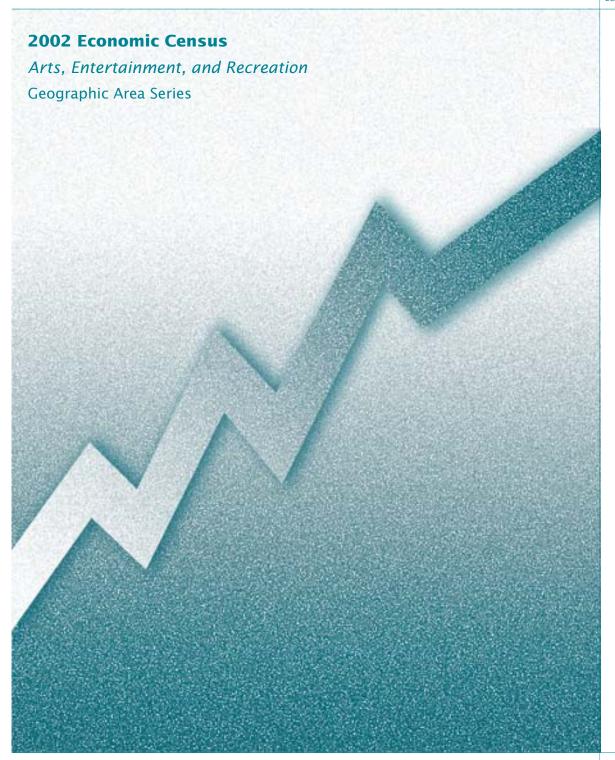
EC02-71A-MD





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2002 Economic Census

Arts, Entertainment, and Recreation Geographic Area Series





U.S. Department of Commerce Carlos M. Gutierrez,

Secretary

David A. Sampson, **Acting Deputy Secretary**

Economics and Statistics Administration Kathleen B. Cooper,

Under Secretary for Economic Affairs

U.S. CENSUS BUREAU Charles Louis Kincannon,

Director



Economics and Statistics Administration Kathleen B. Cooper, Under Secretary for Economic Affairs



U.S. CENSUS BUREAU Charles Louis Kincannon, Director

Hermann Habermann,Deputy Director and
Chief Operating Officer

Thomas L. Mesenbourg, Acting Associate Director for Economic Programs

Thomas L. Mesenbourg, Assistant Director for Economic Programs

Mark E. Wallace, Chief, Service Sector Statistics Division

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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in "2" and "7."

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

- Policymaking agencies of the federal government use the data to monitor economic activity and to assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

INDUSTRY CLASSIFICATIONS

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Food Services
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), largely covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 100 subsectors (three-digit codes), 317 industry groups (four-digit codes), and, as implemented in the United States, 1,179 industries (six-digit codes).

RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

Most industry classifications remained unchanged between 1997 and 2002, but NAICS 2002 includes substantial revisions within the construction and wholesale trade sectors, and a number of revisions for the retail trade and information sectors. These changes are noted in industry definitions and will be demonstrated in the *Bridge Between NAICS 2002 and NAICS 1997*.

For 2002, data for enterprise support establishments (those functioning primarily to support the activities of their company's operating establishments, such as a warehouse or a research and development laboratory) are included in the industry that reflects their activities (such as warehousing). For 1997, such establishments were termed auxiliaries and were excluded from industry totals.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company. (For selected industries, only payroll, employment, and classification are collected for individual establishments, while other data are collected on a consolidated basis.)

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for states, metropolitan and micropolitan statistical areas, counties, and corporate municipalities (places) including cities, towns, townships, villages, and boroughs. Respondents were required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from administrative sources is used as a basis for coding.

AVAILABILITY OF ADDITIONAL DATA

All results of the 2002 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on digital versatile discs (DVD-ROMs) for sale by the Census Bureau. The American FactFinder system at the Internet site allows selective retrieval and downloading of the data. For more information, including a description of reports being issued, see the Internet site, write to the U.S. Census Bureau, Washington, DC 20233-6100, or call Customer Services at 301-763-4100.

HISTORICAL INFORMATION

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

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart

from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some service trades in 1933. Censuses of construction, manufacturing, and the other business censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated, providing comparable census data across economic sectors and using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census report forms.

The range of industries covered in the economic census expanded between 1967 and 2002. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at www.census.gov/econ/census02/guide. More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at www.census.gov/econ/www/history.html.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment, in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides are classified in Subsector 487, Scenic and Sightseeing Transportation.

Data for this sector are shown for establishments of firms subject to federal income tax, and separately, of firms that are exempt from federal income tax under provisions of the Internal Revenue Code.

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

Exclusions. The tabulations for this sector do not include central administrative offices, warehouses, or other establishments that serve arts, entertainment, and recreation establishments within the same organization. Data for such establishments are classified according to the nature of the service they provide. For example, separate headquarters establishments are reported in NAICS sector 55, Management of Companies and Enterprises.

The reports described below exclude establishments of firms with no paid employees. These "nonemployers," typically self-employed individuals or partnerships operating businesses that they have not chosen to incorporate, are reported separately in Nonemployer Statistics. The contribution of nonemployers, relatively large for this sector, may be examined at www.census.gov/nonemployerimpact.

Definitions. Industry categories are defined in Appendix B, NAICS Codes, Titles, and Descriptions. Other terms are defined in Appendix A, Explanation of Terms.

REPORTS

The following reports provide statistics on this sector.

Industry Series. There are three reports, each covering a group of related industries. The reports present, by kind of business for the United States, general statistics for establishments of firms

with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

Geographic Area Series. There is a separate report for each state, the District of Columbia, and the United States. Each state report presents, for establishments of firms with payroll, general statistics on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment by kind of business for the state, metropolitan and micropolitan statistical areas, counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. The United States report presents data for the United States as a whole for detailed kind-of-business classifications.

Subject Series:

- **Product Lines.** This report presents product lines data for establishments of firms with payroll by kind of business. Data are presented for the United States and states. Establishments may report negative revenue for selected product lines. Because of this, percentages for product lines may be in excess of 100 or less than 0.
- Establishment and Firm Size (Including Legal Form of Organization). This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments of firms with payroll; and by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms with payroll.
- **Miscellaneous Subjects.** This report presents data for a variety of industry-specific topics for establishments of firms with payroll. Presentation of data varies by kind of business.

ZIP Code Statistics. This report presents data for establishments of firms with payroll by United States ZIP Code.

Other reports. Data for this sector are also included in reports with multisector coverage, including *Nonemployer Statistics, Comparative Statistics, Bridge Between 2002 NAICS and 1997 NAICS, Business Expenses,* and the Survey of Business Owners reports.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Maps are available at www.census.gov/econ2002maps. Notes specific to areas in the state are included in Appendix D, Geographic Notes. Data may be presented for –

- 1. The United States as a whole.
- 2. States and the District of Columbia.
- 3. Metropolitan and micropolitan statistical areas. A core based statistical area (CBSA) contains a core area with a substantial population nucleus, together with adjacent communities having a high degree of social and economic integration with that core. CBSAs are differentiated into metropolitan and micropolitan statistical areas based on size criteria. Both metropolitan and micropolitan statistical areas are defined in terms of entire counties, and are listed in Appendix E, Metropolitan and Micropolitan Statistical Areas.
 - a. Metropolitan Statistical Areas (metro areas). Metro areas have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
 - b. Micropolitan Statistical Areas (micro areas). Micro areas have at least one urban cluster of at least 10,000, but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.

- c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.
- d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
- 4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
- 5. Economic places.
 - a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
 - b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
 - c. Townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 2000 Census of Population).
 - d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars, and 1997 data, in 1997 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES

Both the 2002 Economic Census and the 1997 Economic Census present data based on the North American Industry Classification System (NAICS). While there were revisions to some industries for 2002, none of those affect this sector.

Data for this sector for 2002 include totals for taxable and tax-exempt businesses together, not present in 1997 reports. For 1997, only data for taxable establishments were shown at county and place levels in the Geographic Area Series. For 2002, data for taxable and tax-exempt establishments, as well as the combined totals, are shown at these geographic levels.

For 2002, the revenue data for tax-exempt establishments include gains or losses from the sale of real estate, investments, or other assets. In 1997, these gains or losses were excluded from revenue. Also, the 2002 expenses data for tax-exempt establishments exclude program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members. In 1997, these types of expenses were included.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data. Data presented in the Miscellaneous Subjects and Product Lines reports for this sector are subject to sampling errors, as well as nonsampling errors.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data, as by the percentages shown in the tables. Precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors. More information on the reliability of the data is included in Appendix C, Methodology.

DISCLOSURE

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas.

CONTACTS FOR DATA USERS

Questions about these data may be directed to the U.S. Census Bureau, Service Sector Statistics Division, Service Census Branch, 1-800-541-8345 or scb@census.gov.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

- D Withheld to avoid disclosing data of individual companies; data are included in higher level totals
- Ν Not available or not comparable
- S Withheld because estimates did not meet publication standards
- Χ Not applicable
- Ζ Less than half the unit shown
- 0 to 19 employees a
- 20 to 99 employees b
- 100 to 249 employees C
- 250 to 499 employees e
- f 500 to 999 employees
- 1,000 to 2,499 employees
- 2,500 to 4,999 employees h
- 5.000 to 9.999 employees i
- 10,000 to 24,999 employees
- 25,000 to 49,999 employees k
- 50,000 to 99,999 employees П
- m 100,000 employees or more
- Revised
- Represents zero (page image/print only)
- (CC) Consolidated city
- Independent city (IC)
- CDP Census designated place

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]

MANYLAND		or information on confidentially procedure, sampling end	, noneampung		lo, oco noto at ona			Paid	Percent o	of receipts/
Att, entertainment, and recreation		Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	including March 12	admini- strative	Estimated ²
Arts. entertainment, and recessation		MARYLAND								
Arts. entertainment, and recreation 197 2 149 001 N 76 539 173 282 31 925 21.9 7.5		ALL ESTABLISHMENTS								
Performing aris, specialor sports, and whelled	71		1 917	2 143 001	N	766 539	173 282	31 925	21.9	7.5
Performing ants companies		Performing arts, spectator sports, and related								
Title The place companies and direner headers.	7111									
The contemporary components and defined relations 46 108 600 N 21 536 4 66 12 538 264 1.3										
Tribute companies	711110	Theater companies and dinner theaters	46	108 805	l N	21 535	5 616	1 238 C	25.4	1.3
Major Majo	7111102 7111103	Theater companies	39 5	96 626 D	l N	D	4 635 D	c	D	.8 D
Muscell groups and artists 12	711120	Dance companies	6	D	l N	D	D	b	D	D D
19	711130	Musical groups and artists								1.2
Title		organizations	12 39							D D
Circusses S	71119 711190	Other performing arts companies	8	D	l N	D	D	a		D
Special profess Special pr	7111909		8	D	N	D	D	a	D	D
	7112	Spectator sports	98	464 832	N	263 071	60 871	2 481	34.7	7.0
Tright Football clubs		Spectator sports								7.0
Section Color Co	7112111 7112112	Football clubs	1	D	l N	D	D	С	D	
Title Autoracetrack operation		clubs								D
Title Other special or sports 80 D N D D 6 D D D D D D D	7112122	Auto racetrack operation	5	D	l N	D	D		D	D
Promoters of performing arts, sports, and similar events	711219	Other spectator sports	80	D	l N	D	D	e	D	D
Promoters of performing arts, sports, and similar events with facilities										
Similar events with facilities	7113		81	183 785	N	25 720	5 772	858	10.9	2.0
Promoters of performing arts, sports, and similar events with facilities 20	71131		20	140 311	N	17 525	4 309	596	1.4	_
Similar events without facilities		Promoters of performing arts, sports, and similar events with facilities								_
Similar events without facilities		similar events without facilities	61	43 474	N	8 195	1 463	262	41.4	8.5
## entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 5 521 937 136 31.1 15.6 ## Agents and managers for artists, athletes, entertainers and other public figures 36 18 974 N 16 001 3 348 461 56.7 4.5 ## Agents and managers for artists, athletes, entertainers and other public figures 36 19 97 N 45 634 10 581 19 98 4.4 1.1 ## Agents and other public figures 36 19 97 19 98 4.4 1.1 ## Agents and other institutions and performers 191 19 40 N 45 634 10 581 19 98 4.4 1.1 ## Agents and other institutions and performers 191 19 400 N 45 634 10 581 19 98 4.4 1.1 ## Agents and other institutions and performers 191 19 98 19 98 4.4 1.1 ## Agents and other institutions and performe	/11320		61	43 474	N	8 195	1 463	262	41.4	8.5
eintertainers and other public figures		entertainers and other public figures	36	18 974	N	5 521	937	136	31.1	15.6
entertainers and other public figures		entertainers and other public figures	36	18 974	N	5 521	937	136	31.1	15.6
Til51	711410		36	18 974	N	5 521	937	136	31.1	15.6
Tilition Independent artists, writers, and performers 191 51 898 N 16 001 3 348 461 56.7 4.5	7115	Independent artists, writers, and performers	191	51 898	N	16 001	3 348	461	56.7	4.5
Museums, historical sites, and similar institutions				51 898 51 898			3 348 3 348			4.5 4.5
Institutions	712	Museums, historical sites, and similar institutions	98	119 430	N	45 634	10 581	1 908	4.4	1.1
Museums	7121		98	119 430	N	45 634	10 581	1 908	4.4	1.1
Tight Tigh				69 731		22 852				1.6
Tight Tigh	71212	Historical sites	15	D	l N	D	D	b	D	D
71219 / 71219 Nature parks and other similar institutions	71213	Zoos and botanical gardens	8	D	l N	D	D	f	D	D
N	71219	Nature parks and other similar institutions	10		l N	1 555 1 555				5.2
N	713	Amusement, gambling, and recreation industries	1 302	1 152 857	N	371 554	81 536	24 052	18.3	10.0
Trial Amusement and theme parks 4	7131	Amusement parks and arcades	50	68 451	N	17 508	2 974	807	10.8	2.3
7131101 Waterparks	713110			D		D	D		D	D
713120 Amusement arcades	7131102	Waterparks Amusement parks (except waterparks)	3	D	l N	D	D	a	D	D D
7122 Combline industries 24 51 720 NJ 6 440 1 655 475 16 7 25 0								f f		
7132 Gailbling industries	7132	Gambling industries	24	51 739	N	6 440	1 656	475	16.7	35.0
71329 Other gambling industries	71329 713290	Other gambling industries		51 739 51 739		6 440 6 440				35.0 35.0
7132902 Lottery, bingo, bookie, and other betting operation	7132902	Lottery, bingo, bookie, and other betting								

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]

NAICS code	Geographic area, tax status, and kind of business						Paid		nue-
		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
	MARYLAND—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—								
7139	Con. Other amusement and recreation services	1 228	1 032 667	N	347 606	76 906	22 770	18.9	9.2
71391 713910	Golf courses and country clubs	143 143	350 840 350 840	N N	136 171 136 171	27 194 27 194	6 067 6 067	13.3 13.3	6.1 6.1
71392 713920	Skiing facilities	1	D	N N	D	D D	e e	D D	D D
71393 713930	Skiing facilities Marinas Marinas	197 197	143 938 143 938	N N	34 286 34 286	7 486 7 486	1 362 1 362	25.7 25.7	10.0 10.0
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	569 569	364 410 364 410	N N	127 725 127 725	30 694 30 694	11 830 11 830	21.3 21.3	12.7 12.7
7139404 7139405	Ice skating rinks	12 21	7 967 6 688	N N	2 682 1 803	759 470	468 334	16.8 34.3	30.9 .8
7139409 71395	Other fitness and recreational sports centers	536 78	349 755 58 959	N N	123 240 18 635	29 465 4 726	11 028 1 548	21.2 11.1	12.5 6.4
713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	78 240	58 959 D	N N	18 635 D	4 726 D	1 548 g	11.1 D	6.4 D
713990	All other amusement and recreation industries	240	D	N	D	D	g	D	D
7139901 7139902	Dance halls Concession operators of amusement	1	D	N	D	D	a	D	D
7139904	devices and rides	16 36	6 232 12 056	N N	1 279 3 112	125 575	93 227	22.9 25.0	.5 7.0
7139905 7139908	Coin-operated amusement devices (except slot machine operation)	44	27 975	N	6 494	1 470	215	21.6	6.8
7139906	recreation services	143	D	N	D	D	g	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	397	503 341	460 480	190 985	42 980	10 382	12.9	5.0
711	Performing arts, spectator sports, and related industries	74	86 997	83 305	28 428	7 454	1 497	17.1	.3
7111	Performing arts companies	50	69 097	66 077	25 028	6 849	1 390	17.1	.3
71111	Theater companies and dinner theaters	24	36 304	33 249	9 876	2 639	681	22.7	.2
711110 7111101 7111102	Theater companies and dinner theaters Opera companies Theater companies	24 2 22	36 304 D D	33 249 D D	9 876 D D	2 639 D D	681 c e	22.7 D D	.2 .2 .2 .2 .2 .2 .0 .0 .0 .3 .3
7111102 71112 711120	Dance companies. Dance companies.	4 4	D D	D	D	D	b	D	D
71113 711130	Musical groups and artists Musical groups and artists Symphony orchestras and chamber music	21 21	30 916 30 916	31 094 31 094	14 601 14 601	4 072 4 072	670 670	8.2 8.2	.3
7111301	organizations	12	Б	D	D	D	f	D	D
7111309 71119 711190	Other music groups and artists Other performing arts companies	9	D D D	D D D	D D D	D D D	b a	D D D	D D D
711190	Other performing arts companies Other performing arts companies (except circuses).	1	D	D	D	D	a a	D	D
7113	Promoters of performing arts, sports, and similar events	24	17 900	17 228	3 400	605	107	16.8	.5
71131	Promoters of performing arts, sports, and								
711310	similar events with facilities	8	8 508	8 715	2 070	353	72	2.5	_
71132	similar events with facilities Promoters of performing arts, sports, and similar events without facilities	8	8 508 9 392	8 715 8 513	2 070 1 330	353 252	72 35	2.5 29.8	1.0
711320	Promoters of performing arts, sports, and similar events without facilities	16	9 392	8 513	1 330	252	35	29.8	1.0
712	Museums, historical sites, and similar institutions	86	115 804	100 544	44 761	10 429	1 878	4.0	.9
7121	Museums, historical sites, and similar institutions	86	115 804	100 544	44 761	10 429	1 878	4.0	.9
71211	Museums	59	67 384	53 233	22 377	5 316	1 037	6.0	1.4
712110 71212 712120	Museums	59 14 14	67 384 D D	53 233 D D	22 377 D D	5 316 D D	1 037 b	6.0 D D	1.4 D D
712120 71213 712130	Historical sites	6	D	D	D	D	b f f	D	D
71219 71219 712190	Nature parks and other similar institutions	7 7	D D	D	D	D D	b b	D	D D
713	Amusement, gambling, and recreation industries	237	300 540	276 631	117 796	25 097	7 007	15.2	7.9
7139	Other amusement and recreation services	237	300 540	276 631	117 796	25 097	7 007	15.2	7.9
71391 713910	Golf courses and country clubs	44 44	172 107 172 107	161 577 161 577	69 605 69 605	14 434 14 434	3 075 3 075	11.1 11.1	2.6 2.6
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	145 145	103 875 103 875	92 511 92 511	41 218 41 218	9 097 9 097	3 482 3 482	21.1 21.1	18.1 18.1
7139409	Other fitness and recreational sports centers	145	103 875	92 511	41 218	9 097	3 482	21.1	18.1
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	48 48	24 558 24 558	22 543 22 543	6 973 6 973	1 566 1 566	450 450	18.0 18.0	2.0
7139908	All other miscellaneous amusement and recreation services	48	24 558	22 543	6 973	1 566	450	18.0	2.0

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 on confidentiality protection, sampling errol	,					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
	MARYLAND—Con.								_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1 520	1 639 660	N	575 554	130 302	21 543	24.6	8.2
711	Performing arts, spectator sports, and related industries	443	783 717	N	320 923	73 711	4 468	30.3	5.5
7111	Performing arts companies	61	82 128	N	14 010	3 388	639	28.9	2.2
71111 711110 7111102 7111103 7111120 711120 711130 711130 7111309 71119	Theater companies and dinner theaters. Theater companies and dinner theaters. Theater companies Dinner theaters. Dance companies. Dance companies. Musical groups and artists Musical groups and artists Other music groups and artists Other performing arts companies Other performing arts companies	22 22 17 5 2 2 30 30 30 7 7	72 501 72 501 D D D D 7 175 7 175 7 175 D	2222222	11 659 11 659 D D D 1 731 1 731 D D	2 977 2 977 D D D 318 318 318 D	557 557 e c a a 71 71 71 a a	26.8 26.8 D D D 45.9 45.9 D	1.9 1.9 D D D 5.0 5.0 D
7111909	Other performing arts companies (except circuses)	7	D	N	D	D	а	D	D
7112	Spectator sports	98	464 832	N	263 071	60 871	2 481	34.7	7.0
71121 711211 7112111 7112112 7112119	Spectator sports	98 9 1 3	464 832 331 044 D	Z Z Z	263 071 218 493 D D	60 871 50 343 D	2 481 558 c c	34.7 41.1 D D	7.0 — D D
711212 7112122 7112123 711219 7112191 7112192	clubs Racetracks. Auto racetrack operation Horse racetrack operation Other spectator sports. Professional athletes Racing (except racetrack operation)	5 9 5 4 80 5 75	D D D D D	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	D D D D	D D D D D	c 96 9 e a e	D D D D D	D D D D D
7113	Promoters of performing arts, sports, and similar events	57	165 885	N	22 320	5 167	751	10.2	2.2
71131	Promoters of performing arts, sports, and similar events with facilities.	12	131 803	N	15 455	3 956	524	1.3	_
711310	Promoters of performing arts, sports, and similar events with facilities	12	131 803	N	15 455	3 956	524	1.3	_
71132 711320	Promoters of performing arts, sports, and similar events without facilities	45	34 082	N	6 865	1 211	227	44.6	10.6
	similar events without facilities	45	34 082	N	6 865	1 211	227	44.6	10.6
7114	Agents and managers for artists, athletes, entertainers and other public figures	36	18 974	N	5 521	937	136	31.1	15.6
71141	Agents and managers for artists, athletes, entertainers and other public figures	36	18 974	N	5 521	937	136	31.1	15.6
711410	Agents and managers for artists, athletes, entertainers and other public figures	36	18 974	N	5 521	937	136	31.1	15.6
7115	Independent artists, writers, and performers	191	51 898	N	16 001	3 348	461	56.7	4.5
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	191 191	51 898 51 898	N N	16 001 16 001	3 348 3 348	461 461	56.7 56.7	4.5 4.5
712	Museums, historical sites, and similar institutions	12	3 626	N	873	152	30	14.4	5.7
7121	Museums, historical sites, and similar institutions	12	3 626	N	873	152	30	14.4	5.7
71211 712110 71212 712120 71213 712130 71219 712190	Museums Museums Historical sites Historical sites Zoos and botanical gardens Zoos and botanical gardens Nature parks and other similar institutions Nature parks and other similar institutions.	6 6 1 1 2 2 3 3	2 347 2 347 D D D D D	222222	475 475 D D D D D	90 90 D D D D	10 10 a a a a a a	1.8 1.8 D D D D	8.8 8.8 D D D D
713	Amusement, gambling, and recreation industries	1 065	852 317	N	253 758	56 439	17 045	19.4	10.7
7131	Amusement parks and arcades	50	68 451	N	17 508	2 974	807	10.8	2.3
71311 713110 7131101 7131102 71312 713120	Amusement and theme parks Amusement and theme parks Waterparks Amusement parks (except waterparks) Amusement arcades Amusement arcades	4 4 1 3 46 46	D D D D	N N N N N	D D D D	D D D D	c c a c f f	D D D D	D D D D
7132	Gambling industries	24	51 739	N	6 440	1 656	475	16.7	35.0
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting operation	24 24 24	51 739 51 739 51 739	N N	6 440 6 440 6 440	1 656 1 656 1 656	475 475 475	16.7 16.7 16.7	35.0 35.0 35.0

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]

NAIÇS	Congression and toy detug and kind of husiness						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
	MARYLAND—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	991	732 127	N	229 810	51 809	15 763	20.4	9.8
71391 713910 71392 713920 71393 713930 71394 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 loe skating rinks Roller skating rinks	99 99 1 1 197 197 424 424 12 21	178 733 178 733 D D 143 938 143 938 260 535 260 535 7 967 6 688	N N N N N N N N N N N N N N N N N N N	66 566 66 566 D D 34 286 34 286 86 507 86 507 2 682 1 803	12 760 12 760 D D 7 486 21 597 21 597 759 470	2 992 2 992 e e 1 362 1 362 8 348 8 348 468 334	15.3 15.3 D D 25.7 25.7 21.4 21.4 34.3	9.4 9.4 D D 10.0 10.5 10.5 30.9
7139409 71395 713950 71399 713990	Other fitness and recreational sports centers . Bowling centers . Bowling centers . All other amusement and recreation industries . All other amusement and recreation industries .	391 78 78 192	245 880 58 959 58 959 D	N N N N	82 022 18 635 18 635 D	20 368 4 726 4 726 D	7 546 1 548 1 548 9	21.2 11.1 11.1 D	10.1 6.4 6.4 D
713990 7139901 7139902	industries	192 1	D D	N N	D D	D D	g a	D D	D D
7139904	devices and rides	16 36	6 232 12 056	N N	1 279 3 112	125 575	93 227	22.9 25.0	.5 7.0
7139905	Coin-operated amusement devices (except slot machine operation)	44	27 975	N	6 494	1 470	215	21.6	6.8
7139908	All other miscellaneous amusement and recreation services	95	D	N	D	D	f	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]

61101, 110118	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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1 898	2 466 584	N	952 963	211 394	36 874	16.9	9.5
711	Performing arts, spectator sports, and related industries	535	1 041 224	N	487 261	111 284	9 048	14.7	10.2
7111	Performing arts companies	167	188 874	N	63 183	16 222	3 456	26.9	9.5
71111	Theater companies and dinner theaters	75	103 566	Ŋ	28 464	7 674	2 288	26.5	10.9
711110 7111101	Theater companies and dinner theaters Opera companies	75 5	103 566 D	N N	28 464 D	7 674 D	2 288 C	26.5 D	10.9 D
7111102 7111103	Theater companies	66 4	82 324 D	N N	21 578 D	5 566 D	1 730 e	33.4 D	11.6 D
71112 711120	Dance companies	15 15	D	N N	D D	D D	e e	D D	D D
71113 711130	Musical groups and artists Musical groups and artists	66 66	64 544 64 544	N N	26 811 26 811	6 385 6 385	665 665	26.8 26.8	7.8 7.8
7111301 7111309	Symphony orchestras and chamber music organizations	14 52	D D	N N	D D	D D	e c	D D	D D
71119 71119 711190	Other performing arts companies Other performing arts companies	11 11	D	N N	D	D	b b	D	D
7111909	Other performing arts companies (except circuses)	11	D	N	D	D	b	D	D
7112	Spectator sports	72	631 043	N	364 846	80 687	2 814	1.5	10.8
71121	Spectator sports	72	631 043	Ŋ	364 846	80 687	2 814	1.5	10.8
711211 7112112	Sports teams and clubs	9	444 140 D	N N	316 293 D	69 119 D	1 047 e	.1 D	.9 D
7112119	Other professional sports teams and clubs	5	D	Ŋ	D	D	f	D	D
711212 7112123	Racetracks	4 2	D D	N N	D D	D D	g g e	D	D D
711219 7112191	Other spectator sports	59 12	D D	N N	D D	D D	b	D	D D
7112192 7113	Racing (except racetrack operation)	47	D	N	D	D	е	D	D
	events	74	132 313	N	31 123	7 784	1 840	40.7	5.6
71131	Promoters of performing arts, sports, and similar events with facilities	31	D	N	D	D	g	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	31	D	N	D	D	g	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	43	D	N	D	D	е	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	43	D	N	D	D	е	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	49	24 263	N	6 069	1 419	170	34.6	36.8
71141	Agents and managers for artists, athletes, entertainers and other public figures	49	24 263	N	6 069	1 419	170	34.6	36.8
711410	Agents and managers for artists, athletes, entertainers and other public figures	49	24 263	N	6 069	1 419	170	34.6	36.8
7115	Independent artists, writers, and performers	173	64 731	N	22 040	5 172	768	46.5	5.9
71151	Independent artists, writers, and performers	173	64 731	Ŋ	22 040	5 172	768	46.5	5.9
711510	Independent artists, writers, and performers.	173	64 731	N N	22 040	5 172	768	46.5	5.9
712 7121	Museums, historical sites, and similar institutions	114	367 887	N	100 757	24 339	3 978	5.3	9.7
,,,,,	institutions	114	367 887	N	100 757	24 339	3 978	5.3	9.7
71211 712110	Museums	63 63	270 244 270 244	N N	68 750 68 750	16 720 16 720	2 330 2 330	6.1 6.1	12.9 12.9
71212 712120	Historical sitesHistorical sites	29 29	D D	N N	D D	D	e	D D	D D
71213 712130	Zoos and botanical gardens	13 13	84 930 84 930	N N	27 682 27 682	6 606 6 606	1 225 1 225	.2 .2	.7 .7
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	9	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	1 249	1 057 473	N	364 945	75 771	23 848	23.1	8.7
7131	Amusement parks and arcades	43	51 983	N	12 503	2 028	1 398	8.7	.3
71311 713110	Amusement and theme parks	3	D D	N N	D D	D D	f f	D D	D D
71312 713120	Amusement arcades Amusement arcades	40 40	D	N N	D	D	e e	D	D
713120	Other amusement and recreation services	1 200	D	N N	D	D	i	D	D
71391	Golf courses and country clubs	193	420 095	N	168 224	30 960	7 236	19.0	4.1
713910 71393	Golf courses and country clubs	193 48	420 095 28 575	N N	168 224 7 398	30 960 1 613	7 236 291	19.0 38.5	4.1 4.5
713930 71394	Marinas Fitness and recreational sports centers	48 661	28 575 397 407	N N	7 398 132 129	1 613 31 503	291 12 380	38.5 25.4	4.5 15.0
713940 7139404	Fitness and recreational sports centers	661 19	397 407 29 112	N N	132 129 7 087	31 503 1 871	12 380 754	25.4 24.7	15.0 19.1
7139405 7139409	Roller skating rinksOther fitness and recreational sports	28	12 720	N	3 519	1 004	539	37.1	.1
	centers	614	355 575	N I	121 523	28 628	11 087	25.1	15.2

[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	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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED 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—Con.								
71395 713950 71399 713990	Bowling centers	53 53 244	46 398 46 398 111 051	N N N	13 931 13 931 30 210	3 519 3 519 5 817	1 105 1 105 1 420	20.8 20.8 34.6	- 12.5
7139902	industries	244	111 051 11 284	N N	30 210 4 414	5 817 744	1 420 237	34.6 28.9	12.5 3.0
7139904 7139905	devices and rides	30	12 210	N N	3 545	698	181	15.8	5.1
7139908	(except slot machine operation) All other miscellaneous amusement and	34	13 313	N	3 620	828	151	34.2	2.9
	recreation services	147	D	N	D	D	f	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	519	849 722	736 089	290 658	65 177	14 113	18.4	7.1
711	Performing arts, spectator sports, and related industries	113	181 353	172 886	64 529	16 585	3 372	41.9	5.7
7111	Performing arts companies	85	129 578	130 654	49 186	12 587	2 343	27.6	7.5
71111 711110 7111101 7111102	Theater companies and dinner theaters	42 42 5 37	67 708 67 708 D	65 595 65 595 D D	19 977 19 977 D D	5 249 5 249 D D	1 391 1 391 c g	34.9 34.9 D D	14.0 14.0 D D
71112 711120	Dance companies	14 14	D D	D D	D D	D D	e e	D D	D D D
71113 711130 7111301	Musical groups and artists	27 27	D D	D D	D D	D D	f f	D D	D
7111309	organizations Other music groups and artists	14 13	D D	D D	D D	D D	e b	D D	D D
7113	Promoters of performing arts, sports, and similar events	28	51 775	42 232	15 343	3 998	1 029	77.8	1.3
71131	Promoters of performing arts, sports, and similar events with facilities	15	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	15	D	D	D	D	f	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities	13	D	D	D	D	b	D	D
711320	similar events without facilities	13	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	111	D	D	D	D	h	D	D
7121	Museums, historical sites, and similar institutions	111	D	D	D	D	h	D	D
71211 712110	Museums	61 61	D D	D D	D D	D D	g g	D D	D D
71212 712120 71213	Historical sites	29 29 13	D D 84 930	D D 75 100	D D 27 682	D D 6 606	e e 1 225	D D .2	D D .7
712130 71219	Zoos and botanical gardens	13	84 930 D	75 100 D	27 682 D	6 606 D	1 225 1 225 b	.2 D	.7 D
712190	Nature parks and other similar institutions	8	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	295	D	D	D	D	i	D	D
7139 71391	Other amusement and recreation services Golf courses and country clubs	295 55	D 174 549	D 164 390	D 78 137	D 14 746	3 087	D 17.9	D 2.6
713910 71394 713940 7139409	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	55 194 194	174 549 D D	164 390 D D	78 137 D D	14 746 D D	3 087 h h	17.9 D D	2.6 D D
71399	centers	194 46	D D	D D	D D	D D	h c	D D	D D
713990 7139908	All other amusement and recreation industries	46	D	D	D	D	С	D	D
	recreation services	46	D	D	D	D	С	D	D
74	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		4 042 005					40.0	40-
71	Arts, entertainment, and recreation	1 379	1 616 862	N I	662 305	146 217	22 761	16.1	10.8

[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, moris	ampling error, and definitions, see note at end of table]							Percent (of receipts/
NAICS							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 r including I March 12	From admini- strative records ¹	Estimated ²
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711	Arts, entertainment, and recreation — Con. Performing arts, spectator sports, and related industries	422	859 871	N	422 732	94 699	5 676	8.9	11.2
7111	Performing arts companies	82	59 296	N	13 997	3 635	1 113	25.5	13.8
71111 711110 7111102 7111103 711113 711130 7111309 711190 711190	Theater companies and dinner theaters. Theater companies and dinner theaters. Theater companies Dinner theaters. Musical groups and artists Musical groups and artists Other music groups and artists Other performing arts companies Other performing arts companies Other performing arts companies Other performing arts companies	33 33 29 4 39 39 39 9	35 858 35 858 D D D D D D	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	8 487 8 487 D D D D D D	2 425 2 425 D D D D D D	897 897 f e c c c b b	10.7 10.7 D D D D D	5.0 5.0 D D D D
7111909	circuses)	9	D	N	D	D	b	D	D
7112	Spectator sports	72	631 043	N 	364 846	80 687	2 814	1.5	10.8
71121 711211 7112112 7112119	Spectator sports Sports teams and clubs Baseball clubs Other professional sports teams and	72 9 3	631 043 444 140 D	N N N	364 846 316 293 D	80 687 69 119 D	2 814 1 047 e	1.5 .1 D	10.8 .9 D
711212 7112123 711219 7112191 7112192	clubs Racetracks. Horse racetrack operation Other spectator sports. Professional athletes Racing (except racetrack operation)	5 4 2 59 12 47	D D D D	N N N N N	D D D D	D D D D	g g e b	D D D D	D D D D
7113	Promoters of performing arts, sports, and similar events	46	80 538	N	15 780	3 786	811	16.9	8.4
71131 711310 71132	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	16 16 30	D D	N N	D D	D D	f f	D D	D D
711320	Promoters of performing arts, sports, and similar events without facilities	30	D	N	D	D	c	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	49	24 263	N	6 069	1 419	170	34.6	36.8
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures	49 49	24 263 24 263	N N	6 069 6 069	1 419 1 419	170 170	34.6 34.6	36.8 36.8
7115	Independent artists, writers, and performers	173	64 731	N	22 040	5 172	768	46.5	5.9
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	173 173	64 731 64 731	N N	22 040 22 040	5 172 5 172	768 768	46.5 46.5	5.9 5.9
713	Amusement, gambling, and recreation industries	954	D	N	D	D	j	D	D
7131	Amusement parks and arcades	43	51 983	N	12 503	2 028	1 398	8.7	.3
71311 713110 71312 713120	Amusement and theme parks Amusement and theme parks Amusement arcades Amusement arcades	3 3 40 40	D D D	N N N N	D D D D	D D D	f f e e	D D D	D D D
7139	Other amusement and recreation services	905	D	N	D	D	j	D	D
71391 713910 71393 713930 71394 713940 7139404 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Ice skating rinks Roller skating rinks Other fitness and recreational sports	138 138 48 48 467 467 19 28	245 546 245 546 28 575 28 575 D D 29 112 12 720	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	90 087 90 087 7 398 7 398 D D 7 087 3 519	16 214 16 214 1 613 1 613 D D 1 871 1 004		19.8 19.8 38.5 38.5 D D 24.7 37.1	5.2 5.2 4.5 4.5 D D 19.1
71395 713950 71399	centers Bowling centers Bowling centers All other amusement and recreation industries	420 53 53 198	D 46 398 46 398 D	N N N N	D 13 931 13 931 D	D 3 519 3 519 D	i 1 105 1 105 g	D 20.8 20.8 D	D - - D
713990	All other amusement and recreation industries	198	D	N	D	D	g	D	D
7139902 7139904 7139905	Concession operators of amusement devices and rides	26 30	11 284 12 210	N N	4 414 3 545	744 698	237 181	28.9 15.8	3.0 5.1
7139905	(except slot machine operation) All other miscellaneous amusement and recreation services	34 101	13 313 D	N N	3 620 D	828 D	151 f	34.2 D	2.9 D

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error, non	sampling 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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA—Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1 864	2 453 077	N	948 882	210 483	36 591	16.7	9.5
711	Performing arts, spectator sports, and related industries	532	D	N	D	D	i	D	D
7111	Performing arts companies	166	D	N	D	D	h	D	D
71111 711110 7111101 7111102 7111103	Theater companies and dinner theaters Theater companies and dinner theaters Opera companies. Theater companies Dinner theaters	75 75 5 66 4	103 566 103 566 D 82 324	2	28 464 28 464 D 21 578	7 674 7 674 D 5 566 D	2 288 2 288 c 1 730 e	26.5 26.5 D 33.4 D	10.9 10.9 D 11.6
71112 71112 711120	Dance companies	15 15	D D	N N	D D	D	e	D D	D D D D
71113 711130 7111301	Musical groups and artists	65 65	D D	N N	D D	D D	f	D D	
7111309 71119	organizations Other music groups and artists Other performing arts companies	13 52 11	D D D	N N N	D D D	D D D	e c b	D D D	D D D
711190 7111909	Other performing arts companies Other performing arts companies (except	11	D	N	D	D	b	D	D
7112	circuses)	11 72	D 631 043	N N	D 364 846	D 80 687	b 2 814	D 1.5	D 10.8
71121 711211	Spectator sports	72 9	631 043 444 140	N N	364 846	80 687 69 119	2 814 1 047	1.5	10.8
711211 7112112 7112119	Sports teams and clubs	3 5	D D	N N	316 293 D	D D	e f	.1 D	.9 D
711212 7112123 711219	Racetracks Horse racetrack operation Other spectator sports	4 2 59	D D D	N N N	D D D	D D D	g g	D D D	D D D
7112191 7112191 7112192	Professional athletes	12 47	D	N N	D	D D	e b e	D D	D
7113	Promoters of performing arts, sports, and similar events	73	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	30	D	N	D	D	g	D	D
711310 71132	Promoters of performing arts, sports, and similar events with facilities Promoters of performing arts, sports, and	30	D	N	D	D	g	D	D
711320	similar events without facilities	43	D D	N N	D D	D D	e e	D D	D D
7114	Agents and managers for artists, athletes,								
71141	entertainers and other public figures Agents and managers for artists, athletes,	49	24 263	N	6 069	1 419	170	34.6	36.8
711410	entertainers and other public figures	49 49	24 263 24 263	N N	6 069 6 069	1 419 1 419	170 170	34.6 34.6	36.8 36.8
7115	Independent artists, writers, and performers	172	D D	N	D D	1 419 D	f	34.0 D	50.8 D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	172 172	D D	N N	D D	D D	f f	D D	D D
712	Museums, historical sites, and similar institutions	111	D	N	D	D	h	D	D
7121	Museums, historical sites, and similar institutions	111	D	N	D	D	h	D	D
71211 712110	Museums	60 60	D D	N N	D D	D D	g g	D D	D D
71212 712120 71213	Historical sites	29 29 13	D D 84 930	N N N	D D 27 682	D D 6 606	e e 1 225	D D .2	D D .7 .7 D
712130 71219 712190	Zoos and botanical gardens Nature parks and other similar institutions Nature parks and other similar institutions	13 9 9	84 930 D D	N N N	27 682 D D	6 606 D D	1 225 b b	.2 D D	.7 D D
713	Amusement, gambling, and recreation industries	1 221	D	N	D	D	j	D	D
7131	Amusement parks and arcades	42	D	N N	D D	D D	g	D D	D D
71311 713110 71312 713120	Amusement and theme parks Amusement and theme parks Amusement arcades Amusement arcades	3 3 39 39	D D D	N N N	D D D	D D D	f e e	D D D	D D D

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error, nons	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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA—Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD 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	1 173	D	N	D	D	j	D	D
71391 713910	Golf courses and country clubs	192 192	D D	N N	D D	D D	i i	D D	D D
71393 713930	Marinas	42 42	D D	N N	D D	D D	e e	D D	םםםםם
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	647 647	D D	N N	D D	D D	j	D D	D D
7139404 7139405	Ice skating rinks	18 26	D D	N N	D D	D D	e t	D D	D
7139409 71395	Other fitness and recreational sports centers	603 51	D D	N N	D D	D D	j	D D	D D
713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	51 240	D	N N	D	D	g g	D	D
713990	All other amusement and recreation industries	240	D	N	D	D	g	D	D
7139902	Concession operators of amusement devices and rides	26	11 284	N	4 414	744	237	28.9	3.0
7139904 7139905	Miniature golf courses	28	D	N	D	D	С	D	D
7139908	(except slot machine operation) All other miscellaneous amusement and	33	D D	N	D D	D D	C f	D D	D D
	recreation services ESTABLISHMENTS EXEMPT FROM	146		N	U	D	'	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	510	D	D	D	D	j	D	D
711	Performing arts, spectator sports, and related industries	111	D	D	D	D	h	D	D
7111	Performing arts companies	84	D	D	D	D	g	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	42 42	67 708 67 708	65 595 65 595	19 977 19 977	5 249 5 249	1 391 1 391	34.9 34.9	14.0 14.0
7111101 7111102	Opera companies	5 37	D D	D D	D D	D D	c g	D D	D
71112 711120	Dance companies	14 14	D D D	D D D	D D D	D D	e e	D D D	D D
71113 711130 7111301	Musical groups and artists	26 26	D	D	D	D D	f	D	D D
7111301	organizationsOther music groups and artists	13 13	D D	D D	D D	D D	e b	D D	D D
7113	Promoters of performing arts, sports, and similar								
71131	events Promoters of performing arts, sports, and	27	D	D	D	D	g	D	D
711310	similar events with facilities	14	D	D	D	D	f	D	D
71132	similar events with facilities	14	D	D	D	D	f	D	D
711320	similar events without facilities	13	D	D	D	D	b	D	D
740	similar events without facilities	13	D	D	D	D	b	D	D
712 7121	Museums, historical sites, and similar institutions	108	D	D	D	D	h	D	D
	institutions	108	D	D	D	D	h	D	D
71211 712110	Museums	58 58	D D	D D	D D	D D	g g	D D	D
71212 712120	Historical sites	29 29	D D	D D	D D	D D	e e 1 225	D D	D D
71213 712130 71219	Zoos and botanical gardens	13 13 8	84 930 84 930 D	75 100 75 100 D	27 682 27 682 D	6 606 6 606 D	1 225 1 225 b	.2 .2 D	D D .7 .7 D
712190	Nature parks and other similar institutions	8	Б	D	D	D	b	Ď	D
713	Amusement, gambling, and recreation industries	291	D	D	D	D	į į	D	D
7139 71391	Other amusement and recreation services Golf courses and country clubs	291 55	D 174 549	D 164 390	D 78 137	D 14 746	3 087	D 17.9	D 2.6
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	55 190	174 549 174 549 D	164 390 164 390 D	78 137 78 137 D	14 746 14 746 D	3 087 3 087 h	17.9 17.9 D	2.6 2.6 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	190	Ď	Ď	Ď	Ď	h	Ď	Ď
71399	centers	190 46	D D	D D	D D	D D	h c	D D	D D
713990	All other amusement and recreation industries	46	D	D	D	D	С	D	D
7139908	All other miscellaneous amusement and recreation services	46	D	D	D	D	c	D	D

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Second S	61101, 110118	ampling error, and definitions, see note at end of table]						Paid	Percent o	of receipts/
N.J.D.F.MD COMBNED STATISTICAL APAL- Part Par		Geographic area, tax status, and kind of business	lishments	revenue		payroll	payroll	pay period including March 12	admini- strative	Estimated ²
DE-MD Metropolitina Statistical Area— Cor. Cor		NJ-DE-MD COMBINED STATISTICAL								
FEDERAL INCOME TAX		DE-MD Metropolitan Statistical Area —								
Arts. extertainment, and recession										
Industries	71		1 354	D	N	D	D	j	D	D
Performing after companies and disher flustees. 33 35 58 98 N 8 487 2 428 867 107 5 5 5 113 111	711		401	D	N	D	D		0	0
The state conjugatives and direct relateders. 33 35 55 N 8 487 2 423 687 10.7 5.0 The state conjugatives and direct relateders. 34 50 N D D C D D The state stat	7111									
This control of the process of the p										
This companies	7111102	Theater companies	29	D	N	D	Ď	f	D	
This companies	711130	Musical groups and artists	39	D	N	D	D	С	D	D D
This continues Commission	71119	Other performing arts companies	9	D	N	D	D	b	D	D
Title		Other performing arts companies (except	-							
Sports teams and clubes	7112	, and the second								
Title Seach-bil clubs		Spectator sports					80 687 69 119			
Promoters of performing arts, sports, and similar events without facilities. 4	7112112	Baseball clubsOther professional sports teams and	3	D	N	D	D		D	D
Title Professional alfaliate Section S		Racetracks	4	D	N	D	D	f g	D	D
Promoters of performing arts, sports, and similar events with facilities	711219	Other spectator sports	59	D	N	D	D	e b	D	D
Permoters of performing arts, sports, and similar events with facilities.	7112192	Racing (except racetrack operation)								Ď
Similar events with facilities. 16	7113		46	80 538	N	15 780	3 786	811	16.9	8.4
Similar events with facilities	71131	Promoters of performing arts, sports, and similar events with facilities	16	D	N	D	D	f	D	D
Similar events without facilities 30 D N D D C D D		similar events with facilities	16	D	N	D	D	f	D	D
Similar events without facilities		similar events without facilities	30	D	N	D	D	С	D	D
einterlainers and other public figures		similar events without facilities	30	D	N	D	D	С	D	D
Contentainers and other public figures		entertainers and other public figures	49	24 263	N	6 069	1 419	170	34.6	36.8
entertainers and other public figures		entertainers and other public figures	49	24 263	N	6 069	1 419	170	34.6	36.8
Tilipage	711410	entertainers and other public figures	49	24 263	N	6 069	1 419	170	34.6	36.8
Titls10				D	N N	D	D	f	D	D
No. Description No.				D	N	D	D	f	D	D
Tiling Amusement and theme parks 3		, 0								
Amusement and theme parks 3		Amusement and theme parks						g f		
Triagrage Other amusement and recreation services 882 D N D D J D D	713110 71312	Amusement and theme parks	3 39	D	N	D	D	e	D	D D
Triagrid Golf courses and country clubs 137 D N D D D D D D D D								e		
Marinas	71391	Golf courses and country clubs	137	D	N	D	D		D	D
Fitness and recreational sports centers	71393	Marinas	42	D	N	D	D	е	D	D
Trispand	71394	Fitness and recreational sports centers	457	D	N	D	D	i	D	D
Triago	7139404	Ice skating rinks	18	D	N	D	D		D	D
Triagon	7139409	Other fitness and recreational sports centers	413	245 765	N	78 464	19 683	7 499	26.6	19.1
Triaground All other amusement and recreation 194 D N D D D D D D D D	713950	Bowling centers	51	D	N	D	D	g	Ď	D
Triagroup Concession operators of amusement Concession operators ope		All other amusement and recreation						-		
7139904 Miniature golf courses		Concession operators of amusement devices and rides	26	11 284	N	4 414	744		28.9	3.0
7139908 All other miscellaneous amusement and		Miniature golf courses Coin-operated amusement devices	-	-			_			D
	7139908		100	D	N N	D				D

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error, nons	ampling 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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA—Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD Metropolitan Statistical Area— Con.								
	Camden, NJ Metropolitan Division								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	367	251 373	N	79 663	16 324	4 703	33.6	7.9
711	Performing arts, spectator sports, and related	33.	20. 0.0		10 000			00.0	
	industries	85	D	N	D	D	f	D	D
7111	Performing arts companies	17	D	N	D	D	C	D	D
71113 711130 7111309	Musical groups and artists	9 9 7	D D D	N N N	D D D	D D D	b b b	D D D	D D D
7112	Spectator sports	19	D	N	D	D	С	D	D
71121 711219 7112192	Spectator sports Other spectator sports Racing (except racetrack operation)	19 15 13	D D D	N N N	D D D	D D D	c b b	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	12	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	6	D	N	D	D	h	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	6	D	N N	D	D	b b	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	25	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	25 25	D D	N N	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	9	D	N	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	9	D	N	D	D	е	D	D
71211 712110 71213 712130	Museums Museums Zoos and botanical gardens Zoos and botanical gardens	4 4 2 2	D D D	N N N N	D D D	D D D	b b c	D D D	D D D
713	Amusement, gambling, and recreation industries	273	184 030	N	60 892	11 982	3 842	30.8	6.9
7131	Amusement parks and arcades	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	265	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	42 42	D D	N N	D D	D D	g	D D	D D
71393 713930	Marinas	10 10	D	N N	D	D	g b b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	143 143	62 444 62 444	N N	20 112 20 112	4 568 4 568	1 854 1 854	30.7 30.7	10.8 10.8
7139405 7139409	Roller skating rinksOther fitness and recreational sports	9	D	N	D	D D	C	D D	D
71395	centers	132 10	9 006	N N	D 3 353	885	243	32.8	D -
713950 71399 713990	Bowling centers All other amusement and recreation industries All other amusement and recreation	10 60	9 006 D	N N	3 353 D	885 D	243 e	32.8 D	D D
7139902	industries	60 12	D	N	D	D	e b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	33	D	N N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	90	D	D	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	10	D	D	D	D	b	D	D
7111	Performing arts companies	8	D	D	D	D	b	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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA-Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD Metropolitan Statistical Area — Con.								
	Camden, NJ Metropolitan Division—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 712	Arts, entertainment, and recreation—Con. Museums, historical sites, and similar institutions	8	D	D	D	D	е	D	D
7121	Museums, historical sites, and similar institutions	8	D	D	D	D	е	D	D
71211 712110 71213 712130	Museums	3 3 2 2	D D D	D D D	D D D	D D D	b c c	D D D	D D D
713	Amusement, gambling, and recreation industries	72	D	D	D	D	f	D	D
7139	Other amusement and recreation services	72	D	D	D	D	f	D	D
71391 713910 71394 713940	Golf courses and country clubs	13 13 50 50	D D D	D D D D	D D D	D D D	e e c c	D D D	D D D
7139409 71399	Other fitness and recreational sports centers	50 9	D D	D D	D D	D D	c b	D D	D D
713990	All other amusement and recreation industries	9	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	9	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	277	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	75	D	N	D	D	е	D	D
7111	Performing arts companies	9	D	N N	D	D	b	D	D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	5 5 5	D D	N N N	D D D	D D D	b b b	D D D	D D D
7112	Spectator sports	19	D	N N	D	D	С	D	D
71121 711219 7112192	Spectator sports Other spectator sports Racing (except racetrack operation)	19 15 13	D D D	N N N	D D D	D D D	c b b	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	10	D	N	D	D	С	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities	6	D D	N N	D D	D D	b b	D D	D D
7114	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N N	D	D	b	D	D
7115	Independent artists, writers, and performers	25	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	25 25	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	201	D	N	D	D	h	D	D
7131	Amusement parks and arcades	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	193	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	29 29	D D	N N	D D	D D	f f	D D	D D
71393 713930 71394	Marinas Marinas Fitness and recreational sports centers	10 10 93	D D D	N N N	D D D	D D D	b b g	D D D	D D D
713940 7139405	Fitness and recreational sports centers Roller skating rinks	93 9	D D	N N	D D	D	g c	D	D D
7139409 71395	Other fitness and recreational sports centers	82 10	D 9 006	N N	D 3 353	D 885	g 243	D 32.8	D
713950	Bowling centers	10	9 006	N N	3 353	885	243	32.8	_

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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 admini- strative records ¹	Estimated ²
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA—Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD Metropolitan Statistical Area — Con.								
	Camden, NJ Metropolitan Division—Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries — Con.								
7139 71399 713990 7139902	Other amusement and recreation services—Con. All other amusement and recreation industries. All other amusement and recreation industries. Concession operators of amusement devices and rides	51 51 12	D D	N N	D D	D D	e e b	D D	D D
7139905 7139908	Coin-operated amusement devices (except slot machine operation) All other miscellaneous amusement and recreation services	6 24	D D	N N	D D	D D	b c	D D	D D
	Philadelphia, PA Metropolitan Division								
	ALL ESTABLISHMENTS								
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	1 230	1 887 277	N	744 237	165 104	25 990	15.4	7.0
	industries	375	882 749	N	415 974	94 293 D	5 935	14.5 D	3.5
7111 71111	Performing arts companies	124 55	D D	N N	D D	D	h g	D	D D
711110 7111101	Theater companies and dinner theaters Opera companies	55 4	D	N N	D	D	g	D	D D
7111102 71112	Theater companies	50 11	D D	N N	D D	D D	g e	D D	D D
711120 71113	Dance companies	11 52	D 56 555	N N	D 24 269	D 5 699	e 548	D 28.1	D 5.1
711130 7111301	Musical groups and artists	52	56 555	N	24 269	5 699	548	28.1	5.1
7111309	organizationsOther music groups and artists	9 43	D D	N N	D D	D D	e c	D D	D D
7112	Spectator sports	32	546 036	N	316 910	69 469	1 098	1.0	.5
71121 711211 7112112 7112119	Spectator sports	32 5 1	546 036 D D	N N N	316 910 D D	69 469 D D	1 098 f c	1.0 D D	.5 D D
711212 7112123 711219	clubs Racetracks. Horse racetrack operation Other spectator sports	3 1 1 26	D D D	N N N	D D D	D D D	f a a c	D D D	D D D
7112192	Racing (except racetrack operation)	20	D	Ñ	Ď	D	b	Ď	Ď
7113	Promoters of performing arts, sports, and similar events	56	D	N	D	D	g	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	22	81 171	N	21 641	5 403	1 381	48.3	3.7
711310	Promoters of performing arts, sports, and similar events with facilities	22	81 171	N	21 641	5 403	1 381	48.3	3.7
71132 711320	Promoters of performing arts, sports, and similar events without facilities	34	D	N	D	D	С	D	D
7114	similar events without facilities	34	D	N	D	D	С	D	D
71111	entertainers and other public figures	35	D	N	D	D	С	D	D
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures Agents and managers for artists, athletes, entertainers and other public figures	35 35	D D	N N	D D	D D	c c	D D	D D
7115	Independent artists, writers, and performers	128	D	N	D	D	f	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	128 128	D D	N N	D D	D D	f f	D D	D D
712	Museums, historical sites, and similar institutions	81	D	N	D	D	h	D	D
7121	Museums, historical sites, and similar institutions	81	D	N	D	D	h	D	D
71211	Museums	45	183 916	N	44 201	10 841	1 496	1.2	18.3
712110 71212 712120 71213 712130	Museums Historical sites Historical sites Zoos and botanical gardens Zoos and botanical gardens	45 21 21 9 9	183 916 D D D D	N N N N N	44 201 D D D D	10 841 D D D D	1 496 C C f f	1.2 D D D	18.3 D D D D

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error, none	sampling 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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA—Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD Metropolitan Statistical Area — Con.								
	Philadelphia, PA Metropolitan Division— Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	774	D	N	D	D	j	D	D
7131	Amusement parks and arcades	32	40 094	N	9 137	1 512	1 236	7.3	.3
71311 713110 71312 713120	Amusement and theme parks	1 1 31 31	D D D	N N N N	D D D	D D D	f f e e	D D D	D D D
7139	Other amusement and recreation services	737	D	N	D	D	j	D	D
71391 713910 71393	Golf courses and country clubs	119 119 5	284 885 284 885 D	N N N	117 731 117 731 D	21 208 21 208 D	4 888 4 888 b	16.7 16.7 D	3.2 3.2 D
713930 71394	Marinas Fitness and recreational sports centers	5 432	D 308 312	N N	D 103 428	D 24 788	9 570	D 23.5	D 16.5
713940 7139404 7139405	Fitness and recreational sports centers Ice skating rinks	432 14 15	308 312 23 188 5 166	N N N	103 428 5 655 1 378	24 788 1 513 383	9 570 589 203	23.5 15.8 29.4	16.5 24.0 .4
7139409 71395	Other fitness and recreational sports centers	403 31	279 958 27 696	N N	96 395 7 882	22 892 1 904	8 778 601	24.1 15.5	16.1
713950 71399 713990	Bowling centers All other amusement and recreation industries. All other amusement and recreation	31 149	27 696 D	N N	7 882 D	1 904 D	601 f	15.5 D	_ D
7139902	industries	149	D	N	D	D	f	D	D
7139904 7139905	devices and rides Miniature golf courses Coinceporated amusement devices	12 17	6 841 8 399	N N	2 764 2 404	410 495	136 134	39.2 12.0	4.9 4.5
7139903	Coin-operated amusement devices (except slot machine operation)	23 92	8 305 D	N	1 745	448 D	76	48.0	4.5 D
	recreation services	92	0	N	D	D	1	D	D
71	Arts, entertainment, and recreation	340	655 591	552 016	223 691	50 542	11 343	17.9	7.3
711	Performing arts, spectator sports, and related industries	87	D	D	D	D	h	D	D
7111	Performing arts companies	64	D	D	D	D	g	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	32 32	D D	D D	D D	D D	g	D D	D D
7111101 7111102	Opera companies	4 28	D D	D D	D D	D D	c g	D D	D D
71112 711120 71113	Dance companies Dance companies Musical groups and artists	11 11 20	D D	D D D	D D D	D D D	e e	D D D	D D D
711130 711130 7111301	Musical groups and artists	20	D	D	D	D	e e	D	D
7111309	organizationsOther music groups and artists	9 11	D D	D D	D D	D D	e b	D D	D D
7113	Promoters of performing arts, sports, and similar events	23	D	D	D	D	f	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	11	D	D	D	D	f	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	11	D	D	D	D	f	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities	12	D	D	D	D	b	D	D
	similar events without facilities	12	D	D	D	D	b .	D	D
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	80	D	D	D	D	h	D	D
	institutions	80	D	D	D	D	h	D	D
71211 712110 71212	Museums	45 45 21	183 916 183 916 D	115 965 115 965 D	44 201 44 201 D	10 841 10 841 D	1 496 1 496 c	1.2 1.2 D	18.3 18.3 D
712120 71213 712130	Historical sites	21 9 9	D D D	D D D	D D D	D D D	c f f	D D D	D D D

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	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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA—Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD Metropolitan Statistical Area — Con.								
	Philadelphia, PA Metropolitan Division— Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	173	D	D	D	D	i	D	D
7139	Other amusement and recreation services	173	D	D	D	D	i	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	33 33 115 115	126 563 126 563 89 912 89 912	117 991 117 991 81 992 81 992 81 992	57 017 57 017 35 644 35 644	10 286 10 286 7 612 7 612	2 271 2 271 3 089 3 089	16.3 16.3 18.1 18.1	3.0 3.0
71399 713990 7139908	centers. All other amusement and recreation industries. All other amusement and recreation industries. All other miscellaneous amusement and	115 25 25	89 912 D	D	35 644 D	7 612 D	3 089 C	18.1 D	3.0 D
	recreation services ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	25	D	D	D	D	С	D	D
71	Arts, entertainment, and recreation	890	1 231 686	N	520 546	114 562	14 647	14.1	6.9
711	Performing arts, spectator sports, and related industries	288	D	N	D	D	h	D	D
7111	Performing arts companies	60	D	N	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	23 23 22 32	D D	N N	D D	D D	c c	D D	D D
7111102 71113 711130 7111309	Theater companies Musical groups and artists Musical groups and artists Other music groups and artists	22 32 32 32 32	D D D	N N N	D D D	D D D	C C C	D D D	D D D
7112	Spectator sports	32	546 036	N	316 910	69 469	1 098	1.0	.5
71121 711211	Spectator sports	32 5	546 036 D	N N	316 910 D	69 469 D	1 098 f	1.0 D	.5 D
7112112 7112119	Baseball clubsOther professional sports teams and	1	D	N	D	D	c	D	D
711212 7112123	clubs	3 1 1	D D D	N N N	D D D	D D D	f a a	D D D	D D D
711219 7112192	Other spectator sports	26 20	D D	N N	D D	D D	c b	D D	D D
7113	Promoters of performing arts, sports, and similar events	33	D	N	D	D	f	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	11	D	N	D	D	f	D	D
711310 71132	Promoters of performing arts, sports, and similar events with facilities Promoters of performing arts, sports, and	11	D	N	D	D	f	D	D
711320	similar events without facilities	22	D	N	D	D	С	D	D
7114	similar events without facilities	22	D	N N	D D	D D	С	D D	D D
71141	Agents and managers for artists, athletes,								
711410	entertainers and other public figures Agents and managers for artists, athletes, entertainers and other public figures	35 35	D D	N N	D D	D D	c	D D	D D
7115	Independent artists, writers, and performers	128	D	N	D	D	f	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	128 128	D D	N N	D D	D D	f	D D	D D
713	Amusement, gambling, and recreation industries	601	D	N	D	D	j	D	D
7131	Amusement parks and arcades	32	40 094	N	9 137	1 512	1 236	7.3	.3
71311 713110 71312 713120	Amusement and theme parks Amusement and theme parks Amusement arcades Amusement arcades	1 1 31 31	D D D	N N N N	D D D	D D D	f f e e	D D D	D D D

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NAICS Geographic area, tax status, and kind of business Establishments Receipts/ revenue (s1,000) Expenses (s1,000) First-quarter payroll (s1,000) Firs	D D D 5.9 5.7 D D 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5 - 5.5 -	administrative records¹ D 16.9 16.9 D D	employees for pay period including March 12 (number)	payroll	payroll		revenue	lishments	PHILADELPHIA-CAMDEN-VINELAND, PA-
NJ-DE-MD COMBINED STATISTICAL AREA — Con. Philadelphia-Camden-Wilmington, PA-NJ-DE-MD Metropolitan Statistical Area — Con. Philadelphia, PA Metropolitan Division — Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX — Con. Ars. entertainment, and recreation foutstries — Con. Ars. entertainment, and recreation industries — Con. Other amusement and recreation industries — Con. Other amusement and recreation services — 564	5.9 5.7 6.9 5.7 D D D 5.8 22.0 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5 -	16.9 16.9 D	2 617						
DE-MD Metropolitan Statistical Area— Con. Philadelphia, PA Metropolitan Division— Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con. Arts, entertainment, and recreation industries— Con. Arts, entertainment, and recreation industries— Con. Arts, entertainment, and recreation industries— Con.	5.9 5.7 6.9 5.7 D D D 5.8 22.0 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5 -	16.9 16.9 D	2 617						
Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con. Arts, entertainment, and recreation industries—Con. Arts, entertainment, and recreation industries—Con. Other amusement and recreation services 564 D N D D J D D D J D D D	5.9 5.7 6.9 5.7 D D D 5.8 22.0 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5 -	16.9 16.9 D	2 617						DE-MD Metropolitan Statistical Area —
FEDERAL INCOME TAX	5.9 5.7 6.9 5.7 D D D 5.8 22.0 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5 -	16.9 16.9 D	2 617						
Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—Con. Con. Other amusement and recreation services S64	5.9 5.7 6.9 5.7 D D D 5.8 22.0 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5 -	16.9 16.9 D	2 617						
Other amusement and recreation services 564	5.9 5.7 6.9 5.7 D D D 5.8 22.0 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5 -	16.9 16.9 D	2 617						Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—
Triaground Golf courses and country clubs 86	6.9 5.7 D D D 5.8 22.0 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5 –	16.9 D D							Other amusement and recreation services
Marinas	5.8 22.0 5.8 22.0 5.8 24.0 9.4 .4 6.9 22.3 5.5			10 922	60 714	N	158 322	86	13910 Golf courses and country clubs
139404	5.8 24.0 9.4 .4 6.9 22.3 5.5 – 5.5 –		6 481	17 176	67 784	N	218 400	5 317	13930 Marinas
Centers	5.5 – 5.5 –	15.8	589	1 513	5 655	N	23 188	14	139404 Ice skating rinks
All other amusement and recreation industries 124 D N D D T D	5.5 –								centers
Tight Tigh		15.5		1 904	7 882	N	27 696	31	1399 All other amusement and recreation industries.
devices and rides	D D	D	f	D	D	N	D	124	industries
Tiling Coin-operated amusement devices (except slot machine operation)					2 764 2 404				devices and rides
recreation services	8.0 4.5	48.0	76	448	1 745	N	8 305	23	139905 Coin-operated amusement devices (except slot machine operation)
Division	D D	D	е	D	D	N	D	67	
ALL ESTABLISHMENTS									
71 Arts, entertainment, and recreation	1.2 25.9	11.2	5 898		124 982	N	314 427	267	
industries									industries
71111 Theater companies and dinner theaters 17 D N D D f D	D D	D	f	D	D	N	D	17	1111 Theater companies and dinner theaters
711110 Theater companies and dinner theaters 17 D N D D F D 7111102 Theater companies	D D	D		D	D	N	D	13	111102 Theater companies
71113 Musical groups and artists 4 D N D D b D 711130 Musical groups and artists 4 D N D D b D	D D		b	D		N	D	4	1113 Musical groups and artists
7112 Spectator sports									· ·
71121 Spectator sports 21 D N D D g D 711212 Racetracks 1 D N D D g D 7112123 Horse racetrack operation 1 D N D D D g D	D D	D	l g	D	D	N	D	1	11212 Racetracks
711219 Other spectator sports	D D	D	С	D	D	N	D	18	11219 Other spectator sports
Promoters of performing arts, sports, and similar events	D D	D	С	D	D	N	D	5	
7115 Independent artists, writers, and performers 19 D N D D D D	D D	D	b	D	D	N	D	19	Independent artists, writers, and performers
71151 Independent artists, writers, and performers									
712 Museums, historical sites, and similar institutions 21 D N D D f D	D D	D	f	D	D	N	D	21	Museums, historical sites, and similar institutions
7121 Museums, historical sites, and similar institutions		D	f	D	D	N	D	21	
71211 Museums	D D		f f						
713 Amusement, gambling, and recreation industries 174 D N D D g D	D D	D	g	D	D	N	D	174	Amusement, gambling, and recreation industries
7139 Other amusement and recreation services	D D D		_						
713910 Golf courses and country clubs	D D D D D D			5 125 958	25 079 4 445	N N	64 712 17 373	31 27	13910 Golf courses and country clubs
713930 Marinas	D D D D D D D D D D D D D D D D D D D	13.6 13.6 28.4	179	958	4 445		17 373	27	13930 Marinas
7139405 Roller skating rinks	D D D D D D D D D D D D D D D D D D D	13.6 13.6 28.4 28.4 D	179	D				72	
7139409 Other fitness and recreational sports centers	D D D D D D D D D D D D D D D D D D D	13.6 13.6 28.4 28.4 D D	179 179 f f	D D D	D D	N N	D D	72 2	13940 Fitness and recreational sports centers 139405 Roller skating rinks

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							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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA—Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD Metropolitan Statistical Area— Con.								
	Wilmington, DE-MD-NJ Metropolitan Division—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713 7139	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries — Con. Other amusement and recreation services — Con.								
71399	All other amusement and recreation industries.	31	D	N	D	D	С	D	D
713990 7139904	All other amusement and recreation industries	31 3	D D	N N	D D	D D	c b	D D	D D
7139908	All other miscellaneous amusement and recreation services	21	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	80	120 921	119 735	40 443	9 804	1 711	8.8	6.1
711	Performing arts, spectator sports, and related industries	14	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 8	D D	D D	D D	D D	b b	D D	D D
71113 711130	Musical groups and artists	2 2	D D	D D	D D	D D	b b	D	D D
7113	Promoters of performing arts, sports, and similar events	2	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	20	D	D	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	20	D	D	D	D	f	D	D
71211 712110	Museums	10 10	D D	D D	D D	D D	f f	D D	D D
713	Amusement, gambling, and recreation industries	46	D	D	D	D	f	D	D
7139	Other amusement and recreation services	46	D	D	D	D	f	D	D
71391 713910	Golf courses and country clubs	9	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	25 25	D D	D D	D D	D D	c c	D D	D D
71399	centers	25 12	D D	D D	D D	D D	c b	D D	D D
713990 7139908	All other amusement and recreation industries	12	D	D	D	D	b	D	D
7100000	recreation services ESTABLISHMENTS SUBJECT TO	12	D	D	D	D	b	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	187	193 506	N	84 539	19 251	4 187	12.6	38.2
711	Performing arts, spectator sports, and related								
7111	industries Performing arts companies	58 13	D D	N N	D D	D D	g f	D D	D D
71111	Theater companies and dinner theaters	9	D	N	D	D	f	D	D
711110 7111102 7111103	Theater companies and dinner theaters Theater companies Dinner theaters	9 6 3	D D D	N N N	D D D	D D D	f e e	D D D	D D D
7112	Spectator sports	21	D	N	D	D	g	D	D
71121 711212 7112123	Spectator sports	21 1 1	D D D	N N N	D D	D D D	g	D D D	D D D
7112123 711219 7112192	Other spectator sports Racing (except racetrack operation)	18 14	D D	N N N	D D	D	g c c	D	D
7115	Independent artists, writers, and performers	19	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	19 19	D D	N N	D D	D D	b b	D D	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
	PHILADELPHIA-CAMDEN-VINELAND, PA- NJ-DE-MD COMBINED STATISTICAL AREA — Con.								
	Philadelphia-Camden-Wilmington, PA-NJ- DE-MD Metropolitan Statistical Area — Con.								
	Wilmington, DE-MD-NJ Metropolitan Division—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	128	D	N	D	D	g	D	D
7139	Other amusement and recreation services	125	D	N	D	D	g	D	D
71391 713910 71393 713930 71394 713940 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	22 22 27 27 47 47 2	D D 17 373 17 373 16 209 16 209 D	X	D D 4 445 4 445 5 208 5 208 D	D 958 958 958 1 368 1 368 D	f f 179 179 603 603 b	D D 28.4 28.4 28.0 28.0 D	D D 4.9 4.9 10.0 10.0 D
71395 713950 71399 713990	centers Bowling centers Bowling centers All other amusement and recreation industries All other amusement and recreation	43 10 10 19	D D D	N N N	D D D	D D D	e c c	D D D	D D D
7139904 7139908	industries	19 3 9	D D	N N	D D D	D D	c b	D D	D D
	Vineland-Millville-Bridgeton, NJ Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	34	13 507	N	4 081	911	283	51.5	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	28	D	N	D	D	С	D	D
7139	Other amusement and recreation services	27	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	14 14 11	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	9	D	D	D	D	b	D	D
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
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	24	D	N	D	D	С	D	D
7139	Other amusement and recreation services	23	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	10	D	N	D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	10 7	D D	N N	D D	D D	c b	D D	D D
	SALISBURY-OCEAN PINES, MD COMBINED STATISTICAL AREA								

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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
	SALISBURY-OCEAN PINES, MD COMBINED STATISTICAL AREA—Con.								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	100	64 268	N	16 585	2 800	899	32.1	6.4
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	а	D	D
712	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	82	58 058	N	15 467	2 680	864	29.7	6.7
7131	Amusement parks and arcades	11	D	N	D	D	С	D	D
71312 713120	Amusement arcades	8 8	8 221 8 221	N N	1 941 1 941	284 284	87 87	43.4 43.4	_ _
7139	Other amusement and recreation services	71	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	13 13	D D	N N	D D	D D	e e	D D	D D
71393 713930 71394	Marinas Marinas Fitness and recreational sports centers	8 8 20	7 202 7 202 D	N N N N N	1 073 1 073 D	193 193 D	49 49 e	78.6 78.6 D	_ _ D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	20	D	Ň	D	D	e	Ď	D
71399 713990	centers	19 27	D D	N N	D D	D D	e b	D D	D D
713990	industries	27 8	D D	N N	D D	D D	b b	D D	D D
7139908	All other miscellaneous amusement and recreation services	15	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D	D	D	D	С	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	2 2 2	D 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	86	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	76	D	N	D	D	f	D	D
7131	Amusement parks and arcades	11	D	N	D	D	С	D	D
71312 713120	Amusement arcades	8 8	8 221 8 221	N N	1 941 1 941	284 284	87 87	43.4 43.4	_
7139	Other amusement and recreation services	65	D	N	D	D	f	D	D
71391 713910 71393	Golf courses and country clubs	11 11 8	D D 7 202	N N N N N	D D 1 073	D D 193	e e 49	D D 78.6	D D
713930 71394	Marinas Fitness and recreational sports centers	8 18	7 202 D	N N N	1 073 D	193 D	49 49 C	78.6 D	_ D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	18	D	N	D D	D	С	D D	D
71399 713990	centers	17 25	D D	N N	D	D D	c b	D	D D
7139904 7139908	industries Miniature golf courses All other miscellaneous amusement and recreation services	25 8 13	D D	N N	D D	D D	b b	D D	D D
	Ocean Pines, MD Micropolitan Statistical Area	_			-				

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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
	SALISBURY-OCEAN PINES, MD COMBINED STATISTICAL AREA—Con.								
	Ocean Pines, MD Micropolitan Statistical								
	Area—Con. ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	65	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related		D	N		D		6	
713	industries	9 53	D	N N	D D	D	a e	D D	D D
7131	Amusement parks and arcades	11	D	N	D	D	С	D	D
71312 713120	Amusement arcades	8 8	8 221 8 221	N N	1 941 1 941	284 284	87 87	43.4 43.4	=
713120	Other amusement and recreation services	42	0 221 D	N	D 1 341	D	e e	43.4 D	D
71391	Golf courses and country clubs	8	D	N	D	D	С	D	D
713910 71393 713930	Golf courses and country clubs	8 5 5	D D D	N N N	D D D	D D D	b b	D D D	D D D
713930 71399 713990	Marinas	21	D	N	D	D	b	D	Ď
7139904	industries	21 8	D D	N N	D D	D D	b b	D D	D D
7139908	All other miscellaneous amusement and recreation services	9	D	N	D	D	a	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	61	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	52	D	N	D	D	е	D	D
7131	Amusement parks and arcades	11	D	N	D	D	С	D	D
71312 713120	Amusement arcades	8 8	8 221 8 221	N N	1 941 1 941	284 284	87 87	43.4 43.4	_
7139	Other amusement and recreation services	41	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	7 7	D D	N N	D D	D D	c c	D D	D D
71393 713930	Marinas	5 5	D D	N N	D D	D D	b b	D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	21 21	D D	N N	D D	D D	b b	D D	D D
7139904 7139908	industries	8	Б	N	D	D	b	D	D
7100000	recreation services	9	D	N	D	D	а	D	D
	Salisbury, MD Metropolitan Statistical Area								
	ALL ESTABLISHMENTS]
71	Arts, entertainment, and recreation	35	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries Other amusement and recreation services	29	D	N	D D	D D	е	D D	D D
7139 71394	Fitness and recreational sports centers	29 14	D D	N N	D	D	e	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	14	D	Ň	Ď	Ď	c	Ď	Ď
71399	centers	13 6	D D	N N	D D	D D	c b	D D	D D
713990 7139908	All other amusement and recreation industries	6	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	D	D	D	С	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	5 5	D D	D D	D D	D D	С	D D	D D
7139	Fitness and recreational sports centers	2	D	D	D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	2	D	D	D	D	С	D	D
	centers	2	D	D	D	D	l c	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
	SALISBURY-OCEAN PINES, MD COMBINED STATISTICAL AREA—Con.								
	Salisbury, MD Metropolitan Statistical Area —Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	25	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	24	D	N	D	D	С	D	D
7139 71394	Other amusement and recreation services	24 12	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 Other fitness and recreational sports centers	12	D	N N	D	D D	b b	D	D D
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS							44.0	
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	2 677	4 035 526	N	1 294 990	306 443	52 007	14.8	7.4
	industries	874	2 161 451	N	675 116	167 474	14 155	14.8	6.0
7111	Performing arts companies	225	564 396	N	136 681	32 059	5 589	10.4	.9
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	91 91	D	N N	D D	D D	h h	D	D D
7111101 7111102	Opera companies	6 77	D 154 417	N N	D 40 665	9 606	1 732	D 28.7	D 1.6
7111103 71112	Dinner theaters	8 12	D	N N	D D	D D	t C	D	D D
711120 71113	Dance companies	12 100	D	N N	D D	D D	c g	D	D D
711130 7111301	Musical groups and artists	100	D	N .	D	D	g	D	D
7111309	organizationsOther music groups and artists	20 80	D	N N	D D	D D	f C	D D	D D
71119 711190	Other performing arts companies Other performing arts companies	22 22	D D	N N	D D	D D	g g	D D	D D
7111901 7111909	Circuses Other performing arts companies (except	5	D D	N	D D	D D	g	D D	D
7112	circuses)	17 115	1 030 324	N N	399 301	103 437	e 3 913	16.2	D 3.5
71121	Spectator sports	115	1 030 324	N	399 301	103 437	3 913	16.2	3.5
711211 7112111	Sports teams and clubs	16 2	D D	N N	D D	D D	f e	D D	D D
7112112 7112119	Baseball clubsOther professional sports teams and	3	D	N	D	D	С	D	D
711212	clubs	11 13	D 362 195	N N	D 53 371	D 12 635	e 2 516	D 4.8	D 7.9
7112123 711219	Horse racetrack operation Other spectator sports	6 86	D D	N N	D D	D D	g e	D D	D D
7112192	Racing (except racetrack operation)	79	D	N	D	D	е	D	D
7113	Promoters of performing arts, sports, and similar events	129	384 723	N	81 590	19 492	3 526	5.4	15.8
71131	Promoters of performing arts, sports, and similar events with facilities	39	304 218	N	59 239	14 403	2 922	1.1	18.6
711310	Promoters of performing arts, sports, and similar events with facilities	39	304 218	N	59 239	14 403	2 922	1.1	18.6
71132	Promoters of performing arts, sports, and similar events without facilities	90	80 505	N	22 351	5 089	604	21.7	5.3
711320 7114	Promoters of performing arts, sports, and similar events without facilities	90	80 505	N	22 351	5 089	604	21.7	5.3
7114	entertainers and other public figures	60	D	N	D	D	е	D	D
711410	entertainers and other public figures Agents and managers for artists, athletes,	60	D	N	D	D	е	D	D
	entertainers and other public figures	60	D	N	D	D	е	D	D
7115	Independent artists, writers, and performers	345	D	N .	D	D	f	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	345 345	D D	N N	D D	D D	f	D D	D D
712	Museums, historical sites, and similar institutions	166	300 256	N	97 676	22 460	4 026	6.1	1.2
7121	Museums, historical sites, and similar institutions	166	300 256	N	97 676	22 460	4 026	6.1	1.2
71211 712110	Museums	107 107	188 990 188 990	N N	57 490 57 490	13 515 13 515	2 391 2 391	9.1 9.1	.6 .6
71212 712120	Historical sites	41 41	D D	N N	D D	D D	f	D	D D
71213 712130	Zoos and botanical gardens	9	D D	N N	D	D D	f f	D	.6 D D D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	9	D D	N N	D D	D D	b b	D 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 admini- strative records ¹	Estimated ²
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	1 637	1 573 819	N	522 198	116 509	33 826	16.6	10.5
7131	Amusement parks and arcades	52	62 350	N N	15 979	2 975	896	9.3	1.9
71311	Amusement and theme parks	2	D	N	Д	D	С	D	D
713110 71312 713120	Amusement and theme parks	2 50 50	D D D	N N N	D D D	D D D	c f f	D D D	D D D
7132	Gambling industries	22	51 336	N .	7 927	1 848	457	16.0	35.2
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting	22 22	51 336 51 336	N N	7 927 7 927	1 848 1 848	457 457	16.0 16.0	35.2 35.2
7102002	operation	22	51 336	N	7 927	1 848	457	16.0	35.2
7139	Other amusement and recreation services	1 563	1 460 133	N	498 292	111 686	32 473	16.9	10.0
71391 713910 71393	Golf courses and country clubs	191 191	487 033 487 033 122 922	N N	191 381 191 381 31 199	39 405 39 405 6 712	8 578 8 578 1 170	11.3 11.3 22.1	10.5 10.5
713930 71394	Marinas Marinas Fitness and recreational sports centers	160 160 831	122 922 122 922 623 741	N N N	31 199 31 199 210 088	6 712 6 712 50 244	1 170 1 170 18 513	22.1 22.1 18.9	9.7 9.7 9.9
713940 7139404	Fitness and recreational sports centers lce skating rinks	831 19	623 741 17 886	N N	210 088 5 276	50 244 1 440	18 513 795	18.9 5.3	9.9 21.9
7139405 7139409	Roller skating rinks Other fitness and recreational sports	21	7 489	N	2 017	537	381	37.9	.8
71395 713950	centers	791 90 90	598 366 81 689 81 689	N N N	202 795 25 750 25 750	48 267 6 551 6 551	17 337 1 995 1 995	19.1 6.1 6.1	9.7 2.3 2.3
71399 713990	All other amusement and recreation	291	144 748	N	39 874	8 774	2 217	28.5	13.3
7139902	industries	291	144 748	N .	39 874	8 774	2 217	28.5	13.3
7139904 7139905	devices and rides	16 41	6 376 14 597	N N	1 377 4 935	163 971	96 331	23.9 19.4	1.1 14.4
7139908	(except slot machine operation) All other miscellaneous amusement and	47	30 270	N	6 924	1 633	250	22.0	6.2
	recreation services	186	D	N	D	D	g	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	612	911 932	830 245	325 196	72 373	15 964	12.5	4.7
711	Performing arts, spectator sports, and related industries	155	219 918	218 076	73 258	16 653	3 202	15.0	1.1
7111 71111	Performing arts companies	112 53	D D	D D	D D	D D	h	D D	D D
711110 7111101	Theater companies and dinner theaters Opera companies	53 53 6	D	D	D D	D	g g e	D	D
7111102 71112	Theater companies Dance companies	47 8	D D	D D	D D	D D	g	D D	D D
711120 71113	Dance companies	8 48	D D	D D	D D	D D	C f	D D	D D
711130 7111301	Musical groups and artists	48 19	D D	D D	D D	D D	f	D D	D D
7111309	Other music groups and artists	29	Ď	Ď	Ď	Ď	c	Ď	Ď
7113	Promoters of performing arts, sports, and similar events	43	D	D	D	D	е	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	17	D	D	D	D	С	D	D
711310 71132	Promoters of performing arts, sports, and similar events with facilities Promoters of performing arts, sports, and	17	D	D	D	D	С	D	D
711320	similar events without facilities	26	D	D	D	D	С	D	D
	similar events without facilities	26	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	144	290 115	242 516	94 492	22 005	3 920	5.5	1.2
7121	Museums, historical sites, and similar institutions	144	290 115	242 516	94 492	22 005	3 920	5.5	1.2
71211 712110	Museums Museums	94 94	D D	D D	D D	D D	g	D	D D
71212 712120 71213	Historical sites Historical sites Zoos and botanical gardens	38 38 5	D D D	D D D	D D D	D D D	f f	D D D	D D D
71213 712130 71219 712190	Zoos and botanical gardens Zoos and botanical gardens Nature parks and other similar institutions Nature parks and other similar institutions	5 7 7	D D D	D D	D D D	D D D	f b b	D D	D D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)		Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
			Receipts/ revenue (\$1,000)					From admini- strative records ¹	Estimated ²
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	313	401 899	369 653	157 446	33 715	8 842	16.2	9.1
7139	Other amusement and recreation services	313	401 899	369 653	157 446	33 715	8 842	16.2	9.1
71391 713910 71394 713940	Golf courses and country clubs	54 54 200 200	240 115 240 115 133 032 133 032	224 798 224 798 118 242 118 242	98 663 98 663 50 806 50 806	20 594 20 594 11 228 11 228	4 238 4 238 4 154 4 154	10.8 10.8 24.3 24.3	7.4 7.4 13.7 13.7
7139409	Other fitness and recreational sports centers	200	133 032	118 242	50 806	11 228	4 154	24.3	13.7
71399 713990	All other amusement and recreation industries . All other amusement and recreation	59	28 752	26 613	7 977	1 893	450	22.9	2.5
7139908	industries	59 59	28 752 28 752	26 613 26 613	7 977 7 977	1 893 1 893	450 450	22.9 22.9	2.5 2.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2 065	3 123 594	N	969 794	234 070	36 043	15.5	8.2
711	Performing arts, spectator sports, and related industries	719	1 941 533	N	601 858	150 821	10 953	14.7	6.6
7111	Performing arts companies	113	D	N	D	D	h	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	38 38	D D	N N	D D	D D	g g	D D	D D
7111102 7111103	Theater companies	30 8	D D	N N	D D	D D	e f	D D	D D
71113 711130	Musical groups and artists	52 52	D D	N N	D D	D D	C C	D D	D D
7111309 71119	Other music groups and artists Other performing arts companies	51 19 19	D D D	N N N	D D D	D D D	c g	D D D	D D D
711190 7111901 7111909	Other performing arts companies Circuses Other performing arts companies (except	5	Б	N	D	D	g g	D	D
	circuses)	14	D	N	D	D	е	D	D
7112 71121	Spectator sports	115	1 030 324 1 030 324	N N	399 301 399 301	103 437 103 437	3 913 3 913	16.2 16.2	3.5 3.5
711211 7112111	Sports teams and clubs	16	D D	N N	D D	D D	f	D D	D D
7112112 7112119	Baseball clubsOther professional sports teams and	3	D	N	D	D	c	D	D
711212	clubs	11 13	362 195	N N	53 371 D	12 635	2 516	D 4.8	7.9
7112123 711219 7112192	Horse racetrack operation Other spectator sports Racing (except racetrack operation)	6 86 79	D D D	N N N	D D	D D D	g e e	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	86	D	N	D	D	h	D	D
71131	Promoters of performing arts, sports, and	22		N	D	D	h	D	
711310	similar events with facilities Promoters of performing arts, sports, and similar events with facilities	22	D	N	D	D	h h	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	64	D	N	D	D	e	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	64	D	N	D	D	е	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	60	D	N	D	D	е	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	60	D	N	D	D	e	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	60	D	N	D	D	e	D	D
7115	Independent artists, writers, and performers	345	D	N	D	D	f	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	345 345	D D	N N	D D	D D	f f	D D	D D
712	Museums, historical sites, and similar institutions	22	10 141	N	3 184	455	106	24.0	-
7121	Museums, historical sites, and similar institutions	22	10 141	N	3 184	455	106	24.0	_
71211	Museums	13	D	N	D	D	b	D	D
712110 713	Museums	13	D 1 171 920	N N	D 364 752	D 82 794	b 24 984	D 16.7	D 10.9
7131	Amusement parks and arcades	52	62 350	N	15 979	2 975	896	9.3	1.9
71311	Amusement and theme parks	2	D	Ŋ	D	D	С	D	D
713110 71312 713120	Amusement and theme parks Amusement arcades Amusement arcades	2 50 50	D D D	N N N	D D D	D D D	c f f	D D D	D D D

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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
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA – Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—								
7132	Con. Gambling industries	22	51 336	N	7 927	1 848	457	16.0	35.2
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting operation	22 22 22	51 336 51 336 51 336	N N	7 927 7 927 7 927	1 848 1 848 1 848	457 457 457	16.0 16.0 16.0	35.2 35.2 35.2
7139	Other amusement and recreation services	1 250	1 058 234	N	340 846	77 971	23 631	17.2	10.3
71391 713910 71393 713930 71394 713940 7139404 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers loe skating rinks Roller skating rinks Other fitness and recreational sports	137 137 160 160 631 631 19 21	246 918 246 918 122 922 122 922 490 709 490 709 17 886 7 489	222222	92 718 92 718 31 199 31 199 159 282 159 282 5 276 2 017	18 811 18 811 6 712 6 712 39 016 39 016 1 440 537	4 340 4 340 1 170 1 170 14 359 14 359 795 381	11.7 11.7 22.1 22.1 17.5 17.5 5.3 37.9	13.4 13.4 9.7 9.7 8.9 8.9 21.9
71395 713950 71399	centers Bowling centers Bowling centers All other amusement and recreation industries.	591 90 90 232	465 334 81 689 81 689 115 996	N N N N	151 989 25 750 25 750 31 897	37 039 6 551 6 551 6 881	13 183 1 995 1 995 1 767	17.6 6.1 6.1 29.9	8.5 2.3 2.3 15.9
713990 7139902	All other amusement and recreation industries	232	115 996	N	31 897	6 881	1 767	29.9	15.9
7139904	devices and rides	16 41	6 376 14 597	N N	1 377 4 935	163 971	96 331	23.9 19.4	1.1 14.4
7139905 7139908	Coin-operated amusement devices (except slot machine operation) All other miscellaneous amusement and	47	30 270	N	6 924	1 633	250	22.0	6.2
7139906	recreation services	127	D	N	D	D	g	D	D
	Baltimore-Towson, MD Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71 711	Arts, entertainment, and recreation	916	1 170 116	N	458 505	95 531	16 994	24.5	8.5
	Performing arts, spectator sports, and related industries	234	D	N	D	D	h	D	D
7111 71111	Performing arts companies	52 23	D D	N N	D D	D D	g f	D D	D D
711110 7111101 7111102 71113 711130 7111301	Theater companies and dinner theaters Opera companies. Theater companies Musical groups and artists Musical groups and artists Symphony orchestras and chamber music organizations.	23 2 19 23 23 6		N	D D D D	D D D D	f c e f	D D D D	D D D D
7111309 7112	Other music groups and artists	17 43	D D	N N	D D	D D	b g	D D	D D
71121 711211 7112112 711212 7112123 711219	Spectator sports Sports teams and clubs Baseball clubs Racetracks Horse racetrack operation Other spectator sports	43 6 2 4 3 33		Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	D D D D	D D D D	90090	000000000000000000000000000000000000000	D D D D
7112192 7113	Racing (except racetrack operation)	31	D	N N	D	D	c e	D	D
71131	events								
711310	similar events with facilities	11	D D	N N	D D	D D	e e	D D	D D
71132	Promoters of performing arts, sports, and similar events without facilities	26	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	26	D	N	D	D	b	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	18	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	18	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	18	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	84	D	N	D	D	С	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	84 84	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
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Baltimore-Towson, MD Metropolitan Statistical Area—Con.								
	ALL ESTABLISHMENTS—Con.								
71 712	Arts, entertainment, and recreation—Con. Museums, historical sites, and similar institutions	49	D	N	D	D	g	D	D
7121	Museums, historical sites, and similar institutions	49	D	N	D	D	g	D	D
71211 712110	Museums	33 33	D D	N N	D D	D D	f	D D	D
71212 712120	Historical sites	10 10	D D	N N	D D	D D	b b	D	D D D
71213 712130	Zoos and botanical gardens Zoos and botanical gardens	4 4	D D	N N	D D	D D	f f	D D	D D
713	Amusement, gambling, and recreation industries	633	560 652	N	176 331	38 965	11 856	20.2	11.5
7131	Amusement parks and arcades	22	D D	N	D D	D D	е	D D	D D
71312 713120	Amusement arcades	22	D	N N	D	D	e e	D	D
7132 71329	Gambling industries Other gambling industries	17 17	D D	N N	D D	D D	e e	D D	D D
713290 713290 7132902	Other gambling industries	17	D	N	D	D	e	D	D
7139	operation Other amusement and recreation services	17 594	D D	N N	D D	D D	e i	D D	D D
71391	Golf courses and country clubs	61	D	N	D	D	h	D	D
713910 71393 713930	Golf courses and country clubs	61 104 104	D 77 044 77 044	N N N	D 17 596 17 596	D 3 854 3 854	h 695 695	D 24.7 24.7	D 10.2 10.2
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	271 271	D	N N	D	D D	i	D D	D D
7139404 7139405 7139409	Ice skating rinks	9 7	D D	N N	D D	D D	e c	D D	D D
71395	centers	255 39	D D	N N	D D	D D	i f	D D	D D
713950 71399 713990	Bowling centers All other amusement and recreation industries All other amusement and recreation	39 119	D D	N N	D D	D D	f f	D D	D D
7139904	industries	119 16	D D	N N	D D	D D	f b	D D	D D
7139905 7139908	Coin-operated amusement devices (except slot machine operation)	27	20 740	N	4 982	1 146	147	19.4	.7
7139900	recreation services	69	D	N	D	D	f	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	202	D	D	D	D	i	D	D
711	Performing arts, spectator sports, and related industries	40	D	D	D	D	g	D	D
7111	Performing arts companies	30	D	D	D	D	g	D	D
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	13	D D	D D	D D	D D	c e	D	D D
71113 711130 7111301	Musical groups and artists	11 11	D D	D D	D D	D D	e e	D D	D D
7111301	organizationsOther music groups and artists	6 5	D D	D D	D D	D D	e b	D D	D D
7113	Promoters of performing arts, sports, and similar events	10	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	44	D	D	D	D	g	D	D
7121	Museums, historical sites, and similar institutions	44	D	D	D	D	g	D	D
71211	Museums	30	D	D	D	D	f	D	D
712110 71212 712120	Museums	30 9 9	D D D	D D D	D D D	D D D	f b b	D D D	D D D
71213 71213 712130	Zoos and botanical gardens	3 3	D D	D D	D D	D	f f	0	D D
	- J				- '	_		= .	-

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error, rioris	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
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Baltimore-Towson, MD Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	118	D	D	D	D	h	D	D
7139	Other amusement and recreation services	118	D	D	D	D	h	D	D
71391 713910	Golf courses and country clubs	20 20	62 431 62 431	58 906 58 906	24 717 24 717	4 737 4 737	1 224 1 224	23.3 23.3	4.2 4.2
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	72 72	D D	D D	D D	D D	g g	D D	D D
7139409	Other fitness and recreational sports centers	72 26	D D	D D	D D	D D	g	D D	D D
71399 713990	All other amusement and recreation industries. All other amusement and recreation industries	26	D	D	D	D	e e	D	D
7139908	All other miscellaneous amusement and recreation services	26	D	D	D	D	e	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	714	D	N	D	D	j	D	D
711	Performing arts, spectator sports, and related industries	194	D	N	D	D	g	D	D
7111	Performing arts companies	22	D	N	D	D	e	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	8 8	D D	N N	D D	D D	c	D D	D D
7111102 71113	Theater companies Musical groups and artists	6 12	D D	N N	D D	D D	b b	D	D D
711130 7111309	Musical groups and artists	12 12	D D	N N	D D	D D	b b	D D	D D
7112 71121	Spectator sports	43 43	D D	N N	D D	D D	g	D D	D D
71121 711211 7112112	Spectator sports Sports teams and clubs Baseball clubs	6 2	D D	N N N	D	D D	g e c	D	D
711212 7112123	Racetracks Horse racetrack operation	4	D D	N N	D D	D D	g	D	D D D
711219 7112192	Other spectator sports	33 31	D D	N N	D D	D D	c	D D	D D
7113	Promoters of performing arts, sports, and similar events	27	D	N	D	D	е	D	D
71131	Promoters of performing arts, sports, and								
711310	similar events with facilities	8	D D	N N	D D	D D	e e	D D	D D
71132	Promoters of performing arts, sports, and similar events without facilities	19	D	N	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	19	D	N	D	D	b	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	18	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	18	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	18	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	84	D	N N	D	D	c	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	84 84	D D	N N	D D	D D	c	D D	D D
713	Amusement, gambling, and recreation industries	515	D	N	D	D	i	D	D
7131	Amusement parks and arcades	22	D	N	D	D	е	D	D
71312 713120	Amusement arcades	22 22	D D	N N	D D	D D	e e	D D	D D
7132	Gambling industries	17	D	N N	D	D	е	D	D
71329 713290 7132902	Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting operation	17 17 17	D D	N N N	D D	D D	e e e	D D	D D
7139	Other amusement and recreation services	476	D	N N	D	D		D	D
71391 713910	Golf courses and country clubs	41 41	D D	N N	D D	D D	g	D D	D D
713910 71393 713930	Marinas	104 104	77 044 77 044	N N N	17 596 17 596	3 854 3 854	695 695	24.7 24.7	10.2 10.2
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	199 199	D D	N N	D D	D D	h h	D D	D D
7139404 7139405	lce skating rinks	9 7	D D	N N	D D	D D	e c	D D	D D
7139409	Other fitness and recreational sports centers	183	D	N	D	D	h	D	D

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	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
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA — Con.								
	Baltimore-Towson, MD Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—								
7139	Con. Other amusement and recreation services—Con.								
71395	Bowling centers	39	Б	Ņ	D	D	f	D	D
713950 71399	All other amusement and recreation industries.	39 93	D D	N N	D D	D D	f f	D D	D D
713990	All other amusement and recreation industries	93	р	Ŋ	D	D	,f	D	D
7139904 7139905	Miniature golf courses	16	D	N	D	D	b	D	D
7139908	(except slot machine operation)	27	20 740	N	4 982	1 146	147	19.4	.7
	recreation services Lexington Park, MD Micropolitan Statistical	43	D	N	D	D	С	D	D
	Area ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	С	D	D
7139	Other amusement and recreation services	19	D	N	D	D	С	D	D
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	D D	N N	D D	D D	b	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	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	c .	D	D
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	5 5	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	5	D	N	D	D	b	D	D
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1 695	2 832 460	N	825 818	208 532	34 310	10.6	6.9
711	Performing arts, spectator sports, and related industries	627	1 636 900	N	428 257	119 202	10 467	9.0	5.8
7111	Performing arts companies	169	488 242	N	112 995	25 539	4 301	11.3	.9
71111	Theater companies and dinner theaters	66	Б	Ņ	D	D	g	D	D
711110 7111101	Theater companies and dinner theaters Opera companies	66 4	D D	N N	D	D D	g	D D	D
7111102 7111103	Theater companies Dinner theaters	56 6	D D	N N	D D	D D	g e	D D	D
71112 711120	Dance companies	8 8	D D	N N	D	D D	b b	D	DD
71113 711130	Musical groups and artists	75 75	D D	N N	D D	D D		D D	D D
7111301	Symphony orchestras and chamber music organizations	14	D	N	D	D	е	D	D
7111309 71119	Other music groups and artists Other performing arts companies	61 20	D D	N N	D D	D D	c g	D D	D
711190 7111901	Other performing arts companies Circuses	20 5	D D	N N	D D	D D	g g	D D	D D
7111909	Other performing arts companies (except circuses)	15	D	N	D	D	е	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 administrative records ¹	Estimated ²
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area — Con.								
	ALL ESTABLISHMENTS—Con.								
71 711	Arts, entertainment, and recreation — Con. Performing arts, spectator sports, and related industries — Con.	07	000 700		407.040	05 500	0.407	0.4	7
7112 71121	Spectator sports	67 67	663 769 663 769	N N	197 612 197 612	65 593 65 593	2 187 2 187	3.4 3.4	.7 .7
71121 711211 7112119	Spectator sports Sports teams and clubs Other professional sports teams and clubs	10	D D	N N	D D	D D	2 187 f	D D	D D
711212 7112123 711219 7112192	Racetracks. Horse racetrack operation Other spectator sports Racing (except racetrack operation)	6 3 51 46	D D D	N N N	D D D	D D D	g g e e	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	89	D	N	D	D	h	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	28	D	N	D	D	h	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	28	D	N N	D	D	h	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	61	D	N	D	D	f	D	D
711320 7114	Promoters of performing arts, sports, and similar events without facilities	61	D	N	D	D	f	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	42	D	N	D	D	е	D	D
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures Agents and managers for artists, athletes,	42 42	D D	N N	D D	D D	е	D D	D D
7115	entertainers and other public figures	260	D	N N	D	D	e f	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	260 260	D D	N N	D D	D D	f	D D	D D
712	Museums, historical sites, and similar institutions	109	200 958	N	57 695	13 187	2 376	7.2	1.2
7121	Museums, historical sites, and similar institutions	109	200 958	N	57 695	13 187	2 376	7.2	1.2
71211 712110	Museums	69 69	135 378 135 378	N N	38 404 38 404	8 981 8 981	1 519 1 519	10.1 10.1	.1 .1
71212 71212 712120	Historical sites Historical sites	28 28	D D	N N	D D	D D	f	D D	D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	7 7	D	N N	D D	D D	b b	D D	D D D
713	Amusement, gambling, and recreation industries	959	994 602	N	339 866	76 143	21 467	14.1	10.0
7131	Amusement parks and arcades	24	D	N	D	D	е	D	D
71311 713110 71312 713120	Amusement and theme parks Amusement and theme parks Amusement arcades Amusement arcades	2 2 22 22	D D D	N N N	D D D	D D D	c c e e	D D D	D D D
7139	Other amusement and recreation services	930	D	N	D	D	j	D	D
71391	Golf courses and country clubs	125	337 237	N	131 975	27 977	5 789	8.0	12.9
713910 71393	Golf courses and country clubs	125 49 49	337 237 D D	N N N	131 975 D D	27 977 D D	5 789 e	8.0 D D	12.9 D D
713930 71394 713940	Marinas Fitness and recreational sports centers	541 541	427 890 427 890	N N N	141 184 141 184	33 921 33 921	e 12 185 12 185	17.4 17.4	8.4 8.4
7139404 7139404 7139405	Fitness and recreational sports centers Ice skating rinks Roller skating rinks	10 13	427 890 D D	N N N	D D	33 921 D D	12 185 e C	17.4 D D	8.4 D D
7139409	Other fitness and recreational sports centers	518	411 232	N	136 378	32 667	11 471	17.7	8.2
71395 713950	Bowling centers Bowling centers	49 49	50 380 50 380	N N	16 628 16 628	4 216 4 216	1 212 1 212	4.2 4.2	1.4 1.4
71399 713990	All other amusement and recreation industries. All other amusement and recreation	166	D	N	D	D	g	D	D
7139902	industries	166	D	N	D	D	g	D	D
7139904 7139905	devices and rides	9 24	10 101	N N	D 3 401	D 708	b 234	D 15.8	D 14.4
7139905	(except slot machine operation) All other miscellaneous amusement and	17	8 438	N	1 739	440	86	27.7	20.4
, 100000	recreation services	115	D	N	D	D	f	D	D

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error, nons	ampling error, and definitions, see note at end of table]							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)	Paid employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area — Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	393	612 310	549 892	210 024	46 256	9 710	12.8	4.5
711	Performing arts, spectator sports, and related industries	113	153 729	153 189	50 462	10 560	2 112	18.6	1.5
7111	Performing arts companies	80	D	D	D	D	g	D	D
71111 711110 7111101 7111102 71112 711120	Theater companies and dinner theaters Theater companies and dinner theaters Opera companies. Theater companies Dance companies. Dance companies	36 36 4 32 5	D D D D	D D D D	D D D D	D D D D	g g c f b	D D D	D D D D
71113 711130	Musical groups and artists	37 37	D D	D D	D D	D D	f	D D	D D
7111301 7111309	Symphony orchestras and chamber music organizationsOther music groups and artists	13 24	D D	D D	D D	D D	e b	D D	D D
7113	Promoters of performing arts, sports, and similar events	33	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	14	D	D	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	14	D	D	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	19	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	19	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	92	D	D	D	D	g	D	D
7121	Museums, historical sites, and similar institutions	92	D	D	D	D	g	D	D
71211 712110 71212 712120	Museums Museums Historical sites Historical sites	59 59 26 26	D D D	D D D	D D D	D D D	g g f f	D D D	D D D
713	Amusement, gambling, and recreation industries	188	D	D	D	D	i	D	D
7139	Other amusement and recreation services	188	D	D	D	D	i	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	33 33 123 123	D D 80 773 80 773 80 773	D D 68 982 68 982 68 982	D D 29 714 29 714	D D 6 650 6 650 6 650	h h 2 271 2 271 2 271	D D 26.7 26.7	D D 8.7 8.7
71399 713990	All other amusement and recreation industries . All other amusement and recreation	32	D	D	D	D	С	D	D
7139908	industries	32 32	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	1 302	2 220 150	N	615 794	162 276	24 600	10.0	7.6
711	Performing arts, spectator sports, and related industries	514	1 483 171	N	377 795	108 642	8 355	8.0	6.3
7111	Performing arts companies	89	D	N	D	D	g	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	30 30	D D	N N	D D	D D	f f	D D	D D
7111102 7111103	Theater companies Dinner theaters	24 6	D	N N	D	D	e e	D D	D
71113 711130	Musical groups and artists	38 38	D D	N N	D D	D D	b b	D D	D D
7111309 71119	Other music groups and artists Other performing arts companies	37 18	D D	N N	D D	D D	b g	D D	D D
711190 7111901 7111909	Other performing arts companies Circuses Other performing arts companies (except	18 5	D D	N N	D D	D D	g g	D D	D D
7112	circuses)	13 67	D 663 769	N N	D 197 612	D 65 593	e 2 187	D 3.4	D .7
71121 711211	Spectator sports	67 10	663 769 D	N N	197 612 D	65 593 D	2 187 f	3.4 D	.7 D
7112119	Other professional sports teams and clubs	8	D	N	D	D	e	D	D
711212 7112123 711219 7112192	Racetracks. Horse racetrack operation Other spectator sports. Racing (except racetrack operation)	6 3 51 46	D D D	N N N N	D D D	D D D	9 9 e e	D D D	D D D

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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
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area — Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711	Arts, entertainment, and recreation — Con. Performing arts, spectator sports, and related								
7113	industries—Con. Promoters of performing arts, sports, and similar events.	56	D	N	D	D	h	D	D
71131	Promoters of performing arts, sports, and	30					"		
711310	similar events with facilities Promoters of performing arts, sports, and	14	D	N	D	D	g	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	14	D	N	D	D	g	D	D
711320	similar events without facilities	42	D	N	D	D	е	D	D
=	similar events without facilities	42	D	N	D	D	е	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	42	D	N	D	D	е	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	42	D	N	D	D	e	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	42	D	N N	D	D	e	D	D
7115	Independent artists, writers, and performers	260	D	N	D	D	f	D	D
71151	Independent artists, writers, and performers	260	D	N	D	D	f	D	D
711510 712	Independent artists, writers, and performers. Museums, historical sites, and similar institutions	260 17	D D	N N	D D	D D	b	D D	D D
7121	Museums, historical sites, and similar								
71011	institutions	17	D D	N N	D D	D D	b	D D	D D
71211 712110	Museums	10 10	Б	N N	Б	D	b b	D	D
713	Amusement, gambling, and recreation industries	771	D	N	D	D	j	D	D
7131 71311	Amusement parks and arcades	24	D D	N N	D D	D D	e c	D D	D D
713110 71312	Amusement and theme parks Amusement arcades	2 22	D	N N	D	D	c e	D	D D
713120	Amusement arcades	22	D	N	D	D	e	D	D
7139 71391	Other amusement and recreation services	742 92	671 343 D	N N	219 984 D	50 782 D	15 635	14.8 D	11.1 D
713910 71393	Golf courses and country clubs	92 92 49	D	N N	D	D	h h	D	D
713930 71394	Marinas Fitness and recreational sports centers	49 418	347 117	N N	D 111 470	D 27 271	e e 9 914	D 15.2	D 8.3
713940 7139404	Fitness and recreational sports centers lce skating rinks	418 10	347 117 347 117 D	N N	111 470 111 470 D	27 271 27 271 D	9 914 e	15.2 15.2 D	8.3 D
7139404 7139405 7139409	Roller skating rinks	13	Б	Ň	Б	D	C	D	D
7139403	centers	395 49	330 459 50 380	N N	106 664 16 628	26 017 4 216	9 200 1 212	15.5 4.2	8.1 1.4
713950 71399	Bowling centers All other amusement and recreation industries.	49 134	50 380 D	N N	16 628 D	4 216 D	1 212 g	4.2 D	1.4 D
713990	All other amusement and recreation industries	134	D	N N	D	D	g	D	D
7139902	Concession operators of amusement devices and rides	9	D	N N	D	D	b b	D	D
7139904 7139905	Miniature golf courses	24	10 101	Ň	3 401	708	234	15.8	14.4
7139908	(except slot machine operation) All other miscellaneous amusement and	17	8 438	N	1 739	440	86	27.7	20.4
	recreation services	83	D	N	D	D	f	D	D
	Bethesda-Frederick-Gaithersburg, MD Metropolitan Division								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	423	443 952	N	141 603	32 567	7 857	19.6	5.5
711	Performing arts, spectator sports, and related industries	170	D	N	D	D	g	D	D
7111	Performing arts companies	41	D	N	D	D	f	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	17 17	D D	N N	D D	D D	e e	D D	D D
711110 7111102 71113	Theater companies Musical groups and artists	15 19	D	N N	D	D	e c	D	D
711130 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	19 19	D	N N	D	D	c b	D	D
7111000	Spectator sports	11	D	N N	D	D	b	D	D
71121	Spectator sports	11	D	N	D	D	b	D	D

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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
	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Washington-Arlington-Alexandria, DC-VA-MD-WV Metropolitan Statistical Area — Con.								
	Bethesda-Frederick-Gaithersburg, MD Metropolitan Division—Con.								
	ALL ESTABLISHMENTS—Con.								
71 711	Arts, entertainment, and recreation — Con. Performing arts, spectator sports, and related								
7113	industries—Con. Promoters of performing arts, sports, and similar events	28	D	N	D	D	е	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	4	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	4	D	N	D	D	c	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	24	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	24	D	N	D	D	С	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	78	D	N	D	D	С	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	78 78	D D	N N	D D	D D	c c	D D	D D
711310	Museums, historical sites, and similar institutions	14	D	N	D	D	c	D	D
7121	Museums, historical sites, and similar institutions	14	D	N	D	D	С	D	D
71211	Museums	11	D	N	D	D	С	D	D
712110 713	Museums	239	D D	N N	D D	D D	C i	D D	D D
7139	Other amusement and recreation services	235	D	N	D	D	i	D	D
71391	Golf courses and country clubs	36	D	N	D	D	g	D	D
713910 71394 713940	Golf courses and country clubs	36 142 142	D 107 593 107 593	N N N	D 39 349 39 349	D 9 863 9 863	3 581 3 581	D 16.6 16.6	9.0 9.0
7139409	Other fitness and recreational sports centers	139	D	N	D D	J 005	h	10.0 D	D.0
71395 713950	Bowling centers	10 10	D D	N N	D D	D D	e e	D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	46	D	N N	D	D D	е	D D	D D
7139904 7139905	industries	46 4	2 212	N N	D 571	115	e 35	4.7	-
7139908	(except slot machine operation) All other miscellaneous amusement and	9	D	N	D	D	b	D	D
	recreation services	30	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	90	149 109	136 364	57 880	12 938	2 858	10.3	.5
711	Performing arts, spectator sports, and related industries	20	D	D	D	D	е	D	D
7111	Performing arts companies	12	D	D	D	D	С	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	5 5 5	D D D	D D D	D D D	D D D	C C C	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	8	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, and	_				-			-
711320	similar events without facilities	5	D D	D D	D D	D D	a a	D D	D D
712	Museums, historical sites, and similar institutions	13	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	13	D	D	D	D	С	D	D
71211	Museums	11	D	D	D	D	С	D	D
712110	Museums	iil	Ďĺ	ĎΙ	D	Ď	l cl	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 administrative records ¹	Estimated ²
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	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area — Con.								
	Bethesda-Frederick-Gaithersburg, MD Metropolitan Division—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	57	D	D	D	D	g	D	D
7139	Other amusement and recreation services	57	D	D	D	D	g	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	13 13 38 38 38	D D D D	D D D	D D D	D D D	g g f f	D D D	D D D
71399 713990	centers	6	Ď	Ď	Б	D	b	Б	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	333	294 843	N	83 723	19 629	4 999	24.4	8.0
711	Performing arts, spectator sports, and related industries	150	D	N	D	D	f	D	D
7111	Performing arts companies	29	D	N	D	D	е	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	12 12	D D	N N	D D	D D	e e	D D	D D
711110 7111102 71113	Theater companies Musical groups and artists	10 12	D D	N N	D	D	e b	D	ססס
711130 7111309	Musical groups and artists Other music groups and artists	12 12	D D	N N	0	D	b 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	20	D	N	D	D	е	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	19	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	19	D	N	D	D	С	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	78	D	N	D	D	c	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	78 78	D D	N N	D D	D D	C C	D D	D D
713	Amusement, gambling, and recreation industries	182	D	N	D	D	h	D	D
7139	Other amusement and recreation services	178	157 017	N	55 225	12 458	3 990	15.8	11.6
71391	Golf courses and country clubs	23	D	N	D	D	f	D	D
713910 71394 713940	Golf courses and country clubs	23 104 104	D D D	N N N	D D D	D D D	f h h	D D D	D D D
7139409	Other fitness and recreational sports centers	101	D	N	D D	D	h	D	D
71395 713950 71399	Bowling centers Bowling centers All other amusement and recreation industries	10 10 40	D D D	N N N	D D	D D D	e e	D D D	D D D
713990	All other amusement and recreation industries . All other amusement and recreation industries	40	D	N N	D	D	e e	D	D
7139904 7139905	Miniature golf courses Coin-operated amusement devices	40	2 212	N	571	115	35	4.7	_
7139908	(except slot machine operation) All other miscellaneous amusement and	9	D	N	D	D	b	D	D
50000	recreation services	24	D	N	D	D	l c	D	D

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	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area— Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Division								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1 272	2 388 508	N	684 215	175 965	26 453	9.0	7.2
711	Performing arts, spectator sports, and related industries	457	D	N	D	D	i	D	D
7111	Performing arts companies	128	D	N	D	D	h	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	49 49	D D	N N	D D	D D	g	D D	D D
7111101 7111102	Opera companies Theater companies	4 41	D D	N N	D	D D	g c f	D	D D D D D
7111103 71112	Dinner theaters	4 7	D D	N N	D D	D D	e b	D D	D D
711120 71113	Dance companies	7 56	D D	N N	D D	D D	b e	D D	D D
711130 7111301	Musical groups and artists	56 11	D D	N N	D D	D D	е	D D	D
7111309 71119	organizations Other music groups and artists Other performing arts companies	45 16	D	N N N	D	D	e c	D	D D D
711190 7111901	Other performing arts companies Circuses	16 5	D D	N N	D D	D D	g g g	D	D D
7111909	Other performing arts companies (except circuses)	11	D	N	D	D	e	D	D
7112	Spectator sports	56	D	N	D	D	g	D	D
71121 711211	Spectator sports	56 9	D D	N N	D D	D D	g	D D	D D
7112119	Other professional sports teams and clubs	7	D	N	D	D	e	D	D
711212 7112123	Racetracks Horse racetrack operation	5 3	D D	N N	D D	D D	g g	D	D D
711219 7112192	Other spectator sports	42 38	D D	N N	D D	D D	e e	D D	D D
7113	Promoters of performing arts, sports, and similar events	61	289 488	N	62 290	14 995	2 758	1.9	20.0
71131	Promoters of performing arts, sports, and	0.4			5		_	Б.	
711310	similar events with facilities	24	D D	N N	D D	D D	g	D D	D D
71132	Promoters of performing arts, sports, and similar events without facilities	37	D	N	D	D	g e	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	37	D	N	D	D	е	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	30	51 115	N	13 740	3 199	191	45.2	28.8
71141	Agents and managers for artists, athletes,	-			40.740	0.400	404	45.0	
711410	entertainers and other public figures	30 30	51 115 51 115	N N	13 740 13 740	3 199 3 199	191 191	45.2 45.2	28.8 28.8
7115	Independent artists, writers, and performers	182	31 113 D	N	13 740 D	5 199 D	e	43.2 D	20.0 D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	182 182	D D	N N	D D	D D	e e	D D	D D
712	Museums, historical sites, and similar institutions	95	D	N	D	D	g	D	D
7121	Museums, historical sites, and similar						9		
	institutions	95	D	N	D	D	g	D	D
71211 712110	Museums Museums	58 58 27	D D D	N N N	D D D	D D D	g g f	D D D	D D
71212 712120 71219	Historical sites	27 27 6	D D	N N N	D D	D D	f b	D	D D D
712190	Nature parks and other similar institutions	6	Ď	Ň	Б	Ď	b	Ď	D
713	Amusement, gambling, and recreation industries	720	709 821	N	232 931	52 141	14 942	15.2	11.3
7131	Amusement parks and arcades	20	D	N	D	D	е	D	D
71311 713110	Amusement and theme parks	2 2	D D	N N	D D	D D	c c	D D	D D
71312 713120	Amusement arcades	18 18	D D	N N	D D	D D	e e	D D	D D

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	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area — Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Division—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—Con.		_		_	_		_	
7139 71391	Other amusement and recreation services Golf courses and country clubs	695 89	D D	N N	D D	D D	j h	D D	D D
713910 71393 713930	Golf courses and country clubs	89 48 48	D D D	N N N	D D D	D D D	h e e	D D D	D D D
71394 713940 7139404 7139405 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Ice skating rinks Roller skating rinks Other fitness and recreational sports	399 399 9 11	320 297 320 297 D D	N N N N	101 835 101 835 D D	24 058 24 058 D D	8 604 8 604 e c	17.6 17.6 D D	8.2 8.2 D D
71395	centers	379 39	D D	N N	D D	D D	i f	D D	D D
713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	39 120	D D	N N	D D	D D	f g	D D	D D
713990 7139902	All other amusement and recreation industries	120	D	N	D	D	g	D	D
7139904	devices and rides	7 20	3 813 7 889	N N	818 2 830	57 593	36 199	7.6 18.9	1.9 18.5
7139905 7139908	Coin-operated amusement devices (except slot machine operation) All other miscellaneous amusement and recreation services	8 85	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	55				J			2
71	Arts, entertainment, and recreation	303	463 201	413 528	152 144	33 318	6 852	13.6	5.7
711	Performing arts, spectator sports, and related industries	93	D	D	D	D	g	D	D
7111	Performing arts companies	68	D	D	D	D	g	D	D
71111 711110	Theater companies and dinner theaters	31 31 4	D D	D D D	D D D	D D D	g g	D D D	D D D
7111101 7111102 71112	Opera companies	27 5	45 990 D	42 379 D	17 987 D	4 319 D	818 b	29.0 D	3.6 D
711120 71113	Dance companies	5 30	D D	D D	D D	D D	b e	D D	D D
711130 7111301	Musical groups and artists Symphony orchestras and chamber music	30	D	D	D	D	е	D	D
7111309	organizationsOther music groups and artists	10 20	D D	D D	D D	D D	e b	D D	D D
7113	Promoters of performing arts, sports, and similar events	25	D	D	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	11	D	D	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	11	D	D	D	D	С	D	D
71132 711320	Promoters of performing arts, sports, and similar events without facilities	14	D	D	D	D	b	D	D
	similar events without facilities	14	D	D	D	D	b	D	D
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	79	D	D	D	D	g	D	D
	institutions	79	D	D	D	D	g	D	D
71211 712110	Museums Museums	48 48	D D D	D D D	D D D	D D D	g g	D D	D D D
71212 712120	Historical sites	25 25	D	D	D D	D	f	D	D
713	Amusement, gambling, and recreation industries	131	D D	D D	D D	D D	h	D D	D D
7139 71391	Other amusement and recreation services	131 20	D	D	D	D	h g	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	20 85	D 50 677	D 43 222	D 16 861	D 3 747	1 303	D 31.8	D 12.7
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	85 85	50 677 50 677	43 222 43 222	16 861 16 861	3 747 3 747	1 303	31.8 31.8	12.7 12.7
71399 713990	All other amusement and recreation industries . All other amusement and recreation	26	D	D	D	D	b	D	D
7139908	industries	26 26	D D	D D	D D	D D	b	D D	D D
	recreation services	∠0	וט	וט	י ט	י ט	. D	ט י	ע

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	WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA—Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area — Con.								
	Washington-Arlington-Alexandria, DC-VA-MD-WV Metropolitan Division—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	969	1 925 307	N	532 071	142 647	19 601	7.8	7.6
711	Performing arts, spectator sports, and related	004							
7111	industries	364 60	D D	N N	D D	D D	ا ا	D D	D D
71111	Theater companies and dinner theaters	18	D	N	D	D	g f	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	18 14	D D	N N	D D	D D	f c	D	D
7111103 71113	Dinner theaters Musical groups and artists	4 26	D D	N N	D D	D D	e b	D	D
711130 7111309	Musical groups and artists Other music groups and artists	26 25	D D	N N	D	D D	b b	D D	D D D D D
71119 711190	Other performing arts companies Other performing arts companies	14 14	D D	N N	D D	D D	g g	D	D D
7111901 7111909	Circuses Other performing arts companies (except	5	D	Ñ	D	D	ğ	D	D
	circuses)	9	D	N	D	D	е	D	D
7112	Spectator sports	56	D	N	D	D	g	D	D
71121 711211 7112119	Spectator sports	56 9	D D	N N	D	D D	g f	D D	D
711212	clubs	7 5 3	D D D	N N N	D D D	D D D	e g	D	D D D
7112123 711219 7112192	Horse racetrack operation Other spectator sports Racing (except racetrack operation)	42 38	D D	N N	D	D D	g e e	D	D D
7113	Promoters of performing arts, sports, and similar events	36	D	N	D	D	h	D	D
71131	Promoters of performing arts, sports, and	40	D			D	_		D
711310	similar events with facilities	13 13	D	N N	D D	D	g	D D	D
71132	Promoters of performing arts, sports, and similar events without facilities	23	D	N	D	D	g	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	23	D	N	D	D	e e	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	30	51 115	N	13 740	3 199	191	45.2	28.8
71141	Agents and managers for artists, athletes, entertainers and other public figures	30	51 115	N	13 740	3 199	191	45.2	28.8
711410	Agents and managers for artists, athletes, entertainers and other public figures	30	51 115	N	13 740	3 199	191	45.2	28.8
7115	Independent artists, writers, and performers	182	D	N	D	D	е	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	182 182	D D	N N	D D	D D	e e	D D	D D
711310	Museums, historical sites, and similar institutions	16	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar								
=1011	institutions	16	D	N .	D	D	b .	D	D
71211 712110	Museums	10 10	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	589	D	N	D	D	j	D	D
7131	Amusement parks and arcades	20	D	N	D	D	е	D	D
71311 713110	Amusement and theme parks	2 2	D D	N N	D D	D D	c c	D D	D D
71312 713120	Amusement arcades	18 18	D D	N N	D D	D D	e e	D D	D D
7139	Other amusement and recreation services	564	514 326	N	164 759	38 324	11 645	14.5	11.0
71391	Golf courses and country clubs	69	D	N	D	D	g	D	D
713910 71393	Golf courses and country clubs	69 48	D D	N N	D D	D D	g e	D D	D D
713930 71394	Marinas Fitness and recreational sports centers	48 314	269 620	N N	84 974	D 20 311	7 301	D 15.0	D 7.3
713940 7139404	Fitness and recreational sports centers lce skating rinks	314 9	269 620 D	N N	84 974 D	20 311 D	7 301 e	15.0 D	7.3 D
7139405 7139409	Roller skating rinksOther fitness and recreational sports	11	D	N	D	D	C :	D	D
71395	centers	294 39	D D	N N	D D	D D	ļ	D	D D
713950	Bowling centers	39	Dl	N I	D	D	l fl	D	D

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	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Statistical Area — Con.								
	Washington-Arlington-Alexandria, DC-VA- MD-WV Metropolitan Division—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—Con.	0.4		N	D		f	D	5
71399 713990	All other amusement and recreation industries . All other amusement and recreation	94 94	D D	N N	D	D D	, ,	D D	D D
7139902	industries	7	3 813	N N	818	57	36	7.6	1.9
7139904 7139905	Miniature golf courses	20	7 889	N	2 830	593	199	18.9	18.5
7139903	(except slot machine operation) All other miscellaneous amusement and	8	D	N	D	D	b	D	D
7100000	recreation services	59	D	N	D	D	f	D	D
	Winchester, VA-WV Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	39	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	b	D	D
7112	Spectator sports	3	D	N	D	D	b	D	D
71121	Spectator sports	3	В	N	D	D	b	D	D
711219 712	Other spectator sports	2	D D	N N	D D	D D	b	D D	D D
7121	Museums, historical sites, and similar maintainers.	0	5	IN		D		D	D
	institutions	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	24	D	N	D	D	е	D	D
7139	Other amusement and recreation services	20	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers	10 10 9	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	11	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	6	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	28	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	7	D	N	D	D	b	D	D
7112	Spectator sports	3	D	N	D	D	b	D	D
71121 711219	Spectator sports Other spectator sports	3 2	D D	N N	D D	D D	b b	D D	D D
711219	Amusement, gambling, and recreation industries	21	D	N	D	D	e	D	D
7139	Other amusement and recreation services	17	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	9	D	N	D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	9	D	N	D	D	С	D	D
	centers	8	D	N	D	D	c	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
	CAMBRIDGE, MD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	4 968	N	1 721	383	198	44.8	3.4
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
	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	4	D	D	D	D	с	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
	CUMBERLAND, MD-WV METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	12 845	N	4 129	956	358	25.3	44.6
713	Amusement, gambling, and recreation industries	25	12 362	N	3 950	894	342	25.7	46.3
7139	Other amusement and recreation services	21	11 266	N	3 749	844	314	22.1	50.8
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6	D D	N N	D D	D D	c c	D D	D D
71399 713990	centers	5 7	D D	N N	D	D D	c b	D D	D
	industries ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	7	D	N	D	D	b	D	D
71	Arts, entertainment, and recreation	8	D	D	D	D	С	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	c	D	D
71394	Fitness and recreational sports centers	1	D	D	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	i 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	20	D	N	D	D	с	D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
	EASTON, MD MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	34	21 981	N	6 643	1 440	321	19.3	1.7
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	2 2	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	27	D	N	D	D	c	D	D
7139	Other amusement and recreation services	27	D	N	D	D	c	D	D
7139		10	D	N	D	D	b	D	D
713930 71394	Marinas Marinas Fitness and recreational sports centers	10 10 10	D 3 031	N N N	D 1 188	D 256	b 87	D D 44.7	D
713940	Fitness and recreational sports centers	10	3 031	Ň	1 188	256	87	44.7	_
7139409	Other fitness and recreational sports centers	10	3 031	N	1 188	256	87	44.7	_

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

	earrighting 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
	EASTON, MD MICROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	13 160	9 819	4 210	887	186	5.5	-
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
71211 712110	Museums	2 2	D D	D D	D D	D D	b b	D D	D D
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	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	1 1 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	25	8 821	N	2 433	553	135	40.0	4.3
713	Amusement, gambling, and recreation industries	22	D	N	D	D	С	D	D
7139	Other amusement and recreation services	22	D	N	D	D	С	D	D
71393 713930	Marinas	10 10	D D	N N	D D	D D	b b	D D	D D
	HAGERSTOWN-MARTINSBURG, MD-WV METROPOLITAN STATISTICAL AREA								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	76	32 888	N	9 614	2 187	856	16.7	27.8
711			02 000						
711	Performing arts, spectator sports, and related industries	15	D	N	D	D	С	D	D
7111	Performing arts companies	5	D	N	D	D	С	D	D
712	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	53	26 859	N	7 828	1 748	658	19.6	33.2
7139	Other amusement and recreation services	48	D	N	D	D	f	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	22 22	8 094 8 094	N N	2 788 2 788	676 676	321 321	22.4 22.4	43.3 43.3
7139409	Other fitness and recreational sports centers	19	7 080	Ŋ	2 481	590	287	18.5	49.5
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	17 17	D D	N N	D D	D D	b	D D	D D
7139905	Coin-operated amusement devices (except slot machine operation)	6	3 788	N N	488	118	25	29.9	67.3
7139908	All other miscellaneous amusement and recreation services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	11 406	10 008	4 375	1 005	367	7.1	27.1
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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	D D	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	5	D	D	D	D	С	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]

· · ·							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
	HAGERSTOWN-MARTINSBURG, MD-WV METROPOLITAN STATISTICAL AREA— Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	58	21 482	N	5 239	1 182	489	21.9	28.2
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	44	D	N	D	D	е	D	D
7139	Other amusement and recreation services	39	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	17 17	D D	N N	D D	D D	c c	D D	D D
71399	centers	14 14	D D	N N	D D	D D	c b	D D	D D
713990 7139905	All other amusement and recreation industries	14	D	N	D	D	b	D	D
7139905	(except slot machine operation)	6	3 788	N	488	118	25	29.9	67.3

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]

- пропакт	Julia based on the 2002 Economic Connect. 1 of fine on		,,,	, p 3 , .	J. J		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
	ALLEGANY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	24	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	е	D	D
7139	Other amusement and recreation services	17	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	6 6 5	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	8	D	D	D	D	С	D	D
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	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	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	16	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	b	D	D
	ANNE ARUNDEL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	231	186 570	N	46 067	10 091	2 932	24.5	7.1
711	Performing arts, spectator sports, and related industries	35	D	N	D	D	С	D	D
7111	Performing arts companies	11	4 031	N N	1 005	241	94	62.4 D	4.5
71113 711130	Musical groups and artists	5 5	D D	N N	D D	D D	a a	D	D D
7113	Promoters of performing arts, sports, and similar events	9	11 643	N	2 211	277	43	31.8	-
71132 711320	Promoters of performing arts, sports, and similar events without facilities	6	D	N	D	D	b	D	D
	similar events without facilities	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	189	162 805	N	40 603	9 180	2 666	21.7	6.8
7132	Gambling industries	4	D	N	D	D	С	D	D
71329 713290 7132902	Other gambling industries	4 4	D D	N N	D D	D D	c c	D D	D D
7139	Other amusement and recreation services	181	140 365	N	38 625	8 679	2 459	24.2	7.9
71391 713910 71393 713930 71394 713940 7139409	Golf courses and country clubs	9 9 68 68 65 65	20 476 20 476 54 840 54 840 39 980 39 980	N N N N N	6 713 6 713 11 850 11 850 13 117 13 117	1 363 1 363 2 522 2 522 3 192 3 192	329 329 453 453 1 227 1 227	9.3 9.3 26.0 26.0 32.3 32.3	6.7 6.7 7.7 7.7 6.6 6.6
71395 713950 71399	centers	58 13 13 26	37 069 10 366 10 366 14 703	N N N	12 320 2 806 2 806 4 139	2 967 699 699 903	1 029 266 266 184	33.8 9.9 9.9 25.8	7.1 6.1 6.1 14.8
713990 7139908	All other amusement and recreation industries	26	14 703	N	4 139	903	184	25.8	14.8
1109900	recreation services	17	12 910	l N	3 767	845	160	19.6	15.7

[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	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
	ANNE ARUNDEL—Con. ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	49	33 567	29 984	10 465	2 188	527	25.7	2.4
711	Performing arts, spectator sports, and related industries	10	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	33	28 487	25 520	8 923	1 852	426	19.8	1.8
7139	Other amusement and recreation services	33	28 487	25 520	8 923	1 852	426	19.8	1.8
71391 713910	Golf courses and country clubs	3	D D	D D	D D	D D	c c	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	20 20	7 606 7 606	6 514 6 514	2 023 2 023	380 380	104 104	40.6 40.6	6.5 6.5
71399 713990	centers	20 10	7 606 D	6 514 D	2 023 D	380 D	104 c	40.6 D	6.5 D
7139908	industries All other miscellaneous amusement and recreation services	10 10	D D	D D	D D	D D	c	D D	D D
	ESTABLISHMENTS SUBJECT TO	10			D	D		Ь	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	182	153 003	N	35 602	7 903	2 405	24.3	8.1
711	Performing arts, spectator sports, and related industries	25	D	N	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar	5	D		D	D		D	D
740	events			N N			b		
713 7132	Amusement, gambling, and recreation industries Gambling industries	156	134 318 D	N N	31 680 D	7 328 D	2 240 c	22.2 D	7.9 D
71329	Other gambling industries	4	D	N	D	D	c	D	D
713290 7132902	Lottery, bingo, bookie, and other betting	4	D	N .	D	D	С	D	D
7400	operation	4	D	N N	D 00 700	D	C 0000	D	D
7139 71391	Other amusement and recreation services	148	111 878 D	N N	29 702 D	6 827 D	2 033 c	25.3 D	9.4 D
713910 71393	Golf courses and country clubs	6 68	D 54 840	N N	D 11 850	D 2 522	c 453	D 26.0	D 7.7
713930 71394	Marinas Fitness and recreational sports centers	68 45	54 840 32 374	N N	11 850 11 094	2 522 2 812	453 1 123	26.0 30.3	7.7 6.7
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	45	32 374	N	11 094	2 812	1 123	30.3	6.7
71395	centers	38 13	29 463 10 366	N N	10 297 2 806	2 587 699	925 266	32.1 9.9	7.3 6.1
713950 71399	Bowling centers	13 16	10 366 D	N N	2 806 D	699 D	266 b	9.9 D	6.1 D
713990	All other amusement and recreation industries	16	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	7	D	N	D	D	b	D	D
	BALTIMORE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	277	237 418	N	77 342	16 173	4 533	23.5	5.7
711	Performing arts, spectator sports, and related industries	72	D	N	D	D	е	D	D
7111	Performing arts companies	12	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	Theater companies	6	D	N	D	D	c	D	D
7112	Spectator sports	12	D	N .	D	D	b	D	D
71121 7113	Spectator sports	12	D	N	D	D	b	D	D
	events	8	11 372	N	4 451	693	124	41.4	-
7114	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	-
71141	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	_
711410	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	_
7115	Independent artists, writers, and performers	32	11 233	N	3 622	627	62	54.0	.9
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	32 32	11 233 11 233	N N	3 622 3 622	627 627	62 62	54.0 54.0	.9 .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]

- пррепак Е	- January Strain Control of the Cont		protoction,		on on, and		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
	BALTIMORE—Con.								
	ALL ESTABLISHMENTS— Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries	198	183 987	N	64 780	13 837	4 113	23.7	6.7
7139	Other amusement and recreation services	180	176 685	N	62 822	13 255	3 843	23.5	6.9
71391 713910 71393 713930 71394 713940 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	21 21 14 14 96 96	70 873 70 873 8 541 8 541 70 599 70 599 D	N N N N N N N N N N N N N N N N N N N	28 332 28 332 2 016 2 016 24 693 24 693 D	5 215 5 215 455 455 5 773 5 773 D	1 153 1 153 97 97 2 041 2 041 b	26.4 26.4 37.2 37.2 18.5 18.5	.2 10.0 10.0 11.7 11.7 D
71395 713950	centers	91 14 14	68 641 11 600 11 600	N N N	24 119 3 422 3 422	5 598 884 884	1 944 284 284	17.1 4.9 4.9	11.9 4.6 4.6
71399 713990	All other amusement and recreation industries . All other amusement and recreation	35	15 072	N	4 359	928	268	39.5	16.1
7139905	industries	35 7	15 072 3 859	N N	4 359 827	928 226	268	39.5 35.1	16.1 .4
7139908	All other miscellaneous amusement and recreation services	22	10 039	N	3 096	673	219	40.2	23.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	43	69 402	66 637	23 985	4 451	1 411	24.8	.4
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	С	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	3 3 3	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	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	34	D	D	D	D	g	D	D
7139	Other amusement and recreation services	34	D	D	D	D	g	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	10 10 21 21 21	41 540 41 540 12 183 12 183	38 836 38 836 12 133 12 133	16 072 16 072 4 975 4 975	2 962 2 962 921 921 921	756 756 444 444	31.2 31.2 33.6 33.6	- 2.3 2.3 2.3
	ESTABLISHMENTS SUBJECT TO	21	12 183	12 133	4 975	921	444	33.0	2.3
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	234	168 016	N	53 357	11 722	3 122	23.0	7.9
711	Performing arts, spectator sports, and related industries	67	D	N	D	D	e	D	D
7111	Performing arts companies	8	D	N	D	D	b	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters	3 3 3	D D D	N N N	D D D	D D D	b b b	D D D	D D D
711102	Theater companies	12	D	N	D	D	b	D	D
71121	Spectator sports	12	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	7	D	N	D	D	b	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	-
71141	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	_
711410	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	-
7115	Independent artists, writers, and performers	32	11 233	N	3 622	627	62	54.0	.9
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	32 32	11 233 11 233	N N	3 622 3 622	627 627	62 62	54.0 54.0	.9 .9
713	Amusement, gambling, and recreation industries	164	D	N	D	D	h h	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	Data based on the 2002 Economic Census. For inform	lation on confidence	Jerniamy protection,	Sampling error, nor	isampling error, arr	d 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
	BALTIMORE—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—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	h	D	D
71391 713910 71393 713930 71394 713940 7139405	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks	11 11 14 14 75 75 4	29 333 29 333 8 541 8 541 58 416 58 416 D	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	12 260 12 260 2 016 2 016 19 718 19 718 D	2 253 2 253 455 455 4 852 4 852 D	397 397 97 97 1 597 1 597 b	19.6 19.6 37.2 37.2 15.4 15.4	.5 .5 10.0 10.0 13.6 13.6 D
7139409	Other fitness and recreational sports centers	70	56 458	N	19 144	4 677	1 500	13.6	14.0
71395 713950 71399 713990	Bowling centers Bowling centers All other amusement and recreation industries All other amusement and recreation	14 14 32	11 600 11 600 D	N N N	3 422 3 422 D	884 884 D	284 284 c	4.9 4.9 D	4.6 4.6 D
7139905	industries	32	D	N	D	D	С	D	D
7139908	(except slot machine operation)All other miscellaneous amusement and recreation services	7 19	3 859 D	N N	827 D	226 D	30 c	35.1 D	.4 D
	CALVERT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	39	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	33	D	N	D	D	е	D	D
7139	Other amusement and recreation services	31	D	N	D	D	е	D	D
71393 713930 71394 713940 7139409	Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	16 16 11 11	13 115 13 115 D D	N N N N N N N N N N N N N N N N N N N	3 893 3 893 D D	851 851 D D	143 143 c c b	17.7 17.7 D D	8.2 8.2 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	35	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	32	D	N	D	D	е	D	D
7139	Other amusement and recreation services	30	D	N	D	D	е	D	D
71393 713930 71394 713940 7139409	Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	16 16 10 10	13 115 13 115 D D	N N N	3 893 3 893 D D	851 851 D D	143 143 c c	17.7 17.7 D D	8.2 8.2 D D
	CAROLINE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	10	2 965	N	1 206	239	44	75.9	2.6
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
	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	6	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]

Appendix I	D. Data based on the 2002 Economic Census. For inform	nation on confic	dentiality protection,	, sampling error, noi	nsampling error, ar	nd definitions, see	note at end of tac		
							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
	CARROLL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	53	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	39	D	N	D	D	f f	D	D
7139	Other amusement and recreation services	38	D	N	D	D	f	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 centers	8 8 18 18	7 639 7 639 8 993 8 993 8 993	N N N N	3 172 3 172 3 380 3 380 3 380	682 682 785 785	166 166 367 367	41.7 41.7 22.5 22.5 22.5	20.0 20.0 2.8 2.8 2.8
	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	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 Other fitness and recreational sports centers	5 5	D D	D D	D D	D D	c c	D	D D
	ESTABLISHMENTS SUBJECT TO	5	D	D	D	D	С	D	D
71	FEDERAL INCOME TAX	44	D	N	D	D	f	D	D
71 711	Arts, entertainment, and recreation	44	ט	N		U	'	ט	J
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	32	D	N	D	D	е	D	D
7139	Other amusement and recreation services	31	D	N	D	D	е	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	8 8 13 13	7 639 7 639 D D	N N N N	3 172 3 172 D D	682 682 D D	166 166 c c	41.7 41.7 D D	20.0 20.0 D D
	CECIL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	52	28 896	N	9 228	1 950	477	19.2	5.1
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	b	D	D
7112	Spectator sports	8	D	N N	D	D	b	D	D
71121	Spectator sports	8	D	Ņ	D	D	b	D	D
711219 7112192	Other spectator sports	8 8	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	40	D	N	D	D	е	D	D
7139	Other amusement and recreation services	40	D	N	D	D	е	D	D
71393 713930	Marinas	24 24	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	7 7	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	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]

	2. Data based on the 2002 Economic Gensus. To minor		,,	, ,	J 3 2 2 7 2		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
	CECIL—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	46	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
7112	Spectator sports	8	D	N N	D	D	b	D	D
71121 711219	Spectator sports	8	D D	N N	D D	D D	b b	D D	D D
7112192	Racing (except racetrack operation)	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	38	D	N	D	D	е	D	D
7139	Other amusement and recreation services	38	D	N	D	D	е	D	D
71393 713930	Marinas	24 24	D D	N N	D D	D D	c c	D D	D D
	CHARLES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	25	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	22	D	N	D	D	e	D	D
7139	Other amusement and recreation services	21	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers	11 11	D D	N N	D D	D D	c	D D	D D
7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	9	D	N N	D	D	c c	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	22	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	е	D	D
7139	Other amusement and recreation services	19	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	11 11	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	С	D	D
	DORCHESTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	4 968	N	1 721	383	198	44.8	3.4
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
	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	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	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]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on com	l	, sampling error, not	isampiing error, ar	ia delimitoris, see	Tible at end of tal		
							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
	FREDERICK								
	ALL ESTABLISHMENTS								
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	79	45 745	N	15 865	3 324	1 191	15.2	17.8
/11	industries	19	D	N	D	D	С	D	D
7111	Performing arts companies	4	D	N	D	D	b	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
740									
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	54 53	D D	N N	D D	D D	g g	D D	D D
71391	Golf courses and country clubs	13	D	N N	D	D	e e	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	13 25	D D	N N	D D	D D	e f	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	25	D	N	D	D	f	D	D
71399	centers	24 11	D D	N N	D D	D D	f b	D D	D D
713990	All other amusement and recreation industries	11	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	15	10 934	11 296	5 053	1 132	376	4.3	.9
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	a	D	D
712	Museums, historical sites, and similar institutions	5	D	D	D	D	b a	D	D
7121	Museums, historical sites, and similar								
	institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	е	D	D
7139 71394	Other amusement and recreation services Fitness and recreational sports centers	6 5	D D	D D	D D	D D	e e	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 5	D	D	D D	D	e e	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	64	34 811	N	10 812	2 192	815	18.6	23.1
711	Performing arts, spectator sports, and related industries	15	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	48	D	N	D	D	f	D	D
7139	Other amusement and recreation services	47	D	N N	D	D	f	D	D
71391	Golf courses and country clubs	13	D	N	D	D	е	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	13 20	D D	N N	D D	D D	e e	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	20	D	N	D	D	е	D	D
71399	centers	19 10	D D	N N	D D	D D	e b	D D	D D
713990	All other amusement and recreation industries	10	D	N	D	D	b	D	D
	GARRETT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	13 079	N	3 534	1 254	502	24.2	2.2
713	Amusement, gambling, and recreation industries	14	D	N	D	D	f	D	D
7139	Other amusement and recreation services	13	D	N	D	D	е	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	14	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	е	D	D
7139	Other amusement and recreation services	12	D	l N	l D	D	е	D	D

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7 протиже	D. Data based on the 2002 Economic Census. For Inform		protoction	, sampling on on, no	The street of th		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
	HARFORD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	64	41 783	N	14 456	3 072	1 111	15.8	3.5
711	Performing arts, spectator sports, and related								
712	industries	12 8	D D	N N	D D	D D	b b	D D	D D
7121	Museums, historical sites, and similar institutions	8	D	IN IN		D	b	J	D
	institutions	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	44	D	N	D	D	g	D	D
7139	Other amusement and recreation services	41	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	9	17 800 17 800	N N	7 044 7 044	1 232 1 232	436 436	6.4 6.4	_
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	18 18	D D	N N	D D	D D	f f	D D	D D
7139409	Other fitness and recreational sports centers	17	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	3 212	2 459	1 053	178	30	14.3	.7
712	Museums, historical sites, and similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	7	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	53	38 571	N	13 403	2 894	1 081	15.9	3.7
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	41	D	N N	D	D	g	D	D
7139	Other amusement and recreation services	38	D	N N	D	D	g	D	D
71391	Golf courses and country clubs	9	17 800	N	7 044	1 232	436	6.4	_
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	9 15 15	17 800 D D	N N	7 044 D D	1 232 D D	436 f	6.4 D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	14	12 608	N N	4 181	1 058	f 468	20.9	2.3
	HOWARD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	112	92 961	N	29 835	6 801	1 892	11.5	19.9
711	Performing arts, spectator sports, and related industries	40	38 969	N	13 326	3 230	555	8.5	3.2
7111	Performing arts companies	6	D	N	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1	D D	N N	D D	D D	C	D D	D D
71112	Spectator sports	13	D	N N	D	D	e	D	D
71121 711212	Spectator sports	13 1	D D	N N	D D	D D	e e	D D	D D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	66	D	N	D	D	g	D	D
7139	Other amusement and recreation services	65	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	7 7	15 720 15 720	N N	5 107 5 107	864 864	195 195	_	27.5 27.5
71394 713940	Fitness and recreational sports centers	38 38	24 393 24 393	N N	8 384 8 384	1 983 1 983	920 920	21.9 21.9	48.3 48.3
7139409	Other fitness and recreational sports centers	37	D	N	D	D	f	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	18 18	D D	N N	D D	D D	С	D D	D D
7139905	industries	2	D	N N	D	D	c a	D	D
7139908	All other miscellaneous amusement and recreation services	10	D	N N				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
	HOWARD-Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	36	22 816	20 792	7 983	1 871	892	13.9	58.6
711	Performing arts, spectator sports, and related industries	6	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	24	D	D	D	D	f	D	D
7139	Other amusement and recreation services	24	D	D	D	D	f	D	D
71394 713940 7139409	Fitness and recreational sports centers	17 17 17	14 955 14 955 14 955	13 467 13 467 13 467	5 718 5 718 5 718	1 408 1 408 1 408	727 727 727	10.3 10.3 10.3	67.7 67.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	76	70 145	N	21 852	4 930	1 000	10.7	7.3
711	Performing arts, spectator sports, and related industries	34	D	N	D	D	f	D	D
7111	Performing arts companies	2	D	N	D	D	c	D	D
71111	Theater companies and dinner theaters	1	D	N	D	D	С	D	D
711110 7112	Theater companies and dinner theaters Spectator sports	1 13	D D	N N	D D	D D	c e	D D	D D
71121	Spectator sports	13	D	N	D	D	е	D	D
711212	Hacetracks	1	D	N	D	D	е	D	D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	42	D	N	D	D	е	D	D
7139	Other amusement and recreation services	41	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	5 5	D D	N N	D D	D D	c c	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	21 21	9 438 9 438	N N	2 666 2 666	575 575	193 193	40.3 40.3	17.5 17.5
71399	All other amusement and recreation industries .	20 13	8 227	N N	D 1 589	D 377	73	D 16.9	D 5.8
713990 7139905	All other amusement and recreation industries	13	8 227	N	1 589	377	73	16.9	5.8
7100000	(except slot machine operation)	2	D	N	D	D	a	D	D
	KENT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	30	21 308	N	5 572	1 222	258	16.8	17.2
713	Amusement, gambling, and recreation industries	25	D	N	D	D	С	D	D
7139	Other amusement and recreation services	25	D	N	D	D	С	D	D
71393 713930	Marinas	17 17	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	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	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	24	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	20	D	N	D	D	С	D	D
71393 713930	Marinas	17 17	D D	N N	D D	D D	c c	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]

	Data based on the 2002 Economic Census. For inform					· · ·	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
	MONTGOMERY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	344	398 207	N	125 738	29 243	6 666	20.2	4.1
711	Performing arts, spectator sports, and related	151	140.705	N.	20, 404	7 005	1 100	27.0	0.5
7111	industries Performing arts companies	151 37	142 785 D	N N	30 464 D	7 625 D	1 109 f	37.9 D	2.5 D
71111	Theater companies and dinner theaters	15	D	N	D	D	е	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	15 14 18	D D D	N N	D D D	D D D	e e	D D D	D D D
71113 711130 7111309	Musical groups and artists	18 18	D D	N N N	D D	D D	c c b	D	0 0
7113	Promoters of performing arts, sports, and similar								
74404	events	24	D	N	D	D	е	D	D
71131 711310	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	С	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	3	D	N	D	D	С	D	D
711320	similar events without facilities Promoters of performing arts, sports, and	21	D	N	D	D	С	D	D
7114	similar events without facilities	21	D	N	D	D	С	D	D
7114	entertainers and other public figures	12	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	71	D	N	D	D	С	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	71 71	D D	N N	D D	D D	C C	D D	D D
712	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	8	D	N	D	D	b	D	D
71211 712110	Museums	8	D D	N N	D D	D D	b	D D	D D
712110	Amusement, gambling, and recreation industries	185	D	N	D	D		D	D
7139	Other amusement and recreation services	182	D	N	D	D		D	D
71391	Golf courses and country clubs	23	127 143	N	51 069	11 028	2 000	4.3	1.8
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	23 117	127 143 D	N N	51 069 D	11 028 D	2 000 h	4.3 D	1.8 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	117	D D	N N	D D	D D	h h	D D	D D
71395 713950	Bowling centers	6 6	8 557 8 557	N N	3 756 3 756	914 914	226 226	.6 .6	_
71399 713990	All other amusement and recreation industries . All other amusement and recreation	35	D	N	D	D	е	D	D
7139905	industries	35 6	D 3 663	N N	D 608	D 109	e 22	D 31.9	D 15.8
7139908	All other miscellaneous amusement and recreation services	24	D D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	75	138 175	125 068	52 827	11 806	2 482	10.8	.5
711	Performing arts, spectator sports, and related								
7111	industries	16 11	14 238 D	12 723 D	4 279 D	966 D	270 c	54.2 D	.2 D
71111	Theater companies and dinner theaters	5	D	D	D	D	c	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	5 5	D D	D D	D D	D D	c	D D	D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	b	D	D
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	Museums	8	D	D	D	D	b	D	D
712110	Museums	8	DΙ	Dl	D	D	l bl	D	D

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	. Data based on the 2002 Economic Gensus. For morn			, sampling short no	Seampling errer, a.				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
	MONTGOMERY—Con. ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries	51	D	D	D	D	g	D	D
7139	Other amusement and recreation services	51	D	D	D	D	g	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	13 13 33 33	D D D	D D D	D D D	D D D	g g f f	D D D	D D D
71399 713990	centers	33 5	D D	D D	D D	D D	f b	D D	D D
7139908	industries	5 5	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	269	260 032	N	72 911	17 437	4 184	25.1	6.0
711	Performing arts, spectator sports, and related industries	135	128 547	N	26 185	6 659	839	36.1	2.8
7111	Performing arts companies	26	D	N	D	D	е	D	D
71111 711110	Theater companies and dinner theaters	10 10	D D	N N	D D	D D	e e	D D	D D
7111102 71113 711130 7111309	Theater companies Musical groups and artists Musical groups and artists Other music groups and artists	9 12 12 12	D D D	N N N	D D D	D D D	e b b	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	19	D	N	D	D	e	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	c	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	1	D	N N	D	D	c	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	18	D	N N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	18	D	N	D	D	С	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
71141 711410	Agents and managers for artists, athletes, entertainers and other public figures	12	D	N	D	D	b	D	D
7115	entertainers and other public figures	12 71	D D	N N	D D	D D	b	D D	D D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	71 71	D D	N N	D D	D D	C	D	D D
713	Amusement, gambling, and recreation industries	134	131 485	N N	46 726	10 778	3 345	14.5	9.2
7139	Other amusement and recreation services	131	D	N	D	D	h	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	10 10 84 84	D D D	N N N	D D D	D D D	f f g g	D D D	D D D
71395	centers	82 6	D 8 557	N N	D 3 756	D 914	g 226	D .6	D -
713950 71399 713990	Bowling centers	6 30	8 557 D	N N	3 756 D	914 D	226 c	.6 D	_ D
7139905	industries	30 6	D 3 663	N N	D 608	D 109	22	D 31.9	D 15.8
7139908	All other miscellaneous amusement and recreation services	19	D	N	D	D	c	D D	D
	PRINCE GEORGE'S								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	152	287 710	N	96 583	30 106	2 390	12.8	3.0
711	Performing arts, spectator sports, and related industries	54	D	N	D	D	f	D	D
7111	Performing arts companies	9	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

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	D. 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
-	PRINCE GEORGE'S—Con.								
	ALL ESTABLISHMENTS—Con.								
71 711	Arts, entertainment, and recreation—Con. Performing arts, spectator sports, and related								
7112	industries—Con. Spectator sports	26	D	N	D	D	f	D	D
71121 7112119	Spectator sports	26	D	N	D	D	f	D	D
711212 711219	clubs	1 1 24	D D D	N N N	D D D	D D D	c e	D D D	D D D
7112192	Racing (except racetrack operation)	23	D	Ň	D	D	c c	Б	D
7113	Promoters of performing arts, sports, and similar events	6	D	N	D	D	b	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	b	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	b	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	92	D	N	D	D	g	D	D
7131	Amusement parks and arcades	5	D	N	D	D	С	D	D
71311 713110	Amusement and theme parks	1 1	D D	N N	D D	D D	b b	D D	D D
7139	Other amusement and recreation services	86	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	11 11	16 317 16 317	N N	5 931 5 931	1 166 1 166	220 220	11.8 11.8	12.1 12.1
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	49 49	30 566 30 566	N N	8 881 8 881	2 069 2 069	815 815	28.5 28.5	6.0 6.0
7139405 7139409	Roller skating rinksOther fitness and recreational sports	5 43	D 28 339	N N	D 7 874	D 1 827	636	D 28.6	D 4.6
71395 713950	centers	11 11	9 055 9 055	N N	2 923 2 923	743 743	237 237	16.2 16.2	4.8 4.8
71399 713990	All other amusement and recreation industries . All other amusement and recreation industries	14 14	D D	N N	D D	D D	c	D D	D D
7139902	Concession operators of amusement devices and rides	3	D	N N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	17	D	D	D	D	b	D	D
7139	Other amusement and recreation services	17	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	15 15	D D	D D	D D	D D	b b	D D	D D
7100400	centers	15	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	128	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	52	D	N	D	D	f	D	D
7111	Performing arts companies	8	D	N	D	D	а	D	D
7112	Spectator sports	26	D	N	D	D	f	D	D
71121 7112119	Spectator sports	26	D D	N N	D D	D D	f	D D	D D
711212 711219 7112192	clubs Racetracks. Other spectator sports Racing (except racetrack operation)	1 1 24 23	D D D	N N N	D D	D D D	c e c c	D D	D D D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	b	D	D
71131	Promoters of performing arts, sports, and	2				,	L	,	,
711310	similar events with facilities Promoters of performing arts, sports, and similar events with facilities	2	D D	N N	D D	D D	b b	D D	D D

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	2. Data based on the 2002 Economic Gensus. 1 of milon			,,				Percent of	of receipts/
NAICS							Paid employees for	reve	nue-
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
	PRINCE GEORGE'S—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation — Con. Amusement, gambling, and recreation industries	75	D	N	D	D	g	D	D
7131	Amusement parks and arcades	5	D	N	D	D	С	D	D
71311 713110	Amusement and theme parks	1 1	D D	N N	D D	D D	b b	D D	D D
7139	Other amusement and recreation services	69	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	11 11	16 317 16 317	N N	5 931 5 931	1 166 1 166	220 220	11.8 11.8	12.1 12.1
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	34 34	D D	N N	D D	D D	f f	D D	D D
7139405 7139409	Roller skating rinksOther fitness and recreational sports	5	D	N N	D	D D	c f	D D	D D
71395 713950	centers	28 11 11	D 9 055 9 055	N N N	D 2 923 2 923	743 743	237 237	16.2 16.2	4.8 4.8
71399 713990	All other amusement and recreation industries . All other amusement and recreation	12	D	Ň	D D	D	c	D	D
7139902	industries	12	D	N	D	D	c	D	D
	devices and rides	3	D	N	D	D	b	D	D
	QUEEN ANNE'S								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	32	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	27	D	N	D	D	С	D	D
7139	Other amusement and recreation services	26	D	N	D	D	С	D	D
71393 713930	Marinas	14 14	9 474 9 474	N N	2 167 2 167	482 482	82 82	12.3 12.3	16.6 16.6
	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	29	D	N	D	D	С	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
71393 713930	Marinas	14 14	9 474 9 474	N N	2 167 2 167	482 482	82 82	12.3 12.3	16.6 16.6
	ST. MARY'S								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	С	D	D
7139	Other amusement and recreation services	19	D	N	D	D	С	D	D
71393 713930	Marinas	7 7	D D	N N	D D	D D	b b	D D	D D
713930 71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	D	N N N	D	D	b b	D	D
7139409	Other fitness and recreational sports centers	9	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D

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Аррения	D. Data based of the 2002 Economic Gensus. For mon			,, 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 admini- strative records ¹	Estimated ²
	ST. MARY'S—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	17	D	N N	D	D	c	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
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 Fitness and recreational sports centers Other fitness and recreational sports centers	5 5 5	D D	N N	D D	D D	b b	D D	D D
	SOMERSET								
	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	D	N	D	D	b	D	D
	TALBOT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	34	21 981	N	6 643	1 440	321	19.3	1.7
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	2 2	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	27	D	N	D	D	С	D	D
7139	Other amusement and recreation services	27	D	N	D	D	С	D	D
71393 713930 71394 713940 7139409	Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	10 10 10 10	D D 3 031 3 031 3 031	N N N	D D 1 188 1 188 1 188	D D 256 256 256	87 87 87	D D 44.7 44.7 44.7	D D - -
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	13 160	9 819	4 210	887	186	5.5	-
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
71211 712110	Museums	2 2	D D	D D	D D	D D	b b	D D	D D
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	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	1	D D	D D	D D	D D	b b	D D	D D
	centers	1	D	D	D	D	b	D	D
71	FEDERAL INCOME TAX	05	8 821		2 433	553	135	40.0	4.0
71	Arts, entertainment, and recreation	25 22	8 821 D	N N	2 433 D	553 D	135 C	40.0	4.3 D
7139	Other amusement and recreation services	22	D	N N	D	D	c	D	D
71393	Marinas	10	D	N	D	D	b	D	D
713930	Marinas	10		l N	l D	D	b	D D	D

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Appendix	Data based on the 2002 Economic Census. For inform	IIalion on com	l	, sampling error, not	insampling error, ar	ia delimitoris, see	Tible at end of tal		
							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
	WASHINGTON	(/	(* ,===,	(+ ,===,	(,,,,,,,	(* /:/	(1 11)		
	WASHINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	53	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions	7	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar	_	_			_			
	institutions	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	36	D	N	D	D	f	D	D
7139	Other amusement and recreation services	32	D D	N N	D D	D D	e	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	18 18	D D	N N	B	P P	e e	D	D
7139409	Other fitness and recreational sports centers	15	D	N	D	D	c	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	8	D	N	D	D	b	D	D
7139908	industries	8	D	N	D	D	b	D	D
	recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	11 046	9 623	4 220	970	354	6.1	27.8
713	Amusement, gambling, and recreation industries	8	D	D	D D	D	c	D	D D
7139	Other amusement and recreation services	8	D	D	D	D	c	D	D
71394	Fitness and recreational sports centers	4	D	D	D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	4	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO	4	D	D	D	D	С	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	40	D	N	D	D	e	D	D
71	Performing arts, spectator sports, and related	40		N					U
	industries	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	28	D	N	D	D	е	D	D
7139 71394	Other amusement and recreation services	24	D D	N N	D D	D D	С	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	14 14 11	D	N N	D D	D	c c	D	D
	WICOMICO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	29	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	25	D	N	D	D	е	D	D
7139	Other amusement and recreation services	25	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	14 14	D	N N	D D	D	C	D D	D D
71399	All other amusement and recreation industries .	13 5	D D	N N	D D	D D	c b	D	D D
713990	All other amusement and recreation industries	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	D	D	D	С	D	D
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	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	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	c	D	D
	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	20	D	N	D	D	С	D	D
7139	Other amusement and recreation services	20	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	12 12	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	11	D	N N	D			D	D
	Contois		. О	. IN	. 0	. О	, D		ט

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). Data based on the 2002 Economic Census. For inform		protection,	, sampling error, not	The stripting error, and	la delimitorio, dec	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
	WORCESTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	65	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related								
	industries	9	D _	N	D	D	a	D	D
713 7131	Amusement, gambling, and recreation industries	53 11	D D	N N	D D	D D	e c	D D	D D
71312	Amusement arcades	8	8 221	N N	1 941	284	87	43.4	_
713120	Amusement arcades	8	8 221	N 	1 941	284	87	43.4	_
7139	Other amusement and recreation services	42	D D	N N	D D	D D	е	D D	D
71391 713910 71393	Golf courses and country clubs	8 8 5	D D	N N N	D	D D	c c b	D	D D D
713930 71399	Marinas All other amusement and recreation industries.	5 21	D	N N	D	D	b	D	D
713990	All other amusement and recreation industries	21	D	N N	D	D	b	D	D
7139904 7139908	Miniature golf courses	8	D	Ň	D	Ď	b	Ď	Ď
	recreation services	9	D	N	D	D	a	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	61	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related	0	D		D	D			D
713	industries	8 52	D	N N	D	D D	a e	D D	D D
7131	Amusement parks and arcades	11	D	N N	D	D	c	D	D
71312	Amusement arcades	8	8 221	N	1 941	284	87	43.4	_
713120 7139	Amusement arcades Other amusement and recreation services	8 41	8 221 D	N N	1 941 D	284 D	87 e	43.4 D	_ D
71391	Golf courses and country clubs	7	D	N N	D	D	c	D	D
713910 71393	Golf courses and country clubs	7 5	D D	N N	D D	D D	c b	D D	D D
713930 71399	Marinas	5 21	D D	N N	D D	D D	b b	D D	D D
713990	All other amusement and recreation industries	21	D D	N	D	D	b	D	D
7139904 7139908	Miniature golf courses	8 9	D	N N	D D	D D	b a	D D	D D
	BALTIMORE (IC)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	147	572 931	N	277 422	56 320	5 579	27.3	8.3
711	Performing arts, spectator sports, and related								
7444	industries	59	394 888	N N	212 247	41 107	2 341	35.6	7.3
7111 71111	Performing arts companies	22 12	46 165 D	N N	19 080 D	5 388 D	896	1.3 D	.3 D
711110 7111101	Theater companies and dinner theaters Theater companies and dinner theaters Opera companies	12 12 1	D D	N N N	D	D D	e e c	D	D
7111101 7111102 71113	Theater companies Musical groups and artists	11 7	D D	N N	D	D D	c e	D	D D
711130 7111301	Musical groups and artists	7	D	Ň	D	Ď	e	Ď	Ď
7111309	organizationsOther music groups and artists	2 5	D D	N N	D D	D D	e b	D D	D D
7112	Spectator sports	9	328 726	N	187 698	34 458	1 157	41.8	8.7
71121	Spectator sports	9	328 726	Ņ	187 698	34 458	1 157	41.8	8.7
711211 7112112	Sports teams and clubs	4	D D	N N	D D	D D	e c	D	D D
711212 7112123	Racetracks Horse racetrack operation	2 2	D D	N N	D D	D D	f f	D D	D D
7113	Promoters of performing arts, sports, and similar events	7	15 178	N	3 716	909	248	9.8	_
71131	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	3	D	N				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	- January Strain Control of the Cont		, ,				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
	BALTIMORE (IC)—Con.								
	ALL ESTABLISHMENTS—Con.								
71 712	Arts, entertainment, and recreation—Con. Museums, historical sites, and similar institutions	18	88 795	N	35 791	8 302	1 435	3.3	_
7121	Museums, historical sites, and similar institutions	18	88 795	N	35 791	8 302	1 435	3.3	_
71211	Museums	14	D	N	D	D	f	D	D
712110 71212 712120	Museums	14 2 2	D D D	N N N	D D D	D D D	b b	D D D	D D D
71213 712130	Zoos and botanical gardens Zoos and botanical gardens	2 2	D	N N	D D	D D	f f	D D	D D
713	Amusement, gambling, and recreation industries	70	89 248	N	29 384	6 911	1 803	14.1	21.4
7132	Gambling industries	2	D	N	D	D	С	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	c c	D D	D D
7139	Other amusement and recreation services	63	D	N N	D	D	g	D	D
71391 713910	Golf courses and country clubs	5 5	D D	N N	D D	D D	e e	D D	D D
71393 713930	Marinas	4 4	3 778 3 778	N N	1 465 1 465	361 361	51 51	7.4 7.4	25.2 25.2
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	30 30	31 139 31 139	N N	12 564 12 564	2 904 2 904	1 007 1 007	12.7 12.7	4.1 4.1
71399 713990	centers	28 22	D D	N N	D D	D D	f c	D D	D D
7139905	industries	22	D	N	D	D	С	D	D
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	11	10 726 D	N N	3 270 D	712 D	83 c	8.9 D	– D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	51	156 522	146 323	65 518	16 006	2 973	2.7	.2
711	Performing arts, spectator sports, and related industries	18	D	D	D	D	f	D	D
7111	Performing arts companies	16	D	D	D	D	f	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	11 11	D D	D D	D D	D D	e e	D D	D D
7111101 7111102 71113	Opera companies	1 10 4	D D D	D D D	D D D	D D D	c c e	D D D	D D D
711130 7111301	Musical groups and artists	4	D	D	D	D	e	D	D
	organizations		D	D	D	D	е	D	D
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	18	88 795	79 208	35 791	8 302	1 435	3.3	_
71011	institutions	18 14	88 795 D	79 208 D	35 791 D	8 302 D	1 435	3.3 D	– D
71211 712110 71212	Museums	14	D D	D D	D D	D D	f b	ססס	D D D
712120 71213 712130	Historical sitesZoos and botanical gardensZoos and botanical gardens	2 2 2	D D D	D D D	D D D	D D D	b f	D D D	D D D
712130	Amusement, gambling, and recreation industries	15	D	D	D	D	f	D	D
7139	Other amusement and recreation services	15	D	D	D	D	f	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	6 6	D D	D D	D D	D D	e e	D D	D D
71399 713990	centers	6 5	D D	D D	D D	D D	e b	D D	D D
7139908	industries	5 5	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	5	U			D		U	ט
71	Arts, entertainment, and recreation	96	416 409	N	211 904	40 314	2 606	36.5	11.4

[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		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
	BALTIMORE (IC)—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 711	Arts, entertainment, and recreation — Con. Performing arts, spectator sports, and related industries	41	D	N	D	D	g	D	D
7112	Spectator sports	9	328 726	N	187 698	34 458	1 157	41.8	8.7
71121 711211 7112112 711212 7112123	Spectator sports Sports teams and clubs Baseball clubs Racetracks Horse racetrack operation	9 4 1 2 2	328 726 D D D D	N N N N	187 698 D D D	34 458 D D D D	1 157 e c f f	41.8 D D D	8.7 D D D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	2	D	N	D	D	c	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	2	D	N N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	55	D	N	D	D	g	D	D
7132	Gambling industries	2	D	N	D	D	С	D	D
71329 713290 7132902	Other gambling industries	2 2	D D	N N	D D	D D	c c	D D	D D
7102002	operation	2	D	N	D	D	С	D	D
7139	Other amusement and recreation services	48	41 575	N	14 248	3 388	884	13.2	5.7
71393 713930 71394 713940 7139409	Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	4 4 24 24	3 778 3 778 D D	N N N N	1 465 1 465 D D	361 361 D D	51 51 f f	7.4 7.4 D D	25.2 25.2 D D
71399 713990	centers	22 17	16 946 D	N N	5 420 D	1 215 D	498 C	18.7 D	2.3 D
7139905	industries	17	D	N	D	D	С	D	D
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	11 4	10 726 D	N N	3 270 D	712 D	83 b	8.9 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 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]

Solid_special calls, last settle, set settle into to total settle Statement Properties P	- препак Е	Julia based on the 2002 Economic Connect. 1 of fine on		,,,	J	3 · · · · · ·		Paid		of receipts/ nue-
ALL ESTABLISHMENTS 71 Arts, entertainment, and necreation	NAICS code	Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	including March 12	admini- strative	Estimated ²
Arts, entertainment, and recreation (makeness		ABERDEEN								
Anusement, gambling, and recreation industries		ALL ESTABLISHMENTS								
Page	71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71	713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
FEDERAL INCOME TAX	7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
Annuament, gambling, and recreation industries. 3										
ANNAPOLIS ANNAPOLIS ALL ESTABLISHMENTS 71	71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
ANNAPOLIS ALL ESTABLISHMENTS 71	713	Amusement, gambling, and recreation industries	3	D	N	D	D	b	D	D
### ALL ESTABLISHMENTS 71	7139	Other amusement and recreation services	3	D	N	D	D	b	D	D
Arts, entertainment, and recreation		ANNAPOLIS								
Parforming arts, spectator sports, and related industries 8		ALL ESTABLISHMENTS								
Industries	71	Arts, entertainment, and recreation	43	32 853	N	9 144	2 073	478	29.6	3.7
Amusement and recreation industries	711		8	D	N	D	D	b	D	D
7139	7111	Performing arts companies	6	D	N	D	D	b	D	D
7139	740			00.000			4 700		0.5.0	
Tigggo										
13930 Marinas 17										5.9
T139409	713930 71394	Marinas Fitness and recreational sports centers	17 9	15 477 D	N N	3 335 D	683 D	99 c	22.4 D	5.9 D
All other amusement and recreation industries 4	713940 7139409	Other fitness and recreational sports								
Tiling T		All other amusement and recreation industries.		D						D
## ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 71		industries						b		D
FEDERAL INCOME TAX		recreation services	4	D	N	D	D	b	D	D
Performing arts, spectator sports, and related industries Fig. 10 Fig. 12 Fig. 12 Fig. 13 Fig.										
Industries	71	Arts, entertainment, and recreation	16	D	D	D	D	С	D	D
7111 Performing arts companies	711		6	0			D	h		D
713 Amusement, gambling, and recreation industries	7111		_							D
Other amusement and recreation services		g			_	_	_	_	_	
Triagon All other amusement and recreation industries A	713	Amusement, gambling, and recreation industries	6	8 167	6 600	2 951	623	136	26.8	.2
All other amusement and recreation industries A										.2
All other miscellaneous amusement and recreation services		All other amusement and recreation								D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX D N D <td>7139908</td> <td>All other miscellaneous amusement and</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	7139908	All other miscellaneous amusement and								
71 Arts, entertainment, and recreation 27 D N D D E D D 713 Amusement, gambling, and recreation industries 25 20 825 N 4 998 1 176 256 24.6 4.4 7139 Other amusement and recreation services 25 20 825 N 4 998 1 176 256 24.6 4.4 71393 Marinas 17 15 477 N 3 335 683 99 22.4 5.9		ESTABLISHMENTS SUBJECT TO		D				5		
7139 Other amusement and recreation services 25 20 825 N 4 998 1 176 256 24.6 4.4 71393 Marinas	71		27	D	N	D	D	е	D	D
7139 Other amusement and recreation services 25 20 825 N 4 998 1 176 256 24.6 4.4 71393 Marinas	713	Amusement, gambling, and recreation industries	25	20 825	N	4 998	1 176	256	24.6	4.4
71393 Marinas										4.4
713930 Marinas	71393	Marinas	17	15 477		3 335	683	99	22.4	5.9
71394 Fitness and recreational sports centers			8		N	1 663			31.3	5.9
7139409 Other fitness and recreational sports centers		Other fitness and recreational sports								

Table 4. Summary Statistics for Places: 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]

Appendix I	D. Data based on the 2002 Economic Census. For inform	nation on confid	lentiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tab	le]	
							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
	DALTIMODE (IO)	()	(+1,000)	(41,555)	(41,000)	(+1,000)	(**************************************		
	BALTIMORE (IC)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	147	572 931	N	277 422	56 320	5 579	27.3	8.3
711	Performing arts, spectator sports, and related industries	59	394 888	N	212 247	41 107	2 341	35.6	7.3
7111	Performing arts companies	22	46 165	N	19 080	5 388	896	1.3	.3
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	12 12	D D	N N	D D	D D	e e	D D	D D
7111101 7111102	Opera companies	1 1 <u>1</u>	D D	N N	D D	D D	C C	D	D D
71113 711130	Musical groups and artists	7 7	D D	N N	D D	D D	e e	D D	D D
7111301	Symphony orchestras and chamber music organizations.	2	D D	N N	D D	D D	e	D D	D D
7111309 7112	Other music groups and artists	5 9	328 726	N N	187 698	34 458	b 1 157	41.8	8.7
71121	Spectator sports	9	328 726	N	187 698	34 458	1 157	41.8	8.7
711211 7112112	Baseball clubs	4	D D	N N	D D	D	e	D	D
711212 7112123	Racetracks Horse racetrack operation	2 2	D D	N N	D D	D D	f	D D	D D
7113	Promoters of performing arts, sports, and similar events	7	15 178	N	3 716	909	248	9.8	_
71131	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	c	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions	18	88 795	N	35 791	8 302	1 435	3.3	-
7121	Museums, historical sites, and similar institutions	18	88 795	N	35 791	8 302	1 435	3.3	_
71211 712110	Museums	14 14	D D	N N	D D	D D	f	D D	D D
71212 712120	Historical sitesHistorical sites	2 2	D D	N N	D D	D D	b b	D D	D D
71213 712130	Zoos and botanical gardensZoos and botanical gardens	2 2	D D	N N	D D	D D	f	D D	D D
713	Amusement, gambling, and recreation industries	70	89 248	N	29 384	6 911	1 803	14.1	21.4
7132	Gambling industries	2	D	N	D	D	С	D	D
71329 713290	Other gambling industries	2 2	D D	N N	D D	D D	C C	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	2	D	N	D	D	С	D	D
7139	Other amusement and recreation services	63 5	D D	N N	D D	D D	g	D D	D D
71391 713910 71393	Golf courses and country clubs	5 5 4	D D 3 778	N N N	D D 1 465	D D 361	e e 51	D D 7.4	D D 25.2
713930 71394	Marinas Fitness and recreational sports centers	4 30	3 778 3 778 31 139	N N N	1 465 1 465 12 564	361 2 904	51 1 007	7.4 7.4 12.7	25.2 25.2 4.1
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	30	31 139	N	12 564	2 904	1 007	12.7	4.1
71399	centers	28 22	D D	N N	D D	D D	f c	D D	D D
713990 7139905	All other amusement and recreation industries	22	D	N	D	D	С	D	D
7139903	(except slot machine operation) All other miscellaneous amusement and	11	10 726	N	3 270	712	83	8.9	-
7100000	recreation services	9	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	51	156 522	146 323	65 518	16 006	2 973	2.7	.2
711	Performing arts, spectator sports, and related industries	18	D	D	D	D	f	D	D
7111	Performing arts companies	16	D	D	D	D	f	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	11 11	D D	D D	D D	D D	e e	D D	D D
7111101 7111102	Opera companies	1 10	D	D	D D	D	C	D D	D D
71113 711130	Musical groups and artists	4 4	D D	D D	D D	D D	e	D D	D D
7111301	Symphony orchestras and chamber music organizations	2	D	D	D	D	e	D	D
712	Museums, historical sites, and similar institutions	18	88 795	79 208	35 791	8 302	1 435	3.3	=
7121	Museums, historical sites, and similar institutions	18	88 795	79 208	35 791	8 302	1 435	3.3	_
71211	Museums	14	D	D	D	D	f	D	D
712110 71212	Museums Historical sites	14	D D	D D	D D	D D	f b	D	D D
712120 71213	Historical sites. Zoos and botanical gardens.	2 2 2	D D	D D	D D D	D D D	b f	D D	D D
712130	Zoos and botanical gardens	2	DI	D	ı D	ı D	1 11	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]

Extraction Ext								Paid		of receipts/ nue-
	NAICS code	Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	including March 12	admini- strative	Estimated ²
FEDERAL MCOME TAX—Con.		BALTIMORE (IC)—Con.								
Other anucement and recreations services 15 D D D D D D D D D										
Other anucement and recreations services 15 D D D D D D D D D	71 713		15	D	D	D	D	f	D	D
175844 Piences and recreational sports centers 6	7139	, 0						f		D
1739.00	71394									D D
All content amusement and recreation industries 5	7139409	Other fitness and recreational sports	-						_	D
All other miscellamencus anuscered and control miscellamencus anuscered and control	71399 713990	All other amusement and recreation industries . All other amusement and recreation	5	D	D	D	D	b	D	D
FEDERAL INCOME TAX	7139908	All other miscellaneous amusement and								D
Parforming using apectator sports. and related indications										
Industries	71	Arts, entertainment, and recreation	96	416 409	N	211 904	40 314	2 606	36.5	11.4
Special proprise 9 328 756 N 187 668 34 458 1 157 41,8 8 8 17127 121 121 121 122 1	711		41	D	N	D	D	a	D	D
11311 Sopots betains and clubs:	7112									8.7
11312	71121	Spectator sports								8.7 D
House accertack operation	7112112	Baseball clubs	i	D	N	Ď	D	C	Ď	D
Promotes of performing arts, sports, and similar events with facilities, sports, and sports, spo	7112123		2					1 :		Ď
### Semilar events with facilities ### Sports, and ### Sports and *## Sports and **# Sports and *## Sports and *## Sports and *## Sports and **## S	7113		5	D	N	D	D	С	D	D
Promoters of performing arts, sports, and similar events with facilities 2	71131	Promoters of performing arts, sports, and	2	n	N	_	n		D	D
Arts, entertainment, gambling, and recreation industries	711310	Promoters of performing arts, sports, and								D
Gambling industries	713									D
17/2390	7132					D	D		D	D
11/23/25 Lottery, bingó, booke, and other betting operation 2	71329		2							D
Other amusement and recreation services 48	7132902	Lottery, bingo, bookie, and other betting								D D
113930	7139		48	41 575	N	14 248	3 388	884	13.2	5.7
Fitness and recreational sports centers 24	71393							51		25.2
Other fitness and recreational sports 22 16 946 N 5 420 1 215 498 18.7 2 19.9 2 2 3 3 3 3 3 3 3 3	71394	Fitness and recreational sports centers	24	D	N	D	D	f	D	25.2 D D
All other amusement and recreation industries 17	7139409	Other fitness and recreational sports						1		2.3
Industries	71399	All other amusement and recreation industries.								2.3 D
(except slot machine operation)		industries	17	D	N	D	D	С	D	D
Recreation services 4		(except slot machine operation)	11	10 726	N	3 270	712	83	8.9	-
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation			4	D	N	D	D	b	D	D
Arts, entertainment, and recreation		BEL AIR								
Amusement, gambling, and recreation industries 6 8 539 N 2 852 748 342 9.0 Other amusement and recreation services 5 D N D D D E D Fitness and recreational sports centers 4 D N D D D E D Fitness and recreational sports centers 4 D N D D D E D Fitness and recreational sports centers 4 D N D D D E D Fitness and recreational sports centers 4 D N D D D E D Fitness and recreational sports centers 4 D N D D D E D Fitness and recreation services 4 D N D D D E D FESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 71 Arts, entertainment, and recreation 1 D D D D D D D D D D D FESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71 Arts, entertainment, and recreation industries 6 8 539 N 2 852 748 342 9.0 713 Amusement, gambling, and recreation industries 6 8 539 N 2 852 748 342 9.0 714 Other amusement and recreation services 5 D N D D E D Fitness and recreational sports centers 4 D N D D E D Fitness and recreational sports centers 4 D N D D E D Fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D Other fitness and recreational sports centers 4 D N D D E D		ALL ESTABLISHMENTS								
Other amusement and recreation services 5	71	Arts, entertainment, and recreation	7	D	N	D	D	е	D	D
Fitness and recreational sports centers	713	, 0	-		N			342		.4
Fitness and recreational sports centers 4	7139									D
Centers	71394 713940	Fitness and recreational sports centers								D D
FEDERAL INCOME TAX	7139409		4	D	N	D	D	е	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
FEDERAL INCOME TAX 71 Arts, entertainment, and recreation 6 8 539 N 2 852 748 342 9.0 713 Amusement, gambling, and recreation industries 6 8 539 N 2 852 748 342 9.0 7139 Other amusement and recreation services 5 D N D D e D 713940 Fitness and recreational sports centers 4 D N D D e D 7139409 Other fitness and recreational sports 4 D N D D e D 01100 Other fitness and recreational sports 4 D N D D e D	71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
Amusement, gambling, and recreation industries 6 8 539 N 2 852 748 342 9.0 Other amusement and recreation services 5 D N D D e D Titless and recreational sports centers 4 D N D D e D Fitness and recreational sports centers 4 D N D D e D Titless and recreational sports centers 4 D N D D e D Titless and recreational sports centers 4 D N D D E D Titless and recreational sports centers 4 D N D D D E D Titless and recreational sports 4 D N D D D E D Titless and recreational sports 4 D N D D D D D D D D D D D D D D D D D										
7139 Other amusement and recreation services 5 D N D D e D 71394 Fitness and recreational sports centers 4 D N D D e D 713940 Fitness and recreational sports centers 4 D N D D e D 713940 Other fitness and recreational sports 713940 Other fitness and recreational sports	71	Arts, entertainment, and recreation	6	8 539	N	2 852	748	342	9.0	.4
71394 Fitness and recreational sports centers 4 D N D D e D T13940 Fitness and recreational sports centers 4 D N D D e D D e D D D D D D D D D D D D	713	Amusement, gambling, and recreation industries	6	8 539	N	2 852	748	342	9.0	.4
713940 Fitness and recreational sports centers	7139							е		D
7139409 Other fitness and recreational sports	71394 713940	Fitness and recreational sports centers								D D
	7139409		4	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]

	5. Data based on the 2002 Economic Sensus. For inform			,,	,,				of receipts/
NAICC							Paid employees for	reve	
NAICS 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
	BERLIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	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 SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	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
	BOWIE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related								
	industries	7	D	N	D	D	b	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 N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	7 7	D D	N N	D D	D D	c c	D D	D D
7100400	centers	7	D	N	D	D	С	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	12	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	7	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	3	D D	N N	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	3	D	N N	D	D	c	D	D
	BRENTWOOD								
	BILLITWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
					_	_			
	BRUNSWICK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	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]

Аррения	D. Data based off the 2002 Economic Gensus. Tof infor	nation on com	deritiality protection	, sampling error, no	i isampiing enor, ai	iu dell'illions, see	Tiole at end of tal	Jiej	
NAICS							Paid employees for	Percent of reve	of receipts/ 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
	CAMBRIDGE								
	ALL ESTADI ISUMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	11	D	N N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	2 957	N N	935	193	78	73.3	5.0
7139	Other amusement and recreation services	10	2 957	N N	935	193	78	73.3	5.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 731	1 496	724	151	42	87.1	3.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	CAPITOL HEIGHTS								
	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
	CHESAPEAKE BEACH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	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
713	Amusement, gambling, and recreation industries	3	D	N	D	D	а	D	D
	CHESTERTOWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	1 057	N	307	65	37	21.9	2.3
	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	4	D	N	D	D	b	D	D
	CHEVERLY								
	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
	CHEVY CHASE								
	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	l 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]

	D. Data based on the 2002 Economic Census. For inform		71	, ,		,	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
	COLLEGE PARK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	3 832	N	1 599	372	65	1.5	_
713	Amusement, gambling, and recreation industries	5	3 832	N	1 599	372	65	1.5	_
7139	Other amusement and recreation services	5	3 832	N	1 599	372	65	1.5	_
71394	Fitness and recreational sports centers	4	D	Ņ	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	4	D D	N	D D	D D	b b	D D	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	D	D	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	, , ,					
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
	CRISFIELD								
	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
	CUMBERLAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	6 542	N	2 106	539	218	22.3	58.1
713	Amusement, gambling, and recreation industries	8	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	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 EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	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
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	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	6	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]

							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
	DENTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	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	2	D	N	D	D	а	D	D
	EASTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	7 365	N	2 818	580	146	21.4	-
713	Amusement, gambling, and recreation industries	10	5 788	N	2 402	488	130	27.1	-
7139	Other amusement and recreation services	10	5 788	N	2 402	488	130	27.1	j –
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
7139409	Other fitness and recreational sports centers	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	c	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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1 1	D D	D D	D D	D D	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	8	D	N	D	D	b	D	D
	ELKTON								
	ALL ESTABLISHMENTS								
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
	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	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	5	D	N	D	D	b	D	D
	FREDERICK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	16 042	N	6 483	1 504	573	9.6	2.1
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	16	11 767	N	5 143	1 205	506	11.1	2.0
7139	Other amusement and recreation services	16	11 767	N	5 143	1 205	506	11.1	2.0
71394	Fitness and recreational sports centers	11	8 549	N	4 262	1 014	445	8.4	2.8
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	11	8 549	N	4 262	1 014	445	8.4	2.8
	centers	10	D	N	l D	l D	l e	D	l 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 Е	Data based on the 2002 Economic Census. For inform	ation on conide	mianty protection, s	ampling error, nor	isampling 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
	FREDERICK—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	9 740	10 111	4 577	1 010	350	1.9	1.0
711	Performing arts, spectator sports, and related industries	4	D	D	D	D	a	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	e	D	D
7139	Other amusement and recreation services	2	D	D	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers	2 2 2	D D	D D	D D	D D	e e	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	18	6 302	N	1 906	494	223	21.6	3.8
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
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
	FROSTBURG								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	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
	FRUITLAND								
	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	2	D	D	D	D	а	D	D
	GAITHERSBURG								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	41 120	N	10 142	2 647	557	5.3	.2
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	c	D	D
7111	Performing arts companies	2	D	N	D	D	c	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	1 1 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	3	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	e	D	D
7139	Other amusement and recreation services	12	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	8	7 514 7 514	N N	2 524 2 524	539 539	263 263	17.7 17.7	1.2 1.2
71395 713950	centers Bowling centers Bowling centers	8 2 2	7 514 D D	N N N	2 524 D D	539 D D	263 C C	17.7 D D	1.2 D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	3	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]

пррепак і	J. Data based on the 2002 Economic Gensus. Tor inform	I Comment	T	, sampling error, nor	Tournpling crior, a	I	Tiolo di ciid oi tai	,,,,	
NAICS	Occurrentia como describido de filoridad						Paid employees for	reve	of receipts/ 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
	GAITHERSBURG—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	17	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	С	D	D
7111	Performing arts companies	1	D	N N	D	D	c	D	D
71111	Theater companies and dinner theaters	1	D	N.	D	D	С	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	1	D D	N N	D D	D D	C	D D	D D
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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	7 514 7 514	N N	2 524 2 524	539 539	263 263	17.7 17.7	1.2 1.2
7139409	Other fitness and recreational sports centers	8	7 514	N.	2 524	539	263	17.7	1.2
71395 713950	Bowling centers	2 2	D D	N N	D D	D D	C C	D D	D D
	GREENBELT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related								
710	industries	3 5	D 0.100	N N	D 1 050	D	a 187	D	D 1.8
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	3	6 183 D	N N	1 658 D	468 D	C 187	4.6 D	1.8 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	2	D	D	D	D	а	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	5	6 183	N	1 658	468	187	4.6	1.8
7139	Other amusement and recreation services Fitness and recreational sports centers	3	D	N N	D D	D	C	D	D D
71394 713940 7139409	Fitness and recreational sports centers 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
	HAGERSTOWN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	4	2 440	N	832	236	140	3.2	_
713	Amusement, gambling, and recreation industries	11	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	7 7	3 896 3 896	N N	1 375 1 375	311 311	156 156	21.0 21.0	79.0 79.0
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	5 229	4 621	1 859	490	240	1.9	58.1
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	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	2 2 2	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	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	9	D	l N	D D	D	b	D	D

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Аррения	D. Data based on the 2002 Economic Census. Tor infor	Tation on com	T Transfer Protection	, sampling error, no	Tisampining error, ar	ia aeminiona, ace	Tiole at end or tak	Jiej	
							Paid	Percent of reve	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	=	5			<u> </u>	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
	HAMPSTEAD	(Humber)	(ψ1,000)	(ψ1,000)	(ψ1,000)	(ψ1,000)	(Humber)	records	Loundted
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	4 512	N	1 314	251	80	100.0	-
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 SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	4 512	N	1 314	251	80	100.0	-
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
	HAMPSTEAD (PART - CARROLL COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	4 512	N	1 314	251	80	100.0	_
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 SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	4 512	N	1 314	251	80	100.0	_
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
	HAVRE DE GRACE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N 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	1	D	N	D	D	а	D	D
	HYATTSVILLE								
	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
	LA PLATA								
	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

[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 administrative records1	Estimated ²
	LAUREL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related	8	D	N	D	D	b	D	D
713	industries	7	D	N N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	5	7 621	Ņ	1 245	297	86	60.4	-
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 4	7 621 D	N N	1 245 D	297 D	86 b	60.4 D	_ D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	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	а	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	1 1	D D	D D	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	ı				J	а	D	
71	Arts, entertainment, and recreation	14	9 176	N	2 997	639	160	20.9	3.3
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	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	4 4	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	3	4 010	N N	1 013	253	63	34.2	-
	MANCHESTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	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
	MIDDLETOWN								
	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	а	D	D
	MOUNT AIRY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	С	D	D
7139	Other amusement and recreation services	4	D	N	D	D	С	D	D
71394 713940 7139409	Fitness and recreational sports centers	3 3 3	D D	N N	D D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	р	D	р	a	D	D

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Аррения	D. Data based off the 2002 Economic Gensus. Tof infor	nation on com	deritiality protection	, sampling error, no	isamping error, ar	ia acimiliono, occ	Tiole at end of tal	Jiej	
							Paid	Percent of reve	of receipts/ nue-
NAIÇS	Geographic area, tax status, and kind of business						employees for	F====	
code		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
	MOUNT AIRY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	c	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
71394	Fitness and recreational sports centers	2	D	N	D	D	ь	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 b	D D	D D
	MOUNT AIRY (PART - CARROLL COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
		-	_		_	_	_	_	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	MOUNT AIRY (PART - FREDERICK COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	С	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
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
	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	3	D	N	D	D	c	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
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 N	D	D	b	D	D
	NORTH EAST								
	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
	OCEAN CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	40	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	6	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	32	24 999	N	6 155	862	210	30.3	.3
7131	Amusement parks and arcades	9	D	N	D	D	c		D
71312	Amusement arcades	7	D	N N	D	D	b	D	D
713120	Amusement arcades	7	Ď	N N	Ď	Ď	b	Б	Ď
7139	Other amusement and recreation services	23	D	N	D	D	b	D	D
71399	All other amusement and recreation industries.	16	D	N	D	D	b	D	D
713990	All other amusement and recreation industries	16	D	N	D	D	b	D	D
7139904	Miniature golf courses ESTABLISHMENTS EXEMPT FROM	7	D	N	D	D	b	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
••	, onto tallinoit, and reoreation	. 2					. а		

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Description	- Аррения і	2. Data based on the 2002 Economic Gensus. For morn		,,,	, ,	3 - 7 - 7				of receipts/
### STABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71		Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	employees for pay period including March 12	From administrative	
FEDERAL INCOME TAX		OCEAN CITY—Con.								
Arts, entertainment, and recreation 38										
Trigonome Trig	71		38	D	N	D	D	С	D	D
Answerner, partialing, and remation industries. 32 24 999 N 0 196 186 210 30.3 3.7	711		5	D	N.	D.	n	a	D	D
1989	713									
Tribute Trib	7131	Amusement parks and arcades	9	D	N	D	D	С	D	D
17.39										
All cent amusement and recoration 16			23	D	N	D	D	b	D	D
PERRYVILLE		All other amusement and recreation industries .	16	D	N	D	D	b	D	D
ALL ESTABLISHMENTS 71		industries	16 7							
Arts, entertainment, and recreation 2		PERRYVILLE								
Arts, entertainment, and recreation 2		ALL ESTABLISHMENTS								
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	71		2	D	l N	D	D	a	D	D
POCOMOKE CITY		ESTABLISHMENTS SUBJECT TO								
ALL ESTABLISHMENTS	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
Title		POCOMOKE CITY								
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX Tax, entertainment, and recreation 1		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
POOLESVILLE										
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
Arts, entertainment, and recreation 2		POOLESVILLE								
### ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71		ALL ESTABLISHMENTS								
Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
RIVERDALE PARK		FEDERAL INCOME TAX								
ALL ESTABLISHMENTS 71	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
Tiling		RIVERDALE PARK								
## ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
ROCKVILLE ALL ESTABLISHMENTS 71										
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation 31 48 902 N 15 384 3 360 767 46.9 .4 711 Performing arts, spectator sports, and related industries 15 D N D D C D D 71111 Performing arts companies 4 D N D D C D D 711110 Theater companies and dinner theaters 1 D N D D D D D 7111102 Theater companies and dinner theaters 1 D N D D D D D 7111130 Musical groups and artists 2 D N D D D D D 7111309 Other music groups and artists 2 D N D D D D 712 Museums, historical sites, and similar institutions 3 D N D D D D D 7121 Museums, historical sites, and similar 0 D N D D D D D	71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
71 Arts, entertainment, and recreation 31 48 902 N 15 384 3 360 767 46.9 .4 711 Performing arts, spectator sports, and related industries 15 D N D D C D D 7111 Performing arts companies 4 D N D D C D D 71111 Theater companies and dinner theaters 1 D N D <t< td=""><td></td><td>ROCKVILLE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		ROCKVILLE								
Performing arts, spectator sports, and related industries		ALL ESTABLISHMENTS								
Industries Ind	71	Arts, entertainment, and recreation	31	48 902	N	15 384	3 360	767	46.9	.4
7111 Performing arts companies	711		15	D	N	D	D	С	D	D
711110 Theater companies and dinner theaters	7111									
7111102 Theater companies 1 D N D		Theater companies and dinner theaters								
711130 Musicăl groups and artists	7111102	Theater companies	1	D	N	D	D	b	D	D
712 Museums, historical sites, and similar institutions	711130	Musical groups and artists	2	D	N	D	D	b	D	D
	7121		3	n	N	D	ח	h	ח	ח

[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	D. Data based on the 2002 Economic Census. For inform	ation on confide	entiality protection,	sampling error, nor	nsampling error, ar	id definitions, see	note at end of tab	ole]	
NAIGO							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
	ROCKVILLE—Con.								
	ALL ESTABLISHMENTS—Con.								
71	Arts, entertainment, and recreation - Con.								
713	Amusement, gambling, and recreation industries Other amusement and recreation services	13 12	D D	N	D D	D D	f f	D D	D D
7139 71391	Golf courses and country clubs	4	D	N N	D D	D	e	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	4 6	D D	N N	D D	D	e	D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	6	Ď	N	Ď	Ď	č	Ď	Ď
7100400	centers	5	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	е	D	D
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
713	Amusement, gambling, and recreation industries	3	D	D	D	D		D	D
7139	Other amusement and recreation services	3	D	D	D	D	e e	D	D
71391	Golf courses and country clubs	2	D	D	D	D	е	D	D
713910	Golf courses and country clubs ESTABLISHMENTS SUBJECT TO	2	D	D	D	D	е	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	24	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	14	D	N	D	D	b	D	D
7111	Performing arts companies	3	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1 1	D D	N N	D D	D D	b b	D D	D D
7111102 71113	Theater companies	1	D D	N N	D D	D D	b a	D D	D D
711130 7111309	Musical groups and artists Other music groups and artists	1	D D	N N	D D	D	a a	D	D D
711	Amusement, gambling, and recreation industries	10	7 401	N	1 980	510	205	25.4	.7
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	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	5	D	N	D	D	c	D	D
	SALISBURY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139 71394	Other amusement and recreation services Fitness and recreational sports centers	11 8	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	8	D	N N	D D	D D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		5			J			
71	Arts, entertainment, and recreation	4	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	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 Fitness and recreational sports centers Other fitness and recreational sports	8	D D	N N	D D	D D	b b	D D	D D
	centers	8	D	N	D	D	b	D	D
	-								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	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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Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection,	sampling error, not	nsampling error, ar	ia delinitions, see	note at end of tal		of receipte/
							Paid	reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab-	Pagaints/		Annual	First-quarter	employees for pay period including	From admini-	
		lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records ¹	Estimated ²
	TAKOMA PARK	(**************************************	(+1,000)	(41,000)	(+1,000)	(+1,000)	()		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	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	3	D	N	D	D	а	D	D
	TANEYTOWN								
	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
	THURMONT								
	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	а	D	D
	WALKERSVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	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	4	D	N	D	D	b	D	D
	WESTMINSTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	D	N	D	D	С	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
	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	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

[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	5. Data based on the 2002 Economic Gensus. 1 of mion			, sampling error, not	l			1	
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		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
	BALANCE OF ALLEGANY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N N	D	D	b	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	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
	BALANCE OF ANNE ARUNDEL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	188	153 717	N	36 923	8 018	2 454	23.4	7.8
711	Performing arts, spectator sports, and related industries	27	D	N	D	D	c	D	D
7113	Promoters of performing arts, sports, and similar			14					
	events	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	158	133 813	N	32 654	7 381	2 274	21.0	7.6
7132	Gambling industries	4	D	N	D	D	С	D	D
71329 713290	Other gambling industries	4 4	D D	N N	D D	D D	C C	D D	D D
7132902	Lottery, bingo, bookie, and other betting operation	4	D	N	D	D	С	D	D
7139	Other amusement and recreation services	150	111 373	N	30 676	6 880	2 067	23.9	9.1
71391 713910	Golf courses and country clubs	8 8	D D	N N	D D	D D	e e	D D	D D
71393 713930 71394	Marinas Marinas Fitness and recreational sports centers	51 51 56	39 363 39 363 D	N N N	8 515 8 515 D	1 839 1 839 D	354 354	27.5 27.5 D	8.4 8.4 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	56	D	N N	Б	D	g g	Ď	Б
71395	centers	49 13	D 10 366	N N	D 2 806	D 699	f 266	D 9.9	D 6.1
713950 71399 713990	Bowling centers	13 22	10 366 D	N N	2 806 D	699 D	266 b	9.9 D	6.1 D
7139908	industries	22	D	N	D	D	b	D	D
	recreation services	13	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	33	D	D	D	D	е	D	D
713	Amusement, gambling, and recreation industries	27	20 320	18 920	5 972	1 229	290	17.0	2.4
7139	Other amusement and recreation services	27	20 320	18 920	5 972	1 229	290	17.0	2.4
71391 713910 71394	Golf courses and country clubs	2 2 19	D D D	D D D	D D D	D D D	C C C	D D D	D D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	19	D	D	D	D	С	D	D
71399 713990	All other amusement and recreation industries.	19 6	D D	D D	D D	D D	c a	D D	D D
713990	All other amusement and recreation industries	6	D	D	D	D	а	D	D
50000	recreation services	6	D	D	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]

, пропаж 2). Data based on the 2002 Economic Census. For inform		долишт у р . ососиот,	Standard Control			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 ANNE ARUNDEL COUNTY—								
	Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	155	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	23	D	N	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	131	113 493	N	26 682	6 152	1 984	21.7	8.5
7132	Gambling industries	4	D	N	D	D	С	D	D
71329 713290 7132902	Other gambling industries. Other gambling industries Lottery, bingo, bookie, and other betting operation	4 4 4	D D	N N	D D	D D	c c	D D	D D
7139	Other amusement and recreation services	123	91 053	N	24 704	5 651	1 777	25.4	10.6
71391 713910	Golf courses and country clubs	6	D D	N N	D D	D D	c c	D D	D D
71393 713930	Marinas	51 51	39 363 39 363	N N	8 515 8 515	1 839 1 839	354 354	27.5 27.5	8.4 8.4
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	37 37	27 026 27 026	N N	9 431 9 431	2 319 2 319	966 966	30.1 30.1	8.0 8.0
7139409	centers	30 13	24 115 10 366	N N	8 634 2 806	2 094 699	768 266	32.3 9.9	8.9 6.1
713950 71399	Bowling centers	13 16	10 366 D	N N	2 806 D	699 D	266 b	9.9 D	6.1 D
713990 7139908	All other amusement and recreation industries	16	D	N	D	D	b	D	D
7139906	All other miscellaneous amusement and recreation services	7	D	N	D	D	b	D	D
	BALANCE OF BALTIMORE COUNTY								
74	ALL ESTABLISHMENTS	077	007.440		77.040	40.470	4 500	20.5	
71 711	Arts, entertainment, and recreation Performing arts, spectator sports, and related	277	237 418	N	77 342	16 173	4 533	23.5	5.7
	industries	72	D	N	D	D	е	D	D
7111 71111	Performing arts companies	12 6	D D	N N	D D	D D	С	D D	D D
711110 7111102	Theater companies and dinner theaters Theater companies	6	D	N N	D	0 0	C C C	D	D
7112	Spectator sports	12	D	N	D	D	b	D	D
71121	Spectator sports	12	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	8	11 372	N	4 451	693	124	41.4	-
7114	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	_
71141	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	_
711410	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	_
7115	Independent artists, writers, and performers	32	11 233	N	3 622	627	62	54.0	.9
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	32 32	11 233 11 233	N N	3 622 3 622	627 627	62 62	54.0 54.0	.9 .9
713	Amusement, gambling, and recreation industries	198	183 987	N	64 780	13 837	4 113	23.7	6.7
7139	Other amusement and recreation services	180	176 685	N	62 822	13 255	3 843	23.5	6.9
71391 713910	Golf courses and country clubs	21 21	70 873 70 873	N N	28 332 28 332	5 215 5 215	1 153 1 153	26.4 26.4	.2
71393 713930 71394	Marinas	14 14 96	8 541 8 541 70 599	N N N	2 016 2 016 24 693	455 455 5 773	97 97 2 041	37.2 37.2 18.5	10.0 10.0 11.7
713940 7139405	Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks	96 96 4	70 599 70 599 D	N N	24 693 24 693 D	5 773 5 773 D	2 041 2 041 b	18.5 D	11.7 11.7 D
7139409	Other fitness and recreational sports centers	91	68 641	N	24 119	5 598	1 944	17.1	11.9
71395 713950	Bowling centers	14 14	11 600 11 600	N N	3 422 3 422	884 884	284 284	4.9 4.9	4.6 4.6
71399 713990	All other amusement and recreation industries. All other amusement and recreation industries	35 35	15 072 15 072	N N	4 359 4 359	928 928	268 268	39.5 39.5	16.1 16.1
7139905	Coin-operated amusement devices (except slot machine operation)	7	3 859	N N	827	226	30	35.1	.4
7139908	All other miscellaneous amusement and recreation services	22	10 039	N	3 096	673	219	40.2	23.3

[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]

			, p	ampling error, non			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 BALTIMORE COUNTY—Con. ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	43	69 402	66 637	23 985	4 451	1 411	24.8	.4
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	С	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	3 3 3	D D D	D D D	D D D	D D D	b b b	D D D	D D D
71113	Promoters of performing arts, sports, and similar events	1	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	34	D	D	D	D	g	D	D
7139	Other amusement and recreation services	34	D	D	D	D	g	D	D
71391 713910 71394 713940 7139409	Golf courses and country clubs	10 10 21 21 21	41 540 41 540 12 183 12 183	38 836 38 836 12 133 12 133	16 072 16 072 4 975 4 975 4 975	2 962 2 962 921 921	756 756 444 444 444	31.2 31.2 33.6 33.6 33.6	- 2.3 2.3 2.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	21	12 100	12 100	4 3/3	321		30.0	2.0
71	Arts, entertainment, and recreation	234	168 016	N	53 357	11 722	3 122	23.0	7.9
711	Performing arts, spectator sports, and related	67		N.	5	D.		D	6
7111	industries	67 8	D D	N N	D D	D D	e b	D D	D D
71111	Theater companies and dinner theaters	3	D	N	D	D	b	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	3	D D	N N	D D	D D	b b	D D	D D
7112	Spectator sports	12	D	N	D	D	b	D	D
71121	Spectator sports	12	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	7	D	N	D	D	b	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	_
71141	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	-
711410	Agents and managers for artists, athletes, entertainers and other public figures	8	5 113	N	1 367	241	21	21.4	-
7115	Independent artists, writers, and performers	32	11 233	N	3 622	627	62	54.0	.9
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	32 32	11 233 11 233	N N	3 622 3 622	627 627	62 62	54.0 54.0	.9 .9
713	Amusement, gambling, and recreation industries	164	D	N	D	D	h	D	D
7139	Other amusement and recreation services	146	D	N	D	D	h	D	D
71391 713910	Golf courses and country clubs	11 11	29 333 29 333	N N	12 260 12 260	2 253 2 253	397 397	19.6 19.6	.5 .5
71393 713930	Marinas	14 14	8 541 8 541	N N	2 016 2 016	455 455	97 97	37.2 37.2	10.0 10.0
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	75 75	58 416 58 416	N N	19 718 19 718	4 852 4 852	1 597 1 597	15.4 15.4	13.6 13.6
7139405 7139409	Roller skating rinksOther fitness and recreational sports	4	D	N	D	D	b	D	D
71395	centers	70 14	56 458 11 600	N N	19 144 3 422	4 677 884	1 500 284	13.6 4.9	14.0 4.6
713950 71399	Bowling centers All other amusement and recreation industries.	14	11 600 D	N N	3 422 D	884 D	284 c	4.9 D	4.6 D
713990	All other amusement and recreation industries	32	D	N	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	3 859	N	827	226	30	35.1	.4
7139908	All other miscellaneous amusement and recreation services	19	D	N	D	D	С	D	D
	BALANCE OF CALVERT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	36	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	30	D	N	D	D	е	D	D
7139	Other amusement and recreation services	29	D	N	D	D	е	D	D
71393 713930	Marinas	15 15	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	10 10	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports	1		I			1		

[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	Data based on the 2002 Economic Census. For inform	Tallon on com	T	, sampling error, no	Tisampiing error, ai	la delimitoris, see	Tible at end of tal	Jiej	
							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 administrative records ¹	Estimated ²
	BALANCE OF CALVERT COUNTY—Con.								
	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	32	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	29	D	N	D	D	е	D	D
7139	Other amusement and recreation services	28	D	N	D	D	е	D	D
71393 713930	Marinas	15 15	D D	N N	D D	D D	c	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	D D	N N	D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	8	D	N	D	D	b	D	D
	BALANCE OF CAROLINE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	N 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	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BALANCE OF CARROLL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	34	13 527	N	4 917	1 228	461	16.2	18.3
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	24	D	N	D	D	е	D	D
7139	Other amusement and recreation services	23	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	11 11	D D	N N	D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	11	D	N	D	D	e	D	D
	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	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	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	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	29	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	а	D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	е	D	D
7139	Other amusement and recreation services	19	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	9 9	D D	N N	D D	D	c c	D D	D D
	centers	9	l D	l N	l D	l D	l c	l 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]

						nd definitions, see	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
	BALANCE OF CECIL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	43	D	N	D	D	e	D	D
711	Performing arts, spectator sports, and related								
	industries	10	D	N	D	D	b .	D	D
7112	Spectator sports	8	D	N	D D	D	b	D	D
71121 711219 7112192	Spectator sports Other spectator sports Racing (except racetrack operation)	8 8 8	D D D	N N N	D D	D D D	b b b	D D D	D D D
713	Amusement, gambling, and recreation industries	32	D	N	D	D	е	D	D
7139	Other amusement and recreation services	32	D	N	D	D	е	D	D
71393 713930	Marinas	23 23	D D	N N	D D	D D	C	D D	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
7139409	Other fitness and recreational sports centers	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	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
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	38	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
7112	Spectator sports	8	D	N	D	D	b	D	D
71121 711219	Spectator sports	8	D D	N N	D D	D D	b b	D D	D D
7112192	Racing (except racetrack operation)	8	Ď	Ñ	Ď	Ď	Ď	Ď	Ď
713	Amusement, gambling, and recreation industries	30	18 269	N	5 140	1 045	255	22.9	3.7
7139	Other amusement and recreation services	30	18 269	N	5 140	1 045	255	22.9	3.7
71393 713930	Marinas	23 23	D D	N N	D D	D D	C C	D D	D D
	BALANCE OF CHARLES COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	23	D	N	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	3	D	N	D	D		D	D
713	Amusement, gambling, and recreation industries	20	D	N	D	D	a e	D	D
7139	Other amusement and recreation services	19	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	10	D	N	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	10	D D	N N	D D	D D	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	20	D	N	D	D	c	D	D
71	Amusement, gambling, and recreation industries	18	D	N N	D	D	c	D	D
7139	Other amusement and recreation services	17	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	10	D	N	D	D	c	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	10	D D	N N	D	D	c	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	D. Data based on the 2002 Economic Census. For Inform	iation on confi	dentiality protection,	sampling error, no	nsampling error, ar	ia delinitions, see	note at end of tar	biej	
							Paid	Percent o	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
	BALANCE OF DORCHESTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	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	а	D	D
	BALANCE OF FREDERICK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	36	24 047	N	7 464	1 418	448	17.1	23.7
711	Performing arts, spectator sports, and related								
	industries	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	25	18 102	N	6 168	1 166	406	22.5	25.7
7139	Other amusement and recreation services	24	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	10 10	13 886 13 886	N N	4 767 4 767	803 803	266 266	13.3 13.3	26.2 26.2
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	9 9	2 785 2 785	N N	1 160 1 160	301 301	110 110	65.0 65.0	_
7133403	centers	9	2 785	N	1 160	301	110	65.0	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	894	889	380	96	15	8.7	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	33	23 153	N	7 084	1 322	433	17.5	24.6
711	Performing arts, spectator sports, and related industries	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	23	D	N	D	D	е	D	D
7139	Other amusement and recreation services	22	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	10 10	13 886 13 886	N N	4 767 4 767	803 803	266 266	13.3 13.3	26.2 26.2
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	7	D	N	D	D	С	D	D
	BALANCE OF GARRETT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	17	13 079	N	3 534	1 254	502	24.2	2.2
713	Amusement, gambling, and recreation industries	14	D	N	D	D	f	D	D
7139	Other amusement and recreation services	13	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	a	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	13	D	N	D	D	е	D	D
7139	Other amusement and recreation services	12	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]

Аррения	D. Data based on the 2002 Economic Gensus. 1 of Inform	Tidalori ori comi	Total Protection	, camping error, nor				1	
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	F ::
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	BALANCE OF HARFORD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	49	30 123	N	10 564	2 116	669	19.3	4.3
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	a	D	D
712	Museums, historical sites, and similar institutions	4	D	N	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	a	D	D
740			00.440		0.450			400	
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	34 32	26 413 D	N N	9 456 D	1 831 D	633 f	16.8 D	4.4 D
7139	Golf courses and country clubs	8	D	N N	D	D	e	D	D
713910 71394	Golf courses and country clubs	8 13	D 5 765	N N	D 1 643	D 385	e 140	D 44.4	D 4.5
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	13	5 765	N	1 643	385	140	44.4	4.5
	centers	12	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	а	D	D
712	Museums, historical sites, and similar institutions	4	D	D	D	D	а	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	a	D	D
	institutions .						۵		
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	42	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	11	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	31	D	N	D	D	f	D	D
7139	Other amusement and recreation services	29	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	8	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	10 10	D	N N	D	D D	C	D	D D
7139409	Other fitness and recreational sports centers	9	D	N	D	D	b	D	D
	BALANCE OF HOWARD COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	112	92 961	N	29 835	6 801	1 892	11.5	19.9
711	Performing arts, spectator sports, and related industries	40	38 969	N	13 326	3 230	555	8.5	3.2
7111	Performing arts companies	6	D	N	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1 1	D D	N N	D D	D D	C C	D D	D D
7112	Spectator sports	13	D	N	D	D	е	D	D
71121 711212	Spectator sports	13 1	D D	N N	D D	D D	e e	D D	D D
7113	Promoters of performing arts, sports, and similar events	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	66	D	N	D	D	g	D	D
7139	Other amusement and recreation services	65	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	7 7	15 720 15 720	N N	5 107 5 107	864 864	195 195	_	27.5 27.5
71394 71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	38 38	24 393 24 393	N N N	8 384 8 384	1 983 1 983	920 920	21.9 21.9	48.3 48.3
7139409	Other fitness and recreational sports centers	37	D	N N	D	D	f	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation	18	D	N	D	D	С	D	D
7139905	industries	18	D D	N N	D D	D D	С	D D	D D
7139908	(except slot machine operation) All other miscellaneous amusement and recreation services	10		N N	D	D	a b	D	D
	recreation services	10	, ,	ı N	, D	י ט	ı D	י ט	ט י

[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 HOWARD COUNTY—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	36	22 816	20 792	7 983	1 871	892	13.9	58.6
711	Performing arts, spectator sports, and related industries	6	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	24	D	D	D	D	f	D	D
7139	Other amusement and recreation services	24	D	D	D	D	f	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers	17 17 17	14 955 14 955 14 955	13 467 13 467 13 467	5 718 5 718 5 718	1 408 1 408 1 408	727 727 727	10.3 10.3 10.3	67.7 67.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	76	70 145	N	21 852	4 930	1 000	10.7	7.3
711	Performing arts, spectator sports, and related industries	34	D	N	D	D	f	D	D
7111	Performing arts companies	2	D	N	D	D	c	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1	D D	N N	D D	D D	c	D D	D D
71110	Spectator sports	13	D	N	D	D	e	D	D
71121 711212	Spectator sports	13	D D	N N	D D	D D	e e	D D	D D
7113	Promoters of performing arts, sports, and similar	3	D	N	D	D		D	D
	events	3	D	IN	D	D	a	U	U
713	Amusement, gambling, and recreation industries	42	D	N	D	D	е	D	D
7139	Other amusement and recreation services	41	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	5 5	D D	N N	D D	D D	C C	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	21 21	9 438 9 438	N N	2 666 2 666 D	575 575 D	193 193	40.3 40.3 D	17.5 17.5 D
71399 713990	centers	20 13	8 227	N N	1 589	377	73	16.9	5.8
713990	industries	13	8 227	N	1 589	377	73	16.9	5.8
7.100000	(except slot machine operation)	2	D	N	D	D	a	D	D
	BALANCE OF KENT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	24	20 251	N	5 265	1 157	221	16.5	18.0
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
71393 713930	Marinas	16 16	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	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	20	D	N	D	D	С	D	D
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
71393 713930	Marinas	16 16	D D	N N	D D	D D	c c	D D	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
	BALANCE OF MONTGOMERY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	285	307 445	N	99 949	23 171	5 323	17.9	5.1
711	Performing arts, spectator sports, and related	200	007 440		33 343		0 020	17.0	0.1
	industries	121	D	N	D	D	f	D	D
7111	Performing arts companies	29 11	D D	N N	D D	D D	e	D D	D D
71111 711110	Theater companies and dinner theaters	11	D	N	D	D	e e	D	D
7111102 71113	Theater companies Musical groups and artists	10 15	D D	N N	D D	D D	e b	D D	D D
711130 7111309	Musical groups and artists Other music groups and artists	15 14	D D	N N	D D	D D	b b	D D	D D
7113	Promoters of performing arts, sports, and similar events	17	31 885	N	4 663	1 671	260	10.2	2.6
71131	Promoters of performing arts, sports, and							Б.	
711310	similar events with facilitiesPromoters of performing arts, sports, and	2	D	N	D	D	С	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	2	D	N	D	D	С	D	D
711320	similar events without facilities Promoters of performing arts, sports, and	15	D	N	D	D	С	D	D
7114	similar events without facilities	15	D	N	D	D	С	D	D
71141	entertainers and other public figures Agents and managers for artists, athletes,	9	D	N	D	D	b	D	D
711410	entertainers and other public figures Agents and managers for artists, athletes,	9	D	N	D	D	b	D	D
711410	entertainers and other public figures	9	D	N	D	D	b	D	D
7115	Independent artists, writers, and performers	60	23 982	N	7 574	1 771	159	65.6	3.2
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers	60 60	23 982 23 982	N N	7 574 7 574	1 771 1 771	159 159	65.6 65.6	3.2 3.2
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
713	Amusement, gambling, and recreation industries	159	214 394	N	78 725	17 927	4 521	10.4	5.7
7139	Other amusement and recreation services	157	D	N	D	D	h	D	D
71391	Golf courses and country clubs	19	D D	Ņ	D	D	g	D D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	19 102	D	N N	D D	D	g h	D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	102	D	N	D	D	h .	D	D
71395	centers Bowling centers Bowling centers	101 4	D D	N N	D D	D D	h c	D D	D D
713950 71399	All other amusement and recreation industries.	4 31	D D	N N	D D	D D	C C	D D	D D
713990	All other amusement and recreation industries	31	D	N	D	D	С	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	3 663	N	608	109	22	31.9	15.8
7139908	All other miscellaneous amusement and recreation services	21	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	63	115 175	102 418	42 204	9 537	1 996	11.5	.6
711	Performing arts, spectator sports, and related								
	industries	11	D	D	D	D	С	D	D
7111	Performing arts companies	8	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	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	47	D	D	D	D		D	D
7139	Other amusement and recreation services	47	D	D	D	D	g g	D	D
71391	Golf courses and country clubs	11	D	D	D	D	g	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	11 33	D D	D D	D D	D D	g f	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	33	D	D	D	D	f	D	D
71399	centers	33 3	D D	D D	D D	D D	f b	D D	D D
713990	All other amusement and recreation industries	3	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and								

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	. Data based on the 2002 Economic Gensus. For mon		,,	, ,	J. J. 1, 1		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
	BALANCE OF MONTGOMERY COUNTY— Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	222	192 270	N	57 745	13 634	3 327	21.7	7.8
711	Performing arts, spectator sports, and related	110	D	N.	D	D	f	D	D
7111	Performing arts companies	110	D	N N	D	D	c	D	D
71111	Theater companies and dinner theaters	7	D	N N	D	D	b	D	D
711110 7111102	Theater companies and dinner theaters	7 6	D D	N N	D D	D D	b b	D D	D D D
71113 711130	Musical groups and artists	11 11	D D	N N	D D	D D	b b	D D	D D
7111309	Other music groups and artists	11	D	N	D	D	b	D	D
7113	Promoters of performing arts, sports, and similar events	14	D	N	D	D	е	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	1	D	N	D	D	c	D	D
711310	Promoters of performing arts, sports, and similar events with facilities.	1	D	N N	D	D	c	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	13	D	N N	D	D	c	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	13	D	N N	D	D	c	D	D
7114	Agents and managers for artists, athletes, entertainers and other public figures	9	D	N	D	D	b	D	D
71141	Agents and managers for artists, athletes,								
711410	entertainers and other public figures	9	D D	N N	D D	D D	b b	D D	D D
7115	Independent artists, writers, and performers	60	23 982	N N	7 574	1 771	159	65.6	3.2
71151	Independent artists, writers, and performers	60	23 982	N	7 574	1 771	159	65.6	3.2 3.2
711510	Independent artists, writers, and performers.	60	23 982	N	7 574	1 771	159	65.6	
713	Amusement, gambling, and recreation industries	112	D	N N	D	D D	h h	D	D D
7139 71391	Other amusement and recreation services Golf courses and country clubs	110	D D	N N	D D	D	h f	D D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	8 69	D	N N	D D	D	fg	D	D D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	69	Ď	Ň	D	Ď	g	Ď	Ď
71395	centers	68 4	D D	N N	D D	D D	g	D D	D D D
713950 71399	Bowling centers	4 28	D D	N N	D D	D D	C	D D	D D
713990	All other amusement and recreation industries	28	D	N	D	D	С	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	6	3 663	N	608	109	22	31.9	15.8
7139908	All other miscellaneous amusement and recreation services	18	D	N	D	D	С	D	D
	BALANCE OF PRINCE GEORGE'S COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	101	250 781	N	85 951	27 775	1 666	10.6	2.5
711	Performing arts, spectator sports, and related industries	34	D	N	D	D	f	D	D
7112	Spectator sports	15	D	N	D	D	f	D	D
71121 7112119	Spectator sports	15	D	N	D	D	f	D	D
7112112	clubs	1	D D	N N	D D	D D	c e	D D	D D
711219 7112192	Other spectator sports	13 12	D 6 681	N N	D 2 722	D 637	120	D 5.7	.7
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	b	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	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
	monutions	. 5	, ,	ı IN	, ,	, 0			

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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 PRINCE GEORGE'S COUNTY—Con. ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation - Con.	62	D		D	D	f	D	D
7131	Amusement, gambling, and recreation industries Amusement parks and arcades	3	D	N N	D	D	c	D	D
71311	Amusement and theme parks	1	₽	Ņ	D	D	b	D	D
713110 7139	Amusement and theme parks Other amusement and recreation services	1 58	D D	N N	D D	D D	b f	D D	D D
71391	Golf courses and country clubs	9	D	N	D	D	c	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	9 28 28	D D	N N N	D D D	D D	c e e	D D D	D D D
71395	centers	23 8	D	N N	D D	D	C C	D D	D D
713950 71399 713990	Bowling centers	8 12	D D	N N	D D	D D	c c	D D	D D
7139902	industries	12	D	N	D	D	C .	D	D
7139908	devices and rides	3 5	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	13	2 764	2 539	1 185	256	46	46.7	3.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	88	248 017	N	84 766	27 519	1 620	10.2	2.5
711	Performing arts, spectator sports, and related industries	34	D	N	D	D	f	D	D
7112	Spectator sports	15	D	N	D	D	f	D	D
71121 7112119	Spectator sports	15	D	N	D	D	f	D	D
711212 711219	clubs	1 1 13	D D D	N N N	D D D	D D D	c e c	D D D	D D D
7112192 7113	Racing (except racetrack operation)	12	6 681 D	N N	2 722 D	637 D	120 b	5.7 D	.7 D
71131	events Promoters of performing arts, sports, and	4	Б	IN .		Ь	J		D
711310	similar events with facilities	2	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	53	D	N	D	D	f	D	D
7131	Amusement parks and arcades	3	D	N	D	D	С	D	D
71311 713110 7139	Amusement and theme parks Amusement and theme parks Other amusement and recreation services	1 1 49	D D	N N	D D	D D	b b	D D	D D
71391	Golf courses and country clubs	9	D	N N	D	D	c	D	D
713910 71394 713940 7139409	Golf courses and country clubs	9 21 21	D D D	N N N	D D D	D D D	c e e	D D D	D D D
71395	centers	16 8	7 959 D	N N	2 240 D	606 D	215 c	13.6 D	14.0 D
713950 71399	Bowling centers	8 10	D D	N N	D D	D D	C C	D D	D D
713990 7139902	All other amusement and recreation industries	10	D	N	D	D	С	D	D
	devices and rides BALANCE OF QUEEN ANNE'S COUNTY	3	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	32	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	27	D	N N	D	D	c	D	D
7139	Other amusement and recreation services	26	D	N	D	D	С	D	D
71393 713930	Marinas	14 14	9 474 9 474	N N	2 167 2 167	482 482	82 82	12.3 12.3	16.6 16.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 713	Arts, entertainment, and recreation	3 2	D D	D	D	D D	b	D	D
		2					i h		

[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 ,	, 3, ,,,		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
	BALANCE OF QUEEN ANNE'S COUNTY— Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	29	D	N	D	D	С	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
71393 713930	Marinas	14 14	9 474 9 474	N N	2 167 2 167	482 482	82 82	12.3 12.3	16.6 16.6
7.0000	BALANCE OF ST. MARY'S COUNTY		0			.02	32	.2.0	.0.0
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	D	N	D	D	С	D	D
711	Performing arts, spectator sports, and related industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	c	D	D
7139	Other amusement and recreation services	19	D	N	D	D	c	D	D
71393	Marinas	7	D	N	D	D	b	D	D
713930 71394	Marinas Fitness and recreational sports centers	7 9	D D	N N	D D	D D	b b	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM	9	D	N	D	D	b	D	D
74	FEDERAL INCOME TAX	6	D	D	D	D	_	D	D
71	Arts, entertainment, and recreation ESTABLISHMENTS SUBJECT TO	0	ا	Ь		, ,	b	b	J
71	FEDERAL INCOME TAX	21	D	N	D	D		D	D
71	Arts, entertainment, and recreation Performing arts, spectator sports, and related	21	5	N		U	С	b	D
	industries	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15 7	D D	N	D D	D D	C	D D	D D
71393 713930 71394	Marinas Marinas Fitness and recreational sports centers	7	D D	N N	D	0 0	b b	D	0
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 5 5	D	N N	D D	D	b b	D D	D D
	BALANCE OF SOMERSET COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	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	3	D	N	D	D	ь	D	D
	BALANCE OF TALBOT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	14 616	N	3 825	860	175	18.2	2.6
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
71211 712110	Museums	1	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	c	D	D
7139	Other amusement and recreation services	17	D	N	D	D	c	D	D
71393	Marinas	10	D	N	D	D	b	D	D
713930	Marinas	10	ĎΙ	Ň	l Ď	D	l b	Ď	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 TALBOT COUNTY—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	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 institutions	1	D	D	D	D	b	D	D
71211 712110	Museums	1 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	17	D	N	D	D	с	D	D
713	Amusement, gambling, and recreation industries	15	6 976	N	1 919	436	100	24.1	5.4
7139	Other amusement and recreation services	15	6 976	N	1 919	436	100	24.1	5.4
71393 713930	Marinas	10 10	D D	N N	D D	D D	b	D D	D D
	BALANCE OF WASHINGTON COUNTY				_	_		_	_
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	36	14 557	N	4 891	1 064	337	12.1	14.3
713	Amusement, gambling, and recreation industries	25	12 186	N	4 262	948	304	13.4	15.4
7139	Other amusement and recreation services	23	D	N	D	D	е	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	c c	D D	D D
71399	centers	9 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
7139908	All other miscellaneous amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	5 817	5 002	2 361	480	114	9.9	.6
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
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	28	8 740	N	2 530	584	223	13.5	23.5
713	Amusement, gambling, and recreation industries	19	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	9	2 582 2 582	N N	806 806	220 220	103 103	17.4 17.4	15.5 15.5
	BALANCE OF WICOMICO COUNTY	7	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	6 778	N	2 451	527	225	13.5	.1
713	Amusement, gambling, and recreation industries	12	6 778	N	2 451	527	225	13.5	.1
7139	Other amusement and recreation services	12	6 778	N	2 451	527	225	13.5	.1
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5	D D	N	D D	D D	С	D D	D D
7139409	Other fitness and recreational sports centers	4	D	N N	D	D	c	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	2	D	D	D	D	С	D	D
7139	Other amusement and recreation services	2	D	D	D	D	С	D	D
71394	Fitness and recreational sports centers	1	D	D	D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	1	D	D	D	D	С	D	D
	centers	1	Dl	D	l D	D	l c	D	l 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]

NAICS code	Geographic area, tax status, and kind of business						Paid	Percent of receipts/ revenue—	
		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 WICOMICO COUNTY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	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
	BALANCE OF WORCESTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	22	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	18	D	N	D	D	С	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	7 7	11 943 11 943	N N	3 502 3 502	626 626	163 163	32.2 32.2	24.8 24.8
	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	20	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	17	D	N	D	D	С	D	D
7139	Other amusement and recreation services	15	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	6 6	D D	N N	D D	D D	C C	D D	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.

Appendix A. Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees and reported on Internal Revenue Service (IRS) Form 941 as taxable Medicare Wages and tips (even if not subject to income or FICA tax). Also included are tips and gratuities received by employees from patrons and reported to employers. If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of members of professional service organizations or associations that operate under state professional corporation statutes and file a corporate federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment; payments to or withdrawals by proprietors or partners of an unincorporated company; and annuities or supplemental unemployment compensation benefits, even if income tax was withheld. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the IRS on Form 941.

ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical to a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 2002.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census.

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

EXPENSES

Expenses include payroll, employee benefits, payroll taxes, interest and rent expenses; cost of supplies used for operation; cost of merchandise sold; depreciation expenses; fundraising expenses; contracted or purchased services; and other expenses charged to operations during 2002. Expenses exclude program service grants; contributions and gifts paid; specified assistance to individuals; benefits paid to or for members; outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent

or other chapters of the same organization; income taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL

Represents payroll paid to persons employed at any time during the quarter January to March 2002.

PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consist of full- and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations, and salaried members of professional service organizations or associations that operate under state professional corporation statutes and file corporate federal income tax returns. Not included are proprietors and partners of unincorporated businesses; employees of departments or concessions operated by other companies at the establishment; full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN); and temporary staffing obtained from a staffing service. The definition of paid employees is the same as that used by the Internal Revenue Service (IRS) on Form 941.

RECEIPTS/REVENUE

Receipts (basic dollar volume measure for service establishments of firms subject to federal income tax). Includes gross receipts from customers or clients for services provided, from the use of facilities, and from merchandise sold in 2002 whether or not payment was received in 2002. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., that are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include amounts received from the rental and leasing of vehicles, equipment, instruments, and tools; the total value of service contracts; market value of compensation received in lieu of cash; amounts received for work subcontracted to others; and dues and assessments from members and affiliates. Receipts from services performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency. Also excluded are gross receipts from departments and concessions operated by others; sales of used equipment previously rented or leased to customers; domestic intracompany transfers; proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale); income from interest, rental of real estate, dividends, contributions, and grants; receipts of foreign parent firms and subsidiaries; and other nonoperating income, such as franchise fees. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from federal income tax). Includes receipts from customers or clients for services provided in 2002, whether or not payment was received in 2002, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members

and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Revenue now includes gains or losses from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale). Receipts from taxable business activities of firms exempt from federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; gross receipts of departments or concessions operated by others; and amounts transferred to operating funds from capital or reserve funds.

Appendix B. NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

The Arts, Entertainment, and Recreation sector includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises: (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

Some establishments that provide cultural, entertainment, or recreational facilities and services are classified in other sectors. Excluded from this sector are: (1) establishments that provide both accommodations and recreational facilities, such as hunting and fishing camps and resort and casino hotels, are classified in Subsector 721, Accommodation; (2) restaurants and night clubs that provide live entertainment in addition to the sale of food and beverages are classified in Subsector 722, Food Services and Drinking Places; (3) motion picture theaters, libraries and archives, and publishers of newspapers, magazines, books, periodicals, and computer software are classified in Sector 51, Information; and (4) establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 487, Scenic and Sightseeing Transportation.

711 PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES

Industries in the Performing Arts, Spectator Sports, and Related Industries subsector group establishments that produce or organize and promote live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, athletes, and other entertainers, including independent (i.e., freelance) entertainers and the establishments that manage their careers. The classification recognizes four basic processes: (1) producing (i.e., presenting) events; (2) organizing, managing, and/or promoting events; (3) managing and representing entertainers; and (4) providing the artistic, creative and technical skills necessary to the production of these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

The industry structure for this subsector makes a clear distinction between performing arts companies and performing artists (i.e., independent or freelance). Although not unique to arts and entertainment, freelancing is a particularly important phenomenon in this Performing Arts, Spectator Sports, and Related Industries subsector. Distinguishing this activity from the production activity is a meaningful process differentiation. This approach, however, is difficult to implement in the case of musical groups (i.e., companies) and artists, especially pop groups. These establishments tend to be more loosely organized, and it can be difficult to distinguish companies from freelancers. For this reason, NAICS includes one industry that covers both musical groups and musical artists.

This subsector contains two industries for Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events, one for those that operate facilities and another for those that do not. This is because there are significant differences in cost structures between those promoters that manage and provide the staff to operate facilities and those that do not. In addition to promoters without facilities, other industries in this subsector include establishments that may operate without permanent facilities. These types of establishments include: performing arts companies, musical groups and artists, spectator sports, and independent (i.e., freelance) artists, writers, and performers.

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis, and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events. However, since most of these establishments function as any other drinking place when they do not promote entertainment and because most of their revenue is derived from sale of food and beverages, they are classified in Subsector 722, Food Services and Drinking Places.

7111 PERFORMING ARTS COMPANIES

This industry group comprises establishments primarily engaged in producing live presentations involving the performances of actors and actresses, singers, dancers, musical groups and artists, and other performing artists.

71111 THEATER COMPANIES AND DINNER THEATERS

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

711110 THEATER COMPANIES AND DINNER THEATERS

This industry comprises (1) companies, groups, or theaters primarily engaged in producing the following live theatrical presentations: musicals; operas; plays; and comedy, improvisational, mime, and puppet shows and (2) establishments, commonly known as dinner theaters, engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111101 OPERA COMPANIES

Establishments primarily engaged in producing operas.

7111102 THEATER COMPANIES

Establishments primarily engaged in producing live theatrical presentations, such as musicals, plays, and puppet and mime shows. Theater groups or companies may or may not operate their own theater or other facility for staging their shows.

7111103 DINNER THEATERS

Establishments primarily engaged in producing live theatrical productions and in providing food and beverages for consumption on the premises.

71112 DANCE COMPANIES

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

711120 DANCE COMPANIES

This industry comprises companies, groups, or theaters primarily engaged in producing all types of live theatrical dance (e.g., ballet, contemporary dance, folk dance) presentations. Dance companies or groups may or may not operate their own theater or other facility for staging their shows.

71113 MUSICAL GROUPS AND ARTISTS

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

711130 MUSICAL GROUPS AND ARTISTS

This industry comprises (1) groups primarily engaged in producing live musical entertainment (except theatrical musical or opera productions) and (2) independent (i.e., freelance) artists primarily engaged in providing live musical entertainment. Musical groups and artists may perform in front of a live audience or in a studio, and may or may not operate their own facilities for staging their shows.

7111301 SYMPHONY ORCHESTRAS AND CHAMBER MUSIC ORGANIZATIONS

Establishments primarily engaged in operating symphony orchestra and chamber music organizations. These establishments may or may not operate their own facilities for staging their shows. These establishments are organized to present their musical specialty.

7111309 OTHER MUSIC GROUPS AND ARTISTS

Establishments primarily engaged in providing musical entertainment (except operas, musical theater, symphony orchestras, and chamber music organizations). Musical groups and artists may or may not operate their own facilities for staging their shows. This industry also includes independent or freelance musicians and vocalists.

71119 OTHER PERFORMING ARTS COMPANIES

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

711190 OTHER PERFORMING ARTS COMPANIES

This industry comprises companies or groups (except theater companies, dance companies, musical groups, and artists) primarily engaged in producing live theatrical presentations.

7111901 CIRCUSES

Establishments primarily engaged in the operation of circuses having acrobatic and/or animal shows and individual circus acts. Side shows are included here.

7111909 OTHER PERFORMING ART COMPANIES (EXCEPT CIRCUSES)

Establishments primarily engaged in producing live performing arts presentations (except theater companies, dance companies, and musical groups and artists).

7112 SPECTATOR SPORTS

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

71121 SPECTATOR SPORTS

This industry comprises (1) sports teams or clubs primarily participating in live sporting events before a paying audience; (2) establishments primarily engaged in operating racetracks; (3) independent athletes engaged in participating in live sporting or racing events before a paying audience; (4) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (5) establishments, such as sports trainers, primarily engaged in providing specialized services to support participants in sports events or competitions. The sports teams and clubs included in this industry may or may not operate their own arena, stadium, or other facility for presenting their games or other spectator sports events.

711211 SPORTS TEAMS AND CLUBS

This industry comprises professional or semiprofessional sports teams or clubs primarily engaged in participating in live sporting events, such as baseball, basketball, football, hockey, soccer, and jai alai games before a paying audience. These establishments may or may not operate their own arena, stadium, or other facility for presenting these events.

7112111 FOOTBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 BASEBALL CLUBS

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 OTHER PROFESSIONAL SPORTS TEAMS AND CLUBS

Establishments primarily engaged in operating professional or semiprofessional sports clubs (except baseball clubs and football clubs).

711212 RACETRACKS

This industry comprises establishments primarily engaged in operating racetracks. These establishments may also present and /or promote the events, such as auto, dog, and horse races, held in these facilities.

7112121 DOG RACETRACK OPERATION

Establishments primarily engaged in operating dog racetracks and promoting dog racing.

7112122 AUTO RACETRACK OPERATION

Establishments primarily engaged in operating auto racetracks. These establishments may also present and/or promote events.

7112123 HORSE RACETRACK OPERATION

Establishments primarily engaged in operating horse racetracks. These establishments also present and or promote events.

711219 OTHER SPECTATOR SPORTS

This industry comprises (1) independent athletes, such as professional or semiprofessional golfers, boxers, and race car drivers, primarily engaged in participating in live sporting or racing events before a paying audience; (2) owners of racing participants, such as cars, dogs, and horses, primarily engaged in entering them in racing events or other spectator sports events; and (3) establishments, such as sports trainers, primarily engaged in providing specialized services required to support participants in sports events or competitions.

7112191 PROFESSIONAL ATHLETES

Independent athletes, such as professional or semiprofessional golfers and boxers, engaged in participating in live events and independent sport. Also included are trainers, instructors, and coaches providing specialized services to support participants in sports events or competitions.

7112192 RACING (EXCEPT RACETRACK OPERATION)

Establishments primarily engaged in operating stables, racing teams, or drivers, or in promoting racing other than operators of racetracks.

7113 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS

This industry group includes establishments classified in the following industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities, and 71132, Promoters of Performing Arts, Sports, and Similar Events without Facilities.

71131 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITH FACILITIES

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

711310 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITH FACILITIES

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

71132 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITHOUT FACILITIES

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

711320 PROMOTERS OF PERFORMING ARTS, SPORTS, AND SIMILAR EVENTS WITHOUT FACILITIES

This industry comprises promoters primarily engaged in organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as state fairs, county fairs, agricultural fairs, concerts, and festivals, in facilities that are managed and operated by others. Theatrical (except motion picture) booking agencies are included in this industry.

7114 AGENTS AND MANAGERS FOR ARTISTS, ATHLETES, ENTERTAINERS, AND OTHER PUBLIC FIGURES

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

71141 AGENTS AND MANAGERS FOR ARTISTS, ATHLETES, ENTERTAINERS, AND OTHER PUBLIC FIGURES

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

711410 AGENTS AND MANAGERS FOR ARTISTS, ATHLETES, ENTERTAINERS, AND OTHER PUBLIC FIGURES

This industry comprises establishments of agents and managers primarily engaged in representing and/or managing creative and performing artists, sports figures, entertainers, and other public figures. The representation and management includes activities such as representing clients in contract negotiations; managing or organizing client's financial affairs; and generally promoting the careers of their clients.

7115 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

71151 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

711510 INDEPENDENT ARTISTS, WRITERS, AND PERFORMERS

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

712 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

Industries in the Museums, Historical Sites, and Similar Institutions subsector engage in the preservation and exhibition of objects, sites, and natural wonders of historical, cultural, and/or educational value.

7121 MUSEUMS, HISTORICAL SITES, AND SIMILAR INSTITUTIONS

This industry group includes establishments classified in the following industries: 71211 Museums, 71212 Historical Sites, 71213 Zoos and Botanical Gardens, and 71219 Nature Parks and Other Similar Institutions.

71211 MUSEUMS

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

712110 MUSEUMS

This industry comprises establishments primarily engaged in the preservation and exhibition of objects of historical, cultural, and/or educational value.

71212 HISTORICAL SITES

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

712120 HISTORICAL SITES

This industry comprises establishments primarily engaged in the preservation and exhibition of sites, buildings, forts, or communities that describe events or persons of particular historical interest. Archaeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

71213 ZOOS AND BOTANICAL GARDENS

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

712130 ZOOS AND BOTANICAL GARDENS

This industry comprises establishments primarily engaged in the preservation and exhibition of live plant and animal life displays.

71219 NATURE PARKS AND OTHER SIMILAR INSTITUTIONS

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

712190 NATURE PARKS AND OTHER SIMILAR INSTITUTIONS

This industry comprises establishments primarily engaged in the preservation and exhibition of natural areas or settings.

713 AMUSEMENT, GAMBLING, AND RECREATION INDUSTRIES

Industries in the Amusement, Gambling, and Recreation Industries subsector (1) operate facilities where patrons can primarily engage in sports, recreation, amusement, or gambling activities and/or (2) provide other amusement and recreation services, such as supplying and servicing amusement devices in places of business operated by others; operating sports teams, clubs, or leagues engaged in playing games for recreational purposes; and guiding tours without using transportation equipment.

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation, partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

The industry groups in this subsector highlight particular types of activities: amusement parks and arcades, gambling industries, and other amusement and recreation industries. The groups, however, are not all inclusive of the activity. The Gambling Industries industry group does not provide for full coverage of gambling activities. For example, casino hotels are classified in Subsector 721, Accommodation; and horse and dog racing tracks are classified in Industry Group 7112, Spectator Sports.

7131 AMUSEMENT PARKS AND ARCADES

This industry group comprises establishments primarily engaged in operating amusement parks and amusement arcades and parlors.

71311 AMUSEMENT AND THEME PARKS

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

713110 AMUSEMENT AND THEME PARKS

This industry comprises establishments, known as amusement or theme parks, primarily engaged in operating a variety of attractions, such as mechanical rides, water rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

7131101 WATERPARKS

Establishments primarily engaged in operating waterparks. Waterparks are amusement parks where most, if not all, of the rides are water in nature.

7131102 AMUSEMENT PARKS (EXCEPT WATERPARKS)

Establishments primarily engaged in operating amusement or theme parks. These establishments offer a variety of attractions, such as mechanical rides, games, shows, theme exhibits, refreshment stands, and picnic grounds. These establishments may lease space to others on a concession basis.

71312 AMUSEMENT ARCADES

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

713120 AMUSEMENT ARCADES

This industry comprises establishments primarily engaged in operating amusement (except gambling, billiard, or pool) arcades and parlors.

7132 GAMBLING INDUSTRIES

This industry group comprises establishments (except casino hotels) primarily engaged in operating gambling facilities, such as casinos, bingo halls, and video gaming terminals, or in the provision of gambling services, such as lotteries and off-track betting. Casino hotels are classified in Industry 72112.

71321 CASINOS (EXCEPT CASINO HOTELS)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

713210 CASINOS (EXCEPT CASINO HOTELS)

This industry comprises establishments primarily engaged in operating gambling facilities that offer table wagering games along with other gambling activities such as slot machines and sports betting. These establishments often provide food and beverage services. Included in this industry are floating casinos (i.e., gambling cruises, riverboat casinos).

71329 OTHER GAMBLING INDUSTRIES

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

713290 OTHER GAMBLING INDUSTRIES

This industry comprises establishments primarily engaged in operating gambling facilities (except casinos or casino hotels) or providing gambling services.

7132901 SLOT MACHINE OPERATORS

Establishments primarily engaged in operating slot machines either in their own or other places of business.

7132902 LOTTERY, BINGO, BOOKIE, AND OTHER BETTING OPERATIONS

Establishments primarily engaged in operating gambling facilities or providing gambling services (except casinos or operators of coin-operated gambling devices), such as bingo games, bookies, lotteries, and off-track betting.

7139 OTHER AMUSEMENT AND RECREATION INDUSTRIES

This industry group includes establishments classified in the following industries: 71391 Golf Courses and Country Clubs, 71392 Skiing Facilities, 71393 Marinas, 71394 Fitness and Recreational Sports Centers, 71395 Bowling Centers, and 71399 All Other Amusement and Recreation Industries.

71391 GOLF COURSES AND COUNTRY CLUBS

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

713910 GOLF COURSES AND COUNTRY CLUBS

This industry comprises (1) establishments primarily engaged in operating golf courses (except miniature) and (2) establishments primarily engaged in operating golf courses, along with dining facilities and other recreational facilities that are known as country clubs. These establishments often provide food and beverage services, equipment rental services, and golf instruction services.

71392 SKIING FACILITIES

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

713920 SKIING FACILITIES

This industry comprises establishments engaged in (1) operating downhill, cross-country, or related skiing areas and/or (2) operating equipment, such as ski lifts and tows. These establishments often provide food and beverage services, equipment rental services, and ski instruction services. Four season resorts without accommodations are included in this industry.

71393 MARINAS

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

713930 MARINAS

This industry comprises establishments, commonly known as marinas, engaged in operating docking and/or storage facilities for pleasure craft owners, with or without one or more related activities such as retailing fuel and marine supplies; and repairing, maintaining, or renting pleasure boats.

71394 FITNESS AND RECREATIONAL SPORTS CENTERS

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities such as swimming, skating, or racquet sports.

713940 FITNESS AND RECREATIONAL SPORTS CENTERS

This industry comprises establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities such as swimming, skating, or racquet sports.

7139404 ICE SKATING RINKS

Establishments primarily engaged in operating ice skating rinks open to the general public.

7139405 ROLLER SKATING RINKS

Establishments primarily engaged in operating roller skating rinks open to the general public.

7139409 OTHER FITNESS AND RECREATIONAL SPORTS CENTERS

Establishments primarily engaged in operating fitness and recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities, such as swimming, handball, or racquet sports.

71395 BOWLING CENTERS

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

713950 BOWLING CENTERS

This industry comprises establishments engaged in operating bowling centers. These establishments often provide food and beverage services.

71399 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

713990 ALL OTHER AMUSEMENT AND RECREATION INDUSTRIES

This industry comprises establishments (except amusement parks and arcades; gambling industries; golf courses and country clubs; skiing facilities; marinas; fitness and recreational sports centers; and bowling centers) primarily engaged in providing recreational and amusement services.

7139901 DANCE HALLS

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 CONCESSION OPERATORS OF AMUSEMENT DEVICES AND RIDES

Establishments primarily engaged in operating attendant-controlled mechanical rides or amusement devices in amusement parks, carnivals, circuses, fairs, or shopping malls.

7139904 MINIATURE GOLF COURSES

Establishments primarily engaged in operating miniature golf courses.

7139905 COIN-OPERATED AMUSEMENT DEVICES (EXCEPT SLOT MACHINE OPERATION)

Establishments primarily engaged in operating coin-operated amusement devices or rides (except gaming devices), such as juke boxes, pinball machines, mechanical games, and similar types of amusement equipment, in places of business operated by others.

7139908 ALL OTHER MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES

Establishments primarily engaged in providing other recreational and amusement services not specifically provided for elsewhere.

Appendix C. Methodology

SOURCES OF THE DATA

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent report forms to be completed for each of their establishments and returned to the Census Bureau. For most very small firms, data from existing administrative records of other federal agencies were used instead. These records provide basic information on location, kind of business, receipts/revenue, payroll, number of employees, and legal form of organization.

Firms in the 2002 Economic Census are divided into those sent report forms and those not sent report forms. The coverage of and the method of obtaining census information from each are described below:

- 1. Establishments sent a report form:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 2002 as shown in the active administrative records of other federal agencies.)
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff in classifications for which specialized data precludes reliance solely on administrative records sources. The sample was stratified by industry and geography.
- 2. Establishments not sent a report form:
 - a. Small employers, i.e., single-establishment firms with payroll below a specified cutoff, not selected into the small employer sample. Although the payroll cutoff varies by kind of business, small employers not sent a report form generally include firms with less than 10 employees and represent about 10 percent of total receipts/revenue of establishments covered in the census. Data on receipts/revenue, payroll, and employment for these small employers were derived or estimated from administrative records of other federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to federal income tax with no paid employees during 2002. Receipts information for these firms was obtained from administrative records of other federal agencies. Although consisting of many firms, nonemployers account for less than 10 percent of total receipts of all establishments covered in the census. Data for nonemployers are not included in this report, but are released in the annual *Nonemployer Statistics* series.

The report forms used to collect information for establishments in this sector are available at help.econ.census.gov/econhelp/resources/.

A more detailed examination of census methodology is presented in the *History of the Economic Census* at www.census.gov/econ/www/history.html.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments are based on the *North American Industry Classification System, United States, 2002* manual. There were no changes between the 2002 edition and the 1997 edition affecting this sector. Tables at www.census.gov/epcd/naics02/ identify all industries that changed between the 1997 North American Industry Classification System (NAICS) and 2002 NAICS.

The method of assigning classifications and the level of detail at which establishments were classified depends on whether a report form was obtained for the establishment.

- 1. Establishments that returned a report form were classified on the basis of their self-designation, product line receipts/revenue, and responses to other industry-specific inquiries.
- 2. Establishments without a report form:
 - a. Small employers not sent a form were, where possible, classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1997 Economic Census. Otherwise, the classification was obtained from administrative records of other federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 2002 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census report form. Establishments that indicated that all or part of their income was exempt from federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments without a report form, the tax status classification was based on administrative records of other federal agencies.

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

RELIABILITY OF DATA

All data compiled in the economic census are subject to nonsampling errors. Nonsampling errors can be attributed to many sources during the development or execution of the census:

- inability to identify all cases in the actual universe;
- definition and classification difficulties;
- differences in the interpretation of questions;
- errors in recording or coding the data obtained; and
- other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Product Lines reports for this sector are subject to sampling errors, as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census report forms mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates, insofar, as they may differ from results that would be obtained from a complete enumeration.

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

The Census Bureau obtains limited information extracted from administrative records of other federal agencies, such as gross receipts from federal income tax records and employment and payroll from payroll tax records. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

Key tables in this report include a column for "Percent of receipts/revenue from administrative records." This includes receipts/revenue information obtained from administrative records of other federal agencies. The "Percent of receipts/revenue estimated" includes receipts/revenue information that was imputed based on historic company ratios or administrative records, or on industry averages.

The Census Bureau recommends that data users incorporate this information into their analyses, as nonsampling error and sampling error could impact the conclusions drawn from economic census data.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts/revenue, payroll, and number of employees, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report form, were available only from establishments responding to those inquiries.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Unless otherwise noted in specific reports, data for industry-specific inquiries were expanded in direct relationship to total receipts/revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts/revenue was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which industry-specific data were expanded include a coverage indicator for each publication category, which shows the receipts/revenue of establishments responding to the industry-specific inquiry as a percent of total receipts/revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

DISCLOSURE

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

Appendix D. Geographic Notes

MARYLAND

Hampstead is in Baltimore and Carroll Counties.

Middletown is now tabulated separately due to a population increase. This change deletes territory from the Balance of Frederick County.

Mount Airy is in Carroll and Frederick Counties.

New Market is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of Frederick County.

North East is now tabulated separately due to a population increase. This change deletes territory from the Balance of Cecil County.

Riverdale Park (66635) changed name and code from Riverdale (66550) in July 1999.

Takoma Park (part in Prince George's County) annexed to Montgomery County in July 1997; it is no longer in Prince George's County.

Balance of Cecil County no longer includes North East, which is tabulated separately due to a population increase.

Balance of Frederick County includes New Market, which is no longer tabulated separately due to a population decrease and no longer includes Middletown, which is tabulated separately due to a population increase.

Montgomery County gained territory from Prince George's County due to annexation of part of Takoma Park in July 1997.

Prince George's County no longer includes Takoma Park (part); part in Prince George's County annexed to Montgomery County in July 1997.

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Appendix E. Metropolitan Statistical Areas

PHILADELPHIA-CAMDEN-VINELAND, PA-NJ-DE-MD COMBINED STATISTICAL AREA

Philadelphia-Camden-Wilmington, PA-NJ-DE-MD Metropolitan Statistical Area

Camden, NJ Metropolitan Division

Burlington County, NJ

Camden County, NJ

Gloucester County, NJ

Philadelphia, PA Metropolitan Division

Bucks County, PA

Chester County, PA

Delaware County, PA

Montgomery County, PA

Philadelphia County, PA

Wilmington, DE-MD-NJ Metropolitan Division

New Castle County, DE

Cecil County, MD

Salem County, NJ

Vineland-Millville-Bridgeton, NJ Metropolitan Statistical Area

Cumberland County, NJ

SALISBURY-OCEAN PINES, MD COMBINED STATISTICAL AREA

Ocean Pines, MD Micropolitan Statistical Area

Worcester County, MD

Salisbury, MD Metropolitan Statistical Area

Somerset County, MD

Wicomico County, MD

WASHINGTON-BALTIMORE-NORTHERN VIRGINIA, DC-MD-VA-WV COMBINED STATISTICAL AREA

Baltimore-Towson, MD Metropolitan Statistical Area

Anne Arundel County, MD

Baltimore County, MD

Carroll County, MD

Harford County, MD

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Howard County, MD

Queen Anne's County, MD

Baltimore (IC), MD

Lexington Park, MD Micropolitan Statistical Area

St. Mary's County, MD

Washington-Arlington-Alexandria, DC-VA-MD-WV Metropolitan Statistical Area

Bethesda-Frederick-Gaithersburg, MD Metropolitan Division

Frederick County, MD

Montgomery County, MD

Washington-Arlington-Alexandria, DC-VA-MD-WV Metropolitan Division

District of Columbia, DC

Calvert County, MD

Charles County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Fairfax County, VA

Fauquier County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria (IC), VA

Fairfax (IC), VA

Falls Church (IC), VA

Fredericksburg (IC), VA

Manassas (IC), VA

Manassas Park (IC), VA

Jefferson County, WV

Winchester, VA-WV Metropolitan Statistical Area

Frederick County, VA

Winchester (IC), VA

Hampshire County, WV

CAMBRIDGE, MD MICROPOLITAN STATISTICAL AREA

Dorchester County, MD

CUMBERLAND, MD-WV METROPOLITAN STATISTICAL AREA

Allegany County, MD

Mineral County, WV

EASTON, MD MICROPOLITAN STATISTICAL AREA

Talbot County, MD

HAGERSTOWN-MARTINSBURG, MD-WV METROPOLITAN STATISTICAL AREA

Washington County, MD

Berkeley County, WV

Morgan County, WV

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