports, and	39	170 864	N I	38 784	10 602	2 802	2.9	8.3
711320	similar events without facilities	71	72 201	N N	12 423	3 039	1 182	24.7	18.7
7114	similar events without facilities	71 62	72 201 D	N N	12 423 D	3 039 D	1 182 c	24.7 D	18.7 D
71141	Agents and managers for artists, athletes,								
711410	entertainers and other public figures	62	D D	N N	D D	D D	С	D D	D D
7115	entertainers and other public figures Independent artists, writers, and performers	62 159	D	N N	D	D	c e	D	D
71151	Independent artists, writers, and performers	159	D	N	D	D	е	D	D
711510 712	Independent artists, writers, and performers. Museums, historical sites, and similar institutions	159 177	D 198 107	N N	75 039	D 18 542	e 3 118	D 6.7	D 10.9
7121	Museums, historical sites, and similar								
=1011	institutions	177	198 107	N .	75 039	18 542	3 118	6.7	10.9
71211 712110 71212	Museums Museums	124 124 40	D D D	N N N N N	D D D	D D D	g g	D D D	D D D
712120 71213	Historical sites	40 40 7	D D	N N N	D	D D	e e f	D	D D
712130	Zoos and botanical gardens	7	Б	Ň	Б	Ď	f	D	Ď
713	Amusement, gambling, and recreation industries	1 248	1 190 138	N	397 946	80 860	23 973	25.8	10.1
7131 71311	Amusement parks and arcades	45 7	53 939 D	N N	19 282 D	2 215 D	549 c	44.1 D	1.0 D
713110 7131101	Amusement and theme parks Amusement and theme parks Waterparks	7 7 2	D	N N N	D	D	c c a	D	D
71312 713120	Amusement arcades Amusement arcades	38 38	D	N N	D	D D	e e	D	D
7132	Gambling industries	6	D	N N	D	D	С	D	D
7139	Other amusement and recreation services	1 197	D	N	D	D	i	D	D
71391	Golf courses and country clubs	192	343 695	N	129 418	20 467	4 424	27.2	3.7
713910 71393	Golf courses and country clubs	192 102	343 695 94 087	N N	129 418 23 037	20 467 4 471	4 424 671	27.2 25.1	3.7 12.8
713930 71394	Marinas Fitness and recreational sports centers	102 622	94 087 519 208	N N	23 037 179 649	4 471 42 447	671 14 976	25.1 19.9	12.8 16.5
713940 7139404 7139405	Fitness and recreational sports centers Ice skating rinks Roller skating rinks	622 22 15	519 208 D D	N N N N N	179 649 D D	42 447 D D	14 976 e	19.9 D D	16.5 D D
7139409	Other fitness and recreational sports centers	585	495 001	N	172 884	40 527	14 374	20.4	16.7
71395 713950	Bowling centers	63 63	33 149 33 149	N N	9 566 9 566	2 515 2 515	698 698	27.7 27.7	3.0 3.0

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	earrighting error, and definitions, see note at end of table)						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries— Con.								
7139	Other amusement and recreation services—Con.	040							
71399 713990	All other amusement and recreation industries . All other amusement and recreation	213	D D	N N	D D	D D	g	D D	D D
7139902	industries	213	2 939	N N	1 334	86	g 11	27.6	D
7139904 7139905	Miniature golf courses Coin-operated amusement devices	24	2 303 D	Ň	1 354 D	Ď	c	D D	D
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	33 141	34 218 D	N N	5 642 D	1 168 D	175 g	47.2 D	3.3 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	527	688 768	650 929	276 457	60 475	12 830	12.4	8.0
711	Performing arts, spectator sports, and related industries	116	181 816	175 504	69 866	16 473	2 449	7.7	1.8
7111	Performing arts companies	75	149 823	145 999	57 463	13 268	1 624	5.2	.9
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	39 39	D D	D D	D D	D D	f	D D	D D
7111101 7111102	Opera companies Theater companies	2 37	D D	D D	D D	D D	c	D	D
7111102 71112 711120	Dance companies. Dance companies.	4 4	D	D D	D	D	e	D	D D D D
711120 71113 711130	Musical groups and artists Musical groups and artists	32 32	D	D	D	D	f	DDD	D
7111301	Symphony orchestras and chamber music organizations.	15	D	D	D	D	· ·	D	D
7111309	Other music groups and artists	17	Ď	Ď	Ď	Ď	b	Ď	Ď
7113	Promoters of performing arts, sports, and similar events	41	31 993	29 505	12 403	3 205	825	19.5	5.8
71131	Promoters of performing arts, sports, and similar events with facilities	23	D	D	D	D	e	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	23	D	D	D	D	e	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	18	D	D	D	D	e	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	18	D	D	D	D	е	D	D
712	Museums, historical sites, and similar institutions	158	D	D	D	D	h	D	D
7121	Museums, historical sites, and similar institutions	158	D	D	D	D	h	D	D
71211 712110	Museums	107 107	124 273 124 273	111 068 111 068	48 844 48 844	12 334 12 334	1 973 1 973	6.7 6.7	6.3 6.3
71212 712120	Historical sites Historical sites	39 39	D D	D D	D	D D	e	D D	D D D
71213 712130	Zoos and botanical gardensZoos and botanical gardens	6	D D	D D	D D	D D	f	D D	D D
713	Amusement, gambling, and recreation industries	253	D	D	D	D	i	D	D
7139	Other amusement and recreation services	253	D	D	D	D	i	D	D
71391 713910	Golf courses and country clubs	58 58	166 046 166 046	156 507 156 507	69 261 69 261	11 505 11 505	2 038 2 038	22.9 22.9	.4 .4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	152 152	137 342 137 342	130 088 130 088	59 444 59 444	13 372 13 372	4 977 4 977	15.1 15.1	22.2 22.2
7139409	Other fitness and recreational sports centers	152	137 342	130 088	59 444	13 372	4 977	15.1	22.2
71399 713990	All other amusement and recreation industries . All other amusement and recreation	43	D	D	D	D	е	D	D
7139908	industries	43	D D	D D	D D	D D	e e	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	43	ا	U		D	e	ט	U
71	Arts, entertainment, and recreation	1 407	1 878 436	N	728 595	168 016	22 674	20.5	7.0

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code Geographic area, tax status, and kind of business Establishments (number) BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA—Con. Boston-Cambridge-Quincy, MA-NH	d From g admini- 2 strative	
MA-NH COMBINED STATISTICAL ARÉA— Con.		Estimated ²
Boston-Cambridge-Quincy, MA-NH		
Metropolitan Statistical Area—Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.		
71 Arts, entertainment, and recreation—Con. 711 Performing arts, spectator sports, and related industries	4 13.7	4.2
7111 Performing arts companies	67.6	.7
711110 Theater companies and dinner theaters 24 D N D D 7111102 Theater companies	D D	
71113 Musical groups and artists 38 D N D D 711130 Musical groups and artists 38 D N D D 7111309 Other music groups and artists 37 D N D D	D D D	D
7112 Spectator sports	8. 6	.5
71121 Spectator sports 39 591 642 N 367 196 91 821 1 73 73 73 73 73 73 73 73 73 73 73 73 73	f D	D
Clubs 8 D N D D	D D D D	D D - D
7113 Promoters of performing arts, sports, and similar events	7.9	12.2
71131 Promoters of performing arts, sports, and similar events with facilities	g D	D
711310 Promoters of performing arts, sports, and similar events with facilities	g D	D
71132 Promoters of performing arts, sports, and similar events without facilities	f D	D
711320 Promoters of performing arts, sports, and similar events without facilities	f D	D
7114 Agents and managers for artists, athletes, entertainers and other public figures	c D	D
71141 Agents and managers for artists, athletes, entertainers and other public figures	D D	D D
7115 Independent artists, writers, and performers 159 D N D D	e D	D
71151 Independent artists, writers, and performers	e D e D	D D
712 Museums, historical sites, and similar institutions 19 D N D	D D	D
7121 Museums, historical sites, and similar institutions		D
institutions	D D	D
712110 Museums	D	D
713 Amusement, gambling, and recreation industries 995 D N D D	j D	D
7131 Amusement parks and arcades	9 44.1 c D	1.0 D
713110 Amusement and theme parks	D D	D
71312 Amusement arcades	e D	D D
7132 Gambling industries	c D	D
7139 Other amusement and recreation services 944 D N D D	j D	D
71391 Golf courses and country clubs		6.8 6.8
71393 Marinas 102 94 087 N 23 037 4 471 67 713930 Marinas 102 94 087 N 23 037 4 471 67	1 25.1	12.8 12.8
71394 Fitness and recreational sports centers 470 381 866 N 120 205 29 075 9 99 133940 Fitness and recreational sports centers 470 381 866 N 120 205 29 075 9 99 130 130 130 130 130 130 130 130 130 130	21.7	14.5 14.5
	D D	D D
centers 433 357 659 N 113 440 27 155 9 36 71395 Bowling centers 63 33 149 N 9 566 2 515 68	3 27.7	14.7 3.0
713950 Bowling centers 63 33 149 N 9 566 2 515 69 71399 All other amusement and recreation industries 170 D N D D	3 27.7 g D	3.0 D
713990 All other amusement and recreation industries industries	g D	D
7139902 Concession operators of amusement devices and rides		_ D
7139905 Coin-operated amusement devices (except slot machine operation)	1	3.3
7139908 All other miscellaneous amusement and recreation services	f D	

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Boston-Quincy, MA Metropolitan Division								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	756	1 569 040	N	676 261	163 372	17 429	14.0	7.6
711	Performing arts, spectator sports, and related industries	205	958 745	N	471 403	117 804	6 080	9.6	3.8
7111	Performing arts companies	58	185 214	N	65 336	14 420	1 542	33.0	.7
71111 711110 7111101 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Opera companies Theater companies	26 26 1 23	D D D D	N N N	D D D	D D D	e e c e	D D D	D D D D D
71112 711120	Dance companies	1 1	D D	N N	D D	D D	e _e	D D	D D
71113 711130 7111301	Musical groups and artists	31 31	117 621 117 621	N N	44 503 44 503	9 132 9 132	759 759	37.3 37.3	.1 .1
7111309	organizationsOther music groups and artists	7 24	D D	N N	D D	D D	f C	D D	D D
7112	Spectator sports	16	547 154	N	355 063	89 580	1 304	.5	.3
71121 711211	Spectator sports	16 9	547 154 473 186	N N	355 063 339 342	89 580 85 648	1 304 569	.5 .5	.3
7112112 7112112 7112119	Baseball clubs	2	473 186 D	Ň	D D	05 040 D	C C	.3 D	.4 D
711212	clubs	6	D D	N N	D D	D D	c f	D D	D D
7112123 7113	Horse racetrack operation Promoters of performing arts, sports, and similar	2	D	N	D	D	е	D	D
7113	events	42	183 274	N	39 025	10 922	3 009	6.0	13.3
71131	Promoters of performing arts, sports, and similar events with facilities	15	158 544	N	35 440	9 805	2 390	1.0	8.0
711310 71132	Promoters of performing arts, sports, and similar events with facilities	15	158 544	N	35 440	9 805	2 390	1.0	8.0
71132	similar events without facilities	27	24 730	N	3 585	1 117	619	38.1	46.6
	similar events without facilities	27	24 730	N	3 585	1 117	619	38.1	46.6
7114	Agents and managers for artists, athletes, entertainers and other public figures	29	19 652	N	5 592	1 474	98	46.9	11.4
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures Agents and managers for artists, athletes,	29	19 652	N	5 592	1 474	98	46.9	11.4
711410	entertainers and other public figures	29	19 652	N	5 592	1 474	98	46.9	11.4
7115	Independent artists, writers, and performers	60	23 451	N .	6 387	1 408	127	33.3	29.0
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	60 60	23 451 23 451	N N	6 387 6 387	1 408 1 408	127 127	33.3 33.3	29.0 29.0
712	Museums, historical sites, and similar institutions	75	131 985	N	49 157	12 918	2 029	7.3	11.3
7121	Museums, historical sites, and similar institutions	75	131 985	N	49 157	12 918	2 029	7.3	11.3
71211 712110	Museums	51 51	75 522 75 522	N N	29 410 29 410	7 917 7 917	1 216 1 216	10.9 10.9	5.8 5.8
71212 712120 71213	Historical sites	19 19 3	D D D	N N N	D D	D D D	e e f	D D D	D D D
712130	Zoos and botanical gardens	3	Б	Ň	Ď	Ď	f	Ď	Ď
713	Amusement, gambling, and recreation industries	476	478 310	N	155 701	32 650	9 320	24.7	14.0
7131 71312	Amusement parks and arcades Amusement arcades	16 13	D 6 031	N N	D 1 597	D 312	104	D 41.1	D
713120	Amusement arcades	13	6 031	Ň	1 597	312	104	41.1	=
7139	Other amusement and recreation services	459	D	N	D	D	i	D	D
71391 713910 71393	Golf courses and country clubs	75 75 49	116 524 116 524 D	N N N	43 574 43 574 D	6 595 6 595 D	1 628 1 628 e	33.8 33.8 D	5.9 5.9 D
713930 71394	Marinas Fitness and recreational sports centers	49 235	D 242 753	N N N	D 80 899	D 19 284	e 6 083	D 16.7	D 20.2
713940 7139404	Fitness and recreational sports centers Ice skating rinks	235 9	242 753 D	N N	80 899 D	19 284 D	6 083 c	16.7 D	20.2 D
7139409 71395	Other fitness and recreational sports centers	223 23	231 549 13 560	N N	78 068 3 522	18 540 902	5 851 250	17.2 28.1	20.3
713950	Bowling centers	23	13 560	N N	3 522 3 522	902	250	28.1	.7 .7

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							Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Boston-Quincy, MA Metropolitan Division —Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries — Con.								
7139	Other amusement and recreation services—Con.								
71399 713990	All other amusement and recreation industries . All other amusement and recreation	77	D D	N	D D	D D	f f	D D	D D
7139904 7139905	industries	77 9	4 459	N N	1 536	202	63	5.7	38.5
7139903	(except slot machine operation) All other miscellaneous amusement and	9	3 475	N	826	177	45	37.3	_
	recreation services	55	36 753	N	11 181	2 816	733	41.4	5.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	208	387 343	370 781	158 260	37 426	6 455	11.8	8.8
711	Performing arts, spectator sports, and related industries	45	132 946	127 860	57 115	13 828	1 516	6.1	1.7
7111	Performing arts companies	32	116 461	112 262	48 023	11 332	1 219	4.7	1.1
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	15 15	D D	D D	D D	D D	e e	D D	D D
7111101 7111102	Opera companies	1 14	D D	D D	D D	D D	C C	D D	D D
71112 711120	Dance companies	1	D D	D D	D D	D D	e e	D	D D
71113 711130 7111301	Musical groups and artists	16 16	72 778 72 778	69 451 69 451	33 107 33 107	7 517 7 517	666 666	1.8 1.8	.1 .1
7111309	organizations Other music groups and artists	7 9	D D	D D	D D	D D	f b	D D	D D
7113	Promoters of performing arts, sports, and similar events	13	16 485	15 598	9 092	2 496	297	15.9	5.4
71131	Promoters of performing arts, sports, and								
711310	similar events with facilities	8	D D	D D	D D	D D	e	D D	D D
712	Museums, historical sites, and similar institutions	69	129 999	125 755	48 820	12 862	e 2 007	7.3	10.6
7121	Museums, historical sites, and similar		400.000	405 755	40.000	40.000	0.007	7.0	40.0
71211	institutions	69 45	129 999 73 536	125 755 69 351	48 820 29 073	12 862 7 861	2 007 1 194	7.3 10.9	10.6 4.4
712110 71212	Museums	45 19	73 536 D	69 351 D	29 073 D	7 861 D	1 194 e	10.9 D	4.4 D
712120 71213	Historical sitesZoos and botanical gardens	19 3	D D	D D	D D	D D	e f	D D	D D
712130 713	Zoos and botanical gardens	3 94	D 124 398	D 117 166	D 52 325	D 10 736	f 2 932	D 22.7	D 14.6
7139	Other amusement and recreation services	94	124 398	117 166	52 325	10 736	2 932	22.7	14.6
71391 713910	Golf courses and country clubs	22 22	49 770 49 770	46 343 46 343	19 796 19 796	3 139 3 139	573 573	39.0 39.0	1.2 1.2
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	55 55	71 056 71 056	67 673 67 673	30 971 30 971	7 367 7 367	2 212 2 212	11.1 11.1	24.5 24.5
7139409	Other fitness and recreational sports centers	55	71 056	67 673	30 971	7 367	2 212	11.1	24.5
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	17 17	3 572 3 572	3 150 3 150	1 558 1 558	230 230	147	27.0 27.0	3.0
7139908	All other miscellaneous amusement and recreation services	17	3 572	3 150	1 558	230	147	27.0	3.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	548	1 181 697	N	518 001	125 946	10 974	14.7	7.2
711	Performing arts, spectator sports, and related industries	160	825 799	N	414 288	103 976	4 564	10.1	4.2
7111	Performing arts companies	26	68 753	N	17 313	3 088	323	81.0	.1
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	11 11	23 910 23 910	N N	5 917 5 917	1 473 1 473	230 230	54.8 54.8	.2
7111102 71113	Theater companies Musical groups and artists	9 15	D 44 843	N N	D 11 396	D 1 615	c 93	D 95.0	.2 D .1
711130 7111309	Musical groups and artists	15 15	44 843 44 843	N N	11 396 11 396	1 615 1 615	93 93	95.0 95.0	.1 .1

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Boston-Quincy, MA Metropolitan Division — Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711 7112	Arts, entertainment, and recreation—Con. Performing arts, spectator sports, and related industries—Con. Spectator sports.	16	547 154	N	355 063	89 580	1 304	.5	.3
7112	Spectator sports	16	547 154	N	355 063	89 580	1 304	.5	.3
711211 7112112 7112119	Sports teams and clubs	9	473 186 D	N N	339 342 D	85 648 D	569 c	.5 .5 D	.4 D
711212 7112123	clubs	6 3 2	D D	N N N	D	D D	c f e	D	D D D
7113	Promoters of performing arts, sports, and similar events	29	166 789	N	29 933	8 426	2 712	5.0	14.0
71131 711310	Promoters of performing arts, sports, and similar events with facilities	7	D	N	D	D	g	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	7	D	N	D	D	g	D	D
711320	similar events without facilities	22 22	D D	N N	D D	D D	f f	D D	D D
7114	Agents and managers for artists, athletes, entertainers and other public figures	29	19 652	N	5 592	1 474	98	46.9	11.4
71141	Agents and managers for artists, athletes, entertainers and other public figures	29	19 652	N	5 592	1 474	98	46.9	11.4
711410	Agents and managers for artists, athletes, entertainers and other public figures	29	19 652	N N	5 592	1 474	98	46.9	11.4
7115	Independent artists, writers, and performers	60	23 451	N	6 387	1 408	127	33.3	29.0
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	60 60	23 451 23 451	N N	6 387 6 387	1 408 1 408	127 127	33.3 33.3	29.0 29.0
712	Museums, historical sites, and similar institutions	6	1 986	N	337	56	22	11.7	55.2
7121	Museums, historical sites, and similar institutions	6	1 986	N	337	56	22	11.7	55.2
713	Amusement, gambling, and recreation industries	382	353 912	N	103 376	21 914	6 388	25.4	13.8
7131	Amusement parks and arcades	16	D	N	D	D	С	D	D
71312 713120	Amusement arcades	13 13	6 031 6 031	N N	1 597 1 597	312 312	104 104	41.1 41.1	_ _
7139	Other amusement and recreation services	365	D	N	D	D	i	D	D
71391 713910	Golf courses and country clubs	53 53	66 754 66 754	N N	23 778 23 778	3 456 3 456	1 055 1 055	30.0 30.0	9.4 9.4
71393 713930	Marinas	49 49	D	N N	D	D D	e e	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	180 180	171 697 171 697	N N	49 928 49 928	11 917 11 917	3 871 3 871	19.0 19.0	18.4 18.4
7139404 7139409	Ice skating rinks Other fitness and recreational sports	9	D	N	D	D	С	D	D
71395	centers	168 23	160 493 13 560	N N	47 097 3 522	11 173 902	3 639 250	20.0 28.1	18.5 .7
713950 71399 713990	Bowling centers	23 60	13 560 D	N N	3 522 D	902 D	250 f	28.1 D	.7 D
7139904	industries	60 9	D 4 459	N N	D 1 536	D 202	f 63	D 5.7	D 38.5
7139905	Coin-operated amusement devices (except slot machine operation)	9	3 475	N	826	177	45	37.3	_
7139908	All other miscellaneous amusement and recreation services	38	33 181	N	9 623	2 586	586	42.9	5.4
	Cambridge-Newton-Framingham, MA Metropolitan Division								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	630	526 424	N	178 619	37 059	9 752	24.9	9.9

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enor, nons	sampling error, and definitions, see note at end of table]						D-: 4	Percent c	f receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Cambridge-Newton-Framingham, MA Metropolitan Division—Con.								
	ALL ESTABLISHMENTS—Con.								
71 711	Arts, entertainment, and recreation — Con. Performing arts, spectator sports, and related industries	200	137 924	N	37 942	6 846	1 011	32.4	4.3
7111	Performing arts companies	55	35 476	N	7 682	1 748	286	17.0	1.6
71111 711110 7111102 711113 711130 7111301	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies Musical groups and artists Musical groups and artists. Symphony orchestras and chamber music organizations. Other music groups and artists.	21 21 20 31 31 7 24	D D D D D D	N N N N N N N N N N N N N N N N N N N	D D D D D D	D D D D	c c c c c a b	00000	D D D D
7112	Spectator sports	11	D	N N	D	D	b	D	D
71121	Spectator sports	11	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	39	D	N	D	D	е	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities	23 23	34 119 34 119	N N	5 341 5 341	1 097 1 097	100	13.7 13.7	1.9 1.9
7114	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
	entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
7115	Independent artists, writers, and performers	70	37 120	N	15 489	1 789	166	60.2	4.2
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	70 70	37 120 37 120	N N	15 489 15 489	1 789 1 789	166 166	60.2 60.2	4.2 4.2
712	Museums, historical sites, and similar institutions	44	26 311	N	10 790	2 543	528	1.3	19.7
7121	Museums, historical sites, and similar institutions	44	26 311	N	10 790	2 543	528	1.3	19.7
71211 712110 71212 712120	Museums Museums Historical sites Historical sites	31 31 7 7	D D 2 267 2 267	N N N N	D D 737 737	D D 160 160	e e 101 101	D D 4.6 4.6	D D -
713	Amusement, gambling, and recreation industries	386	362 189	N	129 887	27 670	8 213	23.7	11.3
7131	Amusement parks and arcades	9	10 768	N	4 033	910	180	5.9	1.1
71312 713120	Amusement arcades	9	10 768 10 768	N N	4 033 4 033	910 910	180 180	5.9 5.9	1.1 1.1
7139	Other amusement and recreation services	376	D	N	D	D	i	D	D
71391 713910 71394 713940 7139404 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Ice skating rinks Roller skating rinks Other fitness and recreational sports centers	57 57 224 224 8 5	126 086 126 086 173 119 173 119 6 490 1 742	N N N N N N N N N N N N N N N N N N N	49 615 49 615 61 825 61 825 1 513 579	8 126 8 126 14 683 14 683 388 251	1 520 1 520 5 257 5 257 110 91 5 056	25.9 25.9 19.8 19.8 4.2 47.3	4.1 4.1 18.6 18.6 .6 52.7
71395 713950 71399 713990	Bowling centers Bowling centers All other amusement and recreation industries All other amusement and recreation	20 20 20 65	10 226 10 226 D	N N N	3 186 3 186 D	883 883 D	239 239 f	28.1 28.1 D	6.0 6.0 D
7139904 7139905	industries	65 9	D 2 754	N N	D 755	D 213	f 78	D 45.5	D -
7139908	(except slot machine operation)	12 43	13 701 D	N N	3 196 D	813 D	100 e	9.1 D	6.3 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	177	178 617	172 026	70 884	13 998	3 439	12.8	10.6

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Cambridge-Newton-Framingham, MA Metropolitan Division—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 711	Arts, entertainment, and recreation—Con. Performing arts, spectator sports, and related industries	43	26 606	26 139	5 819	1 395	211	17.1	3.2
7111	Performing arts companies	26	18 446	19 168	4 165	1 024	152	8.7	_
71111 711110 7111102 71113 711130 7111309	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies Musical groups and artists Musical groups and artists Other music groups and artists	14 14 13 10 10	D D D D	D D D D D	D D D D	D D D D	c c c b a	00000	D D D D
7113	Promoters of performing arts, sports, and similar events	17	8 160	6 971	1 654	371	59	36.0	10.6
712	Museums, historical sites, and similar institutions	39	24 531	23 184	10 260	2 407	509	1.2	20.4
7121	Museums, historical sites, and similar institutions	39	24 531	23 184	10 260	2 407	509	1.2	20.4
71211 712110 71212 712120	Museums Museums Historical sites Historical sites	27 27 7 7	D D 2 267 2 267	D D 1 886 1 886	D D 737 737	D D 160 160	e e 101 101	D D 4.6 4.6	D D -
713	Amusement, gambling, and recreation industries	95	127 480	122 703	54 805	10 196	2 719	14.1	10.2
7139	Other amusement and recreation services	95	127 480	122 703	54 805	10 196	2 719	14.1	10.2
71391 713910 71394 713940 7139409	Golf courses and country clubs	22 22 60 60	81 938 81 938 40 818 40 818	78 510 78 510 39 549 39 549	35 251 35 251 17 991 17 991	6 008 6 008 3 826 3 826	1 040 1 040 1 599 1 599	14.8 14.8 13.4 13.4	31.4 31.4
71399 713990	centers	60 13	40 818 4 724	39 549 4 644	17 991 1 563	3 826 362	1 599 80	13.4 7.2	31.4 4.0
7139908	industries	13 13	4 724 4 724	4 644 4 644	1 563 1 563	362 362	80 80	7.2 7.2	4.0 4.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	453	347 807	N	107 735	23 061	6 313	31.1	9.5
711	Performing arts, spectator sports, and related industries	157	111 318	N	32 123	5 451	800	36.1	4.6
7111	Performing arts companies	29	17 030	N	3 517	724	134	26.0	3.4
71111 711110 71113 711130	Theater companies and dinner theaters	7 7 21 21	D D D	N N N	D D D	D D D	b b b	D D D	D D D
7111309	Other music groups and artists	20	D	N	D	D	b	D	D
7112 71121	Spectator sports	11 11	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events.	22	D	N	D	D	e	D	D
71132	Promoters of performing arts, sports, and								
711320	similar events without facilities	16 16	30 840 30 840	N N	4 810 4 810	952 952	83 83	11.2 11.2	1.6 1.6
7114	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
71141	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
711410	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
7115	Independent artists, writers, and performers	70	37 120	N	15 489	1 789	166	60.2	4.2
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	70 70	37 120 37 120	N N	15 489 15 489	1 789 1 789	166 166	60.2 60.2	4.2 4.2
712	Museums, historical sites, and similar institutions	5	1 780	N	530	136	19	2.6	9.5
7121	Museums, historical sites, and similar institutions	5	1 780	N	530	136	19	2.6	9.5

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA — Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Cambridge-Newton-Framingham, MA Metropolitan Division—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries	291	234 709	N	75 082	17 474	5 494	28.9	11.8
7131	Amusement parks and arcades	9	10 768	N	4 033	910	180	5.9	1.1
71312 713120	Amusement arcades	9	10 768 10 768	N N	4 033 4 033	910 910	180 180	5.9 5.9	1.1 1.1
7139	Other amusement and recreation services	281	D	N	D	D	i	D	D
71391 713910	Golf courses and country clubs	35 35	44 148 44 148	N N	14 364 14 364	2 118 2 118	480 480	46.5 46.5	11.6 11.6
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	164 164 8	132 301 132 301 6 490	N N N	43 834 43 834	10 857 10 857	3 658 3 658	21.7 21.7	14.6 14.6
7139404 7139405 7139409	Ice skating rinks	5	1 742	N	1 513 579	388 251	110 91	4.2 47.3	.6 52.7
71395	centers	151 20	124 069 10 226	N N	41 742 3 186	10 218 883	3 457 239	22.3 28.1	14.8 6.0
713950 71399 713990	Bowling centers	20 52	10 226 D	N N	3 186 D	883 D	239 e	28.1 D	6.0 D
7139904	industries	52 9	D 2 754	N N	D 755	D 213	e 78	D 45.5	D -
7139905	Coin-operated amusement devices (except slot machine operation)	12	13 701	N	3 196	813	100	9.1	6.3
7139908	All other miscellaneous amusement and recreation services	30	D	N	D	D	С	D	D
	Essex County, MA Metropolitan Division								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	335	292 484	N	97 163	18 891	5 199	22.5	4.5
711	Performing arts, spectator sports, and related industries	53	30 479	N	9 458	1 753	335	36.2	4.6
7111	Performing arts companies	11	D	N	D	D	С	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	8 8 6	12 885 12 885 D	N N N	4 363 4 363 D	670 670 D	208 208 c	7.3 7.3 D	_ _ D
7113	Promoters of performing arts, sports, and similar events	14	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	13	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	13	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	18	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	18 18	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	41	33 403	N	12 536	2 536	416	7.4	4.5
7121	Museums, historical sites, and similar institutions	41	33 403	N	12 536	2 536	416	7.4	4.5
71211 712110	Museums	30 30	29 531 29 531	N N	10 656 10 656	2 178 2 178	316 316	7.7 7.7	4.9 4.9
71212 712120	Historical sites	10 10	D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	241	228 602	N	75 169	14 602	4 448	22.9	4.4
7131	Amusement parks and arcades	11	D	N	D	D	С	D	D
71312 713120	Amusement arcades	10 10	D D	N N	D D	D D	b b	D D	D D
7139	Other amusement and recreation services	227	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	38 38 37	72 836 72 836 44 770	N N	27 038 27 038 10 335	4 285 4 285 1 835	958 958 237	19.1 19.1 22.6	- - 8.5
71393 713930 71394	Marinas Marinas Fitness and recreational sports centers	37 37 109	44 770 44 770 73 518	N N N	10 335 10 335 26 775	1 835 1 835 5 934	237 237 2 374	22.6 22.6 27.5	8.5 8.5 5.2
713940 7139405	Fitness and recreational sports centers Roller skating rinks	109	73 518 D	N N	26 775 D	5 934 D	2 374 b	27.5 D	5.2 D
7139409 71395	Other fitness and recreational sports centers	100	70 142 4 162	N N	25 329 1 257	5 571	2 252 105	28.3 55.9	5.4 6.9
713950	Bowling centers	12 12	4 162 4 162	N	1 257 1 257	341 341	105	55.9 55.9	6.9

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	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Essex County, MA Metropolitan Division— Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries — Con.								
7139	Other amusement and recreation services—Con.	00					_		
71399 713990 7139908	All other amusement and recreation industries. All other amusement and recreation industries	29 29 20	D D D	N N N	D D D	D D D	c c c	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	95	99 103	87 096	39 312	7 406	2 005	9.7	1.5
711	Performing arts, spectator sports, and related industries	11	D	D	D	D	С	D	D
7111	Performing arts companies	6	D	D	D	D	С	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	4 4 4	D D D	D D D	D D D	D D D	C C C	D D D	D D D
712	Museums, historical sites, and similar institutions	35	D	D	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	35	D	D	D	D	е	D	D
71211 712110 71212 712120	Museums Museums Historical sites Historical sites	25 25 9	D D D	D D D	D D D	D D D	e e b b	D D D	D D D
713	Amusement, gambling, and recreation industries	49	54 311	49 903	22 881	4 233	1 410	15.3	.7
7139	Other amusement and recreation services	49	54 311	49 903	22 881	4 233	1 410	15.3	.7
71391 713910 71394 713940 7139409	Golf courses and country clubs	12 12 31 31	D D 22 608 22 608	D D 20 412 20 412	D D 9 606 9 606	D D 1 984 1 984	e e 987 987	D D 21.7 21.7	D D .8 .8
71399 713990	centers	31 6	22 608 D	20 412 D	9 606 D	1 984 D	987 b	21.7 D	.8 D
7139908	industries	6	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	240	193 381	N	57 851	11 485	3 194	29.1	6.0
711	Performing arts, spectator sports, and related industries	42	D	N	D	D	С	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	18	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	18 18	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
71211 712110	Museums	5	D D	N N	D D	D D	b b	D D	D D

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	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area — Con.								
	Essex County, MA Metropolitan Division—								
	Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	192	174 291	N	52 288	10 369	3 038	25.2	5.6
7131	Amusement parks and arcades	11	D	N	D	D	С	D	D
71312 713120	Amusement arcades	10 10	D D	N N	D D	D D	b b	D D	D D
7139 71391	Other amusement and recreation services Golf courses and country clubs	178 26	D D	N N	D D	D D	h f	D D	D D
713910 71393	Golf courses and country clubs	26 26 37	D D 44 770	N N	D 10 335	D 1 835	f 237	D 22.6	D 8.5
713930 71394	Marinas Fitness and recreational sports centers	37 78	44 770 50 910	N N	10 335 17 169	1 835 3 950	237 1 387	22.6 30.0	8.5 7.1
713940 7139405	Fitness and recreational sports centers	78 5	50 910 D	N N	17 169 D	3 950 D	1 387 b	30.0 D	7.1 D
7139409 71395	Other fitness and recreational sports centers	69 12	47 534 4 162	N N	15 723 1 257	3 587	1 265 105	31.4 55.9	7.6 6.9
713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	12 12 23	4 162 4 162 14 814	N N	1 257 1 257 3 408	341 341 414	105 105 101	55.9 31.8	6.9 12.6
713990	All other amusement and recreation industries	23	14 814	N N	3 408	414	101	31.8	12.6
7139908	All other miscellaneous amusement and recreation services	14	D	N	D	D	b	D	D
	Rockingham County-Strafford County, NH Metropolitan Division								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	213	179 256	N	53 009	9 169	3 124	30.4	1.9
711	Performing arts, spectator sports, and related industries	51	51 811	N	13 264	2 686	987	6.0	1.6
7111 71111	Performing arts companies Theater companies and dinner theaters	15	D 5 243	N N	D 1 219	D 262	67	D 9.1	D
711110	Theater companies and dinner theaters	8	5 243	N	1 219	262	67	9.1	-
7112 71121	Spectator sports	8	D D	N N	D D	D D	e e	D D	D D
711212	Racetracks	5	Ď	Ň	Ď	D	e	Ď	Ď
7113	Promoters of performing arts, sports, and similar events	15	8 613	N	1 747	370	491	16.2	9.2
71132	Promoters of performing arts, sports, and similar events without facilities	8	D	N	D	D	е	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	8	D	N	D	D	е	D	D
712	Museums, historical sites, and similar institutions	17	6 408	N	2 556	545	145	12.1	-
7121	Museums, historical sites, and similar institutions	17	6 408	N	2 556	545	145	12.1	_
71211 712110	Museums	12 12	D D	N N	D D	D D	C C	D D	D D
713	Amusement, gambling, and recreation industries	145	121 037	N	37 189	5 938	1 992	41.8	2.1
7131 71311	Amusement parks and arcades	9 3	D D	N N	D D	D D	c b	D D	D D
713110 71312	Amusement and theme parks Amusement arcades	3 6	D D	N N	D D	D D	b b	D	D D
713120	Amusement arcades	6	D	N N	D	D	b	D	D
7139 71391	Other amusement and recreation services Golf courses and country clubs	135	D 28 249	N N	D 9 191	D 1 461	g 318	D 26.9	D 2.1
713910 71393	Golf courses and country clubs	22	28 249 4 310	N N	9 191 1 335	1 461 277	318 46	26.9 4.0	2.1 8.3
713930 71394	Marinas Fitness and recreational sports centers	9 54	4 310 29 818	N N	1 335 10 150	277 2 546	46 1 262	4.0 28.8	8.3 2.8
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	54	29 818	N N	10 150	2 546	1 262	28.8	2.8
71395 713950	centers	51 8 8	28 423 5 201 5 201	N N N	9 754 1 601 1 601	2 372 389 389	1 215 104 104	29.0 3.2 3.2	3.0
713930 71399 713990	All other amusement and recreation industries . All other amusement and recreation	42	D D	N	D D	D	C C	D D	D
7139905	industries	42	D	N	D	D	С	D	D
7139908	(except slot machine operation) All other miscellaneous amusement and	8	D 7 000	N N	D 1 205	D	a	D	D
	recreation services	23	7 633	N I	1 825	414	110	33.7	6.5

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Rockingham County-Strafford County, NH Metropolitan Division—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	47	23 705	21 026	8 001	1 645	931	30.5	1.4
711	Performing arts, spectator sports, and related industries	17	D	D	D	D	f	D	D
7111	Performing arts companies	11	D	D	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6 6	D D	D D	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	15	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	15	D	D	D	D	С	D	D
71211 712110	Museums	10 10	D D	D D	D D	D D	C C	D D	D D
713	Amusement, gambling, and recreation industries	15	D	D	D	D	е	D	D
7139	Other amusement and recreation services	15	D	D	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6	2 860 2 860	2 454 2 454	876 876	195 195	179 179	85.8 85.8	1.8 1.8
71399 713990	centers	6 7	2 860 D	2 454 D	876 D	195 D	179 b	85.8 D	1.8 D
7139908	industries All other miscellaneous amusement and recreation services	7	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	166	155 551	N	45 008	7 524	2 193	30.4	2.0
711	Performing arts, spectator sports, and related industries	34	D	N	D	D	е	D	D
7111	Performing arts companies	4	D	N	D	D	а	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	2 2	D D	N N	D D	D D	a a	D D	D D
7112	Spectator sports	8	D	N	D	D	е	D	D
71121 711212	Spectator sports	8 5	D	N N	D	D	e e	D	D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	130	D	N	D	D	g	D	D
7131	Amusement parks and arcades	9	D	N	D	D	С	D	D
71311 713110 71312	Amusement and theme parks Amusement and theme parks Amusement arcades	3 3 6	D D	N N N	D D D	D D D	b b	D D	D D
713120 7139	Amusement arcades Other amusement and recreation services	6 120	D D	N N	D D	D D	b g	D D	D D
71391	Golf courses and country clubs	20	D	N	D	D	е	D	D
713910 71393 713930	Golf courses and country clubs	20 9 9	D 4 310 4 310	N N N	D 1 335 1 335	D 277 277	e 46 46	D 4.0 4.0	D 8.3 8.3
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	48 48	26 958 26 958	N N	9 274 9 274	2 351 2 351	1 083 1 083	22.8 22.8	2.9 2.9
7139409 71395	Other fitness and recreational sports centers	45 8	25 563 5 201	N N	8 878 1 601	2 177 389	1 036 104	22.6 3.2	3.1
713950 71399	Bowling centers	8 35	5 201 21 012	N N	1 601 2 765	389 380	104 115	3.2 76.4	2.5
713990 7139905	All other amusement and recreation industries	35	21 012	N	2 765	380	115	76.4	2.5
7139908	(except slot machine operation) All other miscellaneous amusement and	8	D D	N N	D D	D D	a	D D	D D
	recreation services	16	וט	N I	י טו	D	l bl	ט	ט

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Concord, NH Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	69	95 454	N	19 720	4 067	1 724	17.4	2.9
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	С	D	D
7112	Spectator sports	1	D	N	D	D	b	D	D
71121 711212 7112122	Spectator sports	1 1 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
712	Museums, historical sites, and similar institutions	9	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	9	D	N	D	D	b	D	D
71212 712120	Historical sites	6 6	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	48	D	N	D	D	g	D	D
7139	Other amusement and recreation services	45	D	N	D	D	g	D	D
71391 713910 71394	Golf courses and country clubs	10 10 20	D D 7 215	N N N	D D 2 038	D D 457	b b 208	D D 22.5	D D 9.0
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	20	7 215	N	2 038	457	208	22.5	9.0
71399 713990	All other amusement and recreation industries. All other amusement and recreation	19 7	D D	N N	D D	D D	c b	D D	D D
7139902	industries	7	D	N	D	D	b	D	D
	devices and rides	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	12 879	10 490	3 878	721	140	50.3	1.5
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	9	D	D	D	D	b	D	D
71212 712120	Historical sites	6 6	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	7	D	D	D	D	b	D	D
7139	Other amusement and recreation services	7	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	50	82 575	N	15 842	3 346	1 584	12.2	3.1
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	С	D	D
7112	Spectator sports	1	D	N	D	D	b	D	D
71121 711212 7112122	Spectator sports Racetracks Auto racetrack operation	1 1 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
7112122	Amusement, gambling, and recreation industries	41	D	N	D	D	g	D	D
7139	Other amusement and recreation services	38	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	8	D D	N N	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	17 17	D D	N N	D D	D D	c c	D D	D D
7139409 71399	Other fitness and recreational sports centers	16 5	4 977 D	N N	1 562 D	361 D	174 a	24.0 D	13.0 D
713990 7139902	All other amusement and recreation industries	5	D	N	D	D	a	D	D
1139902	devices and rides	2	D	N	D	D	a	D	D

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Circi, fioric	ampling error, and definitions, see note at end of table]						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— CON.								
	Laconia, NH Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	53	66 931	N	12 364	2 353	536	55.4	.5
711	Performing arts, spectator sports, and related	E	D	N	D	D		D	D
7111	industries	5	D	N	D	D	c b	D	D
7112	Spectator sports	2	D	N	D	D	b	D	D
71121	Spectator sports	2	D	N	D	D	b	D	D
711212 7113	Promoters of performing arts, sports, and similar	1	D	N	D	D	b	D	D
7113	eventsgaits, sports, and similar	1	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	45	D	N	D	D	е	D	D
7139	Other amusement and recreation services	41	D	N	D	D	е	D	D
71393 713930	Marinas	14 14	30 955 30 955	N N	4 810 4 810	705 705	119 119	50.5 50.5	_ _
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	8	р	N	D	D	c	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	8	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 632	1 555	510	69	16	_	4.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	47	65 299	N	11 854	2 284	520	56.7	.4
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	С	D	D
7112	Spectator sports	2	D	N	D	D	b	D	D
71121 711212	Spectator sports	2	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar				5				
	events	1	D	N	D	D	a	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	43 39	D D	N N	D D	D D	e e	D D	D D
7139	Marinas	14	30 955	N N	4 810	705	119	50.5	_
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	14 8 8	30 955 D D	N N N	4 810 D D	705 D D	119 c c	50.5 D D	D D
7139409 71399	Other fitness and recreational sports centers	7 7	D D	N N	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	7	D	N	D	D	b	D	D
	Manchester-Nashua, NH Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	144	107 075	N	34 427	7 384	2 136	25.7	4.0
711	Performing arts, spectator sports, and related industries	38	D	N	D	D	f	D	D
7111	Performing arts companies	13	D	N	D	D	b	D	D
71113 711130	Musical groups and artists	6 6	D D	N N	D D	D D	b b	D D	D D
7111301	Symphony orchestras and chamber music organizations	5	D	Ŋ	D	D	b	D	D
7111309 7112	Other music groups and artists	1 5	D D	N N	D D	D D	a b	D D	D D
7112	Spectator sports	5	D	N N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar								
	events	3	D	N	D	D	е	D	D
7115	Independent artists, writers, and performers	13	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	13 13	D D	N N	D D	D D	b b	D D	D D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Manchester-Nashua, NH Metropolitan Statistical Area — Con. ALL ESTABLISHMENTS — Con.								
71	Arts, entertainment, and recreation—Con.								
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	8	D	N	D	D	С	D	D
71211	institutions	8 5	D D	N N	D D	D D	c b	D D	D D
712110	Museums	5	D	N	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	98 95	74 337 D	N N	25 477 D	5 359 D	1 453	24.9 D	4.7 D
7139	Golf courses and country clubs	21	29 575	N N	11 176	2 007	9 441	9.1	.4
713910 71394 713940 7139409	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	21 40 40	29 575 D D	N N N	11 176 D D	2 007 D D	441 f f	9.1 D D	.4 D D
71395	centers	39 8	D 4 960	N N	D 1 487	D 369	f 86	D 27.8	D .4
713950 71399 713990	Bowling centers All other amusement and recreation industries. All other amusement and recreation	8 24	4 960 D	N N	1 487 D	369 D	86 c	27.8 D	.4 D
7139905	industries	24	D	N	D	D	С	D	D
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	7 14	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX					J		_	
71	Arts, entertainment, and recreation	31	20 596	16 695	5 901	1 193	259	23.1	.8
711	Performing arts, spectator sports, and related industries	14	D	D	D	D	b	D	D
7111	Performing arts companies	13	D	D	D	D	b	D	D
71113 711130	Musical groups and artists	6 6	D D	D D	D D	D D	b b	D D	D D
7111301	Symphony orchestras and chamber music organizations.	5	D	D	D	D	b	D	D
7111309	Other music groups and artists	1	D	Ď	D D	D	a	Б	Ď
712	Museums, historical sites, and similar institutions	7	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	7	D	D	D	D	С	D	D
71211 712110	Museums	5 5	D D	D D	D D	D D	b b	D D	D D
712110	Amusement, gambling, and recreation industries	10	D	D	D	D	b	D	D
7139	Other amusement and recreation services	10	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	113	86 479	N	28 526	6 191	1 877	26.3	4.8
711	Performing arts, spectator sports, and related industries	24	D	N	D	D	f	D	D
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	е	D	D
7115	Independent artists, writers, and performers	13	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	13 13	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	88	D	N	D	D	g	D	D
7139	Other amusement and recreation services	85	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	18 18	D D	N N	D D	D D	e e	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	33 33	D D	N N	D D	D D	f f	D D	D D
7139409	Other fitness and recreational sports centers	32	D	N	D	D	f	D	D
71395 713950	Bowling centers	8 8	4 960 4 960	N N	1 487 1 487	369 369	86 86	27.8 27.8	.4 .4
71399 713990	All other amusement and recreation industries. All other amusement and recreation	24	D	N	D	D	С	D	D
7139905	industries	24	D	N	D	D	c .	D	D
7139908	(except slot machine operation) All other miscellaneous amusement and	7	D	N	D	D	b	D	D
	recreation services	14	Dl	N	l Dl	D	l cl	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Worcester, MA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	257	203 105	N	72 090	15 468	4 859	28.0	4.8
711	Performing arts, spectator sports, and related industries	46	20 728	N	8 568	2 043	509	36.6	2.2
7111	Performing arts companies	11	3 332	N	1 110	291	60	63.4	.8
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6	D D	N N	D D	D D	b b	D D	D D
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	9	8 773	N	4 986	1 230	374	25.8	-
7115	Independent artists, writers, and performers	21	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	21 21	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	16	24 809	N	11 995	2 739	590	7.0	.5
7121	Museums, historical sites, and similar institutions	16	24 809	N	11 995	2 739	590	7.0	.5
71211 712110	Museums	13 13	D D	N N	D D	D D	f f	D D	D D
713	Amusement, gambling, and recreation industries	195	157 568	N	51 527	10 686	3 760	30.2	5.8
7131	Amusement parks and arcades	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	187	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	48 48	67 570 67 570	N N	23 071 23 071	3 535 3 535	741 741	36.0 36.0	7.6 7.6
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	87 87	47 450 47 450	N N	16 940 16 940	3 798 3 798	1 589 1 589	31.5 31.5	5.6 5.6
71395	centers	82 18	44 961 7 089	N N	16 292 2 149	3 630 543	1 507 170	32.5 39.7	3.0 1.2
713950 71399 713990	Bowling centers	18 32	7 089 D	N N	2 149 D	543 D	170 e	39.7 D	1.2 D
7139908	industries All other miscellaneous amusement and recreation services	32 22	D D	N N	D D	D D	e c	D D	D D
	ESTABLISHMENTS EXEMPT FROM	22		N	5	D		В	D
	FEDERAL INCOME TAX								
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	55	59 464	57 808	25 624	5 507	1 317	15.6	1.7
711	industries	8	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	15	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	15	D	D	D	D	f	D	D
71211 712110	Museums	13 13	D D	D D	D D	D D	f f	D D	D D
713	Amusement, gambling, and recreation industries	32	D	D	D	D	f	D	D
7139	Other amusement and recreation services	32	D	D	D	D	f	D	D
71391 713910	Golf courses and country clubs	9	15 916 15 916	12 690 12 690	6 039 6 039	1 073 1 073	169 169	16.3 16.3	.1 .1
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	16 16	12 904 12 904	11 952 11 952	5 816 5 816	1 232 1 232	447 447	14.8 14.8	1.0 1.0
71399	centers	16 7	12 904 D	11 952 D	5 816 D	1 232 D	447 b	14.8 D	1.0 D
713990 7139908	All other amusement and recreation industries	7	D	D	D	D	b	D	D
7 139908	recreation services	7	D	D	D	D	b	D	D

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error, morre	ampling error, and definitions, see note at end of table]						Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Worcester, MA Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	202	143 641	N	46 466	9 961	3 542	33.1	6.1
711	Performing arts, spectator sports, and related industries	38	D	N	D	D	е	D	D
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	7	D	N	D	D	е	D	D
7115	Independent artists, writers, and performers	21	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	21 21	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	163	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	155	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	39 39	51 654 51 654	N N	17 032 17 032	2 462 2 462	572 572	42.1 42.1	9.9 9.9
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	71 71	34 546 34 546	N N	11 124 11 124	2 566 2 566	1 142 1 142	37.8 37.8	7.3 7.3
71395 713950 71399 713990	centers	66 18 18 25	32 057 7 089 7 089 D	N N N N	10 476 2 149 2 149 D	2 398 543 543 D	1 060 170 170 c	39.7 39.7 39.7 D	3.8 1.2 1.2 D
7139908	industries All other miscellaneous amusement and recreation services.	25 15	D D	N N	D D	D D	c c	D D	D D
	BARNSTABLE TOWN, MA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	222	195 439	N	56 193	9 955	1 819	20.6	5.4
711	Performing arts, spectator sports, and related industries	40	21 776	N	5 911	1 031	143	37.7	4.1
7111	Performing arts companies	9	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events	11	10 266	N	2 070	463	73	42.6	1.5
7115	Independent artists, writers, and performers	17	6 581	N	2 208	359	33	50.8	2.1
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	17 17	6 581 6 581	N N	2 208 2 208	359 359	33 33	50.8 50.8	2.1 2.1
712	Museums, historical sites, and similar institutions	24	9 698	N	3 779	767	157	8.7	.1
7121	Museums, historical sites, and similar institutions	24	9 698	N	3 779	767	157	8.7	.1
71211 712110	Museums	16 16	D D	N N	D D	D D	C C	D D	D D
713	Amusement, gambling, and recreation industries	158	163 965	N	46 503	8 157	1 519	19.0	5.9
7131	Amusement parks and arcades	12	D	N	D	D	b	D	D
71312 713120	Amusement arcades	12 12	D D	N N	D D	D D	b b	D D	D D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BARNSTABLE TOWN, MA METROPOLITAN STATISTICAL AREA— Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—								
7139	Con. Other amusement and recreation services	146	D	N	D	D	g	D	D
71391 713910 71393	Golf courses and country clubs	26 26 26	66 915 66 915 62 426	N N N	25 739 25 739 11 559	4 136 4 136 2 269	541 541 307	14.2 14.2 5.6	7.5 7.5 2.1
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers	26 58 58	62 426 19 434 19 434	N N N	11 559 5 360 5 360	2 269 1 115 1 115	307 489 489	5.6 66.4 66.4	2.1 8.6 8.6
7139409	Other fitness and recreational sports centers	53	D	N	D	D	е	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	31	D D	N N	D D	D D	c	D D	D D
7139904 7139908	Miniature golf courses	7 17	2 259 D	N N	470 D	82 D	46 b	30.9 D	21.3 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	73	44 531	42 542	14 924	2 746	470	21.6	12.5
711	Performing arts, spectator sports, and related industries	15	D	D	D	D	b	D	D
7111	Performing arts companies	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	7	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	21	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	21	D	D	D	D	С	D	D
71211 712110	Museums	16 16	D D	D D	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	37	26 196	26 091	9 501	1 630	283	25.0	20.9
7139	Other amusement and recreation services	37	26 196	26 091	9 501	1 630	283	25.0	20.9
71391 713910	Golf courses and country clubs	9	19 294 19 294	19 786 19 786	7 308 7 308	1 397 1 397	155 155	8.6 8.6	26.1 26.1
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	18 18	D D	D D	D D	D D	C C	D D	D D
7100400	centers	18	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	149	150 908	N	41 269	7 209	1 349	20.3	3.4
711	Performing arts, spectator sports, and related industries	25	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	17	6 581	N	2 208	359	33	50.8	2.1
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	17 17	6 581 6 581	N N	2 208 2 208	359 359	33 33	50.8 50.8	2.1 2.1
713	Amusement, gambling, and recreation industries	121	137 769	N	37 002	6 527	1 236	17.9	3.1
7131	Amusement parks and arcades	12	D	N	D	D	b	D	D
71312 713120	Amusement arcades Amusement arcades	12 12	D D	N N	D D	D D	b b	D D	D D
7139	Other amusement and recreation services	109	D	N	D	D	g	D	D
71391 713910 71393 713930	Golf courses and country clubs	17 17 26 26	47 621 47 621 62 426 62 426	N N N N	18 431 18 431 11 559 11 559	2 739 2 739 2 269 2 269	386 386 307 307	16.5 16.5 5.6 5.6	2.1 2.1
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	40 40	D D	N N	D D	D D	e e	D D	D D
71399 713990	centers	35 21	12 450 D	N N	3 139 D	783 D	312 c	61.4 D	10.0 D
7139904	industries	21 7	D 2 259	N N	D 470	D 82	c 46	D 30.9	D 21.3

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	PITTSFIELD, MA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	100	93 642	N	29 959	6 937	1 499	16.9	3.8
711	Performing arts, spectator sports, and related industries	31	D	N	D	D	С	D	D
7111	Performing arts companies	14	27 899	N	6 137	1 193	203	4.1	.3
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6 6	D D	N N	D D	D D	С	D D	D D
7111102	Theater companies	5	D	N N N	D	D D	c c b	D	D
71113 711130	Musical groups and artists Musical groups and artists	5	Б	N	D D	Б	b	D	D
7111301	Symphony orchestras and chamber music organizations	3	D D	Ŋ	D	D	b	D	D
7111309 7113	Other music groups and artists Promoters of performing arts, sports, and similar	2	D	N	D	D	a	D	D
7110	events	5	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	15	25 846	N	11 593	2 638	422	-	.1
7121	Museums, historical sites, and similar institutions	15	25 846	N	11 593	2 638	422	_	.1
71211	Museums	7	19 334	N	9 129	2 153	311	_	
712110 71212	Museums	7 6	19 334 D	N N	9 129 D	2 153 D	311 b	_ D	_ D
712120	Historical sites	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	54	D D	N	D D	D	f f	D	D
7139 71391	Other amusement and recreation services	52 15	13 011	N N	4 658	D 754	196	D 59.3	D 3.1
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	15 13	13 011 D	N N	4 658 D	754 D	196 c	59.3 D	3.1 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	13	Ď	Ň	Ď	Ď	c	Б	Ď
7139409	centers	13 13	D D	N N	D D	D D	c	D D	D D
713990	All other amusement and recreation industries. All other amusement and recreation industries	13	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM	10		IN	D	D	b	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	43	65 518	65 202	21 516	4 327	719	8.1	1.1
711	Performing arts, spectator sports, and related								
=	industries	13	D	D	D	D	С	D	D
7111 71111	Performing arts companies Theater companies and dinner theaters	10 5	D D	D D	D D	D D	c	D D	D D
711110 7111102	Theater companies and dinner theaters Theater companies	5 4	D	D D	D	D D	C	D	D D
71113 711130	Musical groups and artists Musical groups and artists	4	D	D D	D	D D	b	D	D
7111301	Symphony orchestras and chamber music	2	D	D	D	D	a	D	D
7111309	organizationsOther music groups and artists	2	Ď	Б	D D	Ď	a	D	D
712	Museums, historical sites, and similar institutions	15	25 846	25 788	11 593	2 638	422	_	.1
7121	Museums, historical sites, and similar institutions	15	25 846	25 788	11 593	2 638	422	_	.1
71211 712110	Museums	7 7	19 334 19 334	20 057 20 057	9 129 9 129	2 153 2 153	311 311	_	-
71212	Historical sites	6	19 334 D D	20 037 D D	9 129 D D	2 133 D D	b	D D	D D
712120 713	Historical sites	15	D	D	D	D	b b	D	D
7139	Other amusement and recreation services	15	D	D	D	D	b	D	D
71391 713910	Golf courses and country clubs	7 7	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	57	28 124	N	8 443	2 610	780	37.6	10.0
711	Performing arts, spectator sports, and related industries	18	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	39	D	N	D	D	f	D	D
7139	Other amusement and recreation services	37	D	N	D	D	f	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	8 8	D D	N N	D D	D D	b b	D D	D D
7139409	centers	8 10	D D	N N	D D	D D	b b	D D	D D
713990	All other amusement and recreation industries. All other amusement and recreation industries.	10	D	N	D	D	b	D	D

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	Geographic area, tax status, and kind of business						Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	PROVIDENCE-NEW BEDFORD-FALL RIVER, RI-MA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	703	634 470	N	179 711	38 320	9 155	18.5	2.8
711	Performing arts, spectator sports, and related industries	123	D	N	D	D	g	D	D
7111	Performing arts companies	45	30 201	N	10 068	2 493	644	49.1	3.6
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	18 18	D D	N N	D D	D D	e e	D D	D D
7111102 71113 711130	Theater companies Musical groups and artists Musical groups and artists	15 21 21	15 453 D D	N N N	5 549 D D	1 366 D D	235 e e	72.5 D D	6.3 D D
7111301	Symphony orchestras and chamber music organizations	2	D	N	D	D	е	D	D
7111309 7112	Other music groups and artists	19 21	3 284 136 013	N N	737 22 554	180 5 250	49 1 019	23.7 1.9	3.3 1.0
71121	Spectator sports	21	136 013	N	22 554	5 250	1 019	1.9	1.0
711212 7112121 711219	Racetracks Dog racetrack operation Other spectator sports	4 3 12	D D	N N N N N	D D D	D D D	f f b	D D D	D D D
7112191	Professional athletes	3	Ď	Ñ	Ď	Ď	a	Ď	D
7113	Promoters of performing arts, sports, and similar events	16	D	N	D	D	f	D	D
71131 711310	Promoters of performing arts, sports, and similar events with facilities	7	30 138	N	8 515	2 872	561	6.1	2.0
711310	similar events with facilities Promoters of performing arts, sports, and	7	30 138	N	8 515	2 872	561	6.1	2.0
711320	similar events without facilities	9	D D	N N	D D	D D	b b	D D	D D
7115	Independent artists, writers, and performers	37	D	N N	D	D	C	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	37 37	D D	N N	D D	D D	c	D D	D D
712	Museums, historical sites, and similar institutions	71	D	N	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	71	D	N	D	D	f	D	D
71211	Museums	53	D D	N	D	D D	f	D	D
712110 71212 712120	Museums	53 9 9	4 216 4 216	N N N	D 1 900 1 900	447 447	95 95	D 1.4 1.4	D - -
71213 712130	Zoos and botanical gardens	3	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	509	374 486	N	114 425	22 562	5 982	24.1	3.5
7131	Amusement parks and arcades	19	D	N	D	D	С	D	D
71312 713120	Amusement arcades	17 17	5 304 5 304	N N	1 455 1 455	298 298	115 115	14.6 14.6	_
7132	Gambling industries	2	D	N N	D	D	е	D	D
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting operation	2 2 2	D D	N N	D D	D D	e e e	D D	D D
7139	Other amusement and recreation services	488	D	N N	D	D	i	D	D
71391 713910	Golf courses and country clubs	88 88	119 576 119 576	N N	42 775 42 775	7 193 7 193	1 521 1 521	21.6 21.6	1.4 1.4
71393 713930	Marinas	77 77	D D	N N	D D	D D	f f	D D	D D
71394 713940 7139405	Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks	204 204 7	D D D	N N N	D D D	D D D	g	D D D	D D D
7139409 71395	Other fitness and recreational sports centers	196 24	D 18 033	N N	D 5 179	D 1 374	g 541	D 20.4	D 3.7
713950 71399	Bowling centers	24 24 94	18 033 18 033 D	N N N	5 179 5 179 D	1 374 1 374 D	541 541 e	20.4 20.4 D	3.7 3.7 D
713990 7139904	All other amusement and recreation industries	94 14	D 2 791	N N	D 726	D 127	e 36	D 23.5	D 1.1
7139905	Coin-operated amusement devices (except slot machine operation)	10	D D	N N	720 D	D	b	23.3 D	D
7139908	All other miscellaneous amusement and recreation services	68	D	N	D	D	e	D	D

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error, norre	ampling error, and definitions, see note at end of table]						Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	PROVIDENCE-NEW BEDFORD-FALL RIVER, RI-MA METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	176	162 527	147 994	60 394	11 850	2 928	21.6	2.4
711	Performing arts, spectator sports, and related industries	27	D	D	D	D	f	D	D
7111	Performing arts companies	19	D	D	D	D	f	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	9	D D	D D	D D	D D	C	D D	D
711110 7111102 71113	Theater companies and difficilities Theater companies Musical groups and artists	9 6	D	D	D	D D	C	D	D D
711130 7111301	Musical groups and artists Symphony orchestras and chamber music	6	Ď	Ď	Ď	Ď	ě	Ď	Ď
	organizations	1	D	D	D	D	е	D	D
7113	Promoters of performing arts, sports, and similar events	8	D	D	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	4	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	4	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	68	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	68	D	D	D	D	f	D	D
71211	Museums	50	31 765	26 048	12 175	2 556	527	10.3	2.9
712110 71212	Museums	50 9	31 765 4 216	26 048 4 175	12 175 1 900	2 556 447	527 95	10.3 1.4	2.9
712120 71213	Historical sitesZoos and botanical gardens	9	4 216 D	4 175 D	1 900 D	447 D	95 b	1.4 D	_ D
712130	Zoos and botanical gardens	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	81	D	D	D	D	g	D	D
7139	Other amusement and recreation services	81	D	D	D	D	g	D	D
71391 713910	Golf courses and country clubs	23 23	46 139 46 139	45 903 45 903	18 102 18 102	2 868 2 868	650 650	19.9 19.9 D	1.7 1.7
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	36 36	D D	D D	D D	D D	į į	D	D D
71399	centers	36 22	D D	D D	D D	D D	f b	D D	D D
713990	All other amusement and recreation industries	22	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	22	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	527	471 943	N	119 317	26 470	6 227	17.5	2.9
711	Performing arts, spectator sports, and related industries	96	173 410	N	35 269	8 965	1 666	5.4	1.1
7111	Performing arts companies	26	D	N	D	D	b	D	D
71111	Theater companies and dinner theaters	9	D	N	D	D	b	D	D
711110 71113 711130	Theater companies and dinner theaters	9 15 15	D D D	N N N	D D D	D D D	b b b	D D D	D D D
7111309	Other music groups and artists	14	Ď	N	p	D	b	D	Ď
7112	Spectator sports	21	136 013	N	22 554	5 250	1 019	1.9	1.0
71121 711212	Spectator sports	21 4	136 013 D	N N	22 554 D	5 250 D	1 019	1.9 D	1.0 D
7112121 711219 7112191	Dog racetrack operation Other spectator sports Professional athletes	3 12 3	D D D	N N N	D D D	D D D	b a	D D D	D D D
7113	Promoters of performing arts, sports, and similar events.	8	D	N	D	D	e	D	D
71131	Promoters of performing arts, sports, and	_	_		_	_			_
711310	similar events with facilities	3	D D	N N	D D	D D	е	D D	D D
7115	Independent artists, writers, and performers	37	D	N N	D	D	е	D	D
71151	Independent artists, writers, and performers	37	D	N	D	D	С	D	D
711510	Independent artists, writers, and performers.	37	Ďl	Ñ	l Ď	Ď	c	Ď	Ď

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	PROVIDENCE-NEW BEDFORD-FALL RIVER, RI-MA METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	428	D	N	D	D	h	D	D
7131	Amusement parks and arcades	19	D	N	D	D	С	D	D
71312 713120	Amusement arcades	17 17	5 304 5 304	N N	1 455 1 455	298 298	115 115	14.6 14.6	_ _
7132	Gambling industries	2	D	N	D	D	е	D	D
71329 713290 7132902	Other gambling industries	2 2 2	D D	N N	D D	D D	e e e	D D	D D
7139	Other amusement and recreation services	407	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	65 65	73 437 73 437	N N	24 673 24 673	4 325 4 325	871 871	22.6 22.6	1.3 1.3
71393 713930	Marinas	77 77	D D	N N	D D	D D	f	D D	D D
71394 713940 7139405 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	168 168 7	D D D	N N N	D D D	D D D	g g c	D D D	D D D
71395 713950 71399	centers Bowling centers Bowling centers All other amusement and recreation industries.	160 24 24 72	D 18 033 18 033 D	N N N	5 179 5 179 5 179 D	D 1 374 1 374 D	g 541 541 e	D 20.4 20.4 D	D 3.7 3.7 D
713990	All other amusement and recreation industries	72	D 2 701	N	D	D 107	e	D	D
7139904 7139905	Miniature golf courses	14	2 791 D	N N	726 D	127 D	36 b	23.5 D	1.1 D
7139908	All other miscellaneous amusement and recreation services	46	D	N	D	D	e	D	D
	SPRINGFIELD, MA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	287	229 832	N	60 482	11 716	3 350	19.9	4.9
711	Performing arts, spectator sports, and related industries	80	46 689	N	11 474	2 621	525	29.4	4.5
7111	Performing arts companies	24	D	N	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	9	D D	N N	D D	D D	c c	D D	D D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	10 10 7	6 446 6 446 D	N N N	1 575 1 575 D	435 435 D	55 55 b	23.2 23.2 D	.3 .3 D
7112	Spectator sports	9	D	N	D	D	b	D	D
71121	Spectator sports	9	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	14	20 550	N	5 029	1 228	245	19.9	1.8
71131	Promoters of performing arts, sports, and similar events with facilities	6	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	6	D	N	D	D	С	D	D
7115	Independent artists, writers, and performers	25	6 655	N	1 848	327	49	68.5	.4
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	25 25	6 655 6 655	N N	1 848 1 848	327 327	49 49	68.5 68.5	.4 .4
712	Museums, historical sites, and similar institutions	27	29 151	N	8 902	1 839	459	1.9	13.0
7121	Museums, historical sites, and similar institutions	27	29 151	N	8 902	1 839	459	1.9	13.0
71211 712110	Museums	18 18	D D	N N	D D	D D	e e	D D	D D
712110 71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	2 2	D D	N N	D	D D	b b	D D	D
713	Amusement, gambling, and recreation industries	180	153 992	N	40 106	7 256	2 366	20.4	3.5
7131	Amusement parks and arcades	9	D	N	D	D	е	D	D
71311 713110 7131102	Amusement and theme parks	2 2 1	D D D	N N N	D D D	D D D	e e e	D D D	D D D

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							Paid	Percent c	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SPRINGFIELD, MA METROPOLITAN STATISTICAL AREA—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con.								
713 7139	Amusement, gambling, and recreation industries— Con. Other amusement and recreation services	170	D	N	D	D	g	D	D
71391	Golf courses and country clubs	42	34 139	N	12 575	1 936	435	41.8	2.4
713910 71394 713940	Golf courses and country clubs	42 70 70	34 139 27 686 27 686	N N N	12 575 9 556 9 556	1 936 2 328 2 328	435 925 925	41.8 33.9 33.9	2.4 7.9 7.9
7139409 71395	Other fitness and recreational sports centers	64 14	23 585 6 370	N N	8 625 1 732	2 093 457	824 171	39.7 28.8	9.2
713950 71399	Bowling centers All other amusement and recreation industries.	14 14 37	6 370 D	N N	1 732 1 732 D	457 457 D	171 171 c	28.8 D	_ _ D
713990	All other amusement and recreation industries	37	D	N	D	D	С	D	D
7139904 7139905	Miniature golf courses	5 7	2 440 7 457	N N	796 1 601	134 369	97 49	16.7 17.6	15.0
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	23	7 457 D	N	D	509 D	49 b	17.0 D	15.0 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	25					~		
71	Arts, entertainment, and recreation	74	70 162	61 367	23 192	4 647	1 103	11.4	9.2
711	Performing arts, spectator sports, and related industries	18	D	D	D	D	С	D	D
7111	Performing arts companies	12	D	D	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	8	D D	D D	D D	D D	b b	D D	D D
71113 711130	Musical groups and artists	3 3	D	D	D	D	b b	D	D D
7113	Promoters of performing arts, sports, and similar events	6	D	D	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	3	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, and similar events with facilities.	3	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	23	D	D	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	23	D	D	D	D	е	D	D
71211 712110	Museums	17 17	D D	D D	D D	D D	e e	D D	D D
713	Amusement, gambling, and recreation industries	33	23 236	21 951	9 702	1 787	487	28.8	10.6
7139	Other amusement and recreation services	33	23 236	21 951	9 702	1 787	487	28.8	10.6
71391 713910 71394	Golf courses and country clubs	14 14 14	15 052 15 052 7 450	14 440 14 440 6 967	6 220 6 220 3 359	952 952 818	162 162 317	33.2 33.2 19.7	1.1 1.1 24.0
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	14	7 450	6 967	3 359	818	317	19.7	24.0
	centers	14	7 450	6 967	3 359	818	317	19.7	24.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	213	159 670	N	37 290	7 069	2 247	23.6	3.0
711	Performing arts, spectator sports, and related industries	62	D	N	D	D	е	D	D
7111	Performing arts companies	12	D	N	D	D	b	D	D
71113 711130	Musical groups and artists	7 7	D D	N N	D D	D D	b b	D D	D D
7111309	Other music groups and artists	6 9	D D	N N	D D	D D	b b	D D	D D
7112 71121	Spectator sports	9	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar					_		_	_
	events	8	D	N	D	D	С	D	D
7115	Independent artists, writers, and performers	25	6 655	N	1 848	327	49	68.5	.4
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	25 25	6 655 6 655	N N	1 848 1 848	327 327	49 49	68.5 68.5	.4 .4
712	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	Geographic area tay status, and kind of business						Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SPRINGFIELD, MA METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries	147	130 756	N	30 404	5 469	1 879	18.9	2.3
7131	Amusement parks and arcades	9	D	N	D	D	е	D	D
71311 713110 7131102	Amusement and theme parks	2 2 1	D D D	N N N	D D D	D D D	e e e	D D D	D D D
7139	Other amusement and recreation services	137	D	N	D	D	g	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	28 28 56 56	19 087 19 087 20 236 20 236	N N N	6 355 6 355 6 197 6 197	984 984 1 510 1 510	273 273 608 608	48.6 48.6 39.1 39.1	3.4 3.4 2.0 2.0
7139409 71395 713950 71399 713990	centers	50 14 14 32	16 135 6 370 6 370 D	N N N	5 266 1 732 1 732 D	1 275 457 457 D	507 171 171 c	48.9 28.8 28.8 D	2.3 - - D
7139904	industries	32 5	D 2 440	N N	D 796	D 134	c 97	D 16.7	D -
7139905 7139908	Coin-operated amusement devices (except slot machine operation) All other miscellaneous amusement and	7	7 457	N	1 601	369	49	17.6	15.0
7 139908	recreation services	18	D	N	D	D	b	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Table 3. Summary Statistics for Counties: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BARNSTABLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	222	195 439	N	56 193	9 955	1 819	20.6	5.4
711	Performing arts, spectator sports, and related industries	40	21 776	N	5 911	1 031	143	37.7	4.1
7111	Performing arts companies	9	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar								
	events	11	10 266	N	2 070	463	73	42.6	1.5
7115	Independent artists, writers, and performers	17	6 581	N	2 208	359	33	50.8	2.1
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	17 17	6 581 6 581	N N	2 208 2 208	359 359	33 33	50.8 50.8	2.1 2.1
712	Museums, historical sites, and similar institutions	24	9 698	N	3 779	767	157	8.7	.1
7121	Museums, historical sites, and similar institutions	24	9 698	N	3 779	767	157	8.7	.1
71211 712110	Museums	16 16	D D	N N	D D	D D	C	D D	D D
	Museums						C		
713 7131	Amusement, gambling, and recreation industries	158 12	163 965 D	N N	46 503 D	8 157 D	1 519 b	19.0 D	5.9 D
71312	Amusement arcades	12	D	N	D	D	b	D	D
713120 7139	Amusement arcades Other amusement and recreation services	12 146	D D	N N	D D	D D	b	D D	D D
71391	Golf courses and country clubs	26	66 915	N N	25 739	4 136	9 541	14.2	7.5
713910 71393	Golf courses and country clubs	26 26 26	66 915 62 426 62 426	N N	25 739 11 559 11 559	4 136 2 269 2 269	541 307 307	14.2 5.6	7.5 2.1 2.1
713930 71394 713940	Marinas	58 58	19 434 19 434	N N N	11 559 5 360 5 360	2 209 1 115 1 115	489 489	5.6 66.4 66.4	8.6 8.6
7139409	Other fitness and recreational sports centers	53 31	D D	Ņ	D	D	е	D	D D
71399 713990	All other amusement and recreation industries. All other amusement and recreation industries	31	D	N N	D D	D D	C	D D	D
7139904 7139908	Miniature golf courses	7	2 259	N	470	82	46	30.9	21.3
	recreation services	17	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	73	44 531	42 542	14 924	2 746	470	21.6	12.5
711	Performing arts, spectator sports, and related industries	15	D	D	D	D	b	D	D
7111	Performing arts companies	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	7	D	D	D	D	b	D	D
			_	_	_	_			_
712	Museums, historical sites, and similar institutions	21	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	21	D	D	D	D	С	D	D
71211 712110	Museums	16 16	D D	D D	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	37	26 196	26 091	9 501	1 630	283	25.0	20.9
7139	Other amusement and recreation services	37	26 196	26 091	9 501	1 630	283	25.0	20.9
71391 713910	Golf courses and country clubs	9	19 294 19 294	19 786 19 786	7 308 7 308	1 397 1 397	155 155	8.6 8.6	26.1 26.1
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	18 18	D D	D D	D D	D D	C C	D D	D D
. 100400	centers	18	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								

Table 3. **Summary Statistics for Counties: 2002**—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Арреник Е	. Data based on the 2002 Economic Gensus. To inform					,	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	BARNSTABLE—Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71	Arts, entertainment, and recreation	149	150 908	N	41 269	7 209	1 349	20.3	3.4
711	Performing arts, spectator sports, and related industries	25	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	17	6 581	N	2 208	359	33	50.8	2.1
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	17 17	6 581 6 581	N N	2 208 2 208	359 359	33 33	50.8 50.8	2.1 2.1
713	Amusement, gambling, and recreation industries	121	137 769	N	37 002 D	6 527	1 236	17.9	3.1 D
7131 71312	Amusement parks and arcades Amusement arcades	12 12	D D	N N	D D	D D	b b	D D	D
713120	Amusement arcades	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	109	D 47 001	N	D 10 401	D 700	g	D	D
71391 713910 71393	Golf courses and country clubs	17 17 26	47 621 47 621 62 426	N N N	18 431 18 431 11 559	2 739 2 739 2 269	386 386 307	16.5 16.5 5.6	2.1
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers	26 40 40	62 426 D D	N N N	11 559 D D	2 269 D D	307 e e	5.6 D D	2.1 D D
7139409 71399	Other fitness and recreational sports centers	35 21	12 450 D	N N	3 139 D	783 D	312 c	61.4 D	10.0 D
713990 7139904	All other amusement and recreation industries	21 7	D 2 259	N N	D 470	D 82	c 46	D 30.9	D 21.3
	BERKSHIRE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	100	93 642	N	29 959	6 937	1 499	16.9	3.8
711	Performing arts, spectator sports, and related industries	31	D	N	D	D	С	D	D
7111	Performing arts companies	14	27 899	N	6 137	1 193	203	4.1	.3
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6 6	D D	N N	D D	D D	c c	D D	D D
711110 7111102 71113	Theater companies Musical groups and artists	5 5	D	N N N	D	D	c b	D	D
711130 7111301	Musical groups and artists Symphony orchestras and chamber music	5	Ď	N N	Ď.	Ď	b	Ď	Ď
7111309	organizationsOther music groups and artists	3 2	D D	N N	D D	D D	b a	D D	D D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	15	25 846	N	11 593	2 638	422	-	.1
7121	Museums, historical sites, and similar institutions	15	25 846	N	11 593	2 638	422	_	.1
71211 712110	Museums	7 7	19 334 19 334	N N	9 129 9 129	2 153 2 153	311 311	-	-
71212 712120	Historical sitesHistorical sites	6	D D	N N	D D	D D	b b	D D	D D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	54 52	D D	N N	D D	D D	f f	D D	D D
71391	Golf courses and country clubs	15	13 011	N	4 658	754	196	59.3	3.1
713910 71394 713940	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers	15 13 13	13 011 D D	N N N	4 658 D D	754 D D	196 c c	59.3 D D	3.1 D D
7139409	Other fitness and recreational sports centers	13	D	N N	D	D	c	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	13	D	N	D	D	b	D	D
7139908	industries	13 10	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	43	65 518	65 202	21 516	4 327	719	8.1	1.1
711	Performing arts, spectator sports, and related industries	13	D	D	D	D	С	D	D
7111	Performing arts companies	10	D	D	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	D D	D D	D D	c	D D	D D
711110 7111102 71113	Theater companies and diffier theaters	5 4 4	D D	D D	D D	D	c c b	D	D D
711130 7111301	Musical groups and artists Symphony orchestras and chamber music	4	D	D D	D D	D	b	Ď	Ď
7111301	organizationsOther music groups and artists	2 2	D D	D D	D D	D D	a a	D D	D D

Table 3. Summary Statistics for Counties: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	. Data based on the 2002 Economic Census. For Inform		, ,				Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	BERKSHIRE—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 712	Arts, entertainment, and recreation – Con. Museums, historical sites, and similar institutions	15	25 846	25 788	11 593	2 638	422	-	.1
7121	Museums, historical sites, and similar institutions	15	25 846	25 788	11 593	2 638	422	_	.1
71211 712110 71212 712120	Museums Museums Historical sites Historical sites	7 7 6 6	19 334 19 334 D D	20 057 20 057 D D	9 129 9 129 D D	2 153 2 153 D D	311 311 b b	- D D	- D D
713	Amusement, gambling, and recreation industries	15	D	D	D	D	b	D	D
7139	Other amusement and recreation services	15	D	D	D	D	b	D	D
71391 713910	Golf courses and country clubs	7 7	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	57	28 124	N	8 443	2 610	780	37.6	10.0
711	Performing arts, spectator sports, and related industries	18	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	39	D	N	D	D	f	D	D
7139	Other amusement and recreation services	37	D	N	D	D	f	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	.8	D	Ņ	D	D	þ	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	10 10	D D	N N	D D	D D	b b	D D	D D
	BRISTOL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	202	144 882	N	43 679	8 831	2 510	28.8	3.3
711	Performing arts, spectator sports, and related industries	26	D	N	D	D	e	D	D
7111	Performing arts companies	7	D	N	D	D	b	D	D
7112	Spectator sports	9	D	N	D	D	С	D	D
71121 711212	Spectator sports	9 3	D D	N N	D D	D D	c c	D D	D D
712	Museums, historical sites, and similar institutions	16	D	N	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	16	D	N	D	D	С	D	D
71211 712110	Museums	13 13	D D	N N	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	160	98 565	N	32 414	6 288	1 989	37.0	2.6
7139	Other amusement and recreation services	152	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	34 34	42 016 42 016	N N	14 975 14 975	2 546 2 546	483 483	30.7 30.7	.9 .9
71393 713930	Marinas	14 14	D D	N N	D D	D D	b b	D D	.9 D
71394 713940 7139409	Fitness and recreational sports centers	72 72 71	D D	N N	D D	D D	9 9	D D	D D
71395 713950	centers	8 8	D D	N N N	D	D D D	g c c	D D	D D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	24	D	N	D	D	С	D	D
7139904 7139908	industries	24 8	D D	N N	D D	D D	c b	D D	D D
7 100300	recreation services	13	D	l N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BRISTOL—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	44	43 965	40 965	18 031	3 465	1 013	25.3	3.5
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	15	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar	15	D	D	D	D		D	D
71211	institutions	12	D	D	D	D	c c	D	D
712110	Museums	12	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	25	D	D	D	D	f	D	D
7139 71391	Other amusement and recreation services Golf courses and country clubs	25 7	D 13 971	D 13 450	D 5 571	D 824	f 170	D 37.9	D 1.3
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	7 17	13 971 D	13 450 13 450 D	5 571 D	824 D	170 170 f	37.9 D	1.3 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	17 17	D D	D D	D	D D	f	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	17			D	D	, i	D	D
71	Arts, entertainment, and recreation	158	100 917	N	25 648	5 366	1 497	30.3	3.1
711	Performing arts, spectator sports, and related								
7112	industries	22 9	D D	N	D D	D D	е	D D	D D
71121	Spectator sports	9	D	N N	D	D	c c	D	D
711212	Racetracks	3	D	Ñ	D	D	c	D	D
713	Amusement, gambling, and recreation industries	135	D	N N	D	D	9	D	D
7139 71391	Other amusement and recreation services Golf courses and country clubs	127 27	D 28 045	N N	D 9 404	D 1 722	g 313	D 27.1	D 6
713910 71393	Golf courses and country clubs	27 14	28 045 D	N N	9 404 D	1 722 D	313 b	27.1 D	.6 D
713930 71394 713940 7139409	Marinas Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	14 55 55	D D D	N N N	D D D	D D D	b e e	D D D	.6 .6 D D D
71395	centers	54 8	D D	N N	D D	D D	e c	D D	D D D
713950 71399	Bowling centers	8 23	D D	N N	D D	D D	C C	D D	D D
713990	All other amusement and recreation industries	23	D D	N	D	D	C	D	D
7139904 7139908	All other miscellaneous amusement and recreation services	8 12	D	N N	D D	D D	b b	D D	D D
	DUKES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	41	32 915	N	8 883	1 497	196	43.4	2.4
711	Performing arts, spectator sports, and related		02 0.0						
	industries	10	D	N	D	D	а	D	D
7115	Independent artists, writers, and performers	4	D	N .	D	D	а	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	4 4	D D	N N	D D	D D	a a	D D	D D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	25	D	N	D	D	С	D	D
7139	Other amusement and recreation services	24	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	4 4	7 795 7 795	N N	2 650 2 650	394 394	44 44	36.3 36.3	_
71393 713930	Marinas	7 7	D D	N N	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	4 209 4 209	N N	896 896	132 132	72 72	43.1 43.1	<u> </u>
7139409 71399	Other fitness and recreational sports centers	8 4	D D	N N	D D	D D	b a	D D	D D
713990	All other amusement and recreation industries	4	D	N	D	D	a	D	D
7139908	All other miscellaneous amusement and recreation services	3	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	DUKES-Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	13 520	9 717	3 705	623	106	39.2	-
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	D	D	D	b	D	D
7139	Other amusement and recreation services	8	D	D	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	5 5	3 114 3 114	2 274 2 274	660 660	71 71	49 49	23.2 23.2	-
71399 713990	centers	5 1	3 114 D	2 274 D	660 D	71 D	49 a	23.2 D	D
7139908	industries	1	D	D	D	D	а	D	D
	recreation services ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	1	D	D	D	D	а	D	D
71	Arts, entertainment, and recreation	24	19 395	N	5 178	874	90	46.3	4.1
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	4	D	N	D	D	а	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	4 4	D D	N N	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	b	D	D
7139	Other amusement and recreation services	16	D	N	D	D	b	D	D
71393 713930	Marinas Marinas	7 7	D D	N N	D D	D D	b b	D D	D D
	ESSEX								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	335	292 484	N	97 163	18 891	5 199	22.5	4.5
711	Performing arts, spectator sports, and related industries	53	30 479	N	9 458	1 753	335	36.2	4.6
7111	Performing arts companies	11	D	N	D	D	С	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters	8 8 6	12 885 12 885 D	N N N	4 363 4 363 D	670 670 D	208 208 c	7.3 7.3 D	_ _ D
7113	Promoters of performing arts, sports, and similar events	14	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	13	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	13	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	18	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	18 18	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	41	33 403	N	12 536	2 536	416	7.4	4.5
7121	Museums, historical sites, and similar	41	33 403	N	12 536	2 536	416	7.4	4.5
71211	institutions	30	29 531	N N	10 656	2 178	316	7.7	4.9
712110 71212 712120	Museums Historical sites Historical sites	30 10 10	29 531 D D	N N N	10 656 D	2 178 D D	316 b b	7.7 D D	4.9 D D
713	Amusement, gambling, and recreation industries	241	228 602	N	75 169	14 602	4 448	22.9	4.4
7131	Amusement parks and arcades	11	D	N	D	D	С	D	D
71312 713120	Amusement arcades	10 10	D D	N N	D D	D D	b b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- пропакт	Bata based on the 2002 Economic Gensus. For inform	Tidatori ori dorini	protocion	, sampling error, nor	noumpling orror, a		Tioto at one or tak		of receipts/
							Paid		nue-
NAICS code	Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	employees for pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records ¹	Estimated ²
	ESSEX—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries —								
7139	Con. Other amusement and recreation services	227	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	38 38	72 836 72 836	N N	27 038 27 038	4 285 4 285	958 958	19.1 19.1	
71393 713930	Marinas	37 37	44 770 44 770	N N	10 335 10 335	1 835 1 835	237 237	22.6 22.6	8.5 8.5
71394 713940 7139405	Fitness and recreational sports centers Fitness and recreational sports centers	109 109 5	73 518 73 518 D	N N N	26 775 26 775 D	5 934 5 934 D	2 374 2 374 b	27.5 27.5 D	5.2 5.2 D
7139409	Roller skating rinks Other fitness and recreational sports centers	100	70 142	N N	25 329	5 571	2 252	28.3	5.4
71395 713950	Bowling centers	12 12	4 162 4 162	N N	1 257 1 257	341 341	105 105	55.9 55.9	6.9 6.9
71399 713990	All other amusement and recreation industries. All other amusement and recreation	29	D	N	D	D	С	D	D
7139908	industries	29 20	D D	N N	D D	D D	c	D D	D D
	ESTABLISHMENTS EXEMPT FROM	20		,,				5	
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	95	99 103	87 096	39 312	7 406	2 005	9.7	1.5
711	Performing arts, spectator sports, and related industries	11	D	D	D	D	С	D	D
7111	Performing arts companies	6	D	D	D	D	С	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	4 4 4	D D D	D D D	D D D	D D D	C C C	D D D	D D D
712	Museums, historical sites, and similar institutions	35	D	D	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	35	D	D	D	D	е	D	D
71211 712110	Museums	25 25	D D	D D	D D	D D	e e	D D	D D D
71212 712120	Historical sitesHistorical sites	9	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	49	54 311	49 903	22 881	4 233	1 410	15.3	.7
7139	Other amusement and recreation services	49	54 311	49 903	22 881	4 233	1 410	15.3	.7
71391 713910	Golf courses and country clubs	12 12	D D	D D	D D	D D	e e	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	31 31	22 608 22 608	20 412 20 412	9 606 9 606	1 984 1 984	987 987	21.7 21.7	.8 .8
71399	centers	31 6	22 608 D	20 412 D	9 606 D	1 984 D	987 b	21.7 D	.8 D
713990 7139908	All other amusement and recreation industries	6	D	D	D	D	b	D	D
	recreation services	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	240	193 381	N	57 851	11 485	3 194	29.1	6.0
711	Performing arts, spectator sports, and related industries	42	D	N	D	D	С	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	18	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	18 18	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
71211 712110	Museums	5 5	D D	N N	D D	D D	b b	D D	D D
, 12110	Wideding	. 5	, ,	, IN	, ,				

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	ESSEX-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	192	174 291	N	52 288	10 369	3 038	25.2	5.6
7131 71312	Amusement parks and arcades	11 10	D D	N N	D D	D D	c b	D D	D D
713120	Amusement arcades	10	Ď	N	D	D	b	Ď	Ď
7139	Other amusement and recreation services	178	D	N	D	D	h	D	D
71391 713910 71393	Golf courses and country clubs	26 26 37	D D 44 770	N N N	D D 10 335	D D 1 835	f f 237	D D 22.6	D D 8.5
713930 71394	Marinas Fitness and recreational sports centers	37 78	44 770 50 910	N N	10 335 10 335 17 169	1 835 3 950	237 237 1 387	22.6 30.0	8.5 7.1
713940 7139405	Fitness and recreational sports centers Roller skating rinks	78 5	50 910 D	N N	17 169 D	3 950 D	1 387 b	30.0 D	7.1 7.1 D
7139409	Other fitness and recreational sports centers	69	47 534	N	15 723	3 587	1 265	31.4	7.6
71395 713950	Bowling centers Bowling centers	12 12	4 162 4 162	N N	1 257 1 257	341 341	105 105	55.9 55.9	6.9 6.9
71399 713990	All other amusement and recreation industries . All other amusement and recreation	23	14 814	Ñ	3 408	414	101	31.8	12.6
7139908	industries	23	14 814	N	3 408	414	101	31.8	12.6
	recreation services	14	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	46	23 835	N	9 160	1 966	766	19.6	1.5
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	е	D	D
71211 712110	Museums	4	D D	N N	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	28	12 189	N	4 157	929	469	25.2	1.6
7139	Other amusement and recreation services	28	12 189	N	4 157	929	469	25.2	1.6
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	9 9	D D	N N	D D	D D	C C	D D	D D
71399	centers	8 11	D D	N N	D D	D D	c b	D D	D D
713990 7139908	All other amusement and recreation industries	11	D	N	D	D	b	D	D
	recreation services	9	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	9 521	11 497	4 813	1 061	349	14.0	1.6
712	Museums, historical sites, and similar institutions	4	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	С	D	D
71211 712110	Museums	3 3	D D	D D	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
7139	Other amusement and recreation services	6	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	31	14 314	N	4 347	905	417	23.2	1.5
711	Performing arts, spectator sports, and related industries	7	D	N	D	D	а	D	D
712	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- Аррения і	2. Pata based on the 2002 Economic Gensus. To minor		,,,	, , ,			Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	FRANKLIN—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	22	D	N	D	D	е	D	D
7139	Other amusement and recreation services	22	D	N	D	D	е	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	9	D	N	D	D	b	D	D
7139908	industries	9	D D	N N	D D	D D	b a	D D	D D
	HAMPDEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	149	170 778	N	42 546	7 736	1 878	16.7	5.8
711	Performing arts, spectator sports, and related industries	33	D	N	D	D	е	D	D
7111	Performing arts companies	13	10 732	N	2 824	749	165	25.1	10.2
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	N N	D D	D D	b b	D D	D D
71113 711130	Musical groups and artists	5 5	4 647 4 647	N N	1 320 1 320	381 381	47 47	30.7 30.7	.4 .4
7111309 7112	Other music groups and artists Spectator sports	3 8	D D	N N	D D	D D	b b	D D	D D
71121	Spectator sports	8	D	N N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	b	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	N N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	12	D	N	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	12	D	N	D	D	С	D	D
71211 712110	Museums	9 9	D D	N N	D D	D D	C C	D D	D D
713	Amusement, gambling, and recreation industries	104	126 104	N	30 556	5 102	1 408	16.6	4.0
7131	Amusement parks and arcades	7	D	N 	D	D	е	D	D
71311 713110 7131102	Amusement and theme parks	1 1 1	D D D	N N N	D D D	D D D	e e e	D D D	D D D
7139	Other amusement and recreation services	96	D	N	D	D	f	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	23 23 37 37	27 109 27 109 15 452 15 452	N N N	10 313 10 313 4 539 4 539	1 566 1 566 1 154 1 154	340 340 394 394	37.7 37.7 33.9 33.9	2.7 2.7 13.8 13.8
71395	centers	33 10	D 4 760	N N	D 1 345	D 355	e 114	D 37.3	D -
713950 71399	Bowling centers	10 22	4 760 D	N N	1 345 D	355 D	114 c	37.3 D	_ D
713990 7139905	All other amusement and recreation industries	22	D	N	D	D	С	D	D
7139903	Coin-operated amusement devices (except slot machine operation) All other miscellaneous amusement and	6	D	N	D	D	b	D	D
	recreation services ESTABLISHMENTS EXEMPT FROM	11	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	38	48 395	45 461	16 192	3 149	586	11.7	11.6
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	С	D	D
7111	Performing arts companies	6	D	D	D	D	c	D	D
71111 711110 71113 711130	Theater companies and dinner theaters Theater companies and dinner theaters Musical groups and artists Musical groups and artists	4 4 2 2	D D D	D D D	D D D	D D D	b b b	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	2	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	D	D	D	b	D	D

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	S. Data based on the 2002 Economic Gensus. For morn		, , ,	,,,,					of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	HAMPDEN—Con. ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 712	Arts, entertainment, and recreation—Con. Museums, historical sites, and similar institutions	11	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	11	D	D	D	D	c	D	D
71211	Museums	9	D	D	D	D	С	D	D
712110 713	Museums	9	D D	D D	D D	D D	c c	D D	D D
7139	Other amusement and recreation industries	19	D	D	D	D	c	D	D
71391	Golf courses and country clubs	9	D D	D	D	D	С	D	D D
713910 71394 713940 7139409	Golf courses and country clubs	8 8	D D	D D D	D D D	D D D	b b	D D D	D D
	ESTABLISHMENTS SUBJECT TO	8	D	D	D	D	b	D	D
	FEDERAL INCOME TAX		400.000					40.7	
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	111	122 383	N	26 354	4 587	1 292	18.7	3.5
	industries	25	D	N	D	D	С	D	D
7111	Performing arts companies	7	D D	N N	D D	D D	b	D D	D D
71113 711130 7111309	Musical groups and artists	3 2	D D	N N N	D D	D	a a a	D	D D
7112	Spectator sports	8	D	N N	D	D	b	D	D
71121	Spectator sports	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	85	D	N	D	D	g	D	D
7131 71311	Amusement and thems parks	7	D D	N N	D D	D D	е	D D	D D
713110 7131102	Amusement and theme parks	1 1	D	N N	D	D	e e e	D	D
7139	Other amusement and recreation services	77	D	N N	D	D	f	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	14 14 29 29	D D D	N N N N	D D D	D D D	c c e e	D D D	D D D
71395	centers	25 10	D 4 760	N N	D 1 345	D 355	c 114	D 37.3	D -
713950 71399	Bowling centers	10 20	4 760 D	N N	1 345 D	355 D	114 c	37.3 D	_ D
713990 7139905	All other amusement and recreation industries	20	D	N	D	D	С	D	D
7139908	(except slot machine operation)	6 9	D D	N N	D D	D D	b b	D D	D D
	HAMPSHIRE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	92	35 219	N	8 776	2 014	706	35.3	3.2
711	Performing arts, spectator sports, and related industries	35	9 074	N	2 166	618	178	53.5	6.1
7111	Performing arts companies	9	D	N	D	D	а	D	D
71113 711130 7111309	Musical groups and artists	4 4 4	D D D	N N N	D D D	D D D	a a a	D D D	D D D
712	Museums, historical sites, and similar institutions	9	10 446	N	1 217	171	39	1.5	3.7
7121	Museums, historical sites, and similar institutions	9	10 446	N	1 217	171	39	1.5	3.7
71211 712110	Museums	5 5	D D	N N	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	48	15 699	N	5 393	1 225	489	47.3	1.1
7139	Other amusement and recreation services	46	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	24 24	D D	N N	D D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	23	D	N N	D	D		D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix I	D. Data based on the 2002 Economic Census. For inform	ation on confiden	tiality protection, s	ampling error, nor	nsampling error, ar	id definitions, see	note at end of tab	olej	
NAICO							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	HAMPSHIRE—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	12 246	4 409	2 187	437	168	8.0	5.8
712	Museums, historical sites, and similar institutions	8	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	8	D	D	D	D	b	D	D
71211 712110	Museums	5 5	D D	D D	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	8	2 501	2 370	1 276	259	134	24.8	2.2
7139	Other amusement and recreation services	8	2 501	2 370	1 276	259	134	24.8	2.2
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	4 4	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO	4	D	D	D	D	С	D	D
	FEDERAL INCOME TAX	74	00.070			4 577	500	40.0	4-
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	71	22 973	N	6 589	1 577	538	49.9	1.7
711	industries	30	D	N	D	D	С	D	D
7111	Performing arts companies	5	D	N	D	D	a	D	D
71113 711130	Musical groups and artists	4 4	D D	N N	D D	D D	a a	D D	D D
7111309	Other music groups and artists	4	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	40	13 198	N	4 117	966	355	51.6	.8
7139	Other amusement and recreation services	38	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	20 20 19	D D	N N	D D	D D	e e c	D D	D D
	MIDDLESEX	10		IX.		D		J	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	630	526 424	N	178 619	37 059	9 752	24.9	9.9
711	Performing arts, spectator sports, and related industries	200	137 924	N	37 942	6 846	1 011	32.4	4.3
7111	Performing arts companies	55	35 476	N	7 682	1 748	286	17.0	1.6
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	21 21	D D	N N	D D	D D	C C	D D	D D
7111102 71113	Theater companies Musical groups and artists	20 31	D D	N N	D D	D D	C C	D D	D D
711130 7111301	Musical groups and artists	31	D	N	D	D	С	D	D
7111309	organizations Other music groups and artists	7 24	D D	N N	D D	D D	a b	D D	D D
7112	Spectator sports	11	D	N	D	D	b	D	D
71121	Spectator sports	11	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	39	D	N	D	D	е	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	23	34 119	N	5 341	1 097	100	13.7	1.9
711320	Promoters of performing arts, sports, and similar events without facilities	23	34 119	N	5 341	1 097	100	13.7	1.9
7114	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
71141	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
711410	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
7115	Independent artists, writers, and performers	70	37 120	N	15 489	1 789	166	60.2	4.2
71151	Independent artists, writers, and performers	70	37 120	N	15 489	1 789	166	60.2	4.2
711510 712	Independent artists, writers, and performers . Museums, historical sites, and similar institutions	70 44	37 120 26 311	N N	15 489 10 790	1 789 2 543	166 528	60.2 1.3	4.2 19.7
7121	Museums, historical sites, and similar								
74044	institutions	44	26 311	N	10 790	2 543	528	1.3	19.7
71211 712110	Museums	31 31	D D	N N	D D	D D	e e	D D	D D

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							Pạid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MIDDLESEX—Con.								
74	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	386	362 189	N	129 887	27 670	8 213	23.7	11.3
7131	Amusement parks and arcades	9	10 768	N	4 033	910	180	5.9	1.1
71312 713120	Amusement arcades	9 9	10 768 10 768	N N	4 033 4 033	910 910	180 180	5.9 5.9	1.1 1.1
7139	Other amusement and recreation services	376	D	N	D	D	i	D	D
71391 713910	Golf courses and country clubs	57 57	126 086 126 086	N N	49 615 49 615	8 126 8 126	1 520 1 520	25.9 25.9	4.1 4.1
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	224 224	173 119 173 119	N N	61 825 61 825	14 683 14 683	5 257 5 257	19.8 19.8	18.6 18.6
7139404 7139405	Ice skating rinks	8 5	6 490 1 742	N N	1 513 579	388 251	110 91	4.2 47.3	.6 52.7
7139409	Other fitness and recreational sports centers	211	164 887	N	59 733	14 044	5 056	20.1	18.9
71395 713950	Bowling centers	20 20	10 226 10 226	N N	3 186 3 186	883 883	239 239	28.1 28.1	6.0 6.0
71399 713990	Bowling centers	65	D	N	D	D	f	D	D
7139904	industries	65 9	D 2 754	N N	D 755	D 213	f 78	D 45.5	D -
7139905	Coin-operated amusement devices (except slot machine operation)	12	13 701	N	3 196	813	100	9.1	6.3
7139908	All other miscellaneous amusement and recreation services	43	D	N	D	D	e	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	177	178 617	172 026	70 884	13 998	3 439	12.8	10.6
/11	industries	43	26 606	26 139	5 819	1 395	211	17.1	3.2
7111	Performing arts companies	26	18 446	19 168	4 165	1 024	152	8.7	_
71111 711110	Theater companies and dinner theaters	14 14	D D	D D	D D	D D	C C	D D	D D
7111102 71113	Theater companies Musical groups and artists	13 10	D D	D D	D D	D D	c b	D D	םםםם
711130 7111309	Musical groups and artists Other music groups and artists	10 4	D D	D D	D D	D D	b a	D D	D D
7113	Promoters of performing arts, sports, and similar events	17	8 160	6 971	1 654	371	59	36.0	10.6
712	Museums, historical sites, and similar institutions	39	24 531	23 184	10 260	2 407	509	1.2	20.4
7121	Museums, historical sites, and similar institutions	39	24 531	23 184	10 260	2 407	509	1.2	20.4
71211	Museums	27	D	D D	D	D	e	D	D
712110 71212	Museums	27 7	D 2 267	D 1 886	D 737	D 160	e 101	D 4.6	D -
712120	Historical sites	7	2 267	1 886	737	160	101	4.6	-
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	95 95	127 480 127 480	122 703 122 703	54 805 54 805	10 196 10 196	2 719 2 719	14.1 14.1	10.2 10.2
71391	Golf courses and country clubs	22	81 938	78 510	35 251	6 008	1 040	14.8	-
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	22 60	81 938 40 818	78 510 39 549	35 251 17 991	6 008 3 826	1 040 1 599	14.8 13.4	- 31.4
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	60	40 818	39 549	17 991	3 826	1 599	13.4	31.4
71399	centers	60 13	40 818 4 724	39 549 4 644	17 991 1 563	3 826 362	1 599 80	13.4 7.2	31.4 4.0
713990	All other amusement and recreation industries	13	4 724	4 644	1 563	362	80	7.2	4.0
7139908	All other miscellaneous amusement and recreation services	13	4 724	4 644	1 563	362	80	7.2	4.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	453	347 807	N	107 735	23 061	6 313	31.1	9.5
711	Performing arts, spectator sports, and related industries	157	111 318	N	32 123	5 451	800	36.1	4.6
7111	Performing arts companies	29	17 030	N	3 517	724	134	26.0	3.4
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	7 7	D D	N N	D D	D D	b b	D D	D D
71113 711130	Musical groups and artists Musical groups and artists	21 21	D	N N N	D	D	b b	D	סס
7111309	Other music groups and artists	20	Б	Ň	Б	D	b	Б	D
7112	Spectator sports	11	D	N	D	D	b	D	D
71121	Spectator sports	11	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	22	D	N	D	D	е	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	16	30 840	N	4 810	952	83	11.2	1.6
711320	Promoters of performing arts, sports, and similar events without facilities	16	30 840	N N	4 810	952		11.2	1.6

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							Pạid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MIDDLESEX—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711	Arts, entertainment, and recreation—Con. Performing arts, spectator sports, and related industries—Con.								
7114	Agents and managers for artists, athletes, entertainers and other public figures	25	15 570	N	4 868	1 259	93	51.2	7.9
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures	25 25	15 570	N N	4 868 4 868	1 259 1 259	93 93	51.2 51.2	7.9 7.9
7115	Independent artists, writers, and performers	70	15 570 37 120	N	15 489	1 789	166	60.2	7.9 4.2
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	70 70 70	37 120 37 120 37 120	N N	15 489 15 489	1 789 1 789	166 166	60.2 60.2	4.2 4.2 4.2
711310	Museums, historical sites, and similar institutions	5	1 780	N	530	136	19	2.6	9.5
7121	Museums, historical sites, and similar institutions	5	1 780	N	530	136	19	2.6	9.5
713	Amusement, gambling, and recreation industries	291	234 709	N	75 082	17 474	5 494	28.9	11.8
7131	Amusement parks and arcades	9	10 768	N N	4 033	910	180	5.9	1.1
71312 713120	Amusement arcades	9 9	10 768 10 768	N N	4 033 4 033	910 910	180 180	5.9 5.9	1.1 1.1
7139	Other amusement and recreation services	281	D	N N	D	D	i	D	D
71391 713910	Golf courses and country clubs	35 35	44 148 44 148	N N	14 364 14 364	2 118 2 118	480 480	46.5 46.5	11.6 11.6
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	164 164	132 301 132 301	N N	43 834 43 834	10 857 10 857	3 658 3 658	21.7 21.7	14.6 14.6
7139404 7139405 7139409	lce skating rinks	8 5	6 490 1 742	N N	1 513 579	388 251	110 91	4.2 47.3	.6 52.7
71395 713950	centers Bowling centers Bowling centers	151 20 20	124 069 10 226 10 226	N N N	41 742 3 186 3 186	10 218 883 883	3 457 239 239	22.3 28.1 28.1	14.8 6.0 6.0
71399 713990	All other amusement and recreation industries . All other amusement and recreation	52	D	N	D D	D D	е	D D	D
7139904 7139905	industries	52 9	D 2 754	N N	755	213	e 78	45.5	D -
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	12 30	13 701 D	N N	3 196 D	813 D	100 c	9.1 D	6.3 D
	NANTUCKET	30		N		D		D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	22 372	N	6 132	978	179	34.9	.9
712	Museums, historical sites, and similar institutions	10	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	С	D	D
7139 71391	Other amusement and recreation services Golf courses and country clubs	14	D 7 120	N N	D 2 961	D 285	c 42	D 10.0	D
71391 713910 71394 713940	Golf courses and country clubs	4 5 5	7 120 7 120 6 962 6 962	N N	2 961 2 961 812 812	285 285 183 183	42 42 42 42	10.0 10.0 100.0 100.0	_ _ _
7139409	Other fitness and recreational sports centers	5	6 962	N	812	183	42	100.0	
71399 713990	All other amusement and recreation industries. All other amusement and recreation	3	D	N N	D D	D D	a	D	D D
7139908	industries	2	D D	N N	D	D	a a	D D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	14 154	10 598	4 007	582	108	46.8	1.4
712 7121	Museums, historical sites, and similar institutions	10	D	D	D	D	b	D	D
1141	Museums, historical sites, and similar institutions	10	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement and recreation services	6	D	D	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4 4	D D	D D	D D	D D	b b	D D	D D
		4	D	D	D	D	b	D	

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	NANTUCKET—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	8 218	N	2 125	396	71	14.4	.1
713	Amusement, gambling, and recreation industries	8	8 218	N	2 125	396	71	14.4	.1
7139	Other amusement and recreation services	8	8 218	N	2 125	396	71	14.4	.1
71399 713990	All other amusement and recreation industries. All other amusement and recreation	3	D	N	D	D	a	D	D
7139908	industries	3	D D	N N	D D	D D	a a	D D	D D
	NORFOLK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	241	434 102	N	178 814	41 746	4 814	13.2	6.3
711	Performing arts, spectator sports, and related industries	53	259 376	N	121 406	30 384	1 497	1.8	.3
7111	Performing arts companies	8	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	4 4	D D	N N	D D	D D	b	D D	D D
7112	Spectator sports	5	D	N	D	D	С	D	D
71121 711211 711212	Spectator sports Sports teams and clubs	5 3 1	D D D	N N N	D D D	D D D	c c	D D D	D D D
711212	Promoters of performing arts, sports, and similar events.	8	D	N N	D	D	c g	D	D
71131	Promoters of performing arts, sports, and								
711310	similar events with facilities	3	D D	N N	D D	D D	g	D D	D D
7115	Independent artists, writers, and performers	24	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	24 24	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	20	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	20	D	N	D	D	b	D	D
71211 712110	Museums	16 16	D D	N N	D D	D D	b	D D	D D
713	Amusement, gambling, and recreation industries	168	D	N	D	D	h	D	D
7139	Other amusement and recreation services	161	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	34 34	59 537 59 53 <u>7</u>	N N	23 724 23 724	3 873 3 873	963 963	32.4 32.4	1.2 1.2
71393 713930	Marinas	7 7	D D	N N	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	79 79	79 254 79 254	N N	22 922 22 922	5 143 5 143	1 764 1 764	23.6 23.6	23.3 23.3
7139409 71399	Other fitness and recreational sports centers	75 34	76 469 D	N N	22 246 D	4 976 D	1 731 e	24.4 D	23.5 D
713990	All other amusement and recreation industries	34	D	N	D	D	e	D	D
7139904 7139908	Miniature golf courses	4 25	3 013 13 208	N N	1 152 4 348	153 983	282	6.0 66.4	49.6 6.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	54	52 508	48 674	20 720	3 763	777	30.6	3.4
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	18	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	18	D	D	D	D	b	D	D
71211 712110	Museums	14 14	D D	D D	D D	D D	b b	D D	D D
712110	Amusement, gambling, and recreation industries	32	D	D	D	D	f	D	D
7139	Other amusement and recreation services	32	D	D	D	D	f	D	D
71391	Golf courses and country clubs	14	36 315 36 315	33 916 33 916	14 599	2 422 2 422	446 446	34.5	1.7
713910 71394 713940	Golf courses and country clubs	14 12 12	6 933 6 933	6 120 6 120	14 599 2 681 2 681	542 542 542	216 216 216	34.5 39.5 39.5	1.7 5.6 5.6
7139409	Other fitness and recreational sports centers	12		6 120		542		39.5	5.6

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трропал і	5. Data based on the 2002 Economic Census. 1 of inform		deritiality proteotion	, sampling error, no	iloumphing offor, at	ia acimiliono, occ	note at one or tak	,,,,,	
NAICS	Geographic area, tax status, and kind of business						Paid employees for	reve	of receipts/ nue-
code	Congraphic and all called and all all constants	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	NORFOLK—Con. ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	187	381 594	N	158 094	37 983	4 037	10.8	6.7
711	industries	49	D	N	D	D	g	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	2 2	D D	N N	D D	D D	a a	D D	D D
7112	Spectator sports	5	D	N	D	D	С	D	D
71121 711211 711212	Spectator sports	5 3 1	D D D	N N N	D D D	D D D	C C C	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	7	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	g	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	g	D	D
7115	Independent artists, writers, and performers	24	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	24 24	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	136	D	N N	D	D	h	D	D
7139	Other amusement and recreation services	129	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	20 20	23 222 23 222	N N	9 125 9 125	1 451 1 451	517 517	29.1 29.1	.5
71393 71393 713930	Marinas	7 7	D D	N N	D D	D D	b b	D D	.5 .5 D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	67 67	72 321 72 321	N N	20 241 20 241	4 601 4 601	1 548 1 548	22.1 22.1	24.9 24.9
7139409	Other fitness and recreational sports centers	63	69 536	N	19 565	4 434	1 515	22.9	25.3
71399 713990	All other amusement and recreation industries. All other amusement and recreation	28	D	N	D	D	е	D	D
7139904 7139908	industries Miniature golf courses All other miscellaneous amusement and recreation services	28 4 19	D 3 013 D	N N	D 1 152 D	D 153	e 43 e	D 6.0 D	D 49.6 D
	PLYMOUTH								J
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	214	164 629	N	52 203	10 161	2 794	34.6	7.7
711	Performing arts, spectator sports, and related industries	24	12 862	N	2 949	833	100	69.9	2.2
7111	Performing arts companies	5	D	N	D D	D	a	D D	D
7113	Promoters of performing arts, sports, and similar events	8	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	18	D	N	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	18	D	N	D	D	е	D	D
71211	Museums	11	D	N N	D	D	b	D	D
712110 71212	Museums	11 5	D D	N N	D D	D D	b c	D D	D D
712120	Historical sites	5	D	N	D	D	С	D	D
713 7131	Amusement, gambling, and recreation industries Amusement parks and arcades	172 8	D 5 313	N N	D 1 757	D 147	g 68	D 56.4	D -
7139	Other amusement and recreation services	164	D	N	D	D	g	D	D
71391	Golf courses and country clubs	34	D	N	D	D	f	D	D
713910 71393	Golf courses and country clubs Marinas	34 26	D 28 328	N N	D 7 758	D 1 658	225	D 32.7	D 2.4
713930 71394	Marinas Fitness and recreational sports centers	26 70	28 328 40 307	N N	7 758 12 589	1 658 2 948	225 1 175	32.7 30.0	2.4 14.1
713940 7139404	Fitness and recreational sports centers lce skating rinks	70 5	40 307 D	N N	12 589 D	2 948 D	1 175 c	30.0 D	14.1 D
7139409 71395	Other fitness and recreational sports centers	64 9	D 6 197	N N	D 1 427	D 370	g 124	D 25.1	D 1.6
71395 713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	9 9 25	6 197 6 197 D	N N N	1 427 1 427 D	370 370 D	124 124 C	25.1 25.1 D	1.6 1.6 D
713990	All other amusement and recreation industries	25	D	N N	D	D	c	D	D
7139908	All other miscellaneous amusement and recreation services	14	D	N N	D	D	c	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

				, sampling error, not		10 001111110110, 000		Percent of	of receipts/
NAICS	Geographic area, tax status, and kind of business						Paid employees for		nue-
code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	PLYMOUTH—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	43	36 500	32 601	14 665	2 880	864	30.0	.1
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	a	D	D
712	Museums, historical sites, and similar institutions	16	D	D	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	16	D	D	D	D	е	D	D
71212 712120	Historical sitesHistorical sites	5 5	D D	D D	D D	D D	C	D D	D D
713	Amusement, gambling, and recreation industries	23	D	D	D	D	f	D	D
7139	Other amusement and recreation services	23	D	D	D	D	f	D	D
71391	Golf courses and country clubs	6	D	D.	D.	D	c	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	6 12	B 127	D 6 773	3 521	D 697	343	D 27.5	D .1
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	12 12	8 127 8 127	6 773 6 773	3 521 3 521	697 697	343	27.5 27.5	.1
	centers	12	8 127	6 7/3	3 521	697	343	27.5	.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	171	128 129	N	37 538	7 281	1 930	35.9	9.9
711	Performing arts, spectator sports, and related industries	20	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	149	D	N	D	D	g	D	D
7131	Amusement parks and arcades	8	5 313	N	1 757	147	68	56.4	_
7139	Other amusement and recreation services	141	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	28 28	D D	N N	D D	D D	f f	D D	D D
71393 713930	Marinas	26 26	28 328 28 328	N N	7 758 7 758	1 658 1 658	225 225	32.7 32.7	2.4 2.4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	58 58	32 180 32 180	N N	9 068 9 068	2 251 2 251	832 832	30.6 30.6	17.7 17.7
7139404 7139409	Ice skating rinksOther fitness and recreational sports	5	D	N	D	D	С	D	D
71395	centers	52 9	D 6 197	N N	D 1 427	D 370	124	D 25.1	D 1.6
713950 71399 713990	Bowling centers	9 20	6 197 D	N N	1 427 D	370 D	124 b	25.1 D	1.6 D
	industries	20	D	N	D	D	b	D	D
	SUFFULK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	301	970 309	N	445 244	111 465	9 821	10.9	8.1
711	Performing arts, spectator sports, and related industries	128	686 507	N	347 048	86 587	4 483	11.4	5.2
7111	Performing arts companies	45	179 636	N	63 906	14 097	1 490	32.7	.8
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	21 21	D D	N N	D D	D D	e e	D D	D D
7111101 7111102	Opera companies	1 19	D D	N N	D D	D D	C e	D D	D D
71112 711120	Dance companies	1	D D	N N	D D	D D	e	D D	D D
71113 711130	Musical groups and artists	23 23	115 823 115 823	N N	44 099 44 099	9 059 9 059	743 743	37.1 37.1	.1 .1
7111301	Symphony orchestras and chamber music organizations	5	D	N	D	D	f	D	D
7111309	Other music groups and artists	18	D	N 	D _	D	С	D	D
7112 71121	Spectator sports	9	D D	N N	D D	D D	g	D D	D D
711211 711211 7112112	Sports teams and clubs	5	D	N N	D	D	g e c	D	D
7112112	Other professional sports teams and clubs	4	D	N N	D	D	c	D	D
711212	Racetracks	2	Ď	Ň	Ď	Ď	f	Ď	Ď
7113	Promoters of performing arts, sports, and similar events	26	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	10	D	N	D	D	g	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	10	D	N	D	D	g	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	16	19 731	N	2 655	755	597	33.1	57.7
711320	Promoters of performing arts, sports, and similar events without facilities	16	19 731	N	2 655	755	597	33.1	57.7

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	f receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SUFFOLK-Con.								_
	ALL ESTABLISHMENTS—Con.								
71 711	Arts, entertainment, and recreation—Con. Performing arts, spectator sports, and related								
7114	industries—Con. Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	29	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	29 29	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	37	113 143	N	41 112	10 966	1 656	7.7	12.4
7121	Museums, historical sites, and similar institutions	37	113 143	N	41 112	10 966	1 656	7.7	12.4
71211 712110	Museums	24 24	67 532 67 532	N N	26 214 26 214	7 138 7 138	1 067 1 067	11.2 11.2	5.2
71212 71212 712120	Historical sites. Historical sites.	11 11	D D	N N	D D	, 100 D	b b	D D	5.2 5.2 D D
71213 712130	Zoos and botanical gardens	2 2	D D	N N	D D	D D	f	D D	D D
713	Amusement, gambling, and recreation industries	136	170 659	N	57 084	13 912	3 682	10.9	17.1
7139	Other amusement and recreation services	134	D	N	D	D	h	D	D
71393	Marinas	16	7 874	N	2 133	320	87	22.6	34.8
713930 71394	Marinas Fitness and recreational sports centers	16 86	7 874 123 192	N N	2 133 45 388	320 11 193	87 3 144	22.6 7.8	34.8 20.2
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	86 84	123 192 D	N N	45 388 D	11 193 D	3 144 h	7.8 D	20.2 D
71395 713950	Bowling centers Bowling centers	7	5 330 5 330	N N	1 406 1 406	361 361	87 87	16.2 16.2	_
71399 713990	All other amusement and recreation industries . All other amusement and recreation	18	D	Ň	D	D	e	D	D
7139908	industries	18	D	N	D	D	е	D	D
	recreation services	16	D	N	D	D	е	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	111	298 335	289 506	122 875	30 783	4 814	6.3	10.8
711	Performing arts, spectator sports, and related industries	37	127 325	122 428	55 812	13 508	1 479	4.7	1.7
7111	Performing arts companies	26	D	D	D	D	g	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	12 12	D D	D D	D D	D D	c c	D D	D D
7111101 7111102	Opera companies	1 11	D D	D D	D D	D D	C	D D	D D
71112 711120	Dance companies	1	D D	D D	D D	D D	e e	D D	D D
71113 711130	Musical groups and artists Musical groups and artists	13 13	D D	D D	D D	D D	f f	D D	D D
7111301 7111309	Symphony orchestras and chamber music organizations Other music groups and artists	5 8	D D	D D	D D	D D	f b	D D	D D
7111303	Promoters of performing arts, sports, and similar				5	D			D
	events	11	D	D	D	D	е	D	D
712	Museums, historical sites, and similar institutions	35	D	D	D	D	g	D	D
7121	Museums, historical sites, and similar institutions	35	D	D	D	D	g	D	D
71211	Museums	22 22	D D	D D	D D	D D	g	D D	D D
712110 71212 712120	Museums	11 11	D D	D	D D	D D	g b b	D D	D D
712130 712130	Zoos and botanical gardens	2 2	D D	D D	D	D D	f f	D	D D
713	Amusement, gambling, and recreation industries	39	D	D	D	D	g	D	D
7139	Other amusement and recreation services	39	D	D	D	D	g	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	31 31	55 996 55 996	54 780 54 780	24 769 24 769	6 128 6 128	1 653 1 653	5.2 5.2	30.4 30.4
7139409	Other fitness and recreational sports centers	31	55 996	54 780	24 769	6 128	1 653	5.2	30.4

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SUFFOLK-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	190	671 974	N	322 369	80 682	5 007	12.9	6.9
711	Performing arts, spectator sports, and related industries	91	559 182	N	291 236	73 079	3 004	12.9	5.9
7111	Performing arts companies	19	D	N	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	9	D D	N N	D D	D D	C	D D	D D
7111102 71113	Theater companies	8 10	D D	N N	D D	D D	c b	D D	0 0 0 0
711130 7111309	Musical groups and artists Other music groups and artists	10 10	D D	N N	D D	D D	b	D D	D D
7112	Spectator sports	9	D	N	D	D	g	D	D
71121 711211	Spectator sports	9	D D	N N	D D	D D	g e	D D	D D
7112112 7112119	Baseball clubsOther professional sports teams and	1	Ď	Ñ	Ď	Ď	c	Ď	Ď
711212	clubs	4 2	D D	N N	D D	D D	c f	D D	D D
7113	Promoters of performing arts, sports, and similar							_	
71131	events Promoters of performing arts, sports, and	15	D	N	D	D	g	D	D
711310	similar events with facilities Promoters of performing arts, sports, and	3	D	N	D	D	f	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	3	D	N	D	D	f	D	D
711320	similar events without facilities	12	D	N	D	D	f	D	D
	similar events without facilities	12	D	N	D	D	f	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	29	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	29 29	D D	N N	D D	D D	b	D D	D D
713	Amusement, gambling, and recreation industries	97	D	N	D	D	g	D	D
7139	Other amusement and recreation services	95	D	N	D	D	g	D	D
71393	Marinas	16	7 874	N	2 133	320	87	22.6	34.8
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers	16 55 55	7 874 67 196 67 196	N N N	2 133 20 619 20 619	320 5 065 5 065	87 1 491 1 491	22.6 10.0 10.0	34.8 11.7 11.7
7139409	Other fitness and recreational sports centers	53	D	N	D	D	g	D	D
71395 713950	Bowling centers	7 7	5 330 5 330	N N	1 406 1 406	361 361	9 87 87	16.2 16.2	_
71399 713990	All other amusement and recreation industries. All other amusement and recreation	12	D	N	D	D	е	D	D
7139908	industriesAll other miscellaneous amusement and	12	D 00 040	N	D	D	e	D	D
	recreation services WORCESTER	10	20 010	N	5 547	1 610	281	22.5	3.5
	WORCESTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	257	203 105	N	72 090	15 468	4 859	28.0	4.8
711	Performing arts, spectator sports, and related industries	46	20 728	N	8 568	2 043	509	36.6	2.2
7111	Performing arts companies	11	3 332	N	1 110	291	60	63.4	.8
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6	D D	N N	D D	D D	b b	D D	D D
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	9	8 773	N	4 986	1 230	374	25.8	_
7115	Independent artists, writers, and performers	21	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	21	D	N	D	D	b	D	D
711510	Independent artists, writers, and performers .	21	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	16	24 809	N	11 995	2 739	590	7.0	.5
7121	Museums, historical sites, and similar institutions	16	24 809	N	11 995	2 739	590	7.0	.5
	Museums	13	D	N	D	D	f	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	WORCESTER—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries	195	157 568	N	51 527	10 686	3 760	30.2	5.8
7131	Amusement parks and arcades	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	187	D	N	D	D	h	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	48 48 87 87	67 570 67 570 47 450 47 450	N N N	23 071 23 071 16 940 16 940	3 535 3 535 3 798 3 798	741 741 1 589 1 589	36.0 36.0 31.5 31.5	7.6 7.6 5.6 5.6
71395	centers	82 18	44 961 7 089	N N	16 292 2 149	3 630 543	1 507 170	32.5 39.7	3.0 1.2
713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	18 32	7 089 D	N N	2 149 D	543 D	170 e	39.7 D	1.2 D
713990	All other amusement and recreation industries	32	D	N	D	D	е	D	D
7139908	All other miscellaneous amusement and recreation services	22	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	55	59 464	57 808	25 624	5 507	1 317	15.6	1.7
711	Performing arts, spectator sports, and related industries	8	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	15	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	15	D	D	D	D	f	D	D
71211	Museums	13	D	D	D	D	į į	D	D
712110 713	Museums	13 32	D D	D D	D D	D D	f	D D	D D
7139	Other amusement and recreation services	32	D	D	D	D	' f	D	D
71391 713910 71394 713940	Golf courses and country clubs	9 9 16 16	15 916 15 916 12 904 12 904	12 690 12 690 11 952 11 952	6 039 6 039 5 816 5 816	1 073 1 073 1 232 1 232	169 169 447 447	16.3 16.3 14.8 14.8	.1 .1 1.0 1.0
7139409 71399 713990	Other fitness and recreational sports centers. All other amusement and recreation industries. All other amusement and recreation	16 7	12 904 D	11 952 D	5 816 D	1 232 D	447 b	14.8 D	1.0 D
7139908	industries	7	D	D	D	D	b	D	D
	recreation services	7	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	202	143 641	N	46 466	9 961	3 542	33.1	6.1
, , ,	industries	38	D	N	D	D	е	D	D
7112 71121	Spectator sports	5 5	D D	N N	D D	D D	b b	D D	D D
71121	Promoters of performing arts, sports, and similar events.	7	D	N N	D	D	e e	D	D
7115	Independent artists, writers, and performers	21	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	21 21	D D	N N	D D	D D	b b	D D	D D
711510	Museums, historical sites, and similar institutions	1	D	N N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	163	D	N	D	D	h	D	D
7131	Amusement parks and arcades	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	155	D	N	D	D	h	D	D
71391	Golf courses and country clubs	39 39	51 654	N	17 032 17 032	2 462	572	42.1	9.9
713910 71394 713940 7139409	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	71 71	51 654 34 546 34 546	N N N	17 032 11 124 11 124	2 462 2 566 2 566	572 1 142 1 142	42.1 37.8 37.8	9.9 7.3 7.3
71395 713950	centers Bowling centers Bowling centers	66 18 18	32 057 7 089 7 089	N N N	10 476 2 149 2 149	2 398 543 543	1 060 170 170	39.7 39.7 39.7	3.8 1.2 1.2
71399 713990	All other amusement and recreation industries . All other amusement and recreation	25	, 663 D	Ň	D D	D	c c	D	D
7139908	industries	25	D	N	D	D	С	D	D
	recreation services	15	D	N	D	D	С	D	D

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

Table 4. Summary Statistics for Places: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	ABINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 151	N	634	145	62	29.8	_
713	Amusement, gambling, and recreation industries	5	2 151	N	634	145	62	29.8	_
7139	Other amusement and recreation services	5	2 151	N	634	145	62	29.8	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	2 151	N	634	145	62	29.8	-
713	Amusement, gambling, and recreation industries	5	2 151	N	634	145	62	29.8	-
7139	Other amusement and recreation services	5	2 151	N	634	145	62	29.8	-
	ACTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	5 967	N	2 056	520	190	21.0	_
713	Amusement, gambling, and recreation industries	9	4 328	N	1 116	260	71	25.3	-
7139	Other amusement and recreation services	9	4 328	N	1 116	260	71	25.3	-
71394	Fitness and recreational sports centers	6	3 352	N	863	205	54	18.6	-
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6 5	3 352 D	N N	863 D	205 D	54 b	18.6 D	_ D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	o l				J			
71	Arts, entertainment, and recreation	7	1 488	1 530	890	241	111	23.5	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	4 479	N	1 166	279	79	20.2	-
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	N N	D D	D D	b b	D D	D D
	ACUSHNET								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	AGAWAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	f	D	D
7131	Amusement parks and arcades	1	D	N	D	D	e	D	D
71311	Amusement and theme parks	1	D	N	D	D	e	D	D
713110 7131102	Amusement and theme parks	1 1	D D	N N	D D	D D	e e	D D	D D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	Д	D	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- Аррения і	2. Data based on the 2002 Economic Gensus. For more			,,	,				of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	AGAWAM—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	е	D	D
7131	Amusement parks and arcades	1	D	N	D	D	е	D	D
71311 713110 7131102	Amusement and theme parks	1 1 1	D D D	N N N	D D D	D D D	e e e	D D D	D D D
7139	Other amusement and recreation services	4	D	N	D	D	С	D	D
	AMESBURY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	2 361	N	548	128	34	65.9	-
713	Amusement, gambling, and recreation industries	5	D	N	D	D	а	D	D
7139	Other amusement and recreation services	5	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	2 361	N	548	128	34	65.9	-
713	Amusement, gambling, and recreation industries	5	D	N	D	D	а	D	D
7139	Other amusement and recreation services	5	D	N	D	D	а	D	D
	AMHERST								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	13 169	N	2 022	557	194	13.9	3.6
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	С	D	D
712	Museums, historical sites, and similar institutions	3	D	N	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	а	D	D
71211 712110	Museums	2 2	D D	N N	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	а	D	D
712	Museums, historical sites, and similar institutions	3	D	D	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	a	D	D
71211 712110	Museums	2 2	D D	D D	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								1
71	Arts, entertainment, and recreation	14	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	2 260	N	662	136	48	51.8	.4
7139	Other amusement and recreation services	6	2 260	l N	662	136	48	51.8	.4

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	D. Data based on the 2002 Economic Census. For Inform		,,	, g , , , ,			Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	ANDOVER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	19 189	N	6 847	968	229	13.7	1.3
711	Performing arts, spectator sports, and related								
	industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries Other amusement and recreation services	11	D D	N N	D D	D D	C	D D	D
7139 71391	Golf courses and country clubs	10 2	D	N N	D	D	c	D	D D
713910 71394 713940 7139409	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	2 7 7	D D D	N N N	D D D	D D D	b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_		_	_			_
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	2 2 7 7	D D D	N N N N N N N N N N N N N N N N N N N	D D D	D D D	c c b b	D D D	D D D
	ARLINGTON	6		N		D	b	D	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	9 053	N	3 162	732	216	37.9	14.0
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D 4.750	N N	D 1 011	D	C 141	D	D 00.1
71394 713940 7139409	Fitness and recreational sports centers	8 8 8	4 752 4 752 4 752	N N	1 911 1 911 1 911	426 426 426	141 141 141	45.1 45.1 45.1	26.1 26.1 26.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 897	1 982	1 058	220	67	18.7	9.2
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	7 156	N	2 104	512	149	43.0	15.3
713	Amusement, gambling, and recreation industries	7	5 703	N N	1 780	437	137	37.6	18.9
7139 71394	Other amusement and recreation services Fitness and recreational sports centers	7	5 703 D	N N	1 780 D	437 D	137 b	37.6 D	18.9 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	D D	N N	D D	D D	b	D D	D D
	ASHLAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 615	N	433	110	26	94.4	1.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation ESTABLISHMENTS SUBJECT TO	1	D	D	D	D	а	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
••	And, ontertainment, and federation	4	٠	, IN		, D			

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

			, ,		, ,	,		•	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	ATHOL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 397	N	753	160	89	75.4	-
713	Amusement, gambling, and recreation industries	5	2 397	N	753	160	89	75.4	_
7139	Other amusement and recreation services	5	2 397	N	753	160	89	75.4	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ATTLEBORO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	6 511	N	2 644	540	228	39.5	_
713	Amusement, gambling, and recreation industries	9	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	4 4	3 040 3 040	N N	1 017 1 017	230 230	148 148	35.2 35.2	
7100400	centers	4	3 040	N	1 017	230	148	35.2	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	2 473	2 284	1 059	239	152	14.0	-
713	Amusement, gambling, and recreation industries	2	D	D	D	D	С	D	D
7139	Other amusement and recreation services	2	D	D	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	2 2 2	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	4 038	N	1 585	301	76	55.1	-
713	Amusement, gambling, and recreation industries	7	4 038	N	1 585	301	76	55.1	_
7139	Other amusement and recreation services	7	4 038	N	1 585	301	76	55.1	_
	AUBURN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	3 878	N	889	197	87	26.1	9.4
713	Amusement, gambling, and recreation industries	9	3 878	N	889	197	87	26.1	9.4
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	3 878	N	889	197	87	26.1	9.4
713	Amusement, gambling, and recreation industries	9	3 878	N	889	197	87	26.1	9.4
7139	Other amusement and recreation services	8	D	l N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix I	 Data based on the 2002 Economic Census. For inform 	nation on confide	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tab	ole]	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BARNSTABLE TOWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	33	23 651	N	7 801	1 123	281	27.8	28.0
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	27	20 914	N	6 930	1 084	275	22.8	28.8
7139	Other amusement and recreation services	23	18 452	N	6 416	1 018	256	23.0	28.1
71391 713910	Golf courses and country clubs	4 4	D D	N N	D D	D D	b b	D D	D D
71393 713930	Marinas	5	4 473 4 473	N N	1 621 1 621	287 287	57 57	6.6 6.6	_
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	3 806 3 806	N N	1 462 1 462	220 220	135 135	82.9 82.9	4.0 4.0
7139409	Other fitness and recreational sports centers	9	3 806	N	1 462	220	135	82.9	4.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	12 871	14 095	4 549	691	170	21.5	39.3
713	Amusement, gambling, and recreation industries	11	12 516	13 843	4 416	652	164	22.1	40.2
7139	Other amusement and recreation services	11	12 516	13 843	4 416	652	164	22.1	40.2
71391 713910	Golf courses and country clubs	3	D D	D D	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	D D	D D	D D	C	D	D D
7139409	Other fitness and recreational sports centers	4	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	10 780	N	3 252	432	111	35.3	14.5
711	Performing arts, spectator sports, and related industries	3	2 382	N	738	_	_	76.0	24.0
713	Amusement, gambling, and recreation industries	16	8 398	N	2 514	432	111	23.8	11.8
7139	Other amusement and recreation services	12	5 936	N	2 000	366	92	24.8	2.6
71393 713930	Marinas	5 5	4 473 4 473	N N	1 621 1 621	287 287	57 57	6.6 6.6	_
713930	BEDFORD	3	4 4/3	IN.	1 021	207	37	0.0	_
	525. 6.15								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	607	N	151	22	4	-	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BELCHERTOWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	р	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Дррении 1	D. Data based on the 2002 Economic Census. For Inform	lation on comm	deritality protection	, sampling error, no	insampling error, ar	la dell'illions, see		Percent of	of receipts/
NAICS	Geographic area, tax status, and kind of business						Paid employees for pay period		nue -
code		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	From admini- strative records ¹	Estimated ²
	BELLINGHAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	l N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	4 118	N N	1 461	203	46	47.6	_
7139	Other amusement and recreation services	4	4 118	N N	1 461	203	46	47.6	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	4 118	N	1 461	203	46	47.6	-
7139	Other amusement and recreation services	4	4 118	N	1 461	203	46	47.6	-
	BELMONT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	10 589	N	3 683	556	78	10.0	2.6
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	4	D	N N	D	D	b a	D	D
7139	Other amusement and recreation services	3	D	N N	D	D	b	D	D
71391	Golf courses and country clubs	1	D	N	D	D	b	D	D
713910	Golf courses and country clubs ESTABLISHMENTS EXEMPT FROM	1	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
71391 713910	Golf courses and country clubs	1	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	BEVERLY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	31 734	N	10 583	2 032	601	10.5	2.0
711	Performing arts, spectator sports, and related industries	7	D	N	D	D	c	D	D
7111	Performing arts companies	1	D	N N	D	D	c	D	D
71111	Theater companies and dinner theaters	1	D	N N	D	D	c	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	i 1	D	N N	D	D D	C	D D	D D
7111102	Amusement, gambling, and recreation industries	20	D	N N	D	D	e	D	D
7139	Other amusement and recreation services	20	D	N N	D	D	e	D	D
71393	Marinas	3	D	l N	D	D	a	D	D
713930	Marinas	3	D	N	D	D	a	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	11 11	D D	N N	D D	D D	e e	D D	D D
7139409	centers	10	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	е	D	D
711	Performing arts, spectator sports, and related		_	_	_	_		_	_
	industries	1	D _	D	D	D	С	D	D
7111	Performing arts companies	1 .	D _	D	D	D	С	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	1 1 1	D D D	D D D	D D D	D D D	C C C	D D D	D D D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	е	D	D
7139	Other amusement and recreation services	5	D	D	D	D	е	D	D
71394	Fitness and recreational sports centers	4	D D	D D	D	D	e	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	4			D	D	е	D	D
	centers	4	l D	l D	l D	D D	I е	l D	D

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Appendix I	Data based on the 2002 Economic Census. For inform	nation on confide	entiality protection,	sampling error, nor	isampling error, ar	nd definitions, see	note at end of tal	Percent of	of receipts/
NAICS							Paid employees for	reve	nue-
code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BEVERLY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	15	12 360	N	2 476	570	151	12.3	1.1
7139	Other amusement and recreation services	15	12 360	N	2 476	570	151	12.3	1.1
71393 713930	Marinas	3	D D	N N	D D	D D	a a	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	D	N N	D D	D	C	D	D
7139409	Other fitness and recreational sports centers	6	D	N	D	D	b	D	D
	BILLERICA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	8 964	N	2 891	607	159	54.1	.7
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	5	4 993	N	1 673	438	77	47.7	-
7139908	industries	5	4 993	N	1 673	438	77	47.7	-
7100000	recreation services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	7 410	N	2 023	404	105	62.4	.9
7139 71399	Other amusement and recreation services All other amusement and recreation industries .	9	7 410 D	N N	2 023 D	404 D	105 b	62.4 D	.9 D
71399	All other amusement and recreation industries . All other amusement and recreation industries	4	D	N N	D	D	b	D	D
	BOSTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	287	946 756	N	436 925	109 479	9 331	10.9	8.1
711	Performing arts, spectator sports, and related industries	126	D	N	D	D	h	D	D
7111	Performing arts companies	45	179 636	N	63 906	14 097	1 490	32.7	.8
71111	Theater companies and dinner theaters	21	D	N	00 300 D	D 14 037	е е	52.7 D	.0 D
711110	Theater companies and dinner theaters	21	D	N N	D	D	е	D	D
7111101 7111102	Opera companies	19	D	N	D	D	c e	D	D
71112 711120	Dance companies	1	D D	N N	D D	D D	e e	D D	D D
71113 711130	Musical groups and artists	23 23	115 823 115 823	N N	44 099 44 099	9 059 9 059	743 743	37.1 37.1	.1 .1
7111301	Symphony orchestras and chamber music organizations	5	D	N	D	D	f	D	D
7111309	Other music groups and artists	18	D	N	D	D	С	D	D
7112	Spectator sports	8	D	N	D	D	f	D	D
71121 711211	Spectator sports	8 5	D D	N N	D D	D D	f e	D D	D D
7112112 7112119	Baseball clubsOther professional sports teams and	Ĭ	D	Ň	D	D	c	D	D
	clubs	4	D D	N	D	D	c	D	D
711212 7113	Racetracks Promoters of performing arts, sports, and similar	'	D	N	D	D	е	D	D
	events	26	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities.	10	D	N	D	D	g	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	10	D	N	D	D	g	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	16	19 731	N	2 655	755	597	33.1	57.7
711320	Promoters of performing arts, sports, and similar events without facilities	16	19 731	N	2 655	755	597	33.1	57.7
7114	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BOSTON—Con.								
	ALL ESTABLISHMENTS—Con.								
71	Arts, entertainment, and recreation—Con.								
711 7115	Performing arts, spectator sports, and related industries—Con. Independent artists, writers, and performers	28	D	N	D	D	b	D	D
71151	Independent artists, writers, and performers	28	D	N	D	D	b	D	D
711510	Independent artists, writers, and performers.	28	D	N	D	D	b	D	D
712 7121	Museums, historical sites, and similar institutions	37	113 143	N	41 112	10 966	1 656	7.7	12.4
7121	Museums, historical sites, and similar institutions	37	113 143	N	41 112	10 966	1 656	7.7	12.4
71211 712110	Museums	24 24	67 532 67 532	N N	26 214 26 214	7 138 7 138	1 067 1 067	11.2 11.2	5.2 5.2
71212 712120 71213	Historical sites	11 11 2	D D D	N N N	D D D	D D D	b b f	D D D	D D D
712130	Zoos and botanical gardens	2	Ď	N	Ď	D	f	Ď	Ď
713	Amusement, gambling, and recreation industries	124	D	N	D	D	h	D	D
7139	Other amusement and recreation services	122	D	N	D	D	h	D	D
71393 713930 71394	Marinas Marinas Fitness and recreational sports centers	13 13 79	D D 117 543	N N N	D D 43 818	D D 10 849	b b 3 031	D D 7.4	D D 19.7
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	79	117 543	N	43 818	10 849	3 031	7.4	19.7
71395 713950	centers	77 7 7	D 5 330 5 330	N N N	D 1 406 1 406	D 361 361	h 87 87	D 16.2 16.2	D -
71399 713990	Bowling centers	18	D	N	D	D	e	D	D
7139908	industries	18	D D	N N	D D	D D	e e	D D	D D
	ESTABLISHMENTS EXEMPT FROM	16		IN		D	6	Б	
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	107	295 145	286 874	121 851	30 596	4 771	5.9	10.4
711	Performing arts, spectator sports, and related industries	37	127 325	122 428	55 812	13 508	1 479	4.7	1.7
7111	Performing arts companies	26	D	D	D	D	g	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	12 12	D D	D D	D D	D D	C C	D D	D D
7111101 7111102 71112	Opera companies	1 11 1	D D D	D D D	D D D	D D D	c c e	D D D	D D D
711120 71113	Dance companies	1 13	D D	D	D D	D D	e f	D	D D
711130 7111301	Musical groups and artists	13	D	D D	D D	D	f f	D D	D D
7111309	organizationsOther music groups and artists	5 8	D D	D	B	D D	b	D	D
7113	Duamatava of manfauraina anta ananta and similar			D		U			
	Promoters of performing arts, sports, and similar events	11	D	D	D	D	e	D	D
740	events			D	D	D	е		
712 7121		11 35	D D					D D	D D
7121	events	35 35	D D	D D	D D	D D D	e g	D D	D D
7121 71211 712110	events	35 35 22 22	D D D	D D D	D D D	D D D D	e g g	D D D	D D D
7121 71211	events	35 35 22 22 11 11 2	D D D D D D D D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	םםםםםם ם ם	D D D D D D D D D D D D D D D D D D D	e g	D D D D D D D D D D D D D D D D D D D	D D D D D D
7121 71211 712110 71212 712120	events Museums, historical sites, and similar institutions Museums, historical sites, and similar institutions Museums Museums Historical sites Historical sites Zoos and botanical gardens Zoos and botanical gardens	35 35 22 22 11 11 2 2	D D D D D D D D D D D D D D D D D D D	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	D D D D D D D D D	e a a aab	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	D D D D D D D D D D D D D D D D D D D
7121 71211 712110 71212 712120 71213 712130 713	events Museums, historical sites, and similar institutions Museums, historical sites, and similar institutions Museums Museums Historical sites Zoos and botanical gardens Zoos and botanical gardens Amusement, gambling, and recreation industries	35 35 22 22 11 11 2 2 35	D D D D D D D D D D D D D D D D D D D	0 0 00000 0	0 000000 0	D D D D D D D D D D D D D D D D D D D	e g ggbbff	D D D D D D D D D D D D D D D D D D D	D D D D D D D D D D D D D D D D D D D
7121 71211 712110 712120 712120 71213 712130 713	events Museums, historical sites, and similar institutions Museums, historical sites, and similar institutions Museums Museums Historical sites Zoos and botanical gardens Zoos and botanical gardens Amusement, gambling, and recreation industries Other amusement and recreation services	35 35 22 22 11 11 2 2 2	D D D D D D D D D D D D	0 0 00000 0 0	0 0 000000 0 0	D D D D D D D D D D D D D D D D D D D	e g ggbbbff	D D D D D D D	D D D D D D D D D D D D D D D D D D D
7121 71211 712110 71212 712120 71213 712130 713	events Museums, historical sites, and similar institutions Museums, historical sites, and similar institutions Museums Museums Historical sites Zoos and botanical gardens Zoos and botanical gardens Amusement, gambling, and recreation industries	35 35 22 22 11 11 2 2 35	D D D D D D D D D D D D D D D D D D D	0 0 00000 0	0 000000 0	D D D D D D D D D D D D D D D D D D D	e g ggbbff	D D D D D D D D D D D D D D D D D D D	D D D D D D D D D D D D D D D D D D D
7121 71211 712110 712120 712120 712130 712130 713 7139 71394 713940	events Museums, historical sites, and similar institutions Museums, historical sites, and similar institutions Museums Museums Historical sites Zoos and botanical gardens Zoos and botanical gardens Amusement, gambling, and recreation industries Other amusement and recreation services Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	35 35 22 22 21 11 11 2 2 35 35 35			0 0 000000 0 0	D D D D D D D D D D D D D D D	e g g ggbbtt g g g gg		

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BOSTON—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711	Arts, entertainment, and recreation—Con. Performing arts, spectator sports, and related industries	89	D	N	D	D	h	D	D
7111	Performing arts companies	19	D	N	D	D	е	D	D
71111 711110 7111102 71113 711130 7111309	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies Musical groups and artists Musical groups and artists Other music groups and artists	9 9 8 10 10	D D D D	N N N N N	D D D D	D D D D D	c c b b	D D D D	D D D D
7112	Spectator sports	8	D	N	D	D	f	D	D
71121 711211 7112112 7112119 711212	Spectator sports Sports teams and clubs Baseball clubs Other professional sports teams and clubs Racetracks	8 5 1 4 1	D D D	N N N N N N N N N N N N N N N N N N N	D D D	D D D	f e c	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	15	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	3	D	N N	D	D	f	D	D
711310 71132	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	f	D	D
711320	similar events without facilities	12 12	D D	N N	D D	D D	f f	D D	D D
7114	Agents and managers for artists, athletes, entertainers and other public figures	19	D	N	D	D	b	D	D
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures	19	D D	N N	D D	D D	b	D D	D D
7115	Independent artists, writers, and performers	28	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	28 28	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	89	D	N	D	D	g	D	D
7139	Other amusement and recreation services	87	D	N	D	D	g	D	D
71393 713930 71394 713940 7139409	Marinas Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	13 13 51 51	D D D	N N N	D D D	D D D	b b g g	D D D	D D D
71395 713950 71399 713990	centers	49 7 7 12	62 452 5 330 5 330 D	N N N N N N N N N N N N N N N N N N N	19 227 1 406 1 406 D	4 669 361 361 D	1 350 87 87 e	10.1 16.2 16.2 D	12.3 - - D
7139908	All other miscellaneous amusement and recreation services	10	20 010	N N	5 547	1 610	281	22.5	3.5
	BOURNE								
	ALL ESTABLISHMENTS								1
71	Arts, entertainment, and recreation	16	13 084	N	4 470	821	110	21.0	-
713	Amusement, gambling, and recreation industries	12	11 860	N	4 101	735	100	20.2	_
7139	Other amusement and recreation services	10	D 5 150	N N	D 1 757	D	C	D	D
71393 713930 71399 713990	Marinas Marinas Marinas All other amusement and recreation industries All other amusement and recreation industries	4 4 2 2	5 152 5 152 D	N N N	1 757 1 757 D	386 386 D	46 46 a a	2.6 2.6 D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								1
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	а	D	D
7139	Other amusement and recreation services	1	D	D	D	D	a	D	D

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Appendix	D. Data based on the 2002 Economic Census. For inform	lation on com	deritality protection,	sampling end, no	nsampling error, ar	iu dell'illions, see	lible at end of tal		of receipts/
							Paid		nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BOURNE—Con.		, , , , , , , , , , , , , , , , , , ,	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	(* , ,	(,,,,,	, ,		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
71393 713930	Marinas	4	5 152 5 152	N N	1 757 1 757	386 386	46 46	2.6 2.6	
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	2	D D	N N	D D	D D	a	D D	D D
	BRAINTREE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related			.,			_		
7111	industries	3	D D	N N	D D	D D	a a	D D	D D
71111	Theater companies and dinner theaters	1	D	N N	D	D	a	D	D
711110	Theater companies and dinner theaters	1	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	10	9 942	N	3 140	776	206	54.4	28.2
7139 71399	Other amusement and recreation services All other amusement and recreation industries .	10 4	9 942 7 817	N N	3 140 2 401	776 595	206 111	54.4 58.8	28.2 19.1
713990	All other amusement and recreation industries	4	7 817	N N	2 401	595	111	58.8	19.1
7139908	All other miscellaneous amusement and recreation services	1	D 7 017	N N	D 2 401	D D	b	D D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	'		IN IN			5		
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_		_	_
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	13	D	N	D	D	c	D	D
711	industries	3	D	N	D	D	a	D	D
7111	Performing arts companies	1	D	N	D	D	a	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1 1	D D	N N	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	10	9 942	N	3 140	776	206	54.4	28.2
7139	Other amusement and recreation services	10	9 942	N	3 140	776	206	54.4	28.2
71399 713990	All other amusement and recreation industries . All other amusement and recreation	4	7 817	N	2 401	595	111	58.8	19.1
7139908	industries	4	7 817 D	N N	2 401 D	595 D	111 b	58.8 D	19.1 D
	BREWSTER								
	ALL FOTABLIQUIMENTO								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	6	D	N	D	D	c	D	D
71	Performing arts, spectator sports, and related								
711	industries	2	D	N	D	D	a	D	D
7111	Performing arts companies	2	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	c c	D D	D D

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BRIDGEWATER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	3 149	N	870	178	174	24.3	_
713	Amusement, gambling, and recreation industries	3	D D	N	D	D	c	D D	D
7139	Other amusement and recreation services	3	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	BROCKTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	23	15 447	N	5 347	1 212	321	27.8	6.5
711	Performing arts, spectator sports, and related	_							_
713	industries	5 17	D D	N	D D	D D	a	D D	D D
7139	Amusement, gambling, and recreation industries Other amusement and recreation services	17	D	N N	D	D	e e	D	D
71394	Fitness and recreational sports centers	12	4 077	N	1 638	391	164	28.3	18.7
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	12	4 077	N	1 638	391	164	28.3	18.7
71395	centers	12	4 077 D	N N	1 638 D	391 D	164 b	28.3 D	18.7 D
713950	Bowling centers	i	Ď	Ň	Ď	Ď	b	Ď	Ď
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	6 534	6 383	2 894	682	140	10.1	.1
713	Amusement, gambling, and recreation industries	5	D	D	D	D	С	D	D
7139	Other amusement and recreation services	5	D	D	D	D	C .	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3 3 3	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	8 913	N	2 453	530	181	40.8	11.2
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	c	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	D D	N	D D	D D	þ	D D	D D
7139409	Other fitness and recreational sports centers	9	D	N N	D	D	b b	D	D
71395 713950	Bowling centers Bowling centers	1	D	N N	D	D	b	D	D
710000	BROOKLINE					5		J	J
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	21 627	N	3 887	953	202	8.5	72.2
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions	4	D	N	D	D	b b	D	D
7121	Museums, historical sites, and similar	7		14		D		5	D
	institutions	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports	5	D	N	D	D	c	D	D

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- Аррения і	D. Data based on the 2002 Economic Census. For inform	auon on conne	Jernality protection,	Sampling error, no	Traditipling error, ar	ia definitions, see	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BROOKLINE—Con. ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	3 459	3 027	1 591	382	60	8.5	22.3
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	18 168	N	2 296	571	142	8.4	81.8
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	5 5	D	N N	D D	D	C C	D	D
	BURLINGTON	5	D	N	D	D	С	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	6 000	N	1 119	382	142	72.1	11.7
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	8 8 7	2 809 2 809 D	N N	723 723 D	266 266 D	104 104 b	71.2 71.2 D	2.9 2.9 D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	,	D			D			
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	8	3 145	N N	824	320	133	47.1	21.9
7139	Other amusement and recreation services	8	3 145	N	824	320	133	47.1	21.9
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6 6	D D	N N	D D	D D	b b	D D	D D
7100400	centers	5	1 672	N	441	108	63	51.6	4.9
	CAMBRIDGE								
71	ALL ESTABLISHMENTS	60	FF 016	N.	11 457	0.575	544	20.0	6.0
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	63	55 016	N	11 457	2 575	544	28.9	6.9
	industries	40	37 179	N	5 905	1 359	151	32.7	.3
7111 71111	Performing arts companies	16	D D	N N	D D	D D	b	D D	D D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	3 3 3	D D	N N	D	0 0	b b b	D	D D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	13 13 9	13 350 13 350 D	N N N	2 209 2 209 D	402 402 D	64 64 b	5.7 5.7 D	- - D
7113	Promoters of performing arts, sports, and similar events	9	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	4	6 289	N	776	206	15	52.1	_
711320	Promoters of performing arts, sports, and similar events without facilities	4	6 289	N N	776	206	15	52.1	
7115	Independent artists, writers, and performers	10	3 876	N	694	148	19	91.0	.5
71151	Independent artists, writers, and performers	10	3 876	N	694	148	19	91.0	.5
711510	Independent artists, writers, and performers.	10	3 876	N	694	148	19	91.0	.5

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). Data based on the 2002 Economic Census. For inform						Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	CAMBRIDGE—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	22	D	N	D	D	e	D	D
7139	Other amusement and recreation services	22	D	N N	D	D	e	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	16 16	15 586 15 586	N N	4 874 4 874	1 049 1 049	364 364	18.9 18.9	23.4 23.4
71399 713990	centers	15 4 4	D D	N N	D D	D D	e b	D D	D D
	industries	4		IN IN			0	D	D
71	Arts, entertainment, and recreation	19	14 248	15 073	2 315	621	76	12.6	_
711	Performing arts, spectator sports, and related industries	14	13 086	13 972	1 991	559	65	9.6	_
7111	Performing arts companies	8	D	D	D	D	b .	D	D
71111 711110 7111102 71113 711130	Theater companies and dinner theaters. Theater companies and dinner theaters. Theater companies Musical groups and artists Musical groups and artists.	3 3 5 5	D D D 2 265 2 265	D D D 1 809 1 809	D D D 479 479	D D 119 119	b b 15	D D D 18.6 18.6	D D D
711100	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	· ·	2 233	1 000	470	110		10.0	
71	Arts, entertainment, and recreation	44	40 768	N	9 142	1 954	468	34.5	9.3
711	Performing arts, spectator sports, and related industries	26	24 093	N	3 914	800	86	45.2	.5
7111	Performing arts companies	8	11 085	N N	1 730	283	49	3.0	_
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	8 8 7	11 085 11 085 D	N N N	1 730 1 730 D	283 283 D	49 49 b	3.0 3.0 D	_ _ D
7115	Independent artists, writers, and performers	10	3 876	N	694	148	19	91.0	.5
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	10 10	3 876 3 876	N N	694 694	148 148	19 19	91.0 91.0	.5 .5
713	Amusement, gambling, and recreation industries	18	16 675	N N	5 228	1 154	382	19.1	21.9
7139 71394	Other amusement and recreation services Fitness and recreational sports centers	18 14	16 675 D	N N	5 228 D	1 154 D	382	19.1 D	21.9 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	14	D 14 805	N N	4 679	1 008	e e 341	14.7	D 24.7
	CANTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	е	D	D
7139	Other amusement and recreation services	8	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	6 6	10 121 10 121	N N	3 899 3 899	587 587	149 149	26.5 26.5	_ _
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	1 1	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D 10 701	N N	D 2.005	D 040	015	D 10.0	D
713	Amusement, gambling, and recreation industries	5	10 721	N N	3 985	649	215	13.3	_
7139 71391	Other amusement and recreation services Golf courses and country clubs	5	10 721 D	N N	3 985 D	649 D	215 c	13.3 D	_ D
713910 71394 713940 7139409	Golf courses and country clubs Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	3 1 1	D D	N N N	D D	D D D	c b b	D D D	D D D
1100408	centers	1	D	N	D	D	b	D	D

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111				,	3 ,				
							Paid		
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	CARVER								
	ALL ESTABLISHMENTS					40=	40		
71	Arts, entertainment, and recreation	3	2 776	N	598	107	48	_	_
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	2 776	N	598	107	48	_	_
711	Performing arts, spectator sports, and related		1						
	industries	1	D	N	D	D	a	D	D
	CHARLTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	2 417	N	673	83	31	7.2	-
7139	Other amusement and recreation services	5	2 417	N	673	83	31	7.2	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	2 417	N	673	83	31	7.2	-
7139	Other amusement and recreation services	5	2 417	N	673	83	31	7.2	_
	CHELMSFORD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	4 282	N	1 092	225	72	7.5	15.3
7139	Other amusement and recreation services	8	4 282	N	1 092	225	72	7.5	15.3
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	2 894 2 894	N N	713 713	144 144	46 46	5.2 5.2	22.7 22.7
7139409	Other fitness and recreational sports centers	5	2 894	N	713	144	46	5.2	22.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	2	D	N	D	D	b	D	D
	CHELSEA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D

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7 Appoilant	Data based on the 2002 Economic Census. For inform	lation on confider	maily protection, s	ampling endi, no	isampling error, an	u deminions, see			of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	CHICOPEE								
	ALL FOTABLIQUIMENTO								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	7	4 123	N	1 402	327	89	40.8	
713	Amusement, gambling, and recreation industries	4	D D	N N	D 1 402	527 D	b	40.0	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX	7	4 123	N	1 402	327	89	40.8	
71 713	Arts, entertainment, and recreation	4	4 123 D	N N	1 402 D	327 D	b	40.6	_ D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	CLINTON				_				
	ALL FOTABLIQUIMENTO								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	1	D	N	D	D	_	D	D
71	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	1		N	D	D	а	J	D
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	CONCORD				_	_		_	_
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	26 269	N	11 262	2 096	493	10.4	2.8
711	Performing arts, spectator sports, and related industries	9	4 171	N	1 486	375	33	25.8	10.2
712	Museums, historical sites, and similar institutions	7	2 750	N N	1 034	249	95	5.5	2.9
7121	Museums, historical sites, and similar institutions	7	2 750	N	1 034	249	95	5.5	2.9
740		40	40.040		0.740	4 470	005		4.0
713	Amusement, gambling, and recreation industries	12	19 348	N N	8 742	1 472	365	7.8	1.2
7139	Other amusement and recreation services	12	19 348 D	N N	8 742 D	1 472 D	365	7.8 D	1.2 D
71391 713910 71394	Golf courses and country clubs	2 2 8	D	N N N	D D	D	C C C	D	0 0
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	8	Ď	Ň	Ď	Ď	c	Ď	Ď
	centers	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	11 559	10 862	4 756	749	212	3.0	2.3
712	Museums, historical sites, and similar institutions	7	2 750	2 339	1 034	249	95	5.5	2.9
7121	Museums, historical sites, and similar institutions	7	2 750	2 339	1 034	249	95	5.5	2.9
713	Amusement, gambling, and recreation industries	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	14 710	N	6 506	1 347	281	16.2	3.2
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	e	D	D
7139	Other amusement and recreation services	8	D	N	D	D	е	D	D
71394	Fitness and recreational sports centers	6	D	N	D D	D	С	D	D
713940	Fitness and recreational sports centers	6	DI	N I		D	l c	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

пропак	D. Data based on the 2002 Economic Census. For inform	lation on confider	manty protoction, o	ampling error, nor	loampling offor, ar	la delimitorio, dec		Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	DANVERS	. ,	, , ,	, , ,	, , ,		, ,		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	11 655	N	3 414	750	234	21.1	36.0
713	Amusement, gambling, and recreation industries	12	11 041	N	3 048	671	221	20.3	38.0
7139 71393	Other amusement and recreation services	12	11 041 D	N N	3 048 D	671 D	221	20.3 D	38.0 D
713930	Marinas	2 2	D	N	D	D	a a	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	5 584 5 584	N N	1 914 1 914	478 478	176 176	27.8 27.8	_
7139409	Other fitness and recreational sports centers	7	5 584	N	1 914	478	176	27.8	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 782	1 837	911	201	77	_	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	9 873	N	2 503	549	157	25.0	42.6
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
139	Other amusement and recreation services	10	D	N	D	D	С	D	D
71393 713930	Marinas	2 2	D D	N N	D D	D D	a a	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	5	D	N	D	D	С	D	D
	DARTMOUTH								
	ALL ESTABLISHMENTS								
11	Arts, entertainment, and recreation	15	10 954	N	3 914	641	180	76.7	.8
'13	Amusement, gambling, and recreation industries	15	10 954	N	3 914	641	180	76.7	.8
139	Other amusement and recreation services	14	D	N	D	D	С	D	D
1394 13940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	3 371 3 371	N N	1 033 1 033	135 135	31 31	70.8 70.8	_
139409	Other fitness and recreational sports centers	7	3 371	N	1 033	135	31	70.8	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX			_	_	_		_	_
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
'13	Amusement, gambling, and recreation industries	2 2	D D	D D	D D	D D	b	D D	D D
139	Other amusement and recreation services	2	D	D		D	b	U	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	c	D	D
13	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
139	Other amusement and recreation services	12	D	N	D	D	С	D	D
1394 13940 139409	Fitness and recreational sports centers	6 6	D D	N N	D D	D D	a a a	D D	D D
	DEDHAM			19		D		J	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	6 564	N	2 969	456	84	.5	1.7
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
' 1	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
'13	Amusement, gambling, and recreation	1	D	D	D	D	b	D	D
139	Other amusement and recreation services	1	D	D	D D	D	b	D	D
100	ESTABLISHMENTS SUBJECT TO		J	U		D		U	
	FEDERAL INCOME TAX		_						
71	Arts, entertainment, and recreation	5	D	N	l D	D	l b	D	D

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Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confide	entiality protection	, sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tab	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	DENNIS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
71393	Marinas	2	D	N	D	D	b	D	D
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers	2 7 7	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_						_
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
71	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
71393	Marinas	2	D	N N	D	D	b	D	D
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers	2 5 5	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	DRACUT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	7	2 344	N	718	173	72	49.3	20.9
7139	Other amusement and recreation services	7	2 344	N	718	173	72	49.3	20.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	2 344	N	718	173	72	49.3	20.9
7139	Other amusement and recreation services	7	2 344	N	718	173	72	49.3	20.9
	DUDLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	DUXBURY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	4 909	N	1 522	254	66	50.2	.5
712	Museums, historical sites, and similar institutions	4	1 807	N	405	100	24	-	-
7121	Museums, historical sites, and similar institutions	4	1 807	N	405	100	24	-	_
713	Amusement, gambling, and recreation industries	5	3 102	N	1 117	154	42	79.5	.8
7139	Other amusement and recreation services	5	3 102	N	1 117	154	42	79.5	.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	4	1 807	1 218	405	100	24	_	_
7121	Museums, historical sites, and similar institutions	4	1 807	1 218	405	100	24	_	_
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	,	•					a	5	

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Appendix I	D. Data based on the 2002 Economic Census. For inform	nation on confid	dentiality protection,	sampling error, noi	nsampling error, ar	na definitions, see	note at end of tat	olej	
NAIGO							Paid employees for		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	EAST BRIDGEWATER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	5 538	N	1 881	378	159	6.9	
713	Amusement, gambling, and recreation industries	6	5 538	N	1 881	378	159	6.9	_
7139	Other amusement and recreation services	5	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D D	N N	D D	D D	c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	С	D	D
7139	Other amusement and recreation services	1	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1	D D	D D	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	1	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	EASTHAMPTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	548	N	215	38	10	49.5	3.1
	EAST LONGMEADOW								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	3 722	N	1 160	240	98	39.9	_
713	Amusement, gambling, and recreation industries	6	3 722	N	1 160	240	98	39.9	_
7139	Other amusement and recreation services	6	3 722	N	1 160	240	98	39.9	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	3 722	N	1 160	240	98	39.9	-
713	Amusement, gambling, and recreation industries	6	3 722	N	1 160	240	98	39.9	_
7139	Other amusement and recreation services	6	3 722	N	1 160	240	98	39.9	-
	EASTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	12 888	N	3 090	606	190	15.6	_
713	Amusement, gambling, and recreation industries	7	11 272	N	2 586	493	161	16.4	_
7139	Other amusement and recreation services	7	11 272	N	2 586	493	161	16.4	_
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers	4 4	2 077 2 077	N N	514 514	125 125	87 87	89.2 89.2	_
713940	Other fitness and recreational sports centers	4	2 077	N N	514	125	87	89.2	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- Аррения і	b. Data based on the 2002 Economic Gensus. For miloth		protection	, sampling on or, no	loampining error, an			Percent of	of receipts/
NAICS	Geographic area, tax status, and kind of business						Paid employees for	reve	nue—
code	accegnapino area, tan ciatas, ana tima en zacinece	Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	pay period including March 12	From admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	EASTON—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	7	11 272	N	2 586	493	161	16.4	_
7139	Other amusement and recreation services	7	11 272	N	2 586	493	161	16.4	_
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	b b	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	4 4	2 077 2 077	N N	514 514	125 125	87 87	89.2 89.2	
7139409	centers	4	2 077	N	514	125	87	89.2	-
	EVERETT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	FAIRHAVEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	1 472	N	252	64	23	59.6	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 472	N	252	64	23	59.6	-
	FALL RIVER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	12 593	N	4 470	996	297	21.5	3.2
712	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
71211 712110	Museums	4 4	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	11	7 129	N	2 836	588	198	17.0	3.4
7139	Other amusement and recreation services	11	7 129	N	2 836	588	198	17.0	3.4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	2 911 2 911	N N	1 356 1 356	308 308	123 123	26.6 26.6	6.5 6.5
7139409	Other fitness and recreational sports centers	5	2 911	N N	1 356	308	123	26.6	6.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	8 728	8 846	3 676	792	241	_	2.2
712	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
71211 712110	Museums	3	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	c	D	D
7139	Other amusement and recreation services	3	D	D	D	D	c	D	D
71394	Fitness and recreational sports centers	2 2	D	D	D	D	C	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	2	D D	D D	D D	D D	C	D D	D D
		2						J	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX Arts, entertainment, and recreation	12	3 865	N	794	204	56	70.1	5.5
71 713	FEDERAL INCOME TAX	12 8	3 865	N	794	204	56	70.1	5.5

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	FALMOUTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	39	28 101	N	7 947	1 716	221	25.1	.8
711	Performing arts, spectator sports, and related								
	industries	6	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	31	25 274	N	7 233	1 592	198	24.2	.8
7139	Other amusement and recreation services	31	25 274	N	7 233	1 592	198	24.2	.8
71391 713910	Golf courses and country clubs	7 7	9 530 9 530	N N	3 399 3 399	770 770	74 74	39.3 39.3	_
71393 713930	Marinas	6 6	11 894 11 894	N N	2 831 2 831	629 629	78 78 29 29	3.8 3.8	_
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	10 10	2 313 2 313	N N	572 572	98 98	29	64.7 64.7	4.2 4.2
7139409	Other fitness and recreational sports centers	10	2 313	N N	572	98	29	64.7	4.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	6 383	4 809	1 659	411	45	25.9	1.7
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries	10	D	D	D	D	b b	D	D
7139	Other amusement and recreation services	10	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	21 718	N	6 288	1 305	176	24.9	.5
713	Amusement, gambling, and recreation industries	21	D	N	D	D	С	D	D
7139	Other amusement and recreation services	21	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	6 6	D D	N N	D D	D D	b	D D	D D
71393 713930	Marinas	6	11 894 11 894	N N	2 831 2 831	629 629	b 78 78	3.8 3.8	_ _ _
	FITCHBURG								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	4 968	N	2 110	521	125	10.1	24.3
713	Amusement, gambling, and recreation industries	6	3 582	N	1 575	390	96	7.8	33.7
7139	Other amusement and recreation services	6	3 582	N	1 575	390	96	7.8	33.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	3 149	2 774	1 604	394	62	-	-
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 819	N	506	127	63	27.5	66.4
	FOXBOROUGH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related	3	D	K1	D	D	_	D	D
7112	industries	2	D D	N N	D	D D	g c	D	D
71121	Spectator sports	2	D	N N	D	D	c	D	D
711211	Sports teams and clubs	2	Ď	N	Ď.	D	c	Ď	Ď
7113	Promoters of performing arts, sports, and similar events	1	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	g	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N N	D	D	_	D	D
713	Amusement, gambling, and recreation industries	3	D	N N	D	D	g b	D	D
7139	Other amusement and recreation services	2	D	N	D	D	b	D	D
-	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX			·					
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	FOXBOROUGH—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related				5			Б.	6
7112	industries	3 2	D D	N N	D D	D D	g c	D D	D D
71121	Spectator sports	2	D	N	D	D	c	D	D
711211 7113	Sports teams and clubs	2	D	N	D	D	С	D	D
	events	1	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	g	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	g	D	D
	FRAMINGHAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	15 310	N	7 668	1 673	625	14.2	13.8
713	Amusement, gambling, and recreation industries	13	13 057	N	6 953	1 529	599	8.7	14.4
7139	Other amusement and recreation services	12	D	N	D	D	f	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9 9	8 021 8 021	N N	4 712 4 712	1 138 1 138	507 507	.8 .8	23.5 23.5
7139409	Other fitness and recreational sports centers	8	D	N	D	D	f	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	7 692	7 778	4 006	830	362	.9	3.2
713	Amusement, gambling, and recreation industries	4	D	D	D	D	е	D	D
7139	Other amusement and recreation services	4	D	D	D	D	е	D	D
71394	Fitness and recreational sports centers	3	D D	D	D	D	е	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D	D D	D D	D D	e e	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	7 618	N	3 662	843	263	27.7	24.5
713	Amusement, gambling, and recreation industries	9	D	N	D	D	е	D	D
7139	Other amusement and recreation services	8	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6 6	D D	N N	D D	D D	c c	D D	D D
7 100 100	centers	5	4 230	N	2 533	628	224	_	34.3
	FRANKLIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	9	11 061	N	4 421	921	287	51.0	-
7139	Other amusement and recreation services	9	11 061	N	4 421	921	287	51.0	-
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	6 359 6 359	N N	2 674 2 674	612 612	210 210	14.8 14.8	_
7139409	Other fitness and recreational sports centers	5	6 359	N	2 674	612	210	14.8	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	9 040	N	3 474	728	250	37.4	1.2
713	Amusement, gambling, and recreation industries	8	D	N	D	D	c	D.14	D
7139	Other amusement and recreation services	8	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	5	6 359	N	2 674	612	210	14.8	_
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	5	6 359	Ň	2 674	612	210	14.8	_
	centers	5	6 359	N	2 674	612	210	14.8	_

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				1 0	nsampling error, ar	,	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	GARDNER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 529	N	443	94	27	57.6	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		7 023		110	34		07.0	
71	Arts, entertainment, and recreation	3	193	102	29	8	4	92.2	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 336	N	414	86	23	52.6	-
	GLOUCESTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	22	24 615	N	7 109	1 348	274	26.5	.7
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	c	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
71393	Marinas	7	р	N	D	D	С	D	D
713930 71394	Marinas Fitness and recreational sports centers	7 3	D D D	N N	D D D	D D	C	D D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D	N N	D	D D	c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3		IN		D		D	D
71	Arts, entertainment, and recreation	8	5 237	4 902	1 990	391	154	28.7	1.5
713	Amusement, gambling, and recreation industries	3	D	D	D	D	С	D	D
7139	Other amusement and recreation services	3	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	19 378	N	5 119	957	120	25.9	.5
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71393 713930	Marinas	7 7	D D	N N	D D	D D	c c	D D	D D
	GRAFTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	GREENFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	4 872	N	1 794	391	185	53.0	2.2
713	Amusement, gambling, and recreation industries	9	3 894	N	1 561	351	156	48.2	_
7139	Other amusement and recreation services	9	3 894	N	1 561	351	156	48.2	-
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	2 875 2 875	N N	1 252 1 252	301 301	143 143	29.8 29.8	-
7139409	Other fitness and recreational sports centers	6	2 875	N	1 252	301	143	29.8	_

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	D. Data based on the 2002 Economic Census. For inform		, , , , , , , , , , , , , , , , , , ,					Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	GREENFIELD—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	2 945	2 924	1 346	276	143	38.7	-
713	Amusement, gambling, and recreation industries	2	D	D	D	D	С	D	D
7139	Other amusement and recreation services	2	D	D	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	1 1 1	D D	D D	D D	D D	c c	D D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	1 927	N	448	115	42	74.7	5.6
	HANOVER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	4 302	N	1 032	446	80	47.8	5.0
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	4 302	N	1 032	446	80	47.8	5.0
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	HARWICH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	3 706	N	581	94	28	56.0	-
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	9	D	N N	D	D	a	D	D
713	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3		14		D	a	5	
71	Arts, entertainment, and recreation	5	1 117	1 019	265	39	15	61.3	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	2 589	N	316	55	13	53.7	-
	HAVERHILL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	f	D	D
7139	Other amusement and recreation services	16	D	N	D	D	f	D	D
71391	Golf courses and country clubs	4	6 198	N	1 967	419	126 126	-	-
713910 71394 713940	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers	4 6 6	6 198 8 448 8 448	N N N	1 967 3 033 3 033	419 602 602	190 190 190	4.1 4.1	_ _ _
7139409 71399	Other fitness and recreational sports centers	5	D D	N N	D D	D D	c a	D D	D D
713990	All other amusement and recreation industries.	3	D	N	D	D	a	D	D
7139908	All other miscellaneous amusement and recreation services	3	D	N N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

прропал	b. Data based on the 2002 Economic Gensus. 1 of inform			, sampling error, not	l				
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records ¹	Estimated ²
	HAVERHILL—Con.	, ,		, , ,		, , ,	, ,		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	f	D	D
7139	Other amusement and recreation services	14	D	N	D	D	f	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	4	D	N	D.	D	С	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	3	D	N N	D	D	a	D	D
7139908	industries	3	D D	N N	D D	D D	a a	D D	D D
	HINGHAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	17 802	N	4 883	791	165	13.4	_
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71393	Marinas	2	D	N	D	D	b	D	D
713930 71394	Marinas Fitness and recreational sports centers	2 5	D 4 315	N N	D 1 302	D 325	b 90	D 22.9	D -
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5	4 315 D	N N	1 302 D	325 D	90 b	22.9 D	_ D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	10	16 003	N	4 404	680	146	3.7	-
7139	Other amusement and recreation services	10	16 003	N	4 404	680	146	3.7	-
71393	Marinas	2 2	D D	N.	D D	D D	þ	D D	D D
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	N N N	D D	D D	b b b	D	D D
	HOLBROOK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	HOLDEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	1 575	N N	406	61	53	25.4	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 575	N	406	61	53	25.4	_
	HOLLISTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N N	D	D	a	D	D
	, emercannelly and reoroughli						. а		

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- Арреник і	B. Data based on the 2002 Economic Census. 1 of mion	Tidalori on comi	Transfer proteotion	, camping error, nor					
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
oodo		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	HOLYOKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	10 031	N	2 420	506	116	15.7	20.6
713	Amusement, gambling, and recreation industries	13	D	N	D	D	ь	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
71399	All other amusement and recreation industries.	4	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	4	D	N	D	D	ь	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 158	1 164	426	96	40	54.4	1.1
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	8 873	N	1 994	410	76	10.7	23.1
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	3	D	N	D	D	b	D	D
7139905	industries	3	D	N	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	2	D	N	D	D	b	D	D
	HOPKINTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	a	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	2	D	N	D	D	a	D	D
	industries	2	D	N	D	D	a	D	D
7139908	All other miscellaneous amusement and recreation services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	a	D	D
7139	Other amusement and recreation services	2	D	D	D	D	a	D	D
71399	All other amusement and recreation industries.	2	D	D	D	D	a	D	D
713990	All other amusement and recreation industries	2	D	D	D	D	a	D	D
7139908	All other miscellaneous amusement and recreation services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	HUDSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71391	Golf courses and country clubs	2	D D	N N	D.	D	b	D	D
713910	Golf courses and country clubs	2	ı D	l N	l D	l D	l b	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	HULL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	1 673	N	536	84	20	24.4	24.9
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	IPSWICH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	9 926	N	3 529	686	277	9.5	1.3
713	Amusement, gambling, and recreation industries	7	D	N	D	D	е	D	D
7139	Other amusement and recreation services	7	D	N	D	D	e	D	D
71391	Golf courses and country clubs	2	D	N	D	D	С	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	2 2 2	D D	N N	D D	D D	c b	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	2	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	2	D	N		D		D	D
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	c c	D D	D D
	KINGSTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	9 205	N	2 096	509	171	64.3	-
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					J		5	
71	Arts, entertainment, and recreation	8	9 205	N	2 096	509	171	64.3	_
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	c	D	D
	Fig	3	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	Ď	N	D	D	С	D	D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	LAWRENCE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	4 304	N	1 274	198	65	23.7	3.2
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	2	D	N	D	D	а	D	D
713990	industries	2	D	N	D	D	а	D	D
7139900	recreation services	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	1	D	N	D	D	а	D	D
7139908	industries	1	D	N	D	D	a	D	D D
	recreation services	1	D	N	D	D	a	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	2 938	N	742	106	49	9.1	_
713	Amusement, gambling, and recreation industries	4	2 938	N	742	106	49	9.1	_
7139	Other amusement and recreation services	4	2 938	N	742	106	49	9.1	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	2 938	N	742	106	49	9.1	_
713	Amusement, gambling, and recreation industries	4	2 938	N	742	106	49	9.1	_
7139	Other amusement and recreation services	4	2 938	N	742	106	49	9.1	_
	LEOMINSTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	6 074	N	2 132	487	154	33.6	.9
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	3 086 3 086	N N	1 005 1 005	240 240	100 100	31.9 31.9	_
7139409	Other fitness and recreational sports centers	7	3 086	N	1 005	240	100	31.9	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	1 530	1 496	535	137	18	_	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	4 544	N	1 597	350	136	44.9	1.3
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6 6	D D	N N	D D	D D	b b	D D	D D
713940	Other fitness and recreational sports centers	6	D	N	D	D		D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	LEXINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	13 626	N	4 524	1 124	363	12.9	19.4
712	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	9 313	N	3 106	702	304	16.9	27.9
7139	Other amusement and recreation services	12	9 313	N	3 106	702	304	16.9	27.9
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	7 7 7	D D	N N	D D	D D	e e e	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	7 295	6 806	2 695	640	216	13.9	35.5
712	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	D	D	D	С	D	D
7139	Other amusement and recreation services	7	D	D	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	5 5 5	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	3	J	D		5		ט	J
71	Arts, entertainment, and recreation	8	6 331	N	1 829	484	147	11.7	1.0
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	2 2 2	D D	N N	D D	D D	c c	D D	D D
	LONGMEADOW								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	10 133	N	3 010	648	70	63.0	5.5
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	а	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D

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Appendix	D. Data based on the 2002 Economic Census. For inform	ation on coniu	entiality protection,	sampling error, nor	isampling error, ar	ia delimitoris, see		Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	LOWELL	, ,							
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	21 735	N	9 022	1 962	606	17.3	19.7
711	Performing arts, spectator sports, and related					1			
7111	industries Performing arts companies	6	D D	N N	D D	D D	e b	D D	D D
71111	Theater companies and dinner theaters	1	D	N	D	D	b	D	D
711110 7112	Theater companies and dinner theaters Spectator sports	1 2	D D	N N	D D	D D	b	D D	D D
71121	Spectator sports	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	15	10 391	N	3 550	756	203	34.1	37.6
7139	Other amusement and recreation services	15	10 391	N	3 550	756	203	34.1	37.6
71394	Fitness and recreational sports centers	7	5 918	N	2 313	502	130	12.9	66.0
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	7	5 918 D	N N	2 313 D	502 D	130 c	12.9 D	66.0 D
	ESTABLISHMENTS EXEMPT FROM	· ·	D	IV.		D		D	
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	6 068	8 606	3 498	758	135	39.2	_
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1	D D	D D	D D	D D	b b	D D	D D
	·	4	D	D	D	D		D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	4	D	D	D	D	b b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	15 667	N	5 524	1 204	471	8.9	27.4
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	e	D	D
7112	Spectator sports	2	D	N	D	D	b	D	D
71121	Spectator sports	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	4	5 237	N	2 169	463	111	9.1	74.6
	LUDLOW								
71	ALL ESTABLISHMENTS	8	D	N	D	D	b	D	D
	Arts, entertainment, and recreation								
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	5	D D	N N	D D	D D	b b	D D	D D
7139	Other amusement and recreation services	5	D	IN		D		Б	
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	a	D	D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	LYNN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	11 375	N	3 759	993	167	10.4	6.6
713	Amusement, gambling, and recreation industries	9	D D	N	D 7.33	D	c	D	D.0
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	C	D	D
713	Amusement, gambling, and recreation industries	7 6	10 744 D	N	3 532 D	936 D	150	7.0 D	6.9 D
7139	Other amusement and recreation services	0	U	N	D	D	b		D
	LYNNFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	7 502	N	2 853	695	186	.7	-
713	Amusement, gambling, and recreation industries	4	7 502	N	2 853	695	186	.7	-
7139	Other amusement and recreation services	4	7 502	N	2 853	695	186	.7	_
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	1	D	N	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	7 502	N	2 853	695	186	.7	-
713	Amusement, gambling, and recreation industries	4	7 502	N	2 853	695	186	.7	-
7139	Other amusement and recreation services	4	7 502	N	2 853	695	186	.7	-
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	1 1	D D	N N	D D	D D	c c	D D	D D
	MALDEN		J			5			
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	10 290	N	3 216	835	182	16.9	37.2
711	Performing arts, spectator sports, and related		.0 200		5 2.5				0
	industries	6	3 027	N	578	118	21	31.7	-
713	Amusement, gambling, and recreation industries	9	7 263	N	2 638	717	161	10.7	52.7
7139	Other amusement and recreation services	9	7 263	N	2 638	717	161	10.7	52.7
71394 713940 7139409	Fitness and recreational sports centers	6 6	D D	N N	D D	D D	c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	Ü	J	N		D			
71	Arts, entertainment, and recreation	4	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
71394	Fitness and recreational sports centers Fitness and recreational sports centers	4	D D	D	D D	D	c	D	D
713940 7139409	Other fitness and recreational sports centers centers	4	D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	6	3 027	N	578	118	21	31.7	_
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	2	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	2	D	N	D	D	b	D	D
	centers	2	D	N	D D	D	l b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

7 ppondix E	Pada Sacci of the 2002 Economic Constant. For inform		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, g. v, v	3		Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	MANSFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	5 5 5	3 989 3 989 3 989	N N	907 907 907	180 180 180	91 91 91	57.4 57.4 57.4	31.6 31.6 31.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	3 989 3 989	N N	907 907	180 180	91 91	57.4 57.4	31.6 31.6
7139409	Other fitness and recreational sports centers	5	3 989	N	907	180	91	57.4	31.6
	MARBLEHEAD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	16 106	N	6 364	1 134	345	9.8	-
713	Amusement, gambling, and recreation industries	12	D	N	D	D	е	D	D
7139	Other amusement and recreation services	12	D	N	D	D	е	D	D
71393 713930	Marinas	3 3	D D	N N	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	7 7	3 666 3 666	N N	1 472 1 472	270 270	213 213	32.2 32.2	-
7139409 71399	centers	7 1	3 666 D	N N	1 472 D	270 D	213 b	32.2 D	_ D
713990	All other amusement and recreation industries	1	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	1	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	е	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	е	D	D
7139	Other amusement and recreation services	6	D	D	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	D D	D D	D D	C C	D D	D D
7139409 71399	Other fitness and recreational sports centers	4	D D	D D	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries . All other amusement and recreation industries	1	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
71393 713930	Marinas	3 3	D D	N N	D D	D D	b b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix L	D. Data based on the 2002 Economic Census. For inform	nation on confide	entiality protection,	sampling error, nor	nsampling error, ar	id definitions, see	note at end of tab	ole]	
NAICC							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MARLBOROUGH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	10 386	N	3 049	631	193	5.2	4.5
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	b	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	b	D	D
	similar events without facilities	2	D	N	D	D	b	D	D
13	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
139	Other amusement and recreation services	9	D	N	D	D	C	D	D
71394 713940 7139409	Fitness and recreational sports centers	6 6	3 620 3 620 3 620	N N	1 224 1 224 1 224	287 287 287	150 150 150	9.6 9.6 9.6	13.0 13.0 13.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	10 386	N	3 049	631	193	5.2	4.5
'11	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	b	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	b	D	D
11320	Promoters of performing arts, sports, and similar events without facilities	2	D	N	D	D	b	D	D
13	Amusement, gambling, and recreation industries	10	D	N	D	D	c	D	D
139	Other amusement and recreation services	9	D	N	D	D	c	D	D
1394	Fitness and recreational sports centers	6	3 620	N	1 224	287	150	9.6	13.0
13940 139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	3 620 3 620	N N	1 224	287 287	150 150	9.6 9.6	13.0
	MARSHFIELD								
	ALL ESTABLISHMENTS								
' 1	Arts, entertainment, and recreation	16	9 495	N	3 021	518	112	57.0	.6
13	Amusement, gambling, and recreation industries	14	D	N	D	D	С	D	D
139	Other amusement and recreation services	14	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D	N	D	D	С	D	D
13	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
139	Other amusement and recreation services	13	D	N	D	D	С	D	D
	MASHPEE								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	13	11 985	N	6 097	1 172	236	30.2	9.5
11	Performing arts, spectator sports, and related industries	3	D	N	D	D	b	D	D
13	Amusement, gambling, and recreation industries	9	D	N	D	D	С	D	D
139	Other amusement and recreation services	9	D	N	D	D	С	D	D
1391	Golf courses and country clubs	2	₽	N	₽	D	С	D	D
13910 1394	Golf courses and country clubs Fitness and recreational sports centers	2 6	D D	N N	D D	D D	c b	D D	D D
13940 139409	Fitness and recreational sports centers Other fitness and recreational sports	6	D	N	D	D	b	D	D
32.30	ESTABLISHMENTS EXEMPT FROM	4	2 273	N	675	167	61	49.3	47.2
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	899	882	210	48	18	56.0	7.9

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix I	Data based on the 2002 Economic Census. For inform	lation on confide	ntiality protection, s	ampling error, nor	nsampling error, an	d definitions, see	note at end of tab		of receipte/
NAIGO							Paid	reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MASHPEE—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	11 086	N	5 887	1 124	218	28.1	9.7
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	c	D	D
7139	Other amusement and recreation services	8	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	c c	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	D D	N N	D D	D D	b b	D D	D D
	centers	4	2 273	N	675	167	61	49.3	47.2
	MAYNARD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	2 582	N	1 171	238	51	47.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	MEDFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation ESTABLISHMENTS SUBJECT TO	3	401	N	71	14	3	53.4	_
-4	FEDERAL INCOME TAX		404					50.4	
71	Arts, entertainment, and recreation	3	401	N	71	14	3	53.4	-
	MEDFORD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	4 619	N	1 067	317	86	40.9	31.5
713	Amusement, gambling, and recreation industries	5	3 906	N	877	270	74	39.3	29.2
7139	Other amusement and recreation services	5	3 906	N	877	270	74	39.3	29.2
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	3 906 3 906	N N	877 877	270 270	74 74	39.3 39.3	29.2 29.2
7139409	Other fitness and recreational sports centers	5	3 906	N	877	270	74	39.3	29.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	4	D	N	D	D	b	D	D
	MEDWAY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	р	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения і	D. Data based on the 2002 Economic Census. For inform	lation on conin	definition,	sampling error, not	lisampling error, ar	la definitions, see	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MELROSE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	2 743	N	1 170	172	35	11.3	17.6
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	METHUEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	7 985	N	1 514	294	156	69.7	8.2
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	6 6	4 290 4 290 4 290	N N	998 998 998	225 225 225	121 121 121	80.4 80.4 80.4	15.3 15.3 15.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	0	4 200		335	223		00.4	10.0
71	Arts, entertainment, and recreation	12	7 985	N	1 514	294	156	69.7	8.2
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	6	4 290	N	998 998	225 225	121 121	80.4	15.3
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6 6	4 290 4 290	N N	998	225	121	80.4 80.4	15.3 15.3
	MIDDLEBOROUGH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	2 2	DD	N N	D D	D D	c c	D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	2	D	N	D	D	С	D	D
71	Arts, entertainment, and recreation	2	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	С	D	D
7139	Other amusement and recreation services	1	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1 1	D D	D D	D D	D D	C	D D	D D
713940	Other fitness and recreational sports centers	1	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

See footnotes at end of table.

Massachusetts

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

MILEOR M	Appendix	Data based on the 2002 Economic Census. 1 of milon		protoction	, camping error, no	loampining orror, ai		lioto di oridi orita		of receipts/
	NAICS									
MILFORD		Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	pay period	From admini-	
All ESTABLISHMENTS			lishments	revenue	Expenses (\$1,000)	payroll	payroll	March 12	strative	Estimated ²
71		MILFORD								
71		ALL ESTABLISHMENTS								
Answersert, generalise, and recreation industries. 6	71			2 222	N.	1 100	222		99.6	1.0
Tight Pittings and inconsistion services 6 0 N 0 0 0 0 0 0 0 0	71	Arts, entertainment, and recreation	9	3 332	N	1 192	233	00	00.0	1.0
Pilipase and recreational sports centers 4 1 1 1 1 1 1 1 1 1		, ,								
Finest and recreation sports cerebres 4 1 956 N 652 162 53 822										D
FEDERAL INCOME TAX	713940	Fitness and recreational sports centers Other fitness and recreational sports	4	1 958	N	652	162	53	82.2	-
### ESTABLISHMENTS SUBJECT TO PEDERAL INCOME* 1AX 10										
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
Arts entertainment, and recreation industries 5										
Tight	71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
Princes and recreational sports centers 3	713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
Finese and recreational sports centers 3	7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
MILLBURY	71394	Fitness and recreational sports centers								
ALL ESTABLISHMENTS 71	7139409	Other fitness and recreational sports								
ALL ESTABLISHMENTS 71										
Transfer Transfer		MILLBURY								
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
MILTON										
### Arts, entertainment, and recreation industries	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
71 Arts, entertainment, and recreation 11 D N D D C D D 713 Amusement, gambling, and recreation industries 5 D N D<		MILTON								
Amusement, gambling, and recreation industries		ALL ESTABLISHMENTS								
Other amusement and recreation services 5	71	Arts, entertainment, and recreation	11	D	N	D	D	С	D	D
Fitness and recreational sports centers	713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
Tight Fitness and recreational sports centers 3	7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
Other fitness and recreational sports centers	71394 713940	Fitness and recreational sports centers				936 936				-
FEDERAL INCOME TAX 4 D	7139409	Other fitness and recreational sports	_							-
713 Amusement, gambling, and recreation industries 2 D <										
7139 Other amusement and recreation services	71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71 Arts, entertainment, and recreation	713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
FEDERAL INCOME TAX 71 Arts, entertainment, and recreation	7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
71 Arts, entertainment, and recreation 7 D N D										
7139 Other amusement and recreation services 3 2 330 N 532 133 32 35.6 — 71394 Fitness and recreational sports centers 2 D N D D D D D D D D D D D D D D D D D	71		7	D	N	D	D	b	D	D
7139 Other amusement and recreation services 3 2 330 N 532 133 32 35.6 — 71394 Fitness and recreational sports centers 2 D N D D D D D D D D D D D D D D D D D	713	Amusement, gambling, and recreation industries	3	2 330	N	532	133	32	35.6	_
713940 Fitness and recreational sports centers 2 D N D D D D D T139409 Other fitness and recreational sports										_
7139409 Other fitness and recreational sports			2							
		Other fitness and recreational sports								

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	NATICK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	9 377	N	3 497	841	294	9.4	6.9
713	Amusement, gambling, and recreation industries	13	D	N	D	D	e	D	D
7139	Other amusement and recreation services	12	D	N	D	D	е	D	D
1394	Fitness and recreational sports centers	6	6 573	N	2 836	648	261	_	6.1
'13940 '139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	6 573 6 573	N N	2 836 2 836	648 648	261 261	-	6.1 6.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	12	8 216	N	3 261	773	278	2.8	2.9
139	Other amusement and recreation services	11	D	N	D	D	е	D	D
71394	Fitness and recreational sports centers	5	D	N	D	D	е	D	D
13940 139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 5	D D	N N	D D	D D	e e	D D	D D
	NEEDHAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	10 725	N	4 434	920	303	61.3	.5
13	Amusement, gambling, and recreation industries	12	D	N	D	D	е	D	D
139	Other amusement and recreation services	12	D	N	D	D	е	D	D
1394	Fitness and recreational sports centers	7	8 218	N	3 675	784	272	56.1	-
13940 139409	Fitness and recreational sports centers Other fitness and recreational sports centers	7	8 218 8 218	N N	3 675 3 675	784 784	272 272	56.1 56.1	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	С	D	D
'13	Amusement, gambling, and recreation industries	3	D	D	D	D	С	D	D
139	Other amusement and recreation services	3	D	D	D	D	С	D	D
1394 13940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	c c	D D	D D
139409	Other fitness and recreational sports centers	2	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
'13	Amusement, gambling, and recreation industries	9	5 743	N	2 401	501	167	78.5	.6
139	Other amusement and recreation services	9	5 743	N	2 401	501	167	78.5	.6
'1394 '13940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	N N	D D	D D	C C	D D	D D
139409	Other fitness and recreational sports centers	5	D	N	D	D	c	D	D
	NEW BEDFORD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	21 124	N	7 620	1 505	458	27.5	1.3
712	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
71211 712110	Museums	3 3	D D	N N	D D	D D	b b	D D	D D
13	Amusement, gambling, and recreation industries	22	D	N	D	D	е	D	D
139	Other amusement and recreation services	21	D	N	D	D	е	D	D
1394	Fitness and recreational sports centers	14	8 179	N	3 054	643	286	43.0	1.7
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	14	8 179	N	3 054	643	286	43.0	1.7
	centers	13	D	N	D	D	e	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

леропак і	5. Bata based on the 2002 Economic Consus. 1 of inter-	TIGUIOTI OTI COTIII	deritiality protootion	, ourriphing error, nor	Tiournpling ciron, ai	10 001111110110, 000	Tioto at ona or tak	510]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records ¹	Estimated ²
	NEW BEDFORD—Con.	, ,	, , ,				, ,		
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	14 083	12 129	5 723	1 083	294	23.1	1.0
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
7139	Other amusement and recreation services	6	D	D	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	5 5	D D	D D	D D	D D	C C	D D	D D
7139409	centers	5	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	7 041	N	1 897	422	164	36.4	1.9
713	Amusement, gambling, and recreation industries	16	7 041	N	1 897	422	164	36.4	1.9
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9 9	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	8	D	N	D	D	b	D	D
	NEWBURYBORT								
	NEWBURYPORT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	24	10 880	N	2 815	633	199	56.1	3.1
711	Performing arts, spectator sports, and related industries	4	2 306	N	364	17	4	95.1	_
713	Amusement, gambling, and recreation industries	16	7 046	N	1 967	506	172	52.8	4.7
7139	Other amusement and recreation services	16	7 046	N	1 967	506	172	52.8	4.7
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	3 914 3 914	N N	1 220 1 220	327 327	152 152	39.5 39.5	6.5 6.5
7139409	Other fitness and recreational sports centers	8	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 71394	Arts, entertainment, and recreation	9	3 383	2 538	1 095 D	265 D	77	34.1	. 7 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3 3	D	D D	D	D D	b b	D	D
7100400	centers	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	7 497	N	1 720	368	122	66.1	4.2
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
7139	Other amusement and recreation services	13	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	5	1 743	N N	486	121	78	35.3	13.3
	NEWTON			I			I		İ

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

леропак I	Data based on the 2002 Economic Census. For inforn		germany proteotion,	Camping Croi, not	Tournpling cirol, al		Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	NEWTON—Con.								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	60	81 633	N	33 193	5 153	798	30.6	2.4
711	Performing arts, spectator sports, and related industries	30	D	N	D	D	С	D	D
7111	Performing arts companies	7	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	4 4	3 176 3 176	N N	1 261 1 261	349 349	68 68	69.0 69.0	_ _
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	a	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities	3	D D	N N	D D	D D	a	D D	D D
7115	Independent artists, writers, and performers	13	14 824	N	9 438	253	30	81.4	1.4
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	13 13	14 824 14 824	N N	9 438 9 438	253 253	30 30	81.4 81.4	1.4 1.4
713	Amusement, gambling, and recreation industries	28	42 016	N	18 391	3 498	630	23.4	1.3
7139	Other amusement and recreation services	28	42 016	N	18 391	3 498	630	23.4	1.3
71391	Golf courses and country clubs	5	30 857	N	13 812	2 632	341	19.5	_
713910 71394 713940 7139409	Golf courses and country clubs	5 19 19	30 857 D D	N N N	13 812 D D	2 632 D D	341 e e	19.5 D D	D D
7139409	centers	19	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	35 911	35 173	16 389	3 142	488	18.0	.2
713	Amusement, gambling, and recreation industries	11	D	D	D	D	е	D	D
7139	Other amusement and recreation services	11	D	D	D	D	е	D	D
71391 713910	Golf courses and country clubs	4 4	D D	D D	D D	D D	e e	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	7 7	D D	D D	D D	D D	C	D D	D D
7100400	centers	7	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	44	45 722	N	16 804	2 011	310	40.4	4.1
711	Performing arts, spectator sports, and related industries	26	38 336	N	14 303	1 506	136	39.4	3.2
7111	Performing arts companies	3	3 009	N	1 076	287	50	90.3	-
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	2 2	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	а	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	a	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	13	14 824	N	9 438	253	30	81.4	1.4
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	13 13	14 824 14 824	N N	9 438 9 438	253 253	30 30	81.4 81.4	1.4 1.4
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	17	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	12 12	D D	N N	D D	D D	c c	D D	D D
	NORFOLK	12	D	N	D	D	С	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	'		N					
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- Аррепаіх і	5. Data based on the 2002 Economic Census. For inform		I	, sampling error, not	Tibamping onor, a			5.0]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	NORTH ADAMS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	5 464	N	1 847	399	83	14.0	5.1
712	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar				D			_	_
71211	institutions	1	D D	N N	D	D D	b b	D D	D D
712110	Museums	i	D	N N	D D	Ď	b	Ď	Ď
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	1	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar		_	_	_	_		_	_
71011	institutions	1	D D	D D	D D	D D	b b	D D	D D
71211 712110	Museums	1	D	D D	D	D	b	D D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	NORTHAMPTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	23	9 321	N	3 312	702	277	34.7	5.1
712	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar								
	institutions	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	11	6 087	N	2 249	537	237	41.0	.6
7139	Other amusement and recreation services	11	6 087	N	2 249	537	237	41.0	.6
71394	Fitness and recreational sports centers	6	4 286	N	1 836	448	206	41.3	_
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	6	4 286 4 286	N N	1 836 1 836	448 448	206	41.3 41.3	_
	ESTABLISHMENTS EXEMPT FROM	6	4 200	l N	1 630	440	206	41.3	_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 877	2 735	1 324	305	145	5.4	12.0
713	Amusement, gambling, and recreation industries	1	D	D	D	D	С	D	D
7139	Other amusement and recreation services	1	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1	D D	D D	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	1	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	17	6 444	N N	1 988	397	132	47.8	2.0
713	Amusement, gambling, and recreation industries	10	D	N N	D	D	c	D	D
7139	Other amusement and recreation services	10	D	N		D	c	D	D
71394	Fitness and recreational sports centers	5	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	5 5	D D	N N	D D	D D	b b	D D	D D
	NORTH ANDOVER	3		IN IN			Б		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	4 499	N N	1 519	337	129	73.4	21.6
713	Amusement, gambling, and recreation industries	8	D D	N N	D D	D D	С	D D	D D
7139	Other amusement and recreation services	8		N N			C 107		
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	2 799 2 799	N N	923 923	225 225	107 107	72.0 72.0	28.0 28.0
7139409	Other fitness and recreational sports centers	6	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
**	Anto, emertaniment, and recreation	. э	, ט	, υ	, о		. 0		, ט

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	Data based on the 2002 Economic Census. 1 of milon					,			of receipts/
NAICS							Paid employees for	reve	
code	Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records ¹	Estimated ²
	NORTH ANDOVER—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6 6	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	5	D	N	D	D	С	D	D
	NORTH ATTLEBOROUGH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	4 005	N	1 021	217	66	29.8	.6
713	Amusement, gambling, and recreation industries	11	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_	_	_	_
71	Arts, entertainment, and recreation	11	D 0.705	N N	D	D	b	D	D
713 7139	Amusement, gambling, and recreation industries	10	3 705 D	N N	999 D	213 D	64 b	24.1 D	.7 D
7139	Other amusement and recreation services	9		l N		D			
	NORTHBOROUGH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1 1	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	1	D	N	D	D	b	D	D
	NORTHBRIDGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 576	N	558	105	21	100.0	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N N	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррених	B. Bala based on the 2002 Economic Census. 1 of mion		The state of the s						
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab-	Receipts/	Evpanaga	Annual	First-quarter	including	admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records ¹	Estimated ²
	NORTH READING								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	3 575	N N	1 670	314	78	4.6	29.8
713	Amusement, gambling, and recreation industries	6	3 3/3 D	N N	D D	D	b	4.0	29.0 D
7139	Other amusement and recreation services	6	D	N N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	3 575	N	1 670	314	78	4.6	29.8
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	NORTON								
	Nomen								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	6 919	N	2 573	287	69	35.9	1.1
713	Amusement, gambling, and recreation industries	8	6 919	N	2 573	287	69	35.9	1.1
7139	Other amusement and recreation services	8	6 919	N	2 573	287	69	35.9	1.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	6 919	N	2 573	287	69	35.9	1.1
713	Amusement, gambling, and recreation industries	8	6 919	N	2 573	287	69	35.9	1.1
7139	Other amusement and recreation services	8	6 919	N	2 573	287	69	35.9	1.1
	NORWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	8	4 037	N	1 153	348	162	43.8	12.1
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	1 715 1 715	N N	519 519	212 212	112 112	73.3 73.3	26.7 26.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	8	4 037	N	1 153	348	162	43.8	12.1
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	1 715 1 715	N N	519 519	212 212	112 112	73.3 73.3	26.7 26.7
	OXFORD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	PALMER								
	ALL ESTABLISHMENTS							_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	l N	D	D	l a	D	D

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Аррепаіх	D. Data based on the 2002 Economic Census. Tor inform		I	, sampling error, not	Tibamping onor, a			5.0]	
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	_
oodo		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	PEABODY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	7 516	N	3 064	547	134	13.3	.4
713	Amusement, gambling, and recreation industries	8	6 915	N	2 785	474	117	14.4	.4
7139	Other amusement and recreation services	8	6 915	N	2 785	474	117	14.4	.4
71394	Fitness and recreational sports centers	6 6	D D	N N	D D	D D	b	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5	D	N N	D	D	b b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	ь	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	5	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 4	D D	N N	D D	D D	b	D D	D D
	PEMBROKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	6 632	N	2 012	397	176	20.5	79.5
713	Amusement, gambling, and recreation industries	7	6 632	N	2 012	397	176	20.5	79.5
7139	Other amusement and recreation services	7	6 632	N	2 012	397	176	20.5	79.5
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3 3	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3 3	D D	N N	D D	D D	b b	D D	D D
	PITTSFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	31	16 301	N	5 953	1 339	305	33.8	12.1
711	Performing arts, spectator sports, and related								
	industries	8	D	N	D	D	b	D	D
7111	Performing arts companies	3	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	21	12 489	N	4 067	892	220	34.9	10.6
7139	Other amusement and recreation services	20	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	5 5	1 973 1 973	N N	712 712	169 169	82 82	50.5 50.5	22.0 22.0
71399	Other fitness and recreational sports centers All other amusement and recreation industries.	5 7	1 973 2 663	N N	712 455	169 42	82 22	50.5 52.2	22.0
713990	All other amusement and recreation industries	7	2 663	N	455	42	22	52.2	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	4 886	4 303	2 034	337	69	26.9	8.9
7139	Other amusement and recreation services	5	4 886	4 303	2 034	337	69	26.9	8.9

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	PITTSFIELD—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	16	7 603	N	2 033	555	151	39.9	11.7
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	7	2 663 2 663	N N	455 455	42 42	22 22	52.2 52.2	-
	PLYMOUTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	29 408	N	9 913	2 181	501	21.2	.7
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	6	D	N	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	С	D	D
71212 712120	Historical sitesHistorical sites	2 2	D D	N N	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	15	17 719	N	5 028	998	269	26.5	1.1
7139	Other amusement and recreation services	15	17 719	N	5 028	998	269	26.5	1.1
71391 713910 71394	Golf courses and country clubs	5 5 7	8 970 8 970 D	N N N	2 507 2 507 D	428 428 D	113 113 c	42.3 42.3 D	– – D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	7	D D	N N	D D	D D	c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	9 863	9 564	4 460	1 085	204	5.9	_
712	Museums, historical sites, and similar institutions	4	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	С	D	D
71212 712120	Historical sites	2 2	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	19 545	N	5 453	1 096	297	28.9	1.0
713	Amusement, gambling, and recreation industries	13	D	N	D	D	е	D	D
7139	Other amusement and recreation services	13	D	N	D	D	е	D	D
71391 713910 71394	Golf courses and country clubs	5 5	8 970 8 970	N N	2 507 2 507 D	428 428	113 113	42.3 42.3	_ _ D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 5 5	D D	N N N	ם	D D	c c	D D	D D
	QUINCY					J		5	J
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	9 959	N	2 660	605	215	47.4	7.0
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	10 10	4 639 4 639	N N	1 497 1 497	338 338	141 141	56.1 56.1	15.1 15.1
	centers	10	4 639	N	1 497	338	141	56.1	15.1
71	Arts, entertainment, and recreation	6	1 093	875	201	38	10	50.3	1.0

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	QUINCY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	8 866	N	2 459	567	205	47.1	7.8
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	7 7 7	D D	N N	D D	D D	c c	D D	D D
	RANDOLPH							J	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	2 102	N	681	172	93	100.0	-
713	Amusement, gambling, and recreation industries ESTABLISHMENTS SUBJECT TO	3	2 102	N	681	172	93	100.0	-
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	3	2 102	N	681	172	93	100.0	
713	Amusement, gambling, and recreation industries	3	2 102	N	681	172	93	100.0	_
	RAYNHAM		2 102		551			100.0	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D		D	D
7112	Spectator sports	3	D	N	D	D	C	D	D
71121	Spectator sports	3	D	N	D	D	c	D	D
711212	Racetracks	2	Ď	Ň	Ď	D	c	Ď	Ď
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	4 4	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	c	D	D
7112	Spectator sports	3	D	N	D	D	С	D	D
71121	Spectator sports	3	₽	N	₽	D	С	D	D
711212 713	Racetracks	5	D D	N N	D D	D D	C	D D	D D
7139	Amusement, gambling, and recreation industries Other amusement and recreation services	5	D	N	D	D	b b	D	D
	READING								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	7 732	N	2 828	598	202	59.0	-
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	5	4 306	N	1 621	383	151	44.8	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	4 692	4 719	1 946	369	149	49.3	-
713	Amusement, gambling, and recreation industries	3	4 692	4 719	1 946	369	149	49.3	_
7139	Other amusement and recreation services	3	4 692	4 719	1 946	369	149	49.3	-
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports	2	D	D	D	D		D	
	centers	2	וט	ו ט	ט	D D	l c	ט	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	D. Data based on the 2002 Economic Census. For inform	idadori ori oomii	Protoction,	- Camping on or, no				Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	READING—Con.	(1 11)	(17,227)	(1,722)	(, ,,,,,	(* /***/	(1 1 1)		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	3 040	N	882	229	53	73.9	_
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	N N	D D	D D	b b	D D	D D
	REHOBOTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	7 057	N	2 679	626	55	29.9	3.0
713	Amusement, gambling, and recreation industries	12	6 437	N	2 508	593	46	27.4	3.2
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	REVERE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	e	D	D
7112	Spectator sports	1	D	N N	D	D	e	D	D
71121	Spectator sports	1	D	N	D	D	e	D	D
711212	Racetracks	1	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	4	D	N 	D	D	b .	D	D
7139	Other amusement and recreation services Fitness and recreational sports centers	4	D D	N N	D D	D D	b	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D D	N N	D D	D	b b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	J							
71	Arts, entertainment, and recreation	5	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related								
	industries	1	D _	N 	D	D	е	D	D
7112	Spectator sports	1	D D	N N	D D	D D	е	D D	D D
71121 711212	Spectator sports	1	D	N N	P P	D	e e	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D
	ROCKLAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	1 933	N	931	171	46	89.4	10.6
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 933	N	931	171	46	89.4	10.6

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	SALEM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	29	39 701	N	15 134	2 851	556	9.8	4.4
712	Museums, historical sites, and similar institutions	10	D	N	D	D	е	D	D
7121	Museums, historical sites, and similar	40	5	.,					
71211	institutions	10 8	D D	N N	D D	D D	e c	D D	D D
712110 71212	Museums Historical sites	8 2	D D	N N	D D	D D	c	D	D D
712120	Historical sites	2	D	N	B	D	b	D	D
713	Amusement, gambling, and recreation industries	18	D	N	D	D	е	D	D
7139 71394	Other amusement and recreation services	15 6	D 5 788	N N	D 2 025	D 401	e 202	D 9.7	D 16.2
713940 7139409	Fitness and recreational sports centers	6	5 788 5 788	N N	2 025 2 025 2 025	401 401	202 202 202	9.7 9.7 9.7	16.2 16.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	29 325	22 257	11 969	2 354	443	2.3	1.1
712 7121	Museums, historical sites, and similar institutions	5	D	D	D	D	е	D	D
7121	institutions	5	D	D	D	D	е	D	D
71211 712110	Museums	3	D D	D D	D D	D D	C	D D	D D
71212 712120	Historical sites	2 2	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
7139	Other amusement and recreation services	6	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	D D	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	3	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	10 376	N	3 165	497	113	31.1	13.6
712	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
71211	Museums	5	D	Ŋ	D	D	b	D	D
712110	Museums	5	D D	N	D D	D D	b	D D	D D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	12 9	D	N N	D	D	b b	D	D
71394	Fitness and recreational sports centers	3	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	3	D D	N N	D D	D D	b	D D	D D
	SANDWICH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	12 998	N	5 343	864	136	8.4	.3
712	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	3	D	N	D	D	b	D	D
71211 712110	Museums	3	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	I	4	D	D	D	D	b	D	D
71	Arts, entertainment, and recreation	l					1 6		
712	Museums, historical sites, and similar institutions	3	D	D	D	D	b	D	D
		3	D D	D D	D D	D	b	D D	D

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				, sampling error, flor			Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SANDWICH—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
71391 713910	Golf courses and country clubs	1 1	D D	N N	D D	D D	b b	D D	D D
	SAUGUS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	3 984	N	1 435	284	93	25.6	17.5
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b .	D	D
7139	Other amusement and recreation services	5	D	N N	D 4 000	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	2 315 2 315	N N	1 098 1 098	243 243	72 72	20.2 20.2	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	3 984	N	1 435	284	93	25.6	17.5
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3 3	2 315 2 315	N N	1 098 1 098	243 243	72 72	20.2 20.2	_ _
	SCITUATE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	10 967	N	2 938	442	103	37.8	40.4
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6 6	5 086 5 086	N N	997 997	266 266	59 59	46.5 46.5	51.7 51.7
7139409	Other fitness and recreational sports centers	6	5 086	N	997	266	59	46.5	51.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	2 387	2 037	1 012	20	13	10.1	-
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	2 2	D D	D D	D D	D D	a a	D D	D D
7139		2	D				a	Б	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	8 580	N N	1 926	422	90 90	45.5	51.6
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	13 13	8 580 8 580	N N	1 926 1 926	422 422	90	45.5 45.5	51.6 51.6
71394	Fitness and recreational sports centers	5	D	N N	D D	D	b	D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	5	D	N N	D	D D	b	D	D
	SEEKONK	5	D	N	D		b	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	10 956	N	3 402	604	178	24.8	_
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6 6	2 600 2 600	N N	862 862	193 193	68 68	59.8 59.8	_ _
7139409	Other fitness and recreational sports centers	6	2 600	N	862	193	68	59.8	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D

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Аррения	5. Bata based on the 2002 Economic Census. Torminon	1 011 011 001111	Totality protoction	, oampling crior, no	ioampiing ciror, ai	ia acimiliono, occ	Tiolo at ona or tal	510]	
NAICC							Paid employees for	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SEEKONK-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related								
	industries	2	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	12	6 066	N	1 793	378	137	44.8	_
7139	Other amusement and recreation services	11	D 0.000	N N	D	D	b	D 50.0	D
71394 713940 7139409	Fitness and recreational sports centers	6 6	2 600 2 600 2 600	N N	862 862 862	193 193 193	68 68 68	59.8 59.8 59.8	- - -
	SHARON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related		_		_	_		_	_
710	industries	3 7	D 6 425	N N	D 1 000	D 280	72	D .5	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	6	0 425 D	N N	1 806 D	D	b /2	.5 D	9.9 D
7100	ESTABLISHMENTS EXEMPT FROM	Ů							
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX			_	_	_		_	_
71	Arts, entertainment, and recreation	7	3 977	N	712	246	32	19.0	3.5
711	Performing arts, spectator sports, and related						"		
740	industries	3	D	N N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	а	D	D
	SHREWSBURY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	10	5 767	N	1 383	543	223	14.5	10.4
7139	Other amusement and recreation services	10	5 767	N	1 383	543	223	14.5	10.4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6 6	3 263 3 263	N N	665 665	168 168	69 69	25.7 25.7	6.7 6.7
7139409	Other fitness and recreational sports centers	6	3 263	N	665	168	69	25.7	6.7
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	10	5 767	N	1 383	543	223	14.5	10.4
7139	Other amusement and recreation services	10	5 767	N	1 383	543	223	14.5	10.4
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6 6	3 263 3 263	N N	665 665	168 168	69 69	25.7 25.7	6.7 6.7
7139409	Other fitness and recreational sports centers	6	3 263	N	665	168	69	25.7	6.7
	SOMERSET								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N N	D	D	b	D	D

See footnotes at end of table.

Massachusetts

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SOMERVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	22 866	N	6 572	1 583	264	6.5	3.2
713	Amusement, gambling, and recreation industries	12	21 316	N	6 171	1 484	248	4.4	3.3
7131	Amusement parks and arcades	1	D	N	D	D	С	D	D
71312 713120	Amusement arcades	1	D D	N N	D D	D D	c c	D D	D D
7139	Other amusement and recreation services	11	D	N N	D	D	c	D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	7	D	N I	D	D	b .	D	D
71399	centers	7 2	D D	N N	D D	D D	b b	D D	D D
713990	All other amusement and recreation industries	2	D	N	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	16	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7131	Amusement parks and arcades	1	D	N	D	D	С	D	D
71312 713120	Amusement arcades	1	D D	N N	D D	D D	C C	D D	D D
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	6	₽	Ŋ	₽	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	6	D	N I	D	D	b .	D	D
71399	centers	6 1	D D	N N	D D	D D	b b	D D	D D
713990	All other amusement and recreation industries	1	D	N	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	1	D	N	D	D	b	D	D
	SOUTHBRIDGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 653	N	1 209	211	101	36.1	10.2
713	Amusement, gambling, and recreation industries	5	2 653	N	1 209	211	101	36.1	10.2
7139	Other amusement and recreation services	5	2 653	N	1 209	211	101	36.1	10.2
71394	Fitness and recreational sports centers	2	р	N	D	D	þ	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	2	D	N I	D	D	b .	D	D
	ESTABLISHMENTS EXEMPT FROM	2	D	N	D	D	b	D	D
71	FEDERAL INCOME TAX		_	_	_	_		-	_
71 713	Arts, entertainment, and recreation	2 2	D	D D	D D	D	b	D D	D D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	SOUTH HADLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	р	N	D	D	ь	D	D

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7 пропак	5. Data based on the 2002 Economic Gensus. For inform		protoction	, campung chai, no	licamping on or, a		loto at one or tax	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	SPENCER	(1 11 /	(* / * * * * /	((),===)	(,,,,,,	(1,7227)			
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	5	1 118	N N	338	76	23	91.8	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					,,		01.0	
71	Arts, entertainment, and recreation	5	1 118	N N	338	76	23	91.8	_
	SPRINGFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	31	23 717	N N	7 247	1 778	350	18.6	22.9
711	Performing arts, spectator sports, and related		20		. =				
	industries	8	8 515	N N	2 092	566	94	16.8	3.9
7111 71111	Performing arts companies	4	D D	N N	D D	D D	b b	D D	D D
711110 71113 711130	Theater companies and dinner theaters Theater companies and dinner theaters Musical groups and artists	1 3 3	D D D	N N N	D D	D D D	b b b	D D D	D D D
712	Museums, historical sites, and similar institutions	6	8 694	N	2 979	649	92	_	38.3
7121	Museums, historical sites, and similar institutions	6	8 694	N	2 979	649	92	_	38.3
71211 712110	Museums	5 5	D D	N N	D D	D D	b	D D	D D
		17							
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	17	6 508 D	N N	2 176 D	563 D	164 c	45.9 D	27.0 D
71394	Fitness and recreational sports centers	9	3 181	N	1 127	303	99	42.0	55.3
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	9	3 181 3 181	N N	1 127 1 127	303 303	99	42.0 42.0	55.3 55.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	14 764	14 057	4 989	1 216	210	.9	34.4
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
71111 711110	Theater companies and dinner theaters	1	D	D	D	D	b b	D	D
711110 71113 711130	Theater companies and dinner theaters Musical groups and artists Musical groups and artists	1	D D D	D	D D D	D D D	b b	D D D	D D D
712	Museums, historical sites, and similar institutions	6	8 694	8 294	2 979	649	92	-	38.3
7121	Museums, historical sites, and similar institutions	6	8 694	8 294	2 979	649	92	_	38.3
71211 712110	Museums	5 5	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3 3	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	20	8 953	N	2 258	562	140	47.9	3.7
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	l N	D D	D	b	D	D

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Appendix L	D. Data based on the 2002 Economic Census. For inform	ation on confic	dentiality protection,	sampling error, noi	nsampling error, ar	na aetinitions, see	note at end of tak	olej	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	STONEHAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	5 751	N	1 704	298	66	36.9	22.6
711	Performing arts, spectator sports, and related								
	industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	b	D	D
7139	Other amusement and recreation services	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	STOUGHTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	2 628	N	1 207	263	50	39.8	3.1
7139	Other amusement and recreation services	5	2 628	N	1 207	263	50	39.8	3.1
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	2 628	N	1 207	263	50	39.8	3.1
7139	Other amusement and recreation services	5	2 628	N	1 207	263	50	39.8	3.1
	SUDBURY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	4 926	N	1 190	174	47	11.4	14.2
711	Performing arts, spectator sports, and related industries	3	1 635	N	248	76	13	_	22.5
713	Amusement, gambling, and recreation industries	9	3 291	N	942	98	34	17.1	10.1
7139	Other amusement and recreation services	9	3 291	N.	942	98	34	17.1	10.1
71399	All other amusement and recreation industries .	2	D 251	N.	D	D	a	D	D
713990	All other amusement and recreation industries	2	D	N.	D	D	a	D	D
7139908	All other miscellaneous amusement and recreation services	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	380	336	154	22	7	46.1	36.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	4 546	N	1 036	152	40	8.5	12.3
711	Performing arts, spectator sports, and related industries	3	1 635	N	248	76	13	_	22.5
713	Amusement, gambling, and recreation industries	6	2 911	N	788	76	27	13.3	6.6
7139	Other amusement and recreation services	6	2 911	N	788	76	27	13.3	6.6
71399	All other amusement and recreation industries.	1	D	N	D	D	a	D	D
713990	All other amusement and recreation industries	1	D	N	D	D	a	D	D
7139908	All other miscellaneous amusement and recreation services	1	D	N	D	D	a	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SWAMPSCOTT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX				_			_	_
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	849	N	412	107	43	6.1	24.1
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	10	4 142	N	1 055	247	63	43.3	.7
713	Amusement, gambling, and recreation industries	10	4 142	N N	1 055	247	63	43.3	.7
7139	Other amusement and recreation services	10	4 142	N	1 055	247	63	43.3	.7
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	10	4 142	N	1 055	247	63	43.3	.7
713	Amusement, gambling, and recreation industries	10	4 142	N N	1 055	247 247	63	43.3	.7
7139	Other amusement and recreation services	10	4 142	N	1 055	247	63	43.3	.7
	TAUNTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	6 216	N	2 540	589	187	28.8	5.6
713	Amusement, gambling, and recreation industries	10	5 922	N	2 394	558	178	30.2	5.4
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	5	3 288	N N	1 578	380 380	134 134	7.5	2.0
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 5	3 288 3 288	N	1 578 1 578	380	134	7.5 7.5	2.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	4 506	4 303	2 016	450	134	30.5	-
713	Amusement, gambling, and recreation industries	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	3 3	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO	3	D	D	D	D	С	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation TEWKSBURY	9	1 710	N	524	139	53	24.4	20.5
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	6 594	N	1 911	340	97	53.2	46.8
713	Amusement, gambling, and recreation industries	7	6 594	N	1 911	340	97	53.2	46.8
7139	Other amusement and recreation services	5	D D	N	D D	D	b	55.2 D	40.0 D
71394	Fitness and recreational sports centers	2	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	2	D D	N N	D	D D	b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	6 594	N	1 911	340	97	53.2	46.8
713	Amusement, gambling, and recreation industries	7	6 594	N	1 911	340	97	53.2	46.8
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394	Fitness and recreational sports centers	2	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	2	D	N	D	D	b	D	D
	centers	2	D	N	D	D	l bl	D	D

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	TYNGSBOROUGH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	8 915	N	2 956	531	203	15.1	4.8
713 7139	Amusement, gambling, and recreation industries	8 8	8 915	N	2 956 2 956	531	203	15.1	4.8
7139	Other amusement and recreation services Golf courses and country clubs	3	8 915 6 330	N N	2 354	531 362	92	15.1 21.2	4.8
713910 71394 713940	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers	3 4 4	6 330 D D	N N N	2 354 2 354 D D	362 362 D D	92 92 b b	21.2 21.2 D D	_ D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	N N	D D	D D	b b	D D	D D
	UXBRIDGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	2 906	N	726	146	97	46.7	3.2
7139	Other amusement and recreation services	4	2 906	N	726	146	97	46.7	3.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	2 884	N	712	142	98	49.5	-
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	WAKEFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	6 078	N	2 174	796	249	10.9	88.0
713	Amusement, gambling, and recreation industries	8	D	N	D	D	С	D	D
7139	Other amusement and recreation services	8	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	5	D	N	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 4	D D	N N	D D	D D	c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	С	D	D
7139	Other amusement and recreation services	1	D	D	D	D	С	D	D
71394	Fitness and recreational sports centers	1	D	D	P.	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	1	D D	D D	D D	D D	c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

			dentiality protection,	,, g,		,,	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	WALPOLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	7	D	N N	D	D	c	D	D
7139	Other amusement and recreation services	6	D	N	D	D	c	D	D
71394 713940 7139409	Fitness and recreational sports centers	4 4 4	7 426 7 426 7 426	N N	2 194 2 194 2 194	513 513 513	147 147 147	12.3 12.3 12.3	_ _ _
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	c	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	С	D	D
7139	Other amusement and recreation services	2	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	7 218	N	1 927	420	72	14.9	5.1
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D _	N	D	D	b .	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3 3	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	3	D	N	D	D	b	D	D
	WALTHAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	38	28 856	N	9 917	2 266	685	15.1	5.7
711	Performing arts, spectator sports, and related industries	11	3 891	N	1 630	298	58	8.2	28.5
7111	Performing arts companies	4	1 575	N	795	125	16	-	7.9
713	Amusement, gambling, and recreation industries	21	23 284	N	6 931	1 648	578	17.3	2.3
7139	Other amusement and recreation services	20	D	N N	D	D	f	D	D
71394	Fitness and recreational sports centers	12	D	N	D	D	f.	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	12	D	N N	D	D	f	D D	D
71399 713990	centers	11 5	D D	N N	D D	D D	f a	D	D D
713990	industries	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	7 475	8 625	4 139	757	247	-	12.7
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	c	D	D
7139	Other amusement and recreation services	5	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	D D	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	3	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	21 381	N	5 778	1 509	438	20.4	3.2
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	16	D	N N	D	D	e e	D	D
7139	Other amusement and recreation services	15	D	N N	D	D	e	D	D
71394	Fitness and recreational sports centers	9	D	N N	D	D	e	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	9	D	N	D	D	e	D	D
71399	centers	8 4	D D	N N	D D	D D	e a	D D	D D
713990	All other amusement and recreation industries	4	D	N	D	D	a	D	D

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	WAREHAM								
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	10	7 274	N	2 023	259	56	89.3	_
713	Amusement, gambling, and recreation industries	9	D D	N	D D	D D	b	D D	D
7139	Other amusement and recreation services	8	D	N.	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	7 274	N	2 023	259	56	89.3	-
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	WATERTOWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	22 246	N	6 895	1 703	373	13.0	1.3
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
7111	Performing arts companies	5	D	N N	D	D	a	D	D
710	Amusement, gambling, and recreation industries	8	D	N	D	D		D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	7	D	N N	D	D	e e	D	D
71391	Golf courses and country clubs	1	D	N	D	D	c	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	1 5	D D	N N	D D	D D	C	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	5	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	5	D	N	D	D	С	D	D
71	Arts, entertainment, and recreation	8	9 221	9 400	2 712	567	132	9.2	1.4
711	Performing arts, spectator sports, and related								
7444	industries	5	D D	D D	D	D D	a	D	D D
7111	Performing arts companies	4	D	U	D	D	a	D	U
713	Amusement, gambling, and recreation industries	2	D	D	D	D	С	D	D
7139	Other amusement and recreation services	2	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	1	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	13 025	N	4 183	1 136	241	15.7	1.2
711	Performing arts, spectator sports, and related industries	6	1 595	N	516	148	14	39.9	_
713	Amusement, gambling, and recreation industries	6	11 430	N	3 667	988	227	12.3	1.3
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4	D D	N N	D D	D D	c	D D	D D
7139409	Other fitness and recreational sports centers	4	D	 N	D	D	c	D	D
	WAYLAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	9 753	N	3 392	675	202	10.8	3.3
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	N N	D D	D D	c	D D	D D
7139409	Other fitness and recreational sports centers	2	D	N N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D

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, ippondix L	D. Data based on the 2002 Economic Census. For inform		zontiality protection,	Sampling Giror, Hor	.camping enor, ar	401111110110, 366		Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	WAYLAND—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	8 204	N	3 094	629	200	12.1	_
7139	Other amusement and recreation services	4	8 204	N	3 094	629	200	12.1	_
71394 713940 7139409	Fitness and recreational sports centers	1 1	D D	N N	D D	D D	c c	D D	D D
	WEBSTER	·		N		D			
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	3 594	N	995	235	89	63.9	_
	, , , , , , , , , , , , , , , , , , ,								
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	6 5	3 594 D	N N	995 D	235 D	89 b	63.9 D	_ D
7109		3		IN.		D	5		
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	WELLESLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	18 087	N	6 332	1 300	312	8.2	3.0
713	Amusement, gambling, and recreation industries	11	D	N	D	D	е	D	D
7139	Other amusement and recreation services	11	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	4 4	D D	N N	D D	D D	C C	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	9 543 9 543	N N	2 612 2 612	592 592	181 181	4.2 4.2	4.3 4.3
7139409	Other fitness and recreational sports centers	5	9 543	N	2 612	592	181	4.2	4.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	С	D	D
7139	Other amusement and recreation services	1	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	1 1	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	9 543 9 543	N N	2 612 2 612	592 592	181 181	4.2 4.2	4.3 4.3
7139409	Other fitness and recreational sports centers	5	9 543	N	2 612	592	181	4.2	4.3

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							Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	WESTBOROUGH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	8 728	N	3 106	719	201	36.0	3.7
711	Performing arts, spectator sports, and related								
	industries	1	D	N .	D	D	a	D	D
713	Amusement, gambling, and recreation industries	9	D	N N	D	D	С	D	D
7139	Other amusement and recreation services	8	D 4 610	N N	D	D	C 151	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	6	4 610 4 610	N N	1 868 1 868	397 397	151 151	25.5 25.5	7.1 7.1
7139409	Other fitness and recreational sports centers	6	4 610	N	1 868	397	151	25.5	7.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	4	D D	N	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4 4	D D	N N	D D	D D	c c	D D	D D
	WESTFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	4 166	N	1 268	211	106	30.3	9.3
7139	Other amusement and recreation services	9	4 166	N	1 268	211	106	30.3	9.3
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	1 640 1 640	N N	357 357	69 69	37 37	16.1 16.1	16.0 16.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	4 166	N	1 268	211	106	30.3	9.3
7139	Other amusement and recreation services	9	4 166	N	1 268	211	106	30.3	9.3
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4	1 640 1 640	N N	357 357	69 69	37 37	16.1 16.1	16.0 16.0
7 100-10	WESTFORD		1 040	, ,	307	00	07	10.1	10.0
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	8 238	N	2 951	969	615	52.2	11.1
713	Amusement, gambling, and recreation industries	11	D	N	D	D	f	D	D
7139	Other amusement and recreation services	11	D	N	D	D	f	D	D
71394	Fitness and recreational sports centers	8	3 343	N	1 148	326	154	21.2	27.5
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	8	3 343	N N	1 148 1 148	326 326	154 154	21.2 21.2	27.5 27.5
	ESTABLISHMENTS EXEMPT FROM		3 040	14	1 140	020	154	21.2	21.5
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	3	1 112	798	338	57	29	_	81.4
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	9	7 126	N	2 613	912	586	60.4	.2
713	Amusement, gambling, and recreation industries	8	7 120 D	N	D D	D	f	D.4	D
7139	Other amusement and recreation services	8	D	N	D	D	f l	D	D
71394	Fitness and recreational sports centers	5	2 231	N	810	269	125	31.8	.6
713940	Fitness and recreational sports centers	5	2 231	Ň	810	269	125	31.8	.6
7139409	Other fitness and recreational sports centers	5	2 231	N	810	269	125	31.8	.6

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). Data based on the 2002 Economic Census. For inform		,	J	J. J. 1, 1		Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	WESTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	14 575	N	6 734	1 113	247	2.8	26.5
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	4 4	12 860 12 860	N N	5 962 5 962	845 845	209 209	.8 .8	30.1 30.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	С	D	D
7139	Other amusement and recreation services	3	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	2 2	D D	D D	D D	D D	C	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_	_	_	_		_	_
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
	WESTPORT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	a	D	D
7139	Other amusement and recreation services	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	WEST SPRINGFIELD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	24 154	N	6 733	1 305	277	4.6	.3
711	Performing arts, spectator sports, and related	4	D	N	D	D		D	D
7113	Promoters of performing arts, sports, and similar						С		
71101	events	2	D	N	D	D	b	D	D
71131 711310	Promoters of performing arts, sports, and similar events with facilities. Promoters of performing arts, sports, and similar events with facilities.	1	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	c	D	D
7139	Other amusement and recreation services	10	D	N N	D	D	c	D	D
71394	Fitness and recreational sports centers	5	3 309	Ņ	876	241	78	-	_
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 4	3 309 D	N N	876 D	241 D	78 b	_ D	_ D
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries .	3	D	N N	D D	D	b	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	WEST SPRINGFIELD—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar events	1	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	С	D	D
7139	Other amusement and recreation services	8	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4	D D	N N	D D	D D	b b	D D	D D
713940 71399 713990	All other amusement and recreation industries . All other amusement and recreation	3	Б	N	Б	D	b	D	Ď
10000	industries	3	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
13	Amusement, gambling, and recreation industries	7	3 993	N	1 239	232	54	70.1	
139	Other amusement and recreation services	7	3 993	N	1 239	232	54	70.1	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	3	D	D	D	D	a	D	D
13	Amusement, gambling, and recreation industries	3	D	D	D	D	a	D	D
139	Other amusement and recreation services	3	D	D	D	D	a	D	D
100	ESTABLISHMENTS SUBJECT TO			J		J	u	J	
	FEDERAL INCOME TAX	_							
′1	Arts, entertainment, and recreation	5	1 939	N	455	126	40	97.8	2.2
'13 '139	Amusement, gambling, and recreation industries	4	D D	N N	D D	D D	b b	D D	D D
139	Other amusement and recreation services	4	D	IN	D	D	Б	D	D
	WEYMOUTH								
	ALL ESTABLISHMENTS								
1	Arts, entertainment, and recreation	21	D	N	D	D	е	D	D
13	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
139	Other amusement and recreation services	15	D	N	D	D	С	D	D
1394 13940	Fitness and recreational sports centers Fitness and recreational sports centers	9	D D	N N	D D	D D	C C	D D	D D
139409	Other fitness and recreational sports centers	9	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
1	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	D	N	D	D	е	D	D
13	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
139	Other amusement and recreation services	13	D	N	D	D	С	D	D
1394	Fitness and recreational sports centers	7	D	N	D	D	С	D	D
13940 139409	Fitness and recreational sports centers Other fitness and recreational sports	7	D	N	D	D	С	D	D
	centers	7	D	N	l D	D	l c	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

I. I				,	3 ,				
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records ¹	Estimated ²
	WHITMAN	((\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(name)	1000140	Louinatou
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	WILBRAHAM								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	4 110	N	1 057	196	60	68.2	8.4
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D 0.400	N N	D 400	D	b	D 50.4	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	2 198 2 198	N N	420 420	102 102	45 45	52.4 52.4	3.9 3.9
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	2 646	N	543	120	48	51.0	12.6
7139	Other amusement and recreation services	7	2 646	N	543	120	48	51.0	12.6
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	2 198 2 198	N N	420 420	102 102	45 45	52.4 52.4	3.9 3.9
	WILMINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	3 702	N	471	107	30	23.0	34.4
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	3 702	N	471	107	30	23.0	34.4
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3 3	D D	N N	D D	D D	b b	D D	D D
	WINCHESTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	7 848	N	3 244	673	119	16.1	3.8
713	Amusement, gambling, and recreation industries	4	7 437	N	3 122	648	115	15.5	_
7139	Other amusement and recreation services	4	7 437	N	3 122	648	115	15.5	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	WINTHROP								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	WOBURN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	14 273	N	5 761	1 290	530	41.1	_
711	Performing arts, spectator sports, and related industries	3	2 903	N	1 568	250	35	45.2	=
713	Amusement, gambling, and recreation industries	16	11 370	N	4 193	1 040	495	40.1	-
7139	Other amusement and recreation services	16	11 370	N	4 193	1 040	495	40.1	-
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	10 10	8 572 8 572	N N	3 324 3 324	827 827	380 380	37.6 37.6	- -
71399 713990	centers. All other amusement and recreation industries. All other amusement and recreation industries.	10 4 4	8 572 D	N N	3 324 D	827 D	380 b	37.6 D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	е	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	e	D	D
7139	Other amusement and recreation services	1	D	D	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	1 1	D D	D D	D D	D D	e e	D D	D D
	ESTABLISHMENTS SUBJECT TO	1	D	D	D	D	е	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	17	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	c	D	D
7139	Other amusement and recreation services	15	D	N N	D	D	c	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	9	D D	N N	D D	D D	c c	D D	D D
71399 713990	centers	9 4	D D	N N	D D	D D	c b	D D	D D
	industries	4	D	N	D	D	b	D	D
	WORCESTER		l	I	I				

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	WORCESTER—Con.								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	40	40 069	N	17 273	3 914	1 113	11.8	3.0
711	Performing arts, spectator sports, and related industries	10	9 738	N	5 222	1 339	400	28.5	2.3
7111	Performing arts companies	3	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	2	D	N	D	D	е	D	D
712	Museums, historical sites, and similar institutions	5	6 025	N	2 594	655	148	_	2.0
7121	Museums, historical sites, and similar institutions	5	6 025	N	2 594	655	148	_	2.0
71211	Museums	5	6 025	N	2 594	655	148	_	2.0
712110	Museums	5	6 025	N	2 594	655	148	-	2.0
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	25 24	24 306 D	N N	9 457 D	1 920 D	565 f	8.1 D	3.6 D
7139	Golf courses and country clubs	3	D	N	D	D	b	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	3 16	D D	N N	D D	D D	b e	D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	16	D	N	D	D	e	D	D
71399 713990	centers	14 4	D D	N N	D D	D D	e b	D D	D D
7139908	industries	4	D	N	D	D	b	D	D
	recreation services ESTABLISHMENTS EXEMPT FROM	3	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	24 321	22 878	10 293	2 219	508	10.3	3.3
711	Performing arts, spectator sports, and related industries	4	2 617	2 664	930	252	47	92.6	_
7111	Performing arts companies	3	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	5	6 025	6 497	2 594	655	148	-	2.0
7121	Museums, historical sites, and similar institutions	5	6 025	6 497	2 594	655	148	_	2.0
71211 712110	Museums	5 5	6 025 6 025	6 497 6 497	2 594 2 594	655 655	148 148	-	2.0 2.0
713	Amusement, gambling, and recreation industries	6	15 679	13 717	6 769	1 312	313	.5	4.3
7139	Other amusement and recreation services	6	15 679	13 717	6 769	1 312	313	.5	4.3
71391 713910	Golf courses and country clubs	2 2	D D	D D	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D	D D	D D	D D	C	D	D D
7139409	Other fitness and recreational sports centers	3	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	15 748	N	6 980	1 695	605	14.2	2.7
711	Performing arts, spectator sports, and related industries	6	7 121	N	4 292	1 087	353	4.9	3.1
713	Amusement, gambling, and recreation industries	19	8 627	N N	2 688	608	252	21.9	2.4
7139	Other amusement and recreation services	18	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	13 13	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	11	D	N	D	D	c	D	D
	YARMOUTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	29	46 472	N	7 725	1 495	264	10.2	1.3
711	Performing arts, spectator sports, and related industries	5	6 472	N	1 647	345	29	1.5	1.5
713	Amusement, gambling, and recreation industries	21	39 154	N	5 827	1 097	208	11.0	1.3
7139	Other amusement and recreation services	19	D	N	D	D	С	D	D
71393 713930	Marinas	2 2	D D	N N	D D	D D	b b	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	1 930 1 930	N N	473 473	110 110	25 25	17.4 17.4	1.1 1.1
7139409	Other fitness and recreational sports centers	7	1 930	N	473	110	25	17.4	1.1
71399 713990	All other amusement and recreation industries . All other amusement and recreation	7	D	N	D	D	b	D	D
	industries	7	Dl	N	l D	D D	l b	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	YARMOUTH—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	5 770	5 000	1 231	275	27	26.6	-
711	Performing arts, spectator sports, and related industries	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	40 702	N	6 494	1 220	237	7.8	1.5
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	19	D	N	D	D	С	D	D
7139	Other amusement and recreation services	17	36 847	N	5 277	990	195	7.7	1.4
71393 713930	Marinas	2 2	D D	N N	D D	D D	b b	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6 6	D D	N N	D D	D D	b b	D D	D D
71399	centers	6 7	D D	N N	D D	D D	b b	D D	D D
713990	All other amusement and recreation industries	7	D	N	D	D	b	D	D
	BALANCE OF BARNSTABLE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	50	19 879	N	5 340	1 062	250	39.5	7.2
711	Performing arts, spectator sports, and related industries	13	3 528	N	746	168	22	78.5	2.9
712	Museums, historical sites, and similar institutions	7	1 779	N	450	85	16	9.8	.3
7121	Museums, historical sites, and similar institutions	7	1 779	N	450	85	16	9.8	.3
713	Amusement, gambling, and recreation industries	30	14 572	N	4 144	809	212	33.6	9.1
7139	Other amusement and recreation services	28	D	N	D 4 144	D	C C	33.0 D	9.1 D
71393	Marinas	7	4 921	N	1 107	165	25	7.0	26.9
713930 71394	Marinas Fitness and recreational sports centers	7 14	4 921 5 430	N N	1 107 1 229	165 323	25 145	7.0 68.0	26.9
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	14	5 430	N	1 229	323	145	68.0	_
	ESTABLISHMENTS EXEMPT FROM	12	D	N	D	D	C	U	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	7 528	6 792	2 451	440	65	27.8	.1
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	6	3 940	3 887	1 706	284	38	13.4	-
7139	Other amusement and recreation services	6	3 940	3 887	1 706	284	38	13.4	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	33	12 351	N	2 889	622	185	46.6	11.5
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	24	10 632	N	2 438	525	174	41.1	12.4
7139	Other amusement and recreation services	22	D	N	D 2 400	D D	c	D	D
71393	Marinas	7	4 921	N	1 107	165	25	7.0	26.9
71394	Marinas Fitness and recreational sports centers	10	D	N N	D	D	С	D	26.9 D
713940 7139409	Other fitness and recreational sports								D
713930 71394 713940	Marinas Fitness and recreational sports centers Fitness and recreational sports centers	7	4 921	N	1 107	165	25 c c	7.0	

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	BALANCE OF BERKSHIRE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	64	71 877	N	22 159	5 199	1 111	13.4	1.8
711	Performing arts, spectator sports, and related industries	23	32 573	N	7 404	1 350	201	5.3	.1
7111	Performing arts companies	11	D	N	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	6	D D	N N	D D	D D	C C	D D	D D
7111102 71113 711130	Theater companies Musical groups and artists Musical groups and artists	5 5 5	D D D	N N N	D D D	D D D	b b	D D D	D D D
7111301	Symphony orchestras and chamber music organizations	3	D	N	D	D	b	D	D
7111309	Other music groups and artists	2	D	N	D	D	a	D	D
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	12	D	N	D	D	е	D	D
	institutions	12	D	N	D	D	е	D	D
71211 712110 71212	Museums	5 5 5	D D 4 270	N N N	D D 1 881	D D 353	c c 88	D D	D D .7
712120	Historical sites	5	4 270	N	1 881	353	88	-	.7
713	Amusement, gambling, and recreation industries	29	D	N	D	D	f	D	D
7139 71391	Other amusement and recreation services Golf courses and country clubs	28 10	D 8 112	N N	D 2 564	D 433	f 151	79.0	D 1.5
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	10 8	8 112 D	N N	2 564 2 564 D	433 D	151 b	79.0 D	1.5 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	8	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	33	54 521	53 863	16 905	3 409	518	7.3	.5
711	Performing arts, spectator sports, and related industries	11	30 109	31 002	6 673	1 167	178	.7	_
7111	Performing arts companies	9	D	D	D	D D	c	., D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	5 5	D D	D D	D D	D D	C C	D D	D D
7111102 71113	Theater companies Musical groups and artists	4 4	D D	D D	D D	D D	c b	D D	D D
711130 7111301	Musical groups and artists	4	D D	D D	D D	D D	b a	D D	D D
7111309	Other music groups and artists	2	D	D	D	D	a	D	D
712	Museums, historical sites, and similar institutions	12	D	D	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	12	D	D	D	D	е	D	D
71211 712110	Museums	5 5 5	D D 4 270	D D 4 113	D D 1 881	D D 353	c c 88	D D	D D .7
71212 712120	Historical sites.	5	4 270	4 113	1 881	353	88	_	.7
713	Amusement, gambling, and recreation industries	10	D	D	D	D	b	D	D
7139	Other amusement and recreation services	10	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	31	17 356	N	5 254	1 790	593	32.3	5.7
711	Performing arts, spectator sports, and related industries	12	2 464	N	731	183	23	61.0	.8
713	Amusement, gambling, and recreation industries	19	14 892	N	4 523	1 607	570	27.6	6.5
7139	Other amusement and recreation services	18	D	N	D	D	f	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	1 641 1 641	N N	266 266	56 56	17 17	13.6 13.6	58.6 58.6
7139409	Other fitness and recreational sports centers	5	1 641	N	266	56	17	13.6	58.6

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	D. Data based on the 2002 Economic Census. For inform		71		1 0 /	,	Paid	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BALANCE OF BRISTOL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	BALANCE OF DUKES COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	41	32 915	N	8 883	1 497	196	43.4	2.4
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	4	D	N	D	D	а	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	4	D D	N N	D D	D D	a a	D D	D D
711010	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	25	D	N	D	D	С	D	D
7139	Other amusement and recreation services	24	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	4 4	7 795 7 795	N N	2 650 2 650	394 394	44 44	36.3 36.3	_
71393 713930	Marinas	7 7	D D	N N	D D	D D	b b	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	9 9 8	4 209 4 209 D	N N	896 896 D	132 132 D	72 72 b	43.1 43.1 D	_ _ D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	4	Б	Ň	Ď	D	a	Ď	Ď
7139908	industries All other miscellaneous amusement and recreation services	4	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	13 520	9 717	3 705	623	106	39.2	-
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	D	D	D	b	D	D
7139	Other amusement and recreation services	8	D	D	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	5 5	3 114 3 114	2 274 2 274	660 660	71 71	49 49	23.2 23.2	<u> </u>
71399	centers	5 1	3 114 D	2 274 D	660 D	71 D	49 a	23.2 D	D
713990 7139908	industries	1	D	D	D	D	а	D	D
7100000	recreation services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	19 395	N	5 178	874	90	46.3	4.1
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	4	D	N	D	D	a	D	D
71151	Independent artists, writers, and performers	4	D	N	D	D	a	D	D
711510	Independent artists, writers, and performers	4	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	b	D	D
7139	Other amusement and recreation services	16 7	D D	N	D D	D D	b	D D	D D
71393 713930	Marinas	7	P	N N	D D	D	b b	D	D

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								-	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BALANCE OF ESSEX COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	82	57 589	N	18 716	3 337	767	34.0	3.6
711	Performing arts, spectator sports, and related industries	16	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	5	4 918	N	1 035	250	30	40.0	7.4
71132	Promoters of performing arts, sports, and		4 010	,,,	1 000	200		40.0	7
711320	similar events without facilities	5 5	4 918 4 918	N N	1 035 1 035	250 250	30	40.0 40.0	7.4 7.4
712	Museums, historical sites, and similar institutions	10	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	56	47 954	N	16 040	2 756	673	32.7	1.4
7139	Other amusement and recreation services	52	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	15 15	22 362 22 362	N N	7 936 7 936	1 272 1 272	304 304	37.0 37.0	
71393 713930 71394	Marinas	8 8 21	5 375 5 375 12 167	N N N	1 791 1 791 4 142	301 301 872	39 39 228	22.5 22.5 41.4	- 5.0
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	21	12 167	N	4 142	872	228	41.4	5.0
71399 713990	centers	20 8	D D	N N	D D	D D	c b	D D	D D
	industries	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	17 186	16 043	5 840	1 003	187	10.9	3.4
711	Performing arts, spectator sports, and related industries	3	D	D	D	D	a	D	D
712	Museums, historical sites, and similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	9	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	D	D	D	С	D	D
7139	Other amusement and recreation services	10	D	D	D	D	С	D	D
71391 713910	Golf courses and country clubs	4	10 927 10 927	10 118 10 118	4 209 4 209	723 723	122 122	4.5 4.5	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	60	40 403	N	12 876	2 334	580	43.9	3.6
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	46	D	N	D	D	f	D	D
7139	Other amusement and recreation services	42	33 253	N	10 886	1 843	468	40.3	1.6
71391 713910 71393	Golf courses and country clubs	11 11 8	11 435 11 435 5 375	N N N	3 727 3 727 1 791	549 549 301	182 182 39	68.0 68.0 22.5	_
713930 71394	Marinas Fitness and recreational sports centers	8 15	5 375 D	N N N	1 791 D	301 D	39 C	22.5 D	_ _ D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	15	D	N	D	D	С	D	D
71399 713990	centers	14 8	D D	N N	D D	D D	c b	D D	D D
	industries	8	D	N	D	D	b	D	D
	BALANCE OF FRANKLIN COUNTY								

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- пропакт							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BALANCE OF FRANKLIN COUNTY—Con.								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	18 963	N	7 366	1 575	581	11.0	1.3
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	5	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	С	D	D
71211 712110	Museums	3	D D	N N	D D	D D	C C	D D	D D
713	Amusement, gambling, and recreation industries	19	8 295	N	2 596	578	313	14.5	2.3
7139	Other amusement and recreation services	19	8 295	N	2 596	578	313	14.5	2.3
71399 713990	All other amusement and recreation industries. All other amusement and recreation	10	D	N	D	D	b	D	D
7139908	industries	10 9	D D	N N	D D	D D	b a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	Ü							
71	Arts, entertainment, and recreation	10	6 576	8 573	3 467	785	206	3.0	2.3
712	Museums, historical sites, and similar institutions	3	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	С	D	D
71211 712110	Museums	2 2	D D	D D	D D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	12 387	N	3 899	790	375	15.2	.8
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	е	D	D
7139	Other amusement and recreation services	15	D	N	D	D	е	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	8	D	N	D	D	b	D	D
713990	industries	8	D	N	D	D	b	D	D
7100000	recreation services	7	D	N	D	D	а	D	D
	BALANCE OF HAMPDEN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	22	11 044	N	2 904	497	107	31.1	7.4
711	Performing arts, spectator sports, and related industries	6	2 857	N	589	121	30	13.7	_
7111	Performing arts companies	2	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	16	8 187	N	2 315	376	77	37.1	10.0
7139	Other amusement and recreation services	16	8 187	N	2 315	376	77	37.1	10.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	839	690	224	30	11	22.6	43.0
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	10 205	N	2 680	467	96	31.7	4.5
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	b	D	D
7139	Other amusement and recreation services	14	D	l N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	D. Data based on the 2002 Economic Census. For inform	idilon on com	deritality protection	, sampling error, not	laampiing error, ar	ia definitions, see	Tiole at end or tal		of receipts/
NAICS							Paid employees for	reve	nue-
code	Geographic area, tax status, and kind of business	Estab-	Receipts/ revenue	Evnoncos	Annual	First-quarter	pay period including March 12	From admini- strative	
		(number)	(\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	(number)	records ¹	Estimated ²
	BALANCE OF HAMPSHIRE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	29	8 966	N	2 108	427	161	54.5	.7
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	19	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	10 10	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	9	D D	N N	D D	D D	c c	D D	D D
	centers	8	D	N	D	D	b	D	D
	BALANCE OF MIDDLESEX COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	32 592	N	8 671	1 846	339	26.5	10.5
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	а	D	D
7115	Independent artists, writers, and performers	3	D	N	D	D	а	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	3 3	D D	N N	D D	D D	a a	D D	D D
712	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
71211 712110	Museums	5 5	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	22	16 382	N	4 617	882	259	46.2	.6
7139	Other amusement and recreation services	22	16 382	N	4 617	882	259	46.2	.6
71391 713910	Golf courses and country clubs	8 8	11 860 11 860	N N	3 276 3 276	521 521	121 121	32.0 32.0	.8 .8
71394 713940	Fitness and recreational sports centers Other fitness and recreational sports centers	10 10	D D	N N	D D	D D	C C	D D	D D
7139409	centers	10	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	11 627	6 898	2 346	523	82	8.1	28.6
712	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
71211 712110	Museums	5 5	D D	D D	D D	D D	b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	D. Data based on the 2002 Economic Census. For inform			, J , .		,	Paid	Percent of receipts/ revenue—	
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated ²
	BALANCE OF MIDDLESEX COUNTY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	20 965	N	6 325	1 323	257	36.7	.5
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	3	D	N	D	D	a	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	3	D D	N N	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	е	D	D
7139	Other amusement and recreation services	20	D	N	D	D	е	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	8 8 9 9	11 860 11 860 2 112 2 112 2 112	N N N N	3 276 3 276 792 792 792	521 521 203 203 203	121 121 95 95 95	32.0 32.0 64.6 64.6	.8 .8 - -
	BALANCE OF NANTUCKET COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	22 372	N	6 132	978	179	34.9	.9
712	Museums, historical sites, and similar institutions	10	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	14	D	N	D	D	С	D	D
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	4	7 120 7 120	N N	2 961 2 961	285 285	42 42	10.0 10.0	_
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	5 5	6 962 6 962	N N	812 812	183 183	42 42	100.0 100.0	
71399	centers	5	6 962 D	N N	812 D	183 D	42 a	100.0 D	_ D
713990	All other amusement and recreation industries	3	D	N	D	D	а	D	D
7139908	All other miscellaneous amusement and recreation services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	19	14 154	10 598	4 007	582	108	46.8	1.4
712	Museums, historical sites, and similar institutions	10	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	10	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement and recreation services	6	D	D	D	D	b	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	4 4 4	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	1	D	D		D			
71	Arts, entertainment, and recreation	8	8 218	N	2 125	396	71	14.4	.1
713	Amusement, gambling, and recreation industries	8	8 218	N	2 125	396	71	14.4	.1
7139	Other amusement and recreation services	8	8 218	N	2 125	396	71	14.4	.1
71399 713990	All other amusement and recreation industries . All other amusement and recreation	3	D	N	D	D	а	D	D
713990	industries	3	D	N	D	D	а	D	D
	recreation services	2	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BALANCE OF NORFOLK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	22	36 751	N	9 251	1 667	489	6.4	13.9
711	Performing arts, spectator sports, and related								
=440	industries	3	D	N	D	D	С	D	D
7112 71121	Spectator sports	1	D D	N N	D D	D D	c	D D	D D
711212	Racetracks	i	p	N N	D D	D	c	D	D
713	Amusement, gambling, and recreation industries	18	D	N	D	D	е	D	D
7139	Other amusement and recreation services	18	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	5 5	11 554 11 554	N N	4 577 4 577	688 688	308 308	15.3 15.3	_
71393 713930	Marinas	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	7 698	7 065	2 217	401	41	3.0	4.9
711	Performing arts, spectator sports, and related	1	D	D	D	D	a	D	D
713	industries	5	D	D	D	D	b b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	29 053	N	7 034	1 266	448	7.3	16.2
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	С	D	D
7112	Spectator sports	1	D	N	D	D	c	D	D
71121	Spectator sports	1	D	N	D	D	c	D	D
711212	Racetracks	1	D	N	D	D	С	D	D
713 7139	Amusement, gambling, and recreation industries	13 13	D D	N N	D D	D D	e	D D	D D
7139	Other amusement and recreation services Golf courses and country clubs	4	D	N	D	D	e e	D	D
713910 71393	Golf courses and country clubs	4 1	D	N N	D	D	e a	D	D D
713930	Marinas BALANCE OF PLYMOUTH COUNTY	1	D	N	D	D	a	D	D
	ALL ESTABLISHMENTS				40				
71	Arts, entertainment, and recreation	43	29 312	N	10 788	1 863	393	40.8	2.9
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	37 37	27 403 27 403	N N	10 075 10 075	1 704 1 704	354 354	39.9 39.9	3.1
71391	Golf courses and country clubs	10	12 726	N	4 471	551	95	52.7	3.1
713910 71393	Golf courses and country clubs	10	12 726 6 967	N N	4 471 3 133	551 660	95 72	52.7 3.9	3.6
713930 71394	Marinas Fitness and recreational sports centers	5 14	6 967 6 345	N N	3 133 2 182	660 437	72 162	3.9 53.6	3.6 9.1
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	14	6 345	N	2 182	437	162	53.6	9.1
7139409	centers	14	6 345	N	2 182	437	162	53.6	9.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	6 477	5 070	2 074	307	73	86.2	_
713	Amusement, gambling, and recreation industries	6	D	D	D	D	b	D	D
7139	Other amusement and recreation services	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	33	22 835	N	8 714	1 556	320	27.9	3.8
713	Amusement, gambling, and recreation industries	31	D	N	D	D	е	D	D
7139	Other amusement and recreation services	31	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	8 8	D D	N N	D D	D D	b b	D D	D D
71393 713930	Marinas	5	6 967 6 967	N N	3 133 3 133	660 660	72 72	3.9 3.9	3.6 3.6
71394	Fitness and recreational sports centers Fitness and recreational sports centers	11 11	D D	N N	D	D D	C	D D	D D
713940			ا ت	1.4					

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent of receipts/ revenue—	
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BALANCE OF WORCESTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	85	96 673	N	34 448	7 046	2 163	29.3	5.7
711	Performing arts, spectator sports, and related industries	18	5 512	N	1 381	291	55	49.7	1.1
712	Museums, historical sites, and similar institutions	4	16 110	N	8 370	1 825	390	6.9	-
7121	Museums, historical sites, and similar institutions	4	16 110	N	8 370	1 825	390	6.9	-
71211 712110	Museums	2 2	D D	N N	D D	D D	e e	D D	D D
713	Amusement, gambling, and recreation industries	63	75 051	N	24 697	4 930	1 718	32.6	7.2
7139	Other amusement and recreation services	60	D	N	D	D	g	D	D
71391 713910 71394 713940	Golf courses and country clubs	26 26 20 20	43 074 43 074 8 355 8 355	N N N N	15 093 15 093 3 216 3 216	2 209 2 209 705 705	436 436 329 329	44.7 44.7 37.1 37.1	11.8 11.8 1.2 1.2
7139409 71399	Other fitness and recreational sports centers	19 9	D D	N N	D D	D D	e b	D D	D D
713990	All other amusement and recreation industries	9	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	21 251	22 835	9 925	2 079	484	9.2	.4
712	Museums, historical sites, and similar institutions	3	D	D	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	3	D	D	D	D	е	D	D
71211 712110	Museums	2 2	D D	D D	D D	D D	e e	D D	D D
713	Amusement, gambling, and recreation industries	9	D	D	D	D	С	D	D
7139	Other amusement and recreation services	9	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	73	75 422	N	24 523	4 967	1 679	35.0	7.2
711	Performing arts, spectator sports, and related industries	18	5 512	N	1 381	291	55	49.7	1.1
712	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	1	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	54	D	N	D	D	g	D	D
7139	Other amusement and recreation services	51	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	23 23 16	D D	N N	D D	D D	e e	DDD	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	16 16	D D	N N	D D	D D	e e	D D	D D
71399 713990	centers	15 7	6 301 D	N N	2 672 D	575 D	263 b	42.8 D	.3 D
713990	industries	7	D	N	D	D	b	D	D
	recreation services	5	D	N	D	D	a	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies. ²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.