

New York

1997

Issued August 1999

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1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

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



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CONTENTS

Introduction to the Economic Census	1
Educational Services	5
TABLES	
1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997	7
2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997	8
2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997	17
3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997	22
4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997	29
APPENDIXES	
A. Explanation of Terms	A-1
B. NAICS Codes, Titles, and Descriptions	B-1
C. Coverage and Methodology	C-1
D. Geographic Notes	D-1
E. Metropolitan Areas	E-1

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

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

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division 301-457-4673
Service Sector Statistics Division 301-457-2668

HISTORICAL INFORMATION

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

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

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

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

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

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK								
61	Educational services	2 409	1 256 109	432 755	91 632	20 288	25.7	21.9
611	Educational services	2 409	1 256 109	432 755	91 632	20 288	25.7	21.9
6114	Business schools, & computer & management training	374	345 585	128 875	29 986	3 895	17.5	34.7
61141	Business & secretarial schools	44	63 219	24 699	5 736	1 146	19.7	53.8
611410	Business & secretarial schools	44	63 219	24 699	5 736	1 146	19.7	53.8
61142	Computer training	185	185 735	71 084	16 806	1 888	16.2	41.5
611420	Computer training	185	185 735	71 084	16 806	1 888	16.2	41.5
61143	Professional & management development training	145	96 631	33 092	7 444	861	18.5	9.1
611430	Professional & management development training	145	96 631	33 092	7 444	861	18.5	9.1
6115	Technical & trade schools	300	185 518	70 347	16 679	4 315	17.1	7.3
61151	Technical & trade schools	300	185 518	70 347	16 679	4 315	17.1	7.3
611511	Cosmetology & barber schools	93	24 123	8 486	2 148	528	17.8	6.3
611512	Flight training	33	23 524	10 603	2 356	1 636	14.6	13.4
611513	Apprenticeship training	13	4 306	947	224	42	74.4	25.6
611519	Other trade & technical schools	161	133 565	50 311	11 951	2 109	15.6	5.8
6116	Other schools & instruction	1 522	587 636	184 500	35 347	10 514	27.1	21.3
61161	Fine arts schools	516	110 269	35 302	8 107	2 719	34.2	15.1
611610	Fine arts schools	516	110 269	35 302	8 107	2 719	34.2	15.1
6116101	Dance schools (including children's & professionals)	398	73 062	22 442	5 476	2 071	33.3	6.6
6116102	Art, drama, & music schools	118	37 207	12 860	2 631	648	36.0	31.7
61162	Sports & recreation instruction	423	125 128	34 636	6 523	2 479	49.3	12.6
611620	Sports & recreation instruction	423	125 128	34 636	6 523	2 479	49.3	12.6
61163	Language schools	48	57 194	16 622	3 615	1 177	9.4	3.2
611630	Language schools	48	57 194	16 622	3 615	1 177	9.4	3.2
61169	All other schools & instruction	535	295 045	97 940	17 102	4 139	18.5	30.8
611691	Exam preparation & tutoring	167	104 184	47 447	5 728	1 948	17.4	8.8
611692	Automobile driving schools	195	30 518	9 574	1 964	795	63.7	22.8
611699	All other miscellaneous schools & instruction	173	160 343	40 919	9 410	1 396	10.6	46.6
6117	Educational support services	213	137 370	49 033	9 620	1 564	51.9	12.3
61171	Educational support services	213	137 370	49 033	9 620	1 564	51.9	12.3
611710	Educational support services	213	137 370	49 033	9 620	1 564	51.9	12.3

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK									
61	Educational services	645	991 303	950 759	194 230	46 426	8 589	5.1	6.7
611	Educational services	645	991 303	950 759	194 230	46 426	8 589	5.1	6.7
6114	Business schools, & computer & management training ..	43	212 255	204 867	27 273	6 453	913	.9	1.8
61141	Business & secretarial schools	12	D	D	D	D	e	D	D
611410	Business & secretarial schools	12	D	D	D	D	e	D	D
61142	Computer training	3	D	D	D	D	a	D	D
611420	Computer training	3	D	D	D	D	a	D	D
61143	Professional & management development training	28	198 360	191 987	21 023	5 053	649	.8	1.8
611430	Professional & management development training ..	28	198 360	191 987	21 023	5 053	649	.8	1.8
6115	Technical & trade schools	94	51 596	47 206	19 611	4 704	1 031	23.1	14.7
61151	Technical & trade schools	94	51 596	47 206	19 611	4 704	1 031	23.1	14.7
611512	Flight training	3	D	D	D	D	e	D	D
611513	Apprenticeship training	59	D	D	D	D	e	D	D
611519	Other trade & technical schools	32	25 707	22 678	9 779	2 264	275	13.6	6.4
6116	Other schools & instruction	431	249 495	242 541	94 326	22 133	5 078	11.5	10.5
61161	Fine arts schools	118	61 606	58 497	26 908	6 452	1 993	13.1	7.8
611610	Fine arts schools	118	61 606	58 497	26 908	6 452	1 993	13.1	7.8
6116101	Dance schools (including children's & professionals)	31	6 350	6 158	2 314	536	221	20.9	7.3
6116102	Art, drama, & music schools	87	55 256	52 339	24 594	5 916	1 772	12.2	7.9
61162	Sports & recreation instruction	61	18 205	17 555	5 931	1 147	380	33.9	11.3
611620	Sports & recreation instruction	61	18 205	17 555	5 931	1 147	380	33.9	11.3
61163	Language schools	26	18 198	18 285	10 034	2 269	435	7.2	6.3
611630	Language schools	26	18 198	18 285	10 034	2 269	435	7.2	6.3
61169	All other schools & instruction	226	151 486	148 204	51 453	12 265	2 270	8.7	12.1
611691	Exam preparation & tutoring	43	6 979	6 540	2 866	635	239	15.2	53.2
611692	Automobile driving schools	7	1 426	1 386	305	45	23	16.3	23.7
611699	All other miscellaneous schools & instruction	176	143 081	140 278	48 282	11 585	2 008	8.3	9.9

See footnotes at end of table.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997—
Con.

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	NEW YORK—Con.								
	Educational services—Con.								
611	Educational services—Con.								
6117	Educational support services	77	477 957	456 145	53 020	13 136	1 567	1.8	6.1
61171	Educational support services	77	477 957	456 145	53 020	13 136	1 567	1.8	6.1
611710	Educational support services	77	477 957	456 145	53 020	13 136	1 567	1.8	6.1

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	ALBANY—SCHENECTADY—TROY, NY MSA							
	Educational services	118	30 100	10 240	2 297	737	38.6	16.5
611	Educational services	118	30 100	10 240	2 297	737	38.6	16.5
6114	Business schools, & computer & management training	20	6 437	2 729	693	110	42.2	.3
61142	Computer training	10	D	D	D	b	D	D
611420	Computer training	10	D	D	D	b	D	D
6115	Technical & trade schools	18	4 844	1 662	322	78	49.3	3.4
61151	Technical & trade schools	18	4 844	1 662	322	78	49.3	3.4
611511	Cosmetology & barber schools	4	926	452	110	28	9.2	—
6116	Other schools & instruction	67	11 559	3 280	860	418	50.8	14.1
61161	Fine arts schools	22	3 270	1 000	256	114	62.4	7.8
611610	Fine arts schools	22	3 270	1 000	256	114	62.4	7.8
6116101	Dance schools (including children's & professionals')	18	2 659	645	169	64	56.1	9.6
61162	Sports & recreation instruction	27	5 584	1 381	417	198	49.6	17.6
611620	Sports & recreation instruction	27	5 584	1 381	417	198	49.6	17.6
61169	All other schools & instruction	16	D	D	D	b	D	D
611692	Automobile driving schools	8	D	D	D	b	D	D
6117	Educational support services	13	7 260	2 569	422	131	9.0	43.3
61171	Educational support services	13	7 260	2 569	422	131	9.0	43.3
611710	Educational support services	13	7 260	2 569	422	131	9.0	43.3
61	BINGHAMTON, NY MSA							
	Educational services	24	4 065	1 364	344	126	58.2	1.6
611	Educational services	24	4 065	1 364	344	126	58.2	1.6
6116	Other schools & instruction	19	2 325	557	140	77	84.8	.5
61161	Fine arts schools	10	910	213	63	34	100.0	—
611610	Fine arts schools	10	910	213	63	34	100.0	—
6116101	Dance schools (including children's & professionals')	9	D	D	D	b	D	D
61169	All other schools & instruction	5	1 053	274	61	39	67.5	—
61	BUFFALO—NIAGARA FALLS, NY MSA							
	Educational services	121	42 477	14 951	3 391	1 104	31.3	37.1
611	Educational services	121	42 477	14 951	3 391	1 104	31.3	37.1
6114	Business schools, & computer & management training	18	15 015	6 418	1 468	212	13.0	72.9
61142	Computer training	11	13 521	5 694	1 313	178	8.4	80.4
611420	Computer training	11	13 521	5 694	1 313	178	8.4	80.4
6115	Technical & trade schools	15	6 986	3 178	758	309	19.8	—
61151	Technical & trade schools	15	6 986	3 178	758	309	19.8	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	e	D	D
6116	Other schools & instruction	80	19 062	4 990	1 090	563	46.0	24.1
61161	Fine arts schools	33	3 624	899	246	134	55.5	11.4
611610	Fine arts schools	33	3 624	899	246	134	55.5	11.4
6116101	Dance schools (including children's & professionals')	30	3 000	716	199	116	54.4	5.5
61162	Sports & recreation instruction	22	10 033	2 244	436	189	50.9	38.8
611620	Sports & recreation instruction	22	10 033	2 244	436	189	50.9	38.8
61169	All other schools & instruction	25	5 405	1 847	408	240	30.5	5.2
611691	Exam preparation & tutoring	8	2 136	725	155	142	15.0	—
611692	Automobile driving schools	9	1 351	495	96	45	79.3	20.7

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ELMIRA, NY MSA								
61	Educational services	7	1 988	885	190	53	99.3	.7
611	Educational services	7	1 988	885	190	53	99.3	.7
GLENS FALLS, NY MSA								
61	Educational services	11	1 342	432	48	26	47.3	23.5
611	Educational services	11	1 342	432	48	26	47.3	23.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	a	D	D
JAMESTOWN, NY MSA								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA								
61	Educational services	3 372	D	D	D	k	D	D
611	Educational services	3 372	D	D	D	k	D	D
6114	Business schools, & computer & management training	576	530 466	197 812	45 975	5 875	18.1	22.4
61141	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
611410	Business & secretarial schools	63	86 063	34 897	7 500	1 565	24.8	53.5
61142	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
611420	Computer training	299	299 845	116 406	27 769	3 281	16.5	20.4
61143	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
611430	Professional & management development training	214	144 558	46 509	10 706	1 029	17.5	8.2
6115	Technical & trade schools	419	D	D	D	i	D	D
61151	Technical & trade schools	419	D	D	D	i	D	D
611511	Cosmetology & barber schools	136	41 059	14 483	3 497	824	18.9	4.1
611512	Flight training	48	58 589	18 608	3 479	1 940	19.2	16.6
611513	Apprenticeship training	19	D	D	D	b	D	D
611519	Other trade & technical schools	216	205 823	74 108	17 270	2 573	14.1	5.7
6116	Other schools & instruction	2 066	D	D	D	j	D	D
61161	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
611610	Fine arts schools	721	150 518	48 618	11 381	3 796	32.8	12.3
6116101	Dance schools (including children's & professionals)	572	104 031	32 098	7 921	2 953	31.5	5.6
6116102	Art, drama, & music schools	149	46 487	16 520	3 460	843	35.8	27.2
61162	Sports & recreation instruction	554	D	D	D	h	D	D
611620	Sports & recreation instruction	554	D	D	D	h	D	D
61163	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
611630	Language schools	83	115 811	28 401	6 542	1 659	7.6	2.0
61169	All other schools & instruction	708	444 626	154 034	28 905	6 340	17.2	23.9
611691	Exam preparation & tutoring	250	176 029	71 056	11 080	3 120	17.5	7.9
611692	Automobile driving schools	227	43 094	14 984	3 231	1 112	55.0	35.1
611699	All other miscellaneous schools & instruction	231	225 503	67 994	14 594	2 108	9.7	34.2
6117	Educational support services	311	D	D	D	g	D	D
61171	Educational support services	311	D	D	D	g	D	D
611710	Educational support services	311	D	D	D	g	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
61	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
611	Educational services	277	142 450	43 673	9 189	1 691	23.6	15.4
6114	Business schools, & computer & management training	53	52 809	16 404	3 532	468	20.0	32.9
61141	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
611410	Business & secretarial schools	4	4 487	1 920	314	84	28.7	47.8
61142	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
611420	Computer training	33	31 825	9 733	2 163	298	24.2	44.8
61143	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
611430	Professional & management development training	16	16 497	4 751	1 055	86	9.7	5.8
6115	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
61151	Technical & trade schools	27	36 440	10 019	1 687	337	3.9	1.2
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
611512	Flight training	3	D	D	D	c	D	D
611519	Other trade & technical schools	13	16 053	5 579	1 307	151	6.0	.2
6116	Other schools & instruction	173	40 170	12 680	2 945	797	31.3	7.1
61161	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
611610	Fine arts schools	67	10 266	3 236	707	238	35.7	4.9
6116101	Dance schools (including children's & professionals)	55	8 370	2 677	645	209	36.7	2.1
6116102	Art, drama, & music schools	12	1 896	559	62	29	31.5	17.2
61162	Sports & recreation instruction	47	D	D	D	c	D	D
611620	Sports & recreation instruction	47	D	D	D	c	D	D
61163	Language schools	8	6 524	1 953	581	130	5.6	—
611630	Language schools	8	6 524	1 953	581	130	5.6	—
61169	All other schools & instruction	51	D	D	D	e	D	D
611691	Exam preparation & tutoring	24	6 528	1 597	445	164	41.8	22.3
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
61171	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
611710	Educational support services	24	13 031	4 570	1 025	89	68.9	9.5
Bridgeport, CT PMSA								
61	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
611	Educational services	73	27 669	13 144	2 666	485	25.6	12.3
6114	Business schools, & computer & management training	12	11 432	5 971	1 339	194	11.8	17.5
61142	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
611420	Computer training	7	7 967	4 307	1 019	138	1.4	25.0
6115	Technical & trade schools	14	D	D	D	b	D	D
61151	Technical & trade schools	14	D	D	D	b	D	D
611511	Cosmetology & barber schools	6	D	D	D	a	D	D
6116	Other schools & instruction	44	12 528	5 967	1 098	230	33.2	2.4
61161	Fine arts schools	18	2 691	801	192	94	51.1	2.7
611610	Fine arts schools	18	2 691	801	192	94	51.1	2.7
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	10	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	b	D	D
61169	All other schools & instruction	16	D	D	D	b	D	D
Danbury, CT PMSA								
61	Educational services	38	19 939	4 456	872	262	38.7	3.2
611	Educational services	38	19 939	4 456	872	262	38.7	3.2
6114	Business schools, & computer & management training	9	D	D	D	b	D	D
61143	Professional & management development training	4	D	D	D	a	D	D
611430	Professional & management development training	4	D	D	D	a	D	D
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	20	12 606	2 902	651	195	7.8	4.0
61162	Sports & recreation instruction	9	D	D	D	b	D	D
611620	Sports & recreation instruction	9	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Dutchess County, NY PMSA								
61	Educational services	38	D	D	D	c	D	D
611	Educational services	38	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	2 062	462	122	62	82.8	—
611610	Fine arts schools	9	2 062	462	122	62	82.8	—
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
Jersey City, NJ PMSA								
61	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
611	Educational services	51	19 756	7 823	1 858	433	30.6	51.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	1 904	906	223	41	44.6	—
6116	Other schools & instruction	34	D	D	D	e	D	D
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	e	D	D
611692	Automobile driving schools	9	D	D	D	e	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA								
61	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
611	Educational services	236	135 797	50 726	10 279	1 703	15.4	9.1
6114	Business schools, & computer & management training	42	28 797	12 261	2 442	377	14.0	14.4
61142	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
611420	Computer training	27	19 565	8 909	1 843	263	12.6	3.4
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
61151	Technical & trade schools	27	35 223	11 081	2 514	314	5.7	6.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611512	Flight training	5	D	D	D	b	D	D
611519	Other trade & technical schools	19	28 864	8 797	1 999	225	6.0	.2
6116	Other schools & instruction	149	58 680	21 621	3 888	919	21.4	8.5
61161	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
611610	Fine arts schools	52	8 071	2 725	715	313	40.9	14.5
6116101	Dance schools (including children's & professionals)	43	6 543	2 067	558	236	39.4	5.6
6116102	Art, drama, & music schools	9	1 528	658	157	77	47.6	52.4
61162	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
611620	Sports & recreation instruction	44	11 175	3 618	696	196	43.6	16.3
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	D	D	D	c	D	D
611692	Automobile driving schools	11	1 296	534	93	31	85.9	—
611699	All other miscellaneous schools & instruction	17	D	D	D	c	D	D
6117	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
61171	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1
611710	Educational support services	18	13 097	5 763	1 435	93	17.4	6.1

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Monmouth—Ocean, NJ PMSA								
61	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
611	Educational services	186	69 183	27 265	5 954	1 584	28.1	5.8
6114	Business schools, & computer & management training	25	17 569	7 403	1 410	235	22.2	1.4
61142	Computer training	11	8 399	4 238	885	169	32.6	2.9
611420	Computer training	11	8 399	4 238	885	169	32.6	2.9
61143	Professional & management development training	11	D	D	D	b	D	D
611430	Professional & management development training	11	D	D	D	b	D	D
6115	Technical & trade schools	17	D	D	D	c	D	D
61151	Technical & trade schools	17	D	D	D	c	D	D
611511	Cosmetology & barber schools	5	1 228	329	97	28	5.9	3.2
611519	Other trade & technical schools	9	D	D	D	b	D	D
6116	Other schools & instruction	124	36 437	14 360	3 293	1 169	31.2	9.5
61161	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
611610	Fine arts schools	53	7 270	1 879	492	229	33.9	12.0
6116101	Dance schools (including children's & professionals)	49	6 817	1 715	446	216	32.6	9.8
61162	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
611620	Sports & recreation instruction	47	12 113	3 484	615	431	43.8	16.9
61169	All other schools & instruction	22	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	9	13 181	7 576	1 871	307	9.2	2.5
6117	Educational support services	20	D	D	D	b	D	D
61171	Educational support services	20	D	D	D	b	D	D
611710	Educational support services	20	D	D	D	b	D	D
Nassau—Suffolk, NY PMSA								
61	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
611	Educational services	541	188 004	56 827	12 495	3 930	30.6	10.8
6114	Business schools, & computer & management training	76	41 984	13 882	2 896	730	23.0	34.6
61141	Business & secretarial schools	11	D	D	D	e	D	D
611410	Business & secretarial schools	11	D	D	D	e	D	D
61142	Computer training	39	D	D	D	e	D	D
611420	Computer training	39	D	D	D	e	D	D
61143	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
611430	Professional & management development training	26	8 436	2 180	579	87	30.9	18.4
6115	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
61151	Technical & trade schools	51	20 047	6 510	1 665	382	20.8	3.8
611511	Cosmetology & barber schools	17	D	D	D	b	D	D
611512	Flight training	8	3 679	921	227	45	40.4	—
611519	Other trade & technical schools	25	13 158	4 252	1 111	254	15.9	3.6
6116	Other schools & instruction	371	95 996	27 416	6 211	2 587	41.4	4.4
61161	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
611610	Fine arts schools	143	24 582	6 728	1 749	664	42.2	4.9
6116101	Dance schools (including children's & professionals)	126	D	D	D	f	D	D
6116102	Art, drama, & music schools	17	D	D	D	b	D	D
61162	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
611620	Sports & recreation instruction	122	32 462	8 824	1 554	896	47.1	5.1
61163	Language schools	4	D	D	D	b	D	D
611630	Language schools	4	D	D	D	b	D	D
61169	All other schools & instruction	102	D	D	D	f	D	D
611691	Exam preparation & tutoring	50	17 320	6 017	1 485	664	28.6	4.1
611692	Automobile driving schools	24	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	28	11 622	3 504	889	129	55.5	1.5
6117	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
61171	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5
611710	Educational support services	43	29 977	9 019	1 723	231	13.4	2.5

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New Haven—Meriden, CT PMSA							
61	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
611	Educational services	80	30 001	10 894	2 607	519	13.2	18.5
6114	Business schools, & computer & management training	16	7 406	3 188	811	126	5.9	12.9
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	1 134	343	62	26	16.3	—
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	43	D	D	D	c	D	D
61161	Fine arts schools	19	D	D	D	b	D	D
611610	Fine arts schools	19	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
611620	Sports & recreation instruction	10	4 071	1 090	266	54	12.0	—
61169	All other schools & instruction	14	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	c	D	D
61171	Educational support services	8	D	D	D	c	D	D
611710	Educational support services	8	D	D	D	c	D	D
	New York, NY PMSA							
61	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
611	Educational services	1 218	843 883	301 266	61 952	12 050	22.6	22.5
6114	Business schools, & computer & management training	205	198 387	76 984	18 045	2 043	16.2	27.7
61141	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
611410	Business & secretarial schools	20	33 676	13 373	3 027	544	11.7	64.5
61142	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
611420	Computer training	102	108 788	44 747	10 882	1 086	17.5	24.1
61143	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
611430	Professional & management development training	83	55 923	18 864	4 136	413	16.1	12.4
6115	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
61151	Technical & trade schools	163	137 208	53 330	12 600	3 262	14.9	8.6
611511	Cosmetology & barber schools	56	D	D	D	e	D	D
611512	Flight training	10	D	D	D	g	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	87	101 436	39 058	9 300	1 398	13.2	6.8
6116	Other schools & instruction	735	416 759	136 876	24 591	5 647	18.8	26.6
61161	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
611610	Fine arts schools	223	67 652	23 863	5 118	1 370	24.5	20.8
6116101	Dance schools (including children's & professionals')	143	38 729	13 786	3 194	949	18.4	7.7
6116102	Art, drama, & music schools	80	28 923	10 077	1 924	421	32.8	38.2
61162	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
611620	Sports & recreation instruction	146	55 546	16 967	3 132	750	42.6	13.7
61163	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
611630	Language schools	40	50 692	15 426	3 327	1 058	10.6	3.3
61169	All other schools & instruction	326	242 869	80 620	13 014	2 469	13.5	36.0
611691	Exam preparation & tutoring	88	80 095	39 179	3 760	897	14.3	10.0
611692	Automobile driving schools	128	20 908	6 369	1 290	467	62.3	27.8
611699	All other miscellaneous schools & instruction	110	141 866	35 072	7 964	1 105	5.8	51.9
6117	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
61171	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9
611710	Educational support services	115	91 529	34 076	6 716	1 098	65.5	13.9

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA								
61	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
611	Educational services	374	239 774	76 391	17 723	3 117	26.3	8.9
6114	Business schools, & computer & management training	74	102 664	29 140	7 128	929	22.7	10.8
61141	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
611410	Business & secretarial schools	10	17 539	7 414	1 608	348	66.6	30.1
61142	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
611420	Computer training	39	62 767	15 065	3 709	418	13.8	9.0
61143	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
611430	Professional & management development training	25	22 358	6 661	1 811	163	13.3	.9
6115	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
61151	Technical & trade schools	53	40 566	13 661	2 987	484	28.9	7.3
611511	Cosmetology & barber schools	15	D	D	D	b	D	D
611512	Flight training	10	D	D	D	b	D	D
611519	Other trade & technical schools	28	28 448	10 874	2 266	316	10.7	8.6
6116	Other schools & instruction	205	87 039	29 129	6 696	1 578	26.3	5.2
61161	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
611610	Fine arts schools	84	17 724	6 055	1 542	512	32.3	1.7
6116101	Dance schools (including children's & professionals)	72	11 976	3 478	915	378	31.9	2.5
6116102	Art, drama, & music schools	12	5 748	2 577	627	134	33.2	—
61162	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
611620	Sports & recreation instruction	52	14 841	4 524	875	251	69.1	4.5
61163	Language schools	9	D	D	D	b	D	D
611630	Language schools	9	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	f	D	D
611691	Exam preparation & tutoring	25	45 410	15 165	3 552	608	7.8	3.5
611692	Automobile driving schools	13	2 693	934	192	58	81.4	1.0
611699	All other miscellaneous schools & instruction	22	D	D	D	b	D	D
6117	Educational support services	42	9 505	4 461	912	126	53.3	28.0
61171	Educational support services	42	9 505	4 461	912	126	53.3	28.0
611710	Educational support services	42	9 505	4 461	912	126	53.3	28.0
Newburgh, NY—PA PMSA								
61	Educational services	38	6 212	1 678	322	127	51.0	17.4
611	Educational services	38	6 212	1 678	322	127	51.0	17.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	b	D	D
61162	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
611620	Sports & recreation instruction	14	2 883	525	76	38	51.1	25.8
Stamford—Norwalk, CT PMSA								
61	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
611	Educational services	123	155 493	46 964	11 325	1 363	8.6	4.9
6114	Business schools, & computer & management training	32	45 936	25 469	6 783	615	5.2	9.0
61141	Business & secretarial schools	4	D	D	D	b	D	D
611410	Business & secretarial schools	4	D	D	D	b	D	D
61142	Computer training	11	27 449	17 285	4 698	440	3.3	—
611420	Computer training	11	27 449	17 285	4 698	440	3.3	—
61143	Professional & management development training	17	D	D	D	c	D	D
611430	Professional & management development training	17	D	D	D	c	D	D
6115	Technical & trade schools	15	D	D	D	c	D	D
61151	Technical & trade schools	15	D	D	D	c	D	D
611511	Cosmetology & barber schools	7	D	D	D	c	D	D
6116	Other schools & instruction	59	21 393	7 469	1 601	400	29.2	10.1
61161	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
611610	Fine arts schools	14	3 500	1 023	296	92	27.5	5.9
6116101	Dance schools (including children's & professionals)	11	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	b	D	D
61162	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
611620	Sports & recreation instruction	20	7 795	3 356	665	144	29.4	13.9
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611691	Exam preparation & tutoring	11	5 736	1 610	324	68	32.7	13.9
6117	Educational support services	17	D	D	D	c	D	D
61171	Educational support services	17	D	D	D	c	D	D
611710	Educational support services	17	D	D	D	c	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Trenton, NJ PMSA								
61	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
611	Educational services	79	80 155	18 971	4 372	718	12.5	12.4
6114	Business schools, & computer & management training	11	D	D	D	b	D	D
61142	Computer training	5	D	D	D	b	D	D
611420	Computer training	5	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	a	D	D
611430	Professional & management development training	6	D	D	D	a	D	D
6115	Technical & trade schools	10	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	42	58 671	12 470	2 652	559	6.7	.1
61161	Fine arts schools	11	D	D	D	b	D	D
611610	Fine arts schools	11	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61163	Language schools	4	D	D	D	c	D	D
611630	Language schools	4	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	e	D	D
611691	Exam preparation & tutoring	9	D	D	D	e	D	D
6117	Educational support services	16	D	D	D	b	D	D
61171	Educational support services	16	D	D	D	b	D	D
611710	Educational support services	16	D	D	D	b	D	D
Waterbury, CT PMSA								
61	Educational services	20	4 323	1 488	308	114	79.5	2.3
611	Educational services	20	4 323	1 488	308	114	79.5	2.3
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
ROCHESTER, NY MSA								
61	Educational services	108	76 085	25 559	6 102	954	22.6	51.5
611	Educational services	108	76 085	25 559	6 102	954	22.6	51.5
6114	Business schools, & computer & management training	18	53 319	17 299	4 150	345	15.2	70.2
61141	Business & secretarial schools	3	D	D	D	c	D	D
611410	Business & secretarial schools	3	D	D	D	c	D	D
61142	Computer training	7	D	D	D	c	D	D
611420	Computer training	7	D	D	D	c	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	12	5 640	2 600	578	93	8.2	—
61151	Technical & trade schools	12	5 640	2 600	578	93	8.2	—
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	62	13 968	4 359	1 022	481	42.9	12.3
61161	Fine arts schools	26	3 648	887	230	145	41.2	13.5
611610	Fine arts schools	26	3 648	887	230	145	41.2	13.5
6116101	Dance schools (including children's & professionals)	24	D	D	D	c	D	D
61162	Sports & recreation instruction	19	5 503	1 558	359	190	64.3	9.2
611620	Sports & recreation instruction	19	5 503	1 558	359	190	64.3	9.2
61169	All other schools & instruction	16	D	D	D	c	D	D
6117	Educational support services	16	3 158	1 301	352	35	81.7	—
61171	Educational support services	16	3 158	1 301	352	35	81.7	—
611710	Educational support services	16	3 158	1 301	352	35	81.7	—

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SYRACUSE, NY MSA								
61	Educational services	73	28 411	8 590	1 983	490	27.2	9.3
611	Educational services	73	28 411	8 590	1 983	490	27.2	9.3
6114	Business schools, & computer & management training	10	14 260	4 317	1 027	136	13.1	12.1
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	14	6 506	1 787	436	91	21.1	2.4
61151	Technical & trade schools	14	6 506	1 787	436	91	21.1	2.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
611519	Other trade & technical schools	12	D	D	D	b	D	D
6116	Other schools & instruction	45	6 463	2 026	435	251	60.8	11.7
61161	Fine arts schools	18	1 699	420	119	67	72.0	8.5
611610	Fine arts schools	18	1 699	420	119	67	72.0	8.5
6116101	Dance schools (including children's & professionals')	17	D	D	D	b	D	D
61162	Sports & recreation instruction	18	3 297	1 067	194	78	68.5	—
611620	Sports & recreation instruction	18	3 297	1 067	194	78	68.5	—
61169	All other schools & instruction	9	1 467	539	122	106	30.3	41.9
UTICA—ROME, NY MSA								
61	Educational services	17	2 732	649	173	89	80.3	1.4
611	Educational services	17	2 732	649	173	89	80.3	1.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	14	2 266	609	165	83	89.4	—
61162	Sports & recreation instruction	6	D	D	D	b	D	D
611620	Sports & recreation instruction	6	D	D	D	b	D	D
AREA OUTSIDE NEW YORK METROPOLITAN AREAS								
61	Educational services	91	D	D	D	e	D	D
611	Educational services	91	D	D	D	e	D	D
6114	Business schools, & computer & management training	9	D	D	D	c	D	D
6115	Technical & trade schools	10	1 811	545	116	35	44.0	7.6
61151	Technical & trade schools	10	1 811	545	116	35	44.0	7.6
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	60	D	D	D	c	D	D
61161	Fine arts schools	17	1 433	412	101	52	31.2	7.1
611610	Fine arts schools	17	1 433	412	101	52	31.2	7.1
6116101	Dance schools (including children's & professionals')	11	823	170	43	33	51.3	—
61162	Sports & recreation instruction	31	D	D	D	b	D	D
611620	Sports & recreation instruction	31	D	D	D	b	D	D
61169	All other schools & instruction	12	D	D	D	b	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALBANY-SCHENECTADY-TROY, NY MSA									
61	Educational services	35	10 344	10 391	3 074	670	214	32.8	33.1
611	Educational services	35	10 344	10 391	3 074	670	214	32.8	33.1
6115	Technical & trade schools	7	D	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	D	b	D	D
6116	Other schools & instruction	21	D	D	D	D	c	D	D
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610	Fine arts schools	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
BINGHAMTON, NY MSA									
61	Educational services	9	879	932	383	84	69	66.8	22.4
611	Educational services	9	879	932	383	84	69	66.8	22.4
6115	Technical & trade schools	2	D	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	D	b	D	D
BUFFALO-NIAGARA FALLS, NY MSA									
61	Educational services	35	8 901	7 984	3 083	743	172	40.4	25.2
611	Educational services	35	8 901	7 984	3 083	743	172	40.4	25.2
6115	Technical & trade schools	11	D	D	D	D	b	D	D
61151	Technical & trade schools	11	D	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	D	b	D	D
6116	Other schools & instruction	22	D	D	D	D	c	D	D
61161	Fine arts schools	7	D	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
ELMIRA, NY MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	D	a	D	D
GLENS FALLS, NY MSA									
61	Educational services	3	523	551	123	45	23	D	-
611	Educational services	3	523	551	123	45	23	D	-
JAMESTOWN, NY MSA									
61	Educational services	5	1 842	1 749	931	250	85	19.4	-
611	Educational services	5	1 842	1 749	931	250	85	19.4	-
6116	Other schools & instruction	5	1 842	1 749	931	250	85	19.4	-
61169	All other schools & instruction	4	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
61	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
611	Educational services	656	1 296 705	1 188 967	316 023	75 836	11 501	3.6	4.9
6114	Business schools, & computer & management training ..	45	D	D	D	D	f	D	D
61141	Business & secretarial schools	12	D	D	D	D	e	D	D
611410	Business & secretarial schools	12	D	D	D	D	e	D	D
61143	Professional & management development training	29	D	D	D	D	e	D	D
611430	Professional & management development training ..	29	D	D	D	D	e	D	D
6115	Technical & trade schools	80	D	D	D	D	g	D	D
61151	Technical & trade schools	80	D	D	D	D	g	D	D
611512	Fight training	4	D	D	D	D	e	D	D
611513	Apprenticeship training	45	D	D	D	D	e	D	D
611519	Other trade & technical schools	31	32 185	28 223	11 486	2 627	558	3.9	7.7
6116	Other schools & instruction	443	D	D	D	D	i	D	D
61161	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
611610	Fine arts schools	137	64 395	60 976	28 480	7 023	2 269	11.4	10.6
6116101	Dance schools (including children's & professionals')	39	9 720	9 375	3 666	935	326	18.8	4.7
6116102	Art, drama, & music schools	98	54 675	51 601	24 814	6 088	1 943	10.1	11.7
61162	Sports & recreation instruction	47	D	D	D	D	e	D	D
611620	Sports & recreation instruction	47	D	D	D	D	e	D	D
61163	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
611630	Language schools	28	18 351	18 492	10 241	2 339	513	7.5	6.8
61169	All other schools & instruction	231	D	D	D	D	h	D	D
611691	Exam preparation & tutoring	40	D	D	D	D	c	D	D
611692	Automobile driving schools	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	184	D	D	D	D	g	D	D
6117	Educational support services	88	D	D	D	D	h	D	D
61171	Educational support services	88	D	D	D	D	h	D	D
611710	Educational support services	88	D	D	D	D	h	D	D
Bergen—Passaic, NJ PMSA									
61	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
611	Educational services	24	16 009	13 761	4 569	1 084	336	8.2	9.4
6115	Technical & trade schools	5	D	D	D	D	c	D	D
61151	Technical & trade schools	5	D	D	D	D	c	D	D
611519	Other trade & technical schools	4	D	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	8	D	D	D	D	c	D	D
Bridgeport, CT PMSA									
61	Educational services	9	D	D	D	D	b	D	D
611	Educational services	9	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
Danbury, CT PMSA									
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	D	a	D	D
Dutchess County, NY PMSA									
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	D	b	D	D
61169	All other schools & instruction	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
61	Educational services	6	D	D	D	D	c	D	D
611	Educational services	6	D	D	D	D	c	D	D
6116	Other schools & instruction	6	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Middlesex—Somerset—Hunterdon, NJ PMSA									
61	Educational services	28	D	D	D	D	c	D	D
611	Educational services	28	D	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	D	c	D	D
61161	Fine arts schools	9	D	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	D	b	D	D
6116102	Art, drama, & music schools	5	D	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	D	b	D	D
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
Monmouth—Ocean, NJ PMSA									
61	Educational services	24	D	D	D	D	c	D	D
611	Educational services	24	D	D	D	D	c	D	D
6115	Technical & trade schools	6	D	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	D	b	D	D
6116	Other schools & instruction	13	D	D	D	D	c	D	D
61162	Sports & recreation instruction	4	D	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	D	b	D	D
Nassau—Suffolk, NY PMSA									
61	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
611	Educational services	45	38 519	37 974	17 873	4 426	1 150	16.7	5.4
6115	Technical & trade schools	7	D	D	D	D	e	D	D
61151	Technical & trade schools	7	D	D	D	D	e	D	D
611512	Flight training	2	D	D	D	D	e	D	D
6116	Other schools & instruction	35	26 024	25 699	12 991	2 961	704	16.5	2.8
61161	Fine arts schools	8	D	D	D	D	c	D	D
611610	Fine arts schools	8	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61162	Sports & recreation instruction	10	D	D	D	D	b	D	D
611620	Sports & recreation instruction	10	D	D	D	D	b	D	D
61163	Language schools	2	D	D	D	D	c	D	D
611630	Language schools	2	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	14	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	a	D	D
61171	Educational support services	2	D	D	D	D	a	D	D
611710	Educational support services	2	D	D	D	D	a	D	D
New Haven—Meriden, CT PMSA									
61	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
611	Educational services	26	10 833	10 575	5 365	1 174	542	2.8	9.8
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	19	D	D	D	D	f	D	D
61161	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
611610	Fine arts schools	10	3 835	3 878	2 041	483	223	—	12.2
6116102	Art, drama, & music schools	10	3 835	3 878	2 041	483	223	—	12.2
61169	All other schools & instruction	7	D	D	D	D	e	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	e	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
New York, NY PMSA									
61	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
611	Educational services	373	689 895	659 942	132 339	31 754	5 136	3.6	6.4
6114	Business schools, & computer & management training ..	32	D	D	D	D	f	D	D
61141	Business & secretarial schools	10	D	D	D	D	c	D	D
611410	Business & secretarial schools	10	D	D	D	D	c	D	D
61143	Professional & management development training	20	D	D	D	D	e	D	D
611430	Professional & management development training ..	20	D	D	D	D	e	D	D
6115	Technical & trade schools	38	D	D	D	D	e	D	D
61151	Technical & trade schools	38	D	D	D	D	e	D	D
611513	Apprenticeship training	19	D	D	D	D	c	D	D
611519	Other trade & technical schools	18	D	D	D	D	c	D	D
6116	Other schools & instruction	246	167 920	163 759	60 279	14 342	2 957	8.1	11.1
61161	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
611610	Fine arts schools	79	44 913	42 362	20 521	5 122	1 402	9.7	8.9
6116101	Dance schools (including children's & professionals)	23	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	56	D	D	D	D	g	D	D
61162	Sports & recreation instruction	19	D	D	D	D	c	D	D
611620	Sports & recreation instruction	19	D	D	D	D	c	D	D
61163	Language schools	16	D	D	D	D	e	D	D
611630	Language schools	16	D	D	D	D	e	D	D
61169	All other schools & instruction	132	D	D	D	D	g	D	D
611691	Exam preparation & tutoring	20	3 350	3 172	1 387	281	101	5.8	62.4
611692	Automobile driving schools	5	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	107	D	D	D	D	g	D	D
6117	Educational support services	57	D	D	D	D	g	D	D
61171	Educational support services	57	D	D	D	D	g	D	D
611710	Educational support services	57	D	D	D	D	g	D	D
Newark, NJ PMSA									
61	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
611	Educational services	50	16 747	15 298	6 932	1 688	620	19.8	27.6
6115	Technical & trade schools	6	D	D	D	D	c	D	D
61151	Technical & trade schools	6	D	D	D	D	c	D	D
6116	Other schools & instruction	31	D	D	D	D	e	D	D
61161	Fine arts schools	9	D	D	D	D	c	D	D
611610	Fine arts schools	9	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	6	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	c	D	D
Newburgh, NY—PA PMSA									
61	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
611	Educational services	10	8 629	8 744	3 933	946	172	—	4.6
6115	Technical & trade schools	3	D	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	D	c	D	D
61169	All other schools & instruction	5	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	c	D	D
Stamford—Norwalk, CT PMSA									
61	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
611	Educational services	14	11 204	10 392	2 479	533	79	36.3	25.8
6115	Technical & trade schools	1	D	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	3	D	D	D	D	a	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Trenton, NJ PMSA									
61	Educational services	27	D	D	D	D	h	D	D
611	Educational services	27	D	D	D	D	h	D	D
6115	Technical & trade schools	4	D	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	D	b	D	D
6116	Other schools & instruction	17	D	D	D	D	c	D	D
61169	All other schools & instruction	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	9	D	D	D	D	b	D	D
6117	Educational support services	6	D	D	D	D	h	D	D
61171	Educational support services	6	D	D	D	D	h	D	D
611710	Educational support services	6	D	D	D	D	h	D	D
Waterbury, CT PMSA									
61	Educational services	5	D	D	D	D	a	D	D
611	Educational services	5	D	D	D	D	a	D	D
ROCHESTER, NY MSA									
61	Educational services	46	23 830	22 055	9 241	2 129	436	16.4	42.5
611	Educational services	46	23 830	22 055	9 241	2 129	436	16.4	42.5
6115	Technical & trade schools	12	D	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	D	b	D	D
6116	Other schools & instruction	30	7 541	6 744	2 832	657	266	32.7	17.8
61161	Fine arts schools	5	919	845	162	46	23	84.3	1.1
611610	Fine arts schools	5	919	845	162	46	23	84.3	1.1
61169	All other schools & instruction	16	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	4 721	4 004	1 971	490	182	20.4	9.6
6117	Educational support services	4	D	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	D	b	D	D
SYRACUSE, NY MSA									
61	Educational services	24	7 949	7 570	2 305	489	207	28.3	20.4
611	Educational services	24	7 949	7 570	2 305	489	207	28.3	20.4
6115	Technical & trade schools	8	D	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	D	c	D	D
61169	All other schools & instruction	6	D	D	D	D	b	D	D
UTICA—ROME, NY MSA									
61	Educational services	5	D	D	D	D	c	D	D
611	Educational services	5	D	D	D	D	c	D	D
6116	Other schools & instruction	3	D	D	D	D	c	D	D
61161	Fine arts schools	2	D	D	D	D	c	D	D
611610	Fine arts schools	2	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	c	D	D
AREA OUTSIDE NEW YORK METROPOLITAN AREAS									
61	Educational services	44	D	D	D	D	f	D	D
611	Educational services	44	D	D	D	D	f	D	D
6114	Business schools, & computer & management training ..	4	D	D	D	D	e	D	D
61143	Professional & management development training	3	D	D	D	D	e	D	D
611430	Professional & management development training ..	3	D	D	D	D	e	D	D
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
6116	Other schools & instruction	32	D	D	D	D	e	D	D
61161	Fine arts schools	8	1 900	1 911	576	83	32	36.8	32.4
611610	Fine arts schools	8	1 900	1 911	576	83	32	36.8	32.4
6116102	Art, drama, & music schools	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	1 472	1 446	420	157	51	59.4	—
611620	Sports & recreation instruction	6	1 472	1 446	420	157	51	59.4	—
61169	All other schools & instruction	17	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	10	D	D	D	D	c	D	D
6117	Educational support services	3	D	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY COUNTY, NY								
61	Educational services	59	17 839	5 988	1 443	465	42.0	18.3
611	Educational services	59	17 839	5 988	1 443	465	42.0	18.3
6114	Business schools, & computer & management training	11	3 607	1 471	338	56	51.3	.5
6115	Technical & trade schools	10	2 403	950	229	43	63.9	1.1
61151	Technical & trade schools	10	2 403	950	229	43	63.9	1.1
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	31	7 686	2 124	582	257	49.3	3.8
61161	Fine arts schools	8	2 048	629	154	61	73.5	—
611610	Fine arts schools	8	2 048	629	154	61	73.5	—
6116101	Dance schools (including children's & professionals)	6	D	D	D	a	D	D
61162	Sports & recreation instruction	14	3 565	844	293	126	42.6	6.7
611620	Sports & recreation instruction	14	3 565	844	293	126	42.6	6.7
61169	All other schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	7	4 143	1 443	294	109	7.4	70.9
61171	Educational support services	7	4 143	1 443	294	109	7.4	70.9
611710	Educational support services	7	4 143	1 443	294	109	7.4	70.9
BRONX COUNTY, NY								
61	Educational services	41	20 450	7 438	1 885	295	11.9	9.4
611	Educational services	41	20 450	7 438	1 885	295	11.9	9.4
6115	Technical & trade schools	12	15 114	5 770	1 488	192	4.6	7.3
61151	Technical & trade schools	12	15 114	5 770	1 488	192	4.6	7.3
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	23	3 217	876	210	71	49.9	21.0
61161	Fine arts schools	5	729	140	34	17	23.5	42.5
611610	Fine arts schools	5	729	140	34	17	23.5	42.5
61169	All other schools & instruction	12	D	D	D	b	D	D
BROOME COUNTY, NY								
61	Educational services	23	D	D	D	c	D	D
611	Educational services	23	D	D	D	c	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61169	All other schools & instruction	5	1 053	274	61	39	67.5	—
CATTARAUGUS COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CAYUGA COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
CHAUTAUQUA COUNTY, NY								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
CHEMUNG COUNTY, NY								
61	Educational services	7	1 988	885	190	53	99.3	.7
611	Educational services	7	1 988	885	190	53	99.3	.7
CHENANGO COUNTY, NY								
61	Educational services	8	587	78	14	17	55.2	—
611	Educational services	8	587	78	14	17	55.2	—
CLINTON COUNTY, NY								
61	Educational services	3	422	69	17	8	100.0	—
611	Educational services	3	422	69	17	8	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBIA COUNTY, NY								
61	Educational services	11	801	205	42	20	41.2	8.0
611	Educational services	11	801	205	42	20	41.2	8.0
CORTLAND COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
DELAWARE COUNTY, NY								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
DUTCHESS COUNTY, NY								
61	Educational services	38	D	D	D	c	D	D
611	Educational services	38	D	D	D	c	D	D
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	9	2 062	462	122	62	82.8	—
611610	Fine arts schools	9	2 062	462	122	62	82.8	—
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	8	D	D	D	a	D	D
611620	Sports & recreation instruction	8	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	b	D	D
ERIE COUNTY, NY								
61	Educational services	101	39 979	14 118	3 192	1 001	29.3	39.4
611	Educational services	101	39 979	14 118	3 192	1 001	29.3	39.4
6114	Business schools, & computer & management training	14	D	D	D	c	D	D
61142	Computer training	8	D	D	D	c	D	D
611420	Computer training	8	D	D	D	c	D	D
6115	Technical & trade schools	13	D	D	D	e	D	D
61151	Technical & trade schools	13	D	D	D	e	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
611519	Other trade & technical schools	9	D	D	D	e	D	D
6116	Other schools & instruction	66	17 414	4 511	971	483	43.0	26.2
61161	Fine arts schools	26	3 014	786	211	116	51.5	13.1
611610	Fine arts schools	26	3 014	786	211	116	51.5	13.1
6116101	Dance schools (including children's & professionals')	24	D	D	D	c	D	D
61162	Sports & recreation instruction	18	9 333	2 004	378	149	47.2	41.7
611620	Sports & recreation instruction	18	9 333	2 004	378	149	47.2	41.7
61169	All other schools & instruction	22	5 067	1 721	382	218	30.2	5.5
611691	Exam preparation & tutoring	7	D	D	D	c	D	D
611692	Automobile driving schools	8	D	D	D	b	D	D
ESSEX COUNTY, NY								
61	Educational services	5	946	204	26	15	100.0	—
611	Educational services	5	946	204	26	15	100.0	—
6116	Other schools & instruction	4	D	D	D	a	D	D
FRANKLIN COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
GENESEE COUNTY, NY								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GREENE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
HERKIMER COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

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Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JEFFERSON COUNTY, NY								
61	Educational services	3	229	49	12	9	D	—
611	Educational services	3	229	49	12	9	D	—
KINGS COUNTY, NY								
61	Educational services	147	34 762	13 113	3 069	835	40.6	14.2
611	Educational services	147	34 762	13 113	3 069	835	40.6	14.2
6114	Business schools, & computer & management training	17	4 111	1 492	334	65	53.6	10.9
6115	Technical & trade schools	23	9 539	4 034	882	207	34.4	3.8
61151	Technical & trade schools	23	9 539	4 034	882	207	34.4	3.8
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611519	Other trade & technical schools	8	6 520	2 978	623	130	38.6	.2
6116	Other schools & instruction	99	16 249	5 195	1 238	383	42.2	25.4
61161	Fine arts schools	20	2 483	905	251	85	42.6	17.3
611610	Fine arts schools	20	2 483	905	251	85	42.6	17.3
6116101	Dance schools (including children's & professionals')	14	D	D	D	b	D	D
61162	Sports & recreation instruction	14	1 915	623	172	48	66.4	25.3
611620	Sports & recreation instruction	14	1 915	623	172	48	66.4	25.3
61169	All other schools & instruction	63	D	D	D	c	D	D
611691	Exam preparation & tutoring	12	D	D	D	b	D	D
611692	Automobile driving schools	38	D	D	D	c	D	D
6117	Educational support services	8	4 863	2 392	615	180	36.1	—
61171	Educational support services	8	4 863	2 392	615	180	36.1	—
611710	Educational support services	8	4 863	2 392	615	180	36.1	—
LIVINGSTON COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MADISON COUNTY, NY								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
MONROE COUNTY, NY								
61	Educational services	96	73 559	24 798	5 929	882	21.6	53.1
611	Educational services	96	73 559	24 798	5 929	882	21.6	53.1
6114	Business schools, & computer & management training	18	53 319	17 299	4 150	345	15.2	70.2
61141	Business & secretarial schools	3	D	D	D	c	D	D
611410	Business & secretarial schools	3	D	D	D	c	D	D
61142	Computer training	7	D	D	D	c	D	D
611420	Computer training	7	D	D	D	c	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	8	4 759	2 295	480	73	5.9	—
61151	Technical & trade schools	8	4 759	2 295	480	73	5.9	—
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	54	12 323	3 903	947	429	39.7	13.3
61161	Fine arts schools	25	D	D	D	c	D	D
611610	Fine arts schools	25	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	23	D	D	D	c	D	D
61162	Sports & recreation instruction	14	D	D	D	c	D	D
611620	Sports & recreation instruction	14	D	D	D	c	D	D
61169	All other schools & instruction	14	D	D	D	c	D	D
6117	Educational support services	16	3 158	1 301	352	35	81.7	—
61171	Educational support services	16	3 158	1 301	352	35	81.7	—
611710	Educational support services	16	3 158	1 301	352	35	81.7	—
MONTGOMERY COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASSAU COUNTY, NY								
61	Educational services	282	100 397	30 434	6 799	1 941	34.1	5.2
611	Educational services	282	100 397	30 434	6 799	1 941	34.1	5.2
6114	Business schools, & computer & management training	43	21 870	7 479	1 707	425	29.2	13.2
61141	Business & secretarial schools	7	D	D	D	c	D	D
611410	Business & secretarial schools	7	D	D	D	D	D	D
61142	Computer training	21	D	D	D	e	D	D
611420	Computer training	21	D	D	D	e	D	D
61143	Professional & management development training	15	6 477	1 831	512	63	16.1	17.9
611430	Professional & management development training	15	6 477	1 831	512	63	16.1	17.9
6115	Technical & trade schools	19	6 621	1 878	429	109	37.3	3.4
61151	Technical & trade schools	19	6 621	1 878	429	109	37.3	3.4
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
611519	Other trade & technical schools	10	4 509	1 185	271	69	29.2	1.2
6116	Other schools & instruction	195	58 045	16 230	3 920	1 321	40.9	3.3
61161	Fine arts schools	70	12 706	3 593	950	318	39.5	1.7
611610	Fine arts schools	70	12 706	3 593	950	318	39.5	1.7
6116101	Dance schools (including children's & professionals)	60	D	D	D	c	D	D
6116102	Art, drama, & music schools	10	D	D	D	b	D	D
61162	Sports & recreation instruction	62	18 515	4 211	746	281	43.9	6.9
611620	Sports & recreation instruction	62	18 515	4 211	746	281	43.9	6.9
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	60	D	D	D	f	D	D
611691	Exam preparation & tutoring	30	10 731	4 342	1 124	520	37.0	3.7
611692	Automobile driving schools	14	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	16	8 630	2 744	768	84	60.5	.6
6117	Educational support services	25	13 861	4 847	743	86	12.4	1.2
61171	Educational support services	25	13 861	4 847	743	86	12.4	1.2
611710	Educational support services	25	13 861	4 847	743	86	12.4	1.2
NEW YORK COUNTY, NY								
61	Educational services	507	617 777	224 549	45 468	6 863	20.0	24.4
611	Educational services	507	617 777	224 549	45 468	6 863	20.0	24.4
6114	Business schools, & computer & management training	120	156 166	61 093	14 429	1 557	14.9	27.2
61141	Business & secretarial schools	11	26 437	10 487	2 280	398	10.1	79.1
611410	Business & secretarial schools	11	26 437	10 487	2 280	398	10.1	79.1
61142	Computer training	62	86 908	35 974	8 947	870	18.2	20.0
611420	Computer training	62	86 908	35 974	8 947	870	18.2	20.0
61143	Professional & management development training	47	42 821	14 632	3 202	289	11.0	9.9
611430	Professional & management development training	47	42 821	14 632	3 202	289	11.0	9.9
6115	Technical & trade schools	72	81 947	30 163	7 377	1 119	12.3	5.1
61151	Technical & trade schools	72	81 947	30 163	7 377	1 119	12.3	5.1
611511	Cosmetology & barber schools	18	5 929	1 848	487	116	16.6	8.5
611513	Apprenticeship training	5	D	D	D	b	D	D
611519	Other trade & technical schools	48	72 002	27 567	6 732	975	8.3	3.8
6116	Other schools & instruction	256	303 600	104 548	18 062	3 344	13.3	30.5
61161	Fine arts schools	88	44 811	17 257	3 522	786	19.1	18.7
611610	Fine arts schools	88	44 811	17 257	3 522	786	19.1	18.7
6116101	Dance schools (including children's & professionals)	41	22 444	9 137	2 033	524	5.1	5.3
6116102	Art, drama, & music schools	47	22 367	8 120	1 489	262	33.2	32.2
61162	Sports & recreation instruction	43	26 448	8 775	1 532	335	55.2	17.2
611620	Sports & recreation instruction	43	26 448	8 775	1 532	335	55.2	17.2
61163	Language schools	25	43 352	13 136	2 836	821	8.9	2.7
611630	Language schools	25	43 352	13 136	2 836	821	8.9	2.7
61169	All other schools & instruction	100	188 989	65 380	10 172	1 402	7.1	41.4
611691	Exam preparation & tutoring	28	62 531	34 216	2 808	525	7.7	6.5
611692	Automobile driving schools	22	7 588	2 699	485	114	59.1	39.6
611699	All other miscellaneous schools & instruction	50	118 870	28 465	6 879	763	3.4	59.9
6117	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
61171	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
611710	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
NIAGARA COUNTY, NY								
61	Educational services	20	2 498	833	199	103	63.3	1.2
611	Educational services	20	2 498	833	199	103	63.3	1.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	14	1 648	479	119	80	77.4	1.2

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ONEIDA COUNTY, NY								
61	Educational services	16	D	D	D	b	D	D
611	Educational services	16	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	13	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
ONONDAGA COUNTY, NY								
61	Educational services	61	16 445	5 427	1 288	410	37.3	15.7
611	Educational services	61	16 445	5 427	1 288	410	37.3	15.7
6114	Business schools, & computer & management training	7	D	D	D	b	D	D
6115	Technical & trade schools	12	D	D	D	b	D	D
61151	Technical & trade schools	12	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
611519	Other trade & technical schools	11	D	D	D	b	D	D
6116	Other schools & instruction	39	D	D	D	c	D	D
61161	Fine arts schools	16	D	D	D	b	D	D
611610	Fine arts schools	16	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	16	D	D	D	b	D	D
61162	Sports & recreation instruction	15	D	D	D	b	D	D
611620	Sports & recreation instruction	15	D	D	D	b	D	D
61169	All other schools & instruction	8	D	D	D	c	D	D
ONTARIO COUNTY, NY								
61	Educational services	5	672	181	49	39	59.4	13.1
611	Educational services	5	672	181	49	39	59.4	13.1
ORANGE COUNTY, NY								
61	Educational services	37	D	D	D	c	D	D
611	Educational services	37	D	D	D	c	D	D
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	26	D	D	D	b	D	D
61162	Sports & recreation instruction	13	D	D	D	b	D	D
611620	Sports & recreation instruction	13	D	D	D	b	D	D
OSWEGO COUNTY, NY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
OTSEGO COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
PUTNAM COUNTY, NY								
61	Educational services	17	3 402	934	155	50	49.4	—
611	Educational services	17	3 402	934	155	50	49.4	—
6116	Other schools & instruction	13	2 535	778	128	42	32.0	—
61162	Sports & recreation instruction	6	2 060	611	96	26	25.0	—
611620	Sports & recreation instruction	6	2 060	611	96	26	25.0	—

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
QUEENS COUNTY, NY								
61	Educational services	189	53 908	19 059	4 259	2 284	31.6	12.7
611	Educational services	189	53 908	19 059	4 259	2 284	31.6	12.7
6114	Business schools, & computer & management training	19	D	D	D	c	D	D
6115	Technical & trade schools	23	17 353	9 066	2 096	1 569	15.6	7.9
61151	Technical & trade schools	23	17 353	9 066	2 096	1 569	15.6	7.9
611511	Cosmetology & barber schools	7	D	D	D	a	D	D
611512	Flight training	4	D	D	D	g	D	D
6116	Other schools & instruction	138	28 303	7 178	1 579	576	41.9	11.9
61161	Fine arts schools	39	5 399	1 424	365	152	45.0	21.8
611610	Fine arts schools	39	5 399	1 424	365	152	45.0	21.8
6116101	Dance schools (including children's & professionals)	32	3 930	1 091	299	128	52.4	2.1
6116102	Art, drama, & music schools	7	1 469	333	66	24	25.3	74.7
61162	Sports & recreation instruction	25	8 401	1 409	342	63	26.9	10.4
611620	Sports & recreation instruction	25	8 401	1 409	342	63	26.9	10.4
61163	Language schools	6	2 326	1 113	247	115	24.1	21.7
611630	Language schools	6	2 326	1 113	247	115	24.1	21.7
61169	All other schools & instruction	68	12 177	3 232	625	246	54.4	6.8
611691	Exam preparation & tutoring	18	5 686	1 514	256	103	31.6	8.0
611692	Automobile driving schools	37	4 700	990	204	87	87.2	3.0
RENSELAER COUNTY, NY								
61	Educational services	10	569	177	42	30	53.4	34.4
611	Educational services	10	569	177	42	30	53.4	34.4
RICHMOND COUNTY, NY								
61	Educational services	51	13 295	4 300	879	326	25.6	46.3
611	Educational services	51	13 295	4 300	879	326	25.6	46.3
6115	Technical & trade schools	4	4 140	1 399	230	59	1.6	98.4
61151	Technical & trade schools	4	4 140	1 399	230	59	1.6	98.4
6116	Other schools & instruction	39	7 067	2 175	473	222	41.7	27.7
61161	Fine arts schools	16	1 950	486	111	44	42.7	24.7
611610	Fine arts schools	16	1 950	486	111	44	42.7	24.7
6116101	Dance schools (including children's & professionals)	13	1 576	388	99	35	45.1	14.5
61169	All other schools & instruction	19	4 078	1 393	318	169	42.6	36.2
ROCKLAND COUNTY, NY								
61	Educational services	45	13 866	3 670	671	194	31.4	14.3
611	Educational services	45	13 866	3 670	671	194	31.4	14.3
6115	Technical & trade schools	4	1 122	203	42	11	80.7	5.8
61151	Technical & trade schools	4	1 122	203	42	11	80.7	5.8
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	33	10 444	2 748	463	161	24.6	11.1
61161	Fine arts schools	9	D	D	D	b	D	D
611610	Fine arts schools	9	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	11	4 181	1 102	127	41	18.2	—
611620	Sports & recreation instruction	11	4 181	1 102	127	41	18.2	—
61169	All other schools & instruction	13	D	D	D	b	D	D
SARATOGA COUNTY, NY								
61	Educational services	30	6 246	1 518	264	108	46.8	16.3
611	Educational services	30	6 246	1 518	264	108	46.8	16.3
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
6116	Other schools & instruction	19	2 586	687	141	60	63.1	26.6
61162	Sports & recreation instruction	8	1 531	389	70	18	61.5	37.1
611620	Sports & recreation instruction	8	1 531	389	70	18	61.5	37.1
SCHENECTADY COUNTY, NY								
61	Educational services	16	5 180	2 468	524	128	17.3	5.6
611	Educational services	16	5 180	2 468	524	128	17.3	5.6
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
SCHOHARIE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SENECA COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
STEUBEN COUNTY, NY								
61	Educational services	5	361	172	35	7	13.3	15.5
611	Educational services	5	361	172	35	7	13.3	15.5
SUFFOLK COUNTY, NY								
61	Educational services	259	87 607	26 393	5 696	1 989	26.6	17.1
611	Educational services	259	87 607	26 393	5 696	1 989	26.6	17.1
6114	Business schools, & computer & management training	33	20 114	6 403	1 189	305	16.4	57.9
61141	Business & secretarial schools	4	10 413	3 362	765	190	—	86.7
611410	Business & secretarial schools	4	10 413	3 362	765	190	—	86.7
61142	Computer training	18	7 742	2 692	357	91	22.3	28.8
611420	Computer training	18	7 742	2 692	357	91	22.3	28.8
6115	Technical & trade schools	32	13 426	4 632	1 236	273	12.6	3.9
61151	Technical & trade schools	32	13 426	4 632	1 236	273	12.6	3.9
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611512	Flight training	7	D	D	D	b	D	D
611519	Other trade & technical schools	15	8 649	3 067	840	185	8.9	4.8
6116	Other schools & instruction	176	37 951	11 186	2 291	1 266	42.1	5.9
61161	Fine arts schools	73	11 876	3 135	799	346	45.2	8.3
611610	Fine arts schools	73	11 876	3 135	799	346	45.2	8.3
6116101	Dance schools (including children's & professionals)	66	10 831	2 884	733	327	40.8	8.1
6116102	Art, drama, & music schools	7	1 045	251	66	19	89.9	10.1
61162	Sports & recreation instruction	60	13 947	4 613	808	615	51.3	2.7
611620	Sports & recreation instruction	60	13 947	4 613	808	615	51.3	2.7
61169	All other schools & instruction	42	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	6 589	1 675	361	144	14.9	4.9
611692	Automobile driving schools	10	D	D	D	c	D	D
6117	Educational support services	18	16 116	4 172	980	145	14.3	3.6
61171	Educational support services	18	16 116	4 172	980	145	14.3	3.6
611710	Educational support services	18	16 116	4 172	980	145	14.3	3.6
SULLIVAN COUNTY, NY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
TIOGA COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
TOMPKINS COUNTY, NY								
61	Educational services	12	2 815	772	227	60	60.1	7.7
611	Educational services	12	2 815	772	227	60	60.1	7.7
6116	Other schools & instruction	7	1 258	339	93	38	17.5	17.3
ULSTER COUNTY, NY								
61	Educational services	24	2 953	854	173	52	45.5	10.0
611	Educational services	24	2 953	854	173	52	45.5	10.0
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	17	1 618	348	82	32	53.8	7.8
WARREN COUNTY, NY								
61	Educational services	7	797	242	24	18	61.6	34.5
611	Educational services	7	797	242	24	18	61.6	34.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WASHINGTON COUNTY, NY								
61	Educational services	4	545	190	24	8	26.4	7.5
611	Educational services	4	545	190	24	8	26.4	7.5

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WAYNE COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WESTCHESTER COUNTY, NY								
61	Educational services	221	86 423	28 203	5 566	1 203	27.7	20.6
611	Educational services	221	86 423	28 203	5 566	1 203	27.7	20.6
6114	Business schools, & computer & management training	35	25 419	9 965	2 257	202	17.1	36.1
61142	Computer training	16	D	D	D	c	D	D
611420	Computer training	16	D	D	D	c	D	D
61143	Professional & management development training	16	D	D	D	b	D	D
611430	Professional & management development training	16	D	D	D	b	D	D
6115	Technical & trade schools	25	7 993	2 695	485	105	33.2	9.0
61151	Technical & trade schools	25	7 993	2 695	485	105	33.2	9.0
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
611519	Other trade & technical schools	14	D	D	D	b	D	D
6116	Other schools & instruction	134	45 344	13 378	2 438	848	24.9	15.5
61161	Fine arts schools	41	8 997	2 676	581	216	34.2	26.6
611610	Fine arts schools	41	8 997	2 676	581	216	34.2	26.6
6116101	Dance schools (including children's & professionals)	28	5 569	1 501	306	130	37.7	9.8
6116102	Art, drama, & music schools	13	3 428	1 175	275	86	28.4	53.7
61162	Sports & recreation instruction	39	11 126	4 073	799	223	33.5	14.2
611620	Sports & recreation instruction	39	11 126	4 073	799	223	33.5	14.2
61163	Language schools	5	3 817	857	212	113	10.1	—
611630	Language schools	5	3 817	857	212	113	10.1	—
61169	All other schools & instruction	49	21 404	5 772	846	296	19.2	14.3
611691	Exam preparation & tutoring	18	4 562	1 649	297	107	50.1	16.2
611692	Automobile driving schools	14	3 262	1 122	249	121	29.2	50.3
611699	All other miscellaneous schools & instruction	17	13 580	3 001	300	68	6.5	4.9
6117	Educational support services	27	7 667	2 165	386	48	73.8	11.5
61171	Educational support services	27	7 667	2 165	386	48	73.8	11.5
611710	Educational support services	27	7 667	2 165	386	48	73.8	11.5
WYOMING COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AIRMONT, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
AKRON, NY								
61	Educational services	1	D	D	D	a	D	D
ALBANY, NY								
61	Educational services	20	5 677	2 060	461	150	45.4	14.7
611	Educational services	20	5 677	2 060	461	150	45.4	14.7
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	10	1 880	685	138	93	42.9	2.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AMHERST TOWN BALANCE, NY *								
61	Educational services	28	22 550	7 878	1 796	482	26.5	56.9
611	Educational services	28	22 550	7 878	1 796	482	26.5	56.9
6114	Business schools, & computer & management training	5	D	D	D	c	D	D
61142	Computer training	4	D	D	D	c	D	D
611420	Computer training	4	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
6116	Other schools & instruction	18	7 916	1 452	285	110	58.2	25.0
61162	Sports & recreation instruction	6	6 180	996	193	46	57.5	31.2
611620	Sports & recreation instruction	6	6 180	996	193	46	57.5	31.2
61169	All other schools & instruction	6	1 159	355	66	41	62.6	—
AMITYVILLE, NY *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
AMSTERDAM, NY								
61	Educational services	1	D	D	D	a	D	D
AUBURN, NY								
61	Educational services	1	D	D	D	a	D	D
BABYLON, NY *								
61	Educational services	3	339	133	29	16	82.9	17.1
611	Educational services	3	339	133	29	16	82.9	17.1
BABYLON TOWN BALANCE, NY *								
61	Educational services	18	6 048	2 378	593	130	27.8	1.2
611	Educational services	18	6 048	2 378	593	130	27.8	1.2
6115	Technical & trade schools	6	3 936	1 723	427	68	9.7	1.8
61151	Technical & trade schools	6	3 936	1 723	427	68	9.7	1.8
611511	Cosmetology & barber schools	3	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	951	292	97	29	32.5	—
611610	Fine arts schools	5	951	292	97	29	32.5	—
6116101	Dance schools (including children's & professionals')	5	951	292	97	29	32.5	—
BATAVIA, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BAYVILLE, NY *								
61	Educational services	1	D	D	D	a	D	D
BEACON, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BEDFORD TOWN, NY								
61	Educational services	9	2 362	1 099	180	40	13.4	16.3
611	Educational services	9	2 362	1 099	180	40	13.4	16.3
6116	Other schools & instruction	7	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 664	698	129	33	—	12.3
611620	Sports & recreation instruction	5	1 664	698	129	33	—	12.3
BEEKMAN TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
BELLPORT, NY *								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BETHLEHEM TOWN, NY								
61	Educational services	6	1 265	510	125	32	27.4	—
611	Educational services	6	1 265	510	125	32	27.4	—
BINGHAMTON, NY								
61	Educational services	6	1 526	660	186	53	24.9	—
611	Educational services	6	1 526	660	186	53	24.9	—
BLASDELL, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BRIARCLIFF MANOR, NY *								
61	Educational services	1	D	D	D	a	D	D
BRIGHTON TOWN, NY								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
BRIGHTWATERS, NY *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
BROCKPORT, NY								
61	Educational services	1	D	D	D	a	D	D
BRONXVILLE, NY *								
61	Educational services	3	838	197	12	3	D	—
611	Educational services	3	838	197	12	3	D	—
BROOKHAVEN TOWN BALANCE, NY *								
61	Educational services	61	14 959	3 977	982	348	40.4	15.4
611	Educational services	61	14 959	3 977	982	348	40.4	15.4
6114	Business schools, & computer & management training	10	3 340	1 066	259	75	58.8	41.2
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	45	10 556	2 645	654	260	31.5	5.8
61161	Fine arts schools	28	3 794	1 068	285	123	34.6	16.1
611610	Fine arts schools	28	3 794	1 068	285	123	34.6	16.1
6116101	Dance schools (including children's & professionals)	26	D	D	D	c	D	D
61162	Sports & recreation instruction	10	2 290	737	171	88	43.5	—
611620	Sports & recreation instruction	10	2 290	737	171	88	43.5	—
61169	All other schools & instruction	7	4 472	840	198	49	22.6	—
611691	Exam preparation & tutoring	1	D	D	D	a	D	D
BROOKVILLE, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
BRUNSWICK TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
BUFFALO, NY								
61	Educational services	12	3 450	1 229	279	68	31.6	6.8
611	Educational services	12	3 450	1 229	279	68	31.6	6.8
6115	Technical & trade schools	5	2 339	621	141	30	23.6	—
61151	Technical & trade schools	5	2 339	621	141	30	23.6	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMILLUS TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CANANDAIGUA, NY								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
CANASTOTA, NY								
61	Educational services	2	D	D	D	a	D	D
CARMEL TOWN, NY								
61	Educational services	10	2 849	788	127	42	45.7	—
611	Educational services	10	2 849	788	127	42	45.7	—
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	5	D	D	D	b	D	D
611620	Sports & recreation instruction	5	D	D	D	b	D	D
CATSKILL, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
CAZENOVIA, NY								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61143	Professional & management development training	2	D	D	D	b	D	D
611430	Professional & management development training	2	D	D	D	b	D	D
CEDARHURST, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CHEEKTOWAGA TOWN BALANCE, NY *								
61	Educational services	7	2 098	961	250	59	28.3	16.4
611	Educational services	7	2 098	961	250	59	28.3	16.4
6116	Other schools & instruction	5	D	D	D	b	D	D
CHENANGO TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
CHILI TOWN, NY								
61	Educational services	4	1 139	435	159	21	14.4	78.7
611	Educational services	4	1 139	435	159	21	14.4	78.7
CICERO TOWN BALANCE, NY *								
61	Educational services	8	1 033	275	64	25	80.3	—
611	Educational services	8	1 033	275	64	25	80.3	—
6116	Other schools & instruction	6	D	D	D	b	D	D
CLARENCE TOWN, NY								
61	Educational services	8	2 932	963	225	75	50.6	—
611	Educational services	8	2 932	963	225	75	50.6	—
6116	Other schools & instruction	5	2 116	694	173	55	34.5	—
61169	All other schools & instruction	2	D	D	D	b	D	D
CLARKSTOWN TOWN BALANCE, NY *								
61	Educational services	20	4 977	1 544	324	93	35.7	7.0
611	Educational services	20	4 977	1 544	324	93	35.7	7.0
6116	Other schools & instruction	14	3 875	1 083	220	85	34.5	9.0
61161	Fine arts schools	5	1 354	494	136	42	19.1	9.7
611610	Fine arts schools	5	1 354	494	136	42	19.1	9.7
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
61169	All other schools & instruction	6	1 895	417	35	23	35.7	11.5

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLAY TOWN BALANCE, NY *								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
CLIFTON PARK TOWN, NY								
61	Educational services	10	2 409	585	116	32	71.5	23.6
611	Educational services	10	2 409	585	116	32	71.5	23.6
6116	Other schools & instruction	8	D	D	D	b	D	D
61162	Sports & recreation instruction	5	1 260	294	45	9	54.9	45.1
611620	Sports & recreation instruction	5	1 260	294	45	9	54.9	45.1
COHOES, NY								
61	Educational services	1	D	D	D	a	D	D
COLONIE, NY *								
61	Educational services	3	2 363	721	257	78	D	-
611	Educational services	3	2 363	721	257	78	D	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
COLONIE TOWN BALANCE, NY *								
61	Educational services	25	7 796	2 554	574	192	42.6	30.5
611	Educational services	25	7 796	2 554	574	192	42.6	30.5
6115	Technical & trade schools	5	D	D	D	a	D	D
61151	Technical & trade schools	5	D	D	D	a	D	D
6116	Other schools & instruction	12	3 156	832	210	59	69.7	5.8
61161	Fine arts schools	5	1 720	408	105	17	74.2	-
611610	Fine arts schools	5	1 720	408	105	17	74.2	-
6116101	Dance schools (including children's & professionals)	4	D	D	D	a	D	D
CORNING, NY								
61	Educational services	2	D	D	D	a	D	D
CORTLAND, NY								
61	Educational services	2	D	D	D	a	D	D
CORTLANDT TOWN BALANCE, NY *								
61	Educational services	8	1 876	580	126	34	36.0	50.6
611	Educational services	8	1 876	580	126	34	36.0	50.6
6116	Other schools & instruction	6	D	D	D	b	D	D
61162	Sports & recreation instruction	3	1 099	339	118	32	34.7	65.3
611620	Sports & recreation instruction	3	1 099	339	118	32	34.7	65.3
CROTON-ON-HUDSON, NY *								
61	Educational services	4	504	203	38	11	80.2	-
611	Educational services	4	504	203	38	11	80.2	-
DEPEW, NY *								
61	Educational services	4	761	204	48	23	9.3	-
611	Educational services	4	761	204	48	23	9.3	-
6116	Other schools & instruction	4	761	204	48	23	9.3	-
DE WITT TOWN BALANCE, NY *								
61	Educational services	5	1 481	788	204	67	25.6	-
611	Educational services	5	1 481	788	204	67	25.6	-
DOBBS FERRY, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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							From administrative records ¹	Estimated ²
DRYDEN TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
EAST AURORA, NY								
61	Educational services	2	D	D	D	a	D	D
EASTCHESTER TOWN BALANCE, NY *								
61	Educational services	7	4 019	745	74	20	24.9	—
611	Educational services	7	4 019	745	74	20	24.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	a	D	D
61169	All other schools & instruction	5	D	D	D	a	D	D
EAST FISHKILL TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
EAST GREENBUSH TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
EAST HAMPTON TOWN, NY								
61	Educational services	6	5 416	1 448	428	125	22.5	—
611	Educational services	6	5 416	1 448	428	125	22.5	—
6115	Technical & trade schools	2	D	D	D	c	D	D
61151	Technical & trade schools	2	D	D	D	c	D	D
611519	Other trade & technical schools	1	D	D	D	c	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
EAST HILLS, NY *								
61	Educational services	3	1 918	520	155	32	100.0	—
611	Educational services	3	1 918	520	155	32	100.0	—
6116	Other schools & instruction	2	D	D	D	a	D	D
EAST ROCHESTER, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
EAST ROCKAWAY, NY *								
61	Educational services	1	D	D	D	a	D	D
EAST SYRACUSE, NY *								
61	Educational services	5	798	303	73	49	50.5	49.5
611	Educational services	5	798	303	73	49	50.5	49.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ELMIRA, NY								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
ELMIRA HEIGHTS, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ELMSFORD, NY *								
61	Educational services	1	D	D	D	a	D	D
ENDICOTT, NY *								
61	Educational services	3	274	73	21	12	100.0	—
611	Educational services	3	274	73	21	12	100.0	—

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							From administrative records ¹	Estimated ²
EVANS TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
FAIRPORT, NY *								
61	Educational services	3	552	253	52	10	84.1	15.9
611	Educational services	3	552	253	52	10	84.1	15.9
FALLSBURG TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
FARMINGDALE, NY *								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
FAYETTEVILLE, NY *								
61	Educational services	1	D	D	D	a	D	D
FISHKILL TOWN, NY								
61	Educational services	3	1 193	339	90	32	100.0	—
611	Educational services	3	1 193	339	90	32	100.0	—
6116	Other schools & instruction	2	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	b	D	D
FLORAL PARK, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
FLORIDA, NY *								
61	Educational services	1	D	D	D	a	D	D
FREEPORT, NY *								
61	Educational services	5	1 313	185	18	6	16.9	—
611	Educational services	5	1 313	185	18	6	16.9	—
6116	Other schools & instruction	5	1 313	185	18	6	16.9	—
61162	Sports & recreation instruction	3	D	D	D	a	D	D
611620	Sports & recreation instruction	3	D	D	D	a	D	D
GARDEN CITY, NY *								
61	Educational services	11	9 823	2 507	487	148	6.6	—
611	Educational services	11	9 823	2 507	487	148	6.6	—
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61163	Language schools	1	D	D	D	a	D	D
611630	Language schools	1	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611691	Exam preparation & tutoring	2	D	D	D	b	D	D
GATES TOWN, NY								
61	Educational services	5	940	259	69	37	31.9	38.3
611	Educational services	5	940	259	69	37	31.9	38.3
6116	Other schools & instruction	5	940	259	69	37	31.9	38.3
GEDDES TOWN BALANCE, NY *								
61	Educational services	5	919	290	76	28	100.0	—
611	Educational services	5	919	290	76	28	100.0	—

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							From administrative records ¹	Estimated ²
GENEVA, NY *								
61	Educational services	2	D	D	D	a	D	D
GENEVA, NY (ONTARIO COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
GLEN COVE, NY								
61	Educational services	5	569	144	32	17	81.4	18.6
611	Educational services	5	569	144	32	17	81.4	18.6
GLENS FALLS, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GLENVILLE TOWN BALANCE, NY *								
61	Educational services	3	D	D	D	a	D	D
GOSHEN, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GRAND ISLAND TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
GREAT NECK, NY *								
61	Educational services	5	519	155	43	18	74.4	1.3
611	Educational services	5	519	155	43	18	74.4	1.3
GREAT NECK ESTATES, NY *								
61	Educational services	1	D	D	D	a	D	D
GREAT NECK PLAZA, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GREECE TOWN, NY								
61	Educational services	10	1 276	333	81	43	78.4	1.6
611	Educational services	10	1 276	333	81	43	78.4	1.6
6116	Other schools & instruction	7	D	D	D	b	D	D
GREENBURGH TOWN BALANCE, NY *								
61	Educational services	14	5 181	1 927	521	88	33.0	32.5
611	Educational services	14	5 181	1 927	521	88	33.0	32.5
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	9	1 960	813	238	50	66.3	27.9
61161	Fine arts schools	6	1 506	433	120	37	63.1	36.3
611610	Fine arts schools	6	1 506	433	120	37	63.1	36.3
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
GREENWOOD LAKE, NY *								
61	Educational services	1	D	D	D	a	D	D
GUILDERLAND TOWN, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HALFMOON TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
HAMBURG, NY *								
61	Educational services	1	D	D	D	a	D	D
HAMBURG TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
HARRISON, NY								
61	Educational services	7	8 516	3 260	753	101	5.6	—
611	Educational services	7	8 516	3 260	753	101	5.6	—
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
HASTINGS-ON-HUDSON, NY *								
61	Educational services	1	D	D	D	a	D	D
HAVERSTRAW TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
HEMPSTEAD, NY *								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	b	D	D
HEMPSTEAD TOWN BALANCE, NY *								
61	Educational services	79	14 328	4 589	897	308	52.1	9.6
611	Educational services	79	14 328	4 589	897	308	52.1	9.6
6115	Technical & trade schools	7	1 176	481	114	27	17.1	17.7
61151	Technical & trade schools	7	1 176	481	114	27	17.1	17.7
611511	Cosmetology & barber schools	4	882	362	85	20	7.8	17.5
6116	Other schools & instruction	50	9 261	2 212	506	234	50.7	5.2
61161	Fine arts schools	23	3 171	696	199	91	63.4	4.7
611610	Fine arts schools	23	3 171	696	199	91	63.4	4.7
6116101	Dance schools (including children's & professionals)	19	D	D	D	b	D	D
61162	Sports & recreation instruction	13	4 389	1 031	198	87	39.3	.8
611620	Sports & recreation instruction	13	4 389	1 031	198	87	39.3	.8
61169	All other schools & instruction	14	1 701	485	109	56	56.4	17.2
HENRIETTA TOWN, NY								
61	Educational services	10	2 471	1 071	258	57	51.4	—
611	Educational services	10	2 471	1 071	258	57	51.4	—
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
HERKIMER, NY								
61	Educational services	1	D	D	D	a	D	D
HORSEHEADS, NY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HUDSON, NY								
61	Educational services	3	D	D	D	a	D	D
HUNTINGTON TOWN BALANCE, NY *								
61	Educational services	50	24 450	7 161	1 278	698	13.6	43.3
611	Educational services	50	24 450	7 161	1 278	698	13.6	43.3
6114	Business schools, & computer & management training	13	13 230	3 684	748	205	5.0	77.7
61141	Business & secretarial schools	2	D	D	D	c	D	D
611410	Business & secretarial schools	2	D	D	D	c	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
6116	Other schools & instruction	30	D	D	D	e	D	D
61161	Fine arts schools	9	1 263	334	67	41	61.4	16.7
611610	Fine arts schools	9	1 263	334	67	41	61.4	16.7
6116101	Dance schools (including children's & professionals')	8	D	D	D	b	D	D
61162	Sports & recreation instruction	10	3 804	1 619	239	381	16.2	—
611620	Sports & recreation instruction	10	3 804	1 619	239	381	16.2	—
61169	All other schools & instruction	11	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	a	D	D
61171	Educational support services	5	D	D	D	a	D	D
611710	Educational support services	5	D	D	D	a	D	D
HYDE PARK TOWN, NY								
61	Educational services	5	1 471	360	68	9	38.0	—
611	Educational services	5	1 471	360	68	9	38.0	—
IRONDEQUOIT TOWN, NY								
61	Educational services	11	6 102	2 268	621	164	17.4	—
611	Educational services	11	6 102	2 268	621	164	17.4	—
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
IRVINGTON, NY *								
61	Educational services	1	D	D	D	a	D	D
ISLANDIA, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ISLAND PARK, NY *								
61	Educational services	1	D	D	D	a	D	D
ISLIP TOWN BALANCE, NY *								
61	Educational services	45	19 899	6 041	1 259	288	17.4	3.2
611	Educational services	45	19 899	6 041	1 259	288	17.4	3.2
6115	Technical & trade schools	7	2 581	782	186	48	32.1	—
61151	Technical & trade schools	7	2 581	782	186	48	32.1	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	28	5 580	1 727	307	145	40.0	11.3
61161	Fine arts schools	6	721	176	41	20	48.1	—
611610	Fine arts schools	6	721	176	41	20	48.1	—
6116101	Dance schools (including children's & professionals')	6	721	176	41	20	48.1	—
61162	Sports & recreation instruction	13	2 835	930	157	54	54.7	5.3
611620	Sports & recreation instruction	13	2 835	930	157	54	54.7	5.3
61169	All other schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	6	9 971	2 776	758	91	.3	—
61171	Educational support services	6	9 971	2 776	758	91	.3	—
611710	Educational support services	6	9 971	2 776	758	91	.3	—
ITHACA, NY								
61	Educational services	7	2 245	481	114	43	69.4	9.7
611	Educational services	7	2 245	481	114	43	69.4	9.7
6116	Other schools & instruction	5	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
ITHACA TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JAMESTOWN, NY								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	b	D	D
611430	Professional & management development training	1	D	D	D	b	D	D
JOHNSON CITY, NY *								
61	Educational services	4	351	96	20	12	96.6	3.4
611	Educational services	4	351	96	20	12	96.6	3.4
KENMORE, NY *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
KENT TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
KINGS POINT, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
KINGSTON, NY								
61	Educational services	7	1 093	302	72	21	44.8	3.8
611	Educational services	7	1 093	302	72	21	44.8	3.8
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
KIRKLAND TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
KIRYAS JOEL, NY								
61	Educational services	1	D	D	D	a	D	D
LACKAWANNA, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LA GRANGE TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
LANCASTER, NY *								
61	Educational services	2	D	D	D	a	D	D
LARCHMONT, NY *								
61	Educational services	5	1 090	619	35	11	54.1	—
611	Educational services	5	1 090	619	35	11	54.1	—
LAWRENCE, NY *								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LEWISBORO TOWN, NY								
61	Educational services	9	1 086	188	28	9	89.7	2.0
611	Educational services	9	1 086	188	28	9	89.7	2.0
LINDENHURST, NY *								
61	Educational services	4	677	150	33	27	56.6	9.5
611	Educational services	4	677	150	33	27	56.6	9.5
LIVERPOOL, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
LOCKPORT, NY								
61	Educational services	6	1 074	365	83	38	51.0	1.8
611	Educational services	6	1 074	365	83	38	51.0	1.8
LOCKPORT TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
LONG BEACH, NY								
61	Educational services	3	364	175	39	13	D	—
611	Educational services	3	364	175	39	13	D	—
LYNBROOK, NY *								
61	Educational services	5	747	99	18	4	96.4	3.6
611	Educational services	5	747	99	18	4	96.4	3.6
LYONS, NY								
61	Educational services	1	D	D	D	a	D	D
LYSANDER TOWN BALANCE, NY *								
61	Educational services	1	D	D	D	a	D	D
MALONE, NY								
61	Educational services	1	D	D	D	a	D	D
MALTA TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
MALVERNE, NY *								
61	Educational services	3	388	173	49	32	D	—
611	Educational services	3	388	173	49	32	D	—
MAMAKATING TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
MAMARONECK, NY *								
61	Educational services	6	4 624	1 759	408	74	15.4	—
611	Educational services	6	4 624	1 759	408	74	15.4	—
6114	Business schools, & computer & management training	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
MAMARONECK TOWN BALANCE, NY *								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MASSAPEQUA PARK, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MECHANICVILLE, NY								
61	Educational services	1	D	D	D	a	D	D
MIDDLETOWN, NY								
61	Educational services	4	1 066	284	47	23	32.6	15.5
611	Educational services	4	1 066	284	47	23	32.6	15.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILTON TOWN BALANCE, NY *								
61	Educational services	1	D	D	D	a	D	D
MINEOLA, NY *								
61	Educational services	5	1 004	316	66	50	48.1	—
611	Educational services	5	1 004	316	66	50	48.1	—
MONROE, NY								
61	Educational services	1	D	D	D	a	D	D
MONTEBELLO, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MONTGOMERY, NY								
61	Educational services	3	289	61	7	4	76.5	23.5
611	Educational services	3	289	61	7	4	76.5	23.5
MONTICELLO, NY								
61	Educational services	1	D	D	D	a	D	D
MOUNT KISCO, NY								
61	Educational services	7	3 681	1 034	261	78	14.2	45.2
611	Educational services	7	3 681	1 034	261	78	14.2	45.2
6116	Other schools & instruction	6	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
MOUNT PLEASANT TOWN BALANCE, NY *								
61	Educational services	4	273	85	1	1	61.2	38.8
611	Educational services	4	273	85	1	1	61.2	38.8
MOUNT VERNON, NY								
61	Educational services	7	2 566	688	147	46	8.9	91.1
611	Educational services	7	2 566	688	147	46	8.9	91.1
6116	Other schools & instruction	4	D	D	D	b	D	D
MUNSEY PARK, NY *								
61	Educational services	1	D	D	D	a	D	D
NEWBURGH, NY								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEWBURGH TOWN, NY								
61	Educational services	8	1 114	462	107	19	69.8	4.3
611	Educational services	8	1 114	462	107	19	69.8	4.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NEW CASTLE TOWN, NY								
61	Educational services	4	884	237	52	25	26.5	73.5
611	Educational services	4	884	237	52	25	26.5	73.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
NEW HARTFORD TOWN BALANCE, NY *								
61	Educational services	4	381	89	22	12	100.0	-
611	Educational services	4	381	89	22	12	100.0	-
NEW HYDE PARK, NY *								
61	Educational services	3	1 014	335	68	29	D	8.4
611	Educational services	3	1 014	335	68	29	D	8.4
NEW PALTZ, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
NEW ROCHELLE, NY								
61	Educational services	9	1 564	813	77	19	36.8	2.7
611	Educational services	9	1 564	813	77	19	36.8	2.7
6115	Technical & trade schools	4	1 065	623	24	4	31.9	-
61151	Technical & trade schools	4	1 065	623	24	4	31.9	-
NEW WINDSOR TOWN BALANCE, NY *								
61	Educational services	5	733	187	28	8	61.1	14.9
611	Educational services	5	733	187	28	8	61.1	14.9
NEW YORK, NY *								
61	Educational services	935	740 192	268 459	55 560	10 603	21.7	23.0
611	Educational services	935	740 192	268 459	55 560	10 603	21.7	23.0
6114	Business schools, & computer & management training	164	171 101	66 443	15 655	1 824	15.9	26.3
61141	Business & secretarial schools	16	D	D	D	f	D	D
611410	Business & secretarial schools	16	D	D	D	f	D	D
61142	Computer training	81	92 219	37 925	9 368	954	18.6	19.6
611420	Computer training	81	92 219	37 925	9 368	954	18.6	19.6
61143	Professional & management development training	67	D	D	D	e	D	D
611430	Professional & management development training	67	D	D	D	e	D	D
6115	Technical & trade schools	134	128 093	50 432	12 073	3 146	13.2	8.6
61151	Technical & trade schools	134	128 093	50 432	12 073	3 146	13.2	8.6
611511	Cosmetology & barber schools	45	D	D	D	c	D	D
611512	Flight training	8	D	D	D	g	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	71	95 510	37 155	8 996	1 344	11.2	6.5
6116	Other schools & instruction	555	358 436	119 972	21 562	4 596	17.8	28.6
61161	Fine arts schools	168	55 372	20 212	4 283	1 084	23.6	19.5
611610	Fine arts schools	168	55 372	20 212	4 283	1 084	23.6	19.5
6116101	Dance schools (including children's & professionals)	104	30 071	11 354	2 644	756	15.6	5.3
6116102	Art, drama, & music schools	64	25 301	8 858	1 639	328	33.0	36.4
61162	Sports & recreation instruction	90	38 179	11 181	2 110	460	48.9	15.9
611620	Sports & recreation instruction	90	38 179	11 181	2 110	460	48.9	15.9
61163	Language schools	35	46 875	14 569	3 115	945	10.6	3.6
611630	Language schools	35	46 875	14 569	3 115	945	10.6	3.6
61169	All other schools & instruction	262	218 010	74 010	12 054	2 107	12.4	38.6
611691	Exam preparation & tutoring	65	74 142	37 238	3 397	757	10.9	9.8
611692	Automobile driving schools	110	17 212	5 132	1 025	333	69.3	22.4
611699	All other miscellaneous schools & instruction	87	126 656	31 640	7 632	1 017	5.5	57.6
6117	Educational support services	82	82 562	31 612	6 270	1 037	64.2	14.3
61171	Educational support services	82	82 562	31 612	6 270	1 037	64.2	14.3
611710	Educational support services	82	82 562	31 612	6 270	1 037	64.2	14.3

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK, NY (BRONX COUNTY PART) *								
61	Educational services	41	20 450	7 438	1 885	295	11.9	9.4
611	Educational services	41	20 450	7 438	1 885	295	11.9	9.4
6115	Technical & trade schools	12	15 114	5 770	1 488	192	4.6	7.3
61151	Technical & trade schools	12	15 114	5 770	1 488	192	4.6	7.3
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
611519	Other trade & technical schools	4	D	D	D	c	D	D
6116	Other schools & instruction	23	3 217	876	210	71	49.9	21.0
61161	Fine arts schools	5	729	140	34	17	23.5	42.5
611610	Fine arts schools	5	729	140	34	17	23.5	42.5
61169	All other schools & instruction	12	D	D	D	b	D	D
NEW YORK, NY (KINGS COUNTY PART) *								
61	Educational services	147	34 762	13 113	3 069	835	40.6	14.2
611	Educational services	147	34 762	13 113	3 069	835	40.6	14.2
6114	Business schools, & computer & management training	17	4 111	1 492	334	65	53.6	10.9
6115	Technical & trade schools	23	9 539	4 034	882	207	34.4	3.8
61151	Technical & trade schools	23	9 539	4 034	882	207	34.4	3.8
611511	Cosmetology & barber schools	13	D	D	D	b	D	D
611519	Other trade & technical schools	8	6 520	2 978	623	130	38.6	.2
6116	Other schools & instruction	99	16 249	5 195	1 238	383	42.2	25.4
61161	Fine arts schools	20	2 483	905	251	85	42.6	17.3
611610	Fine arts schools	20	2 483	905	251	85	42.6	17.3
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
61162	Sports & recreation instruction	14	1 915	623	172	48	66.4	25.3
611620	Sports & recreation instruction	14	1 915	623	172	48	66.4	25.3
61169	All other schools & instruction	63	D	D	D	c	D	D
611691	Exam preparation & tutoring	12	D	D	D	b	D	D
611692	Automobile driving schools	38	D	D	D	c	D	D
6117	Educational support services	8	4 863	2 392	615	180	36.1	—
61171	Educational support services	8	4 863	2 392	615	180	36.1	—
611710	Educational support services	8	4 863	2 392	615	180	36.1	—
NEW YORK, NY (NEW YORK COUNTY PART) *								
61	Educational services	507	617 777	224 549	45 468	6 863	20.0	24.4
611	Educational services	507	617 777	224 549	45 468	6 863	20.0	24.4
6114	Business schools, & computer & management training	120	156 166	61 093	14 429	1 557	14.9	27.2
61141	Business & secretarial schools	11	26 437	10 487	2 280	398	10.1	79.1
611410	Business & secretarial schools	11	26 437	10 487	2 280	398	10.1	79.1
61142	Computer training	62	86 908	35 974	8 947	870	18.2	20.0
611420	Computer training	62	86 908	35 974	8 947	870	18.2	20.0
61143	Professional & management development training	47	42 821	14 632	3 202	289	11.0	9.9
611430	Professional & management development training	47	42 821	14 632	3 202	289	11.0	9.9
6115	Technical & trade schools	72	81 947	30 163	7 377	1 119	12.3	5.1
61151	Technical & trade schools	72	81 947	30 163	7 377	1 119	12.3	5.1
611511	Cosmetology & barber schools	18	5 929	1 848	487	116	16.6	8.5
611513	Apprenticeship training	5	D	D	D	b	D	D
611519	Other trade & technical schools	48	72 002	27 567	6 732	975	8.3	3.8
6116	Other schools & instruction	256	303 600	104 548	18 062	3 344	13.3	30.5
61161	Fine arts schools	88	44 811	17 257	3 522	786	19.1	18.7
611610	Fine arts schools	88	44 811	17 257	3 522	786	19.1	18.7
6116101	Dance schools (including children's & professionals)	41	22 444	9 137	2 033	524	5.1	5.3
6116102	Art, drama, & music schools	47	22 367	8 120	1 489	262	33.2	32.2
61162	Sports & recreation instruction	43	26 448	8 775	1 532	335	55.2	17.2
611620	Sports & recreation instruction	43	26 448	8 775	1 532	335	55.2	17.2
61163	Language schools	25	43 352	13 136	2 836	821	8.9	2.7
611630	Language schools	25	43 352	13 136	2 836	821	8.9	2.7
61169	All other schools & instruction	100	188 989	65 380	10 172	1 402	7.1	41.4
611691	Exam preparation & tutoring	28	62 531	34 216	2 808	525	7.7	6.5
611692	Automobile driving schools	22	7 588	2 699	485	114	59.1	39.6
611699	All other miscellaneous schools & instruction	50	118 870	28 465	6 879	763	3.4	59.9
6117	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
61171	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1
611710	Educational support services	59	76 064	28 745	5 600	843	65.8	15.1

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK, NY (QUEENS COUNTY PART) *								
61	Educational services	189	53 908	19 059	4 259	2 284	31.6	12.7
611	Educational services	189	53 908	19 059	4 259	2 284	31.6	12.7
6114	Business schools, & computer & management training	19	D	D	D	c	D	D
6115	Technical & trade schools	23	17 353	9 066	2 096	1 569	15.6	7.9
61151	Technical & trade schools	23	17 353	9 066	2 096	1 569	15.6	7.9
611511	Cosmetology & barber schools	7	D	D	D	a	D	D
611512	Flight training	4	D	D	D	g	D	D
6116	Other schools & instruction	138	28 303	7 178	1 579	576	41.9	11.9
61161	Fine arts schools	39	5 399	1 424	365	152	45.0	21.8
611610	Fine arts schools	39	5 399	1 424	365	152	45.0	21.8
6116101	Dance schools (including children's & professionals)	32	3 930	1 091	299	128	52.4	2.1
6116102	Art, drama, & music schools	7	1 469	333	66	24	25.3	74.7
61162	Sports & recreation instruction	25	8 401	1 409	342	63	26.9	10.4
611620	Sports & recreation instruction	25	8 401	1 409	342	63	26.9	10.4
61163	Language schools	6	2 326	1 113	247	115	24.1	21.7
611630	Language schools	6	2 326	1 113	247	115	24.1	21.7
61169	All other schools & instruction	68	12 177	3 232	625	246	54.4	6.8
611691	Exam preparation & tutoring	18	5 686	1 514	256	103	31.6	8.0
611692	Automobile driving schools	37	4 700	990	204	87	87.2	3.0
NEW YORK, NY (RICHMOND COUNTY PART) *								
61	Educational services	51	13 295	4 300	879	326	25.6	46.3
611	Educational services	51	13 295	4 300	879	326	25.6	46.3
6115	Technical & trade schools	4	4 140	1 399	230	59	1.6	98.4
61151	Technical & trade schools	4	4 140	1 399	230	59	1.6	98.4
6116	Other schools & instruction	39	7 067	2 175	473	222	41.7	27.7
61161	Fine arts schools	16	1 950	486	111	44	42.7	24.7
611610	Fine arts schools	16	1 950	486	111	44	42.7	24.7
6116101	Dance schools (including children's & professionals)	13	1 576	388	99	35	45.1	14.5
61169	All other schools & instruction	19	4 078	1 393	318	169	42.6	36.2
NIAGARA FALLS, NY								
61	Educational services	4	430	157	39	15	68.8	—
611	Educational services	4	430	157	39	15	68.8	—
NISKAYUNA TOWN, NY								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
NORTH CASTLE TOWN, NY								
61	Educational services	8	12 865	3 366	531	67	16.6	.5
611	Educational services	8	12 865	3 366	531	67	16.6	.5
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	3	7 707	1 520	129	19	—	—
611699	All other miscellaneous schools & instruction	3	7 707	1 520	129	19	—	—
NORTH HEMPSTEAD TOWN BALANCE, NY *								
61	Educational services	31	19 204	4 226	780	342	27.2	—
611	Educational services	31	19 204	4 226	780	342	27.2	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	22	6 464	1 318	267	148	61.2	.1
61161	Fine arts schools	12	1 982	306	72	45	51.9	—
611610	Fine arts schools	12	1 982	306	72	45	51.9	—
6116101	Dance schools (including children's & professionals)	10	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 704	456	68	22	88.6	.3
611620	Sports & recreation instruction	6	2 704	456	68	22	88.6	.3
61169	All other schools & instruction	4	1 778	556	127	81	30.0	—
6117	Educational support services	4	D	D	D	a	D	D
61171	Educational support services	4	D	D	D	a	D	D
611710	Educational support services	4	D	D	D	a	D	D
NORTHPORT, NY *								
61	Educational services	3	187	53	18	9	D	9.1
NORTH TONAWANDA, NY								
61	Educational services	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORWICH, NY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
NYACK, NY *								
61	Educational services	1	D	D	D	a	D	D
OLEAN, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ONEIDA, NY								
61	Educational services	1	D	D	D	a	D	D
ONEONTA, NY								
61	Educational services	1	D	D	D	a	D	D
ONONDAGA TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
ORANGETOWN TOWN BALANCE, NY *								
61	Educational services	7	2 086	424	88	23	52.0	—
611	Educational services	7	2 086	424	88	23	52.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	a	D	D
ORCHARD PARK, NY *								
61	Educational services	2	D	D	D	a	D	D
ORCHARD PARK TOWN BALANCE, NY *								
61	Educational services	5	1 666	532	98	63	12.7	58.9
611	Educational services	5	1 666	532	98	63	12.7	58.9
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
OSSINING, NY								
61	Educational services	6	1 009	281	64	26	10.6	67.8
611	Educational services	6	1 009	281	64	26	10.6	67.8
OSWEGO, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
OWEGO, NY *								
61	Educational services	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OYSTER BAY TOWN BALANCE, NY *								
61	Educational services	72	24 818	9 480	2 190	603	30.6	11.2
611	Educational services	72	24 818	9 480	2 190	603	30.6	11.2
6114	Business schools, & computer & management training	11	9 756	3 302	790	125	15.4	17.0
61142	Computer training	6	D	D	D	b	D	D
611420	Computer training	6	D	D	D	b	D	D
61143	Professional & management development training	4	5 061	1 391	377	38	1.2	18.4
611430	Professional & management development training	4	5 061	1 391	377	38	1.2	18.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
6116	Other schools & instruction	52	13 155	5 777	1 325	453	35.5	8.2
61161	Fine arts schools	15	3 289	1 379	367	82	18.4	1.9
611610	Fine arts schools	15	3 289	1 379	367	82	18.4	1.9
6116101	Dance schools (including children's & professionals)	14	D	D	D	b	D	D
6116102	Art, drama, & music schools	1	D	D	D	b	D	D
61162	Sports & recreation instruction	16	3 527	1 065	125	39	40.0	24.4
611620	Sports & recreation instruction	16	3 527	1 065	125	39	40.0	24.4
61169	All other schools & instruction	21	6 339	3 333	833	332	41.8	2.4
611691	Exam preparation & tutoring	14	D	D	D	e	D	D
PATCHOGUE, NY *								
61	Educational services	6	1 492	503	102	63	6.6	3.4
611	Educational services	6	1 492	503	102	63	6.6	3.4
6116	Other schools & instruction	4	D	D	D	b	D	D
PEEKSKILL, NY								
61	Educational services	6	734	218	39	12	56.8	-
611	Educational services	6	734	218	39	12	56.8	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PELHAM, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
PELHAM MANOR, NY								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
PENFIELD TOWN, NY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
PERINTON TOWN BALANCE, NY *								
61	Educational services	3	438	109	17	7	D	15.1
611	Educational services	3	438	109	17	7	D	15.1
PITTSFORD TOWN, NY								
61	Educational services	8	2 645	931	195	54	42.0	-
611	Educational services	8	2 645	931	195	54	42.0	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
PLATTSBURGH, NY								
61	Educational services	3	422	69	17	8	100.0	-
611	Educational services	3	422	69	17	8	100.0	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PLEASANTVILLE, NY *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POMONA, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D
PORT CHESTER, NY								
61	Educational services	2	D	D	D	a	D	D
PORT JEFFERSON, NY *								
61	Educational services	1	D	D	D	a	D	D
PORT JERVIS, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
POUGHKEEPSIE, NY								
61	Educational services	4	906	445	30	24	22.1	1.1
611	Educational services	4	906	445	30	24	22.1	1.1
POUGHKEEPSIE TOWN BALANCE, NY *								
61	Educational services	4	471	155	53	22	75.8	—
611	Educational services	4	471	155	53	22	75.8	—
PULASKI, NY								
61	Educational services	1	D	D	D	a	D	D
QUEENSBURY TOWN, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
RAMAPO TOWN BALANCE, NY *								
61	Educational services	3	1 662	300	79	40	D	45.8
611	Educational services	3	1 662	300	79	40	D	45.8
6116	Other schools & instruction	2	D	D	D	b	D	D
RENSSELAER, NY								
61	Educational services	1	D	D	D	a	D	D
RIVERHEAD TOWN, NY								
61	Educational services	4	724	227	53	36	51.7	20.6
611	Educational services	4	724	227	53	36	51.7	20.6
6116	Other schools & instruction	4	724	227	53	36	51.7	20.6
ROCHESTER, NY								
61	Educational services	24	51 335	16 764	3 869	365	15.2	73.1
611	Educational services	24	51 335	16 764	3 869	365	15.2	73.1
6114	Business schools, & computer & management training	7	44 961	14 233	3 324	222	14.1	81.2
61142	Computer training	3	D	D	D	c	D	D
611420	Computer training	3	D	D	D	c	D	D
61143	Professional & management development training	3	D	D	D	b	D	D
611430	Professional & management development training	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	c	D	D
61161	Fine arts schools	7	1 061	247	66	49	50.6	26.7
611610	Fine arts schools	7	1 061	247	66	49	50.6	26.7
6116101	Dance schools (including children's & professionals)	5	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
ROCKVILLE CENTRE, NY *								
61	Educational services	11	3 622	1 883	402	58	23.1	—
611	Educational services	11	3 622	1 883	402	58	23.1	—
6116	Other schools & instruction	7	D	D	D	b	D	D
61161	Fine arts schools	3	794	220	58	11	D	—
611610	Fine arts schools	3	794	220	58	11	D	—
6116101	Dance schools (including children's & professionals)	3	794	220	58	11	D	—
ROME, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	a	D	D
ROTTERDAM TOWN, NY								
61	Educational services	3	242	105	32	6	D	—
611	Educational services	3	242	105	32	6	D	—
RYE, NY								
61	Educational services	6	2 204	458	58	10	76.9	—
611	Educational services	6	2 204	458	58	10	76.9	—
RYE BROOK, NY								
61	Educational services	1	D	D	D	a	D	D
SALINA TOWN BALANCE, NY *								
61	Educational services	5	636	265	66	25	60.4	—
611	Educational services	5	636	265	66	25	60.4	—
SARATOGA SPRINGS, NY								
61	Educational services	9	2 682	580	67	23	15.1	4.1
611	Educational services	9	2 682	580	67	23	15.1	4.1
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
SAUGERTIES, NY *								
61	Educational services	2	D	D	D	a	D	D
SAUGERTIES TOWN BALANCE, NY *								
61	Educational services	1	D	D	D	a	D	D
SCARSDALE, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SCHENECTADY, NY								
61	Educational services	8	4 509	2 116	425	73	11.7	5.7
611	Educational services	8	4 509	2 116	425	73	11.7	5.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6117	Educational support services	1	D	D	D	a	D	D
61171	Educational support services	1	D	D	D	a	D	D
611710	Educational support services	1	D	D	D	a	D	D
SCHODACK TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
SEA CLIFF, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SLEEPY HOLLOW, NY *								
61	Educational services	1	D	D	D	a	D	D
SLOAN, NY *								
61	Educational services	1	D	D	D	a	D	D
SMITHTOWN TOWN, NY								
61	Educational services	41	8 841	2 579	549	168	55.6	2.3
611	Educational services	41	8 841	2 579	549	168	55.6	2.3
6116	Other schools & instruction	31	5 944	1 573	339	136	59.3	3.1
61161	Fine arts schools	15	3 461	818	195	65	51.4	3.1
611610	Fine arts schools	15	3 461	818	195	65	51.4	3.1
6116101	Dance schools (including children's & professionals')	12	2 991	748	167	56	47.3	—
61162	Sports & recreation instruction	10	1 768	426	82	36	94.4	4.6
611620	Sports & recreation instruction	10	1 768	426	82	36	94.4	4.6
SOMERS TOWN, NY								
61	Educational services	6	1 177	310	80	12	100.0	—
611	Educational services	6	1 177	310	80	12	100.0	—
6116	Other schools & instruction	2	D	D	D	a	D	D
SOUTHAMPTON TOWN BALANCE, NY *								
61	Educational services	7	1 370	424	82	16	68.9	19.3
611	Educational services	7	1 370	424	82	16	68.9	19.3
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
SOUTHEAST TOWN, NY								
61	Educational services	3	D	D	D	a	D	D
SOUTH GLENS FALLS, NY *								
61	Educational services	1	D	D	D	a	D	D
SOUTHOLD TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
SPRING VALLEY, NY *								
61	Educational services	3	511	190	39	10	—	15.9
611	Educational services	3	511	190	39	10	—	15.9
STONY POINT TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
SUFFERN, NY *								
61	Educational services	2	D	D	D	a	D	D
SYRACUSE, NY								
61	Educational services	18	5 831	2 029	445	123	36.8	34.5
611	Educational services	18	5 831	2 029	445	123	36.8	34.5
6115	Technical & trade schools	6	1 281	582	157	36	60.0	7.4
61151	Technical & trade schools	6	1 281	582	157	36	60.0	7.4
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
TARRYTOWN, NY *								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61163	Language schools	1	D	D	D	b	D	D
611630	Language schools	1	D	D	D	b	D	D
TONAWANDA, NY								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
TONAWANDA TOWN BALANCE, NY *								
61	Educational services	8	2 223	989	206	71	33.2	44.2
611	Educational services	8	2 223	989	206	71	33.2	44.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
TROY, NY								
61	Educational services	3	167	67	20	14	68.3	31.7
TUCKAHOE, NY *								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6114	Business schools, & computer & management training	1	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
UNION TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
UTICA, NY								
61	Educational services	2	D	D	D	a	D	D
VALLEY STREAM, NY *								
61	Educational services	8	2 358	677	170	57	54.1	26.5
611	Educational services	8	2 358	677	170	57	54.1	26.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
VESTAL TOWN, NY								
61	Educational services	6	1 062	222	48	31	62.8	5.0
611	Educational services	6	1 062	222	48	31	62.8	5.0
6116	Other schools & instruction	5	D	D	D	b	D	D
VOORHEESVILLE, NY								
61	Educational services	1	D	D	D	a	D	D
WALDEN, NY								
61	Educational services	1	D	D	D	a	D	D
WALKILL TOWN, NY								
61	Educational services	1	D	D	D	a	D	D
WAPPINGER TOWN BALANCE, NY *								
61	Educational services	6	474	193	42	18	100.0	—
611	Educational services	6	474	193	42	18	100.0	—
WAPPINGERS FALLS, NY *								
61	Educational services	4	1 207	367	86	42	73.9	—
611	Educational services	4	1 207	367	86	42	73.9	—
6116	Other schools & instruction	4	1 207	367	86	42	73.9	—
WARWICK, NY *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WATERLOO, NY								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WATERTOWN, NY								
61	Educational services	3	229	49	12	9	D	—
611	Educational services	3	229	49	12	9	D	—
WEBSTER, NY *								
61	Educational services	1	D	D	D	a	D	D
WEBSTER TOWN BALANCE, NY *								
61	Educational services	2	D	D	D	a	D	D
WESLEY HILLS, NY *								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WESTBURY, NY *								
61	Educational services	4	2 374	1 486	338	53	2.1	—
611	Educational services	4	2 374	1 486	338	53	2.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
WEST SENECA TOWN, NY								
61	Educational services	6	1 563	366	89	26	47.8	—
611	Educational services	6	1 563	366	89	26	47.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
WHEATFIELD TOWN, NY								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
WHITE PLAINS, NY								
61	Educational services	21	6 888	2 370	471	174	63.6	1.9
611	Educational services	21	6 888	2 370	471	174	63.6	1.9
6115	Technical & trade schools	3	707	210	48	18	D	—
61151	Technical & trade schools	3	707	210	48	18	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	2 937	908	193	128	38.6	—
61169	All other schools & instruction	6	D	D	D	b	D	D
WILLIAMSVILLE, NY *								
61	Educational services	4	720	334	98	50	31.1	9.9
611	Educational services	4	720	334	98	50	31.1	9.9
WILLISTON PARK, NY *								
61	Educational services	3	898	259	59	17	D	—
611	Educational services	3	898	259	59	17	D	—
6116	Other schools & instruction	3	898	259	59	17	D	—
WILTON TOWN, NY								
61	Educational services	2	D	D	D	a	D	D
YONKERS, NY								
61	Educational services	18	3 565	1 117	243	84	35.0	5.2
611	Educational services	18	3 565	1 117	243	84	35.0	5.2
6116	Other schools & instruction	14	2 980	938	207	76	22.2	6.3
61161	Fine arts schools	4	1 031	297	70	22	32.1	—
611610	Fine arts schools	4	1 031	297	70	22	32.1	—

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							From administrative records ¹	Estimated ²
YORKTOWN TOWN, NY								
61	Educational services	16	2 626	1 096	228	65	58.0	2.3
611	Educational services	16	2 626	1 096	228	65	58.0	2.3
6116	Other schools & instruction	11	2 186	999	217	62	53.7	—
61169	All other schools & instruction	5	D	D	D	b	D	D
YORKVILLE, NY *								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BROOME COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF CHAUTAUQUA COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CHENANGO COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF COLUMBIA COUNTY, NY								
61	Educational services	8	D	D	D	a	D	D
611	Educational services	8	D	D	D	a	D	D
BALANCE OF DELAWARE COUNTY, NY								
61	Educational services	3	D	D	D	c	D	D
611	Educational services	3	D	D	D	c	D	D
BALANCE OF DUTCHESS COUNTY, NY								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF ESSEX COUNTY, NY *								
61	Educational services	5	946	204	26	15	100.0	—
611	Educational services	5	946	204	26	15	100.0	—
6116	Other schools & instruction	4	D	D	D	a	D	D
BALANCE OF FRANKLIN COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GENESEE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF LIVINGSTON COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF NIAGARA COUNTY, NY								
61	Educational services	5	348	109	28	12	26.1	3.4
611	Educational services	5	348	109	28	12	26.1	3.4
BALANCE OF ONEIDA COUNTY, NY								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
BALANCE OF ONONDAGA COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF ONTARIO COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ORANGE COUNTY, NY								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
BALANCE OF OSWEGO COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF OTSEGO COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF RENSSELAER COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SARATOGA COUNTY, NY								
61	Educational services	3	498	164	32	19	79.1	20.9
611	Educational services	3	498	164	32	19	79.1	20.9
BALANCE OF SCHOHARIE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF STEUBEN COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF SUFFOLK COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF SULLIVAN COUNTY, NY								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	a	D	D
611620	Sports & recreation instruction	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF TOMPKINS COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ULSTER COUNTY, NY								
61	Educational services	12	1 178	389	76	21	14.7	21.6
611	Educational services	12	1 178	389	76	21	14.7	21.6
6116	Other schools & instruction	10	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, NY								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF WASHINGTON COUNTY, NY								
61	Educational services	4	545	190	24	8	26.4	7.5
611	Educational services	4	545	190	24	8	26.4	7.5
BALANCE OF WAYNE COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF WESTCHESTER COUNTY, NY								
61	Educational services	5	450	108	28	10	84.9	—
611	Educational services	5	450	108	28	10	84.9	—
BALANCE OF WYOMING COUNTY, NY								
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

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

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

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. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

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

Appendix D.

Geographic Notes

NEW YORK

Airmont. See “Ramapo town balance.”

Amherst town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Amherst town balance contains all of Amherst town except the incorporated place of Williamsville.

Amityville. See “Babylon town balance.”

Ardasley. See “Greenburgh town balance.”

Attica is in Genesee and Wyoming Counties.

Babylon. See “Babylon town balance.”

Babylon town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Babylon town balance contains all of Babylon town except the incorporated places of Amityville, Babylon, and Lindenhurst.

Balance of Essex County includes the former Ticonderoga village, which disincorporated in January 1994.

Baldwinsville. See “Lysander town balance” and “Van Buren town balance.”

Ballston Spa. See “Milton town balance.”

Bayville. See “Oyster Bay town balance.”

Bellport. See “Brookhaven town balance.”

Blasdell. See “Hamburg town balance.”

Blooming Grove town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Blooming Grove town balance contains all of Blooming Grove town except the incorporated place of Washingtonville.

Briarcliff Manor. See “Mount Pleasant town balance.”

Brightwaters. See “Islip town balance.”

Bronxville. See “Eastchester town balance.”

Brookhaven town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Brookhaven town balance contains all of Brookhaven town except the incorporated places of Bellport, Lake Grove, Patchogue, and Port Jefferson.

Brookville. See “Oyster Bay town balance.”

Cayuga Heights. See “Ithaca town balance.”

Cedarhurst. See “Hempstead town balance.”

Cheektowaga town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cheektowaga town balance contains all of Cheektowaga town except the incorporated places of Depew, Sloan, and Williamsville.

Chestnut Ridge. See “Ramapo town balance.”

Chittenango. See “Sullivan town balance.”

Cicero town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cicero town balance contains all of Cicero town except the incorporated place of North Syracuse.

Clarkstown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clarkstown town balance contains all of Clarkstown town except the incorporated places of Nyack and Spring Valley.

Clay town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clay town balance contains all of Clay town except the incorporated place of North Syracuse.

Colonie. See “Colonie town balance.”

Colonie town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Colonie town balance contains all of Colonie town except the incorporated places of Colonie and Menands.

Cortlandt town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cortlandt town balance contains all of Cortlandt town except the incorporated place of Croton-on-Hudson.

Croton-on-Hudson. See “Cortlandt town balance.”

Depew. See “Cheektowaga town balance” and “Lancaster town balance.”

De Witt town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. De Witt town balance contains all of De Witt town except the incorporated place of East Syracuse.

Dobbs Ferry. See “Greenburgh town balance.”

Eastchester town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Eastchester town balance contains all of Eastchester town except the incorporated places of Bronxville and Tuckahoe.

East Hills. See “North Hempstead town balance” and “Oyster Bay town balance.”

East Rockaway. See “Hempstead town balance.”

East Syracuse. See “De Witt town balance.”

East Williston. See “North Hempstead town balance.”

Ellenville. See “Shawangunk town balance.”

Elmsford. See “Greenburgh town balance.”

Endicott. See “Union town balance.”

Fairport. See “Perinton town balance.”

Farmingdale. See “Oyster Bay town balance.”

Fayetteville. See “Manlius town balance.”

Floral Park. See “Hempstead town balance” and “North Hempstead town balance.”

Florida. See “Warwick town balance.”

Flower Hill. See “North Hempstead town balance.”

Freeport. See “Hempstead town balance.”

Garden City. See “Hempstead town balance” and “North Hempstead town balance.”

Geddes town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Geddes town balance contains all of Geddes town except the incorporated place of Solvay.

Geneva is in Ontario and Seneca Counties.

Glenville town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Glenville town balance contains all of Glenville town except the incorporated place of Scotia.

Gowanda is in Cattaraugus and Erie Counties.

Great Neck. See “North Hempstead town balance.”

Great Neck Estates. See “North Hempstead town balance.”

Great Neck Plaza. See “North Hempstead town balance.”

Greenburgh town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Greenburgh town balance contains all of Greenburgh town except the incorporated places of Ardsley, Dobbs Ferry, Elmsford, Hastings-on-Hudson, Irvington, and Tarrytown.

Greenwood Lake. See “Warwick town balance.”

Hamburg. See “Hamburg town balance.”

Hamburg town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hamburg town balance contains all of Hamburg town except the incorporated places of Blasdell and Hamburg.

Hastings-on-Hudson. See “Greenburgh town balance.”

Haverstraw. See “Haverstraw town balance.”

Haverstraw town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Haverstraw town balance contains all of Haverstraw town except the incorporated places of Haverstraw, Pomona, and West Haverstraw.

Hempstead. See “Hempstead town balance.”

Hempstead town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hempstead town balance contains all of Hempstead town except the incorporated places of Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Island Park, Lawrence, Lynbrook, Malverne, Mineola, New Hyde Park, Rockville Centre, and Valley Stream.

Huntington town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Huntington town balance contains all of Huntington town except the incorporated places of Lloyd Harbor and Northport.

Irvington. See “Greenburgh town balance.”

Islandia. See “Islip town balance.”

Island Park. See “Hempstead town balance.”

Islip town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Islip town balance contains all of Islip town except the incorporated places of Brightwaters and Islandia.

Ithaca town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ithaca town balance contains all of Ithaca town except the incorporated place of Cayuga Heights.

Johnson City. See “Union town balance.”

Kenmore. See “Tonawanda town balance.”

Kings Point. See “North Hempstead town balance.”

Lake Grove. See “Brookhaven town balance.”

Lancaster. See “Lancaster town balance.”

Lancaster town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lancaster town balance contains all of Lancaster town except the incorporated places of Depew and Lancaster.

Larchmont. See “Mamaroneck town balance.”

Lawrence. See “Hempstead town balance.”

Lewiston. See “Lewiston town balance.”

Lewiston town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lewiston town balance contains all of Lewiston town except the incorporated place of Lewiston.

Lindenhurst. See “Babylon town balance.”

Liverpool. See “Salina town balance.”

Lloyd Harbor. See “Huntington town balance.”

Lynbrook. See “Hempstead town balance.”

Lysander town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lysander town balance contains all of Lysander town except the incorporated place of Baldwinsville.

Malverne. See “Hempstead town balance.”

Mamaroneck. See “Mamaroneck town balance.”

Mamaroneck town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mamaroneck town balance contains all of Mamaroneck town except the incorporated places of Larchmont and Mamaroneck.

Manlius. See “Manlius town balance.”

Manlius town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Manlius town balance contains all of Manlius town except the incorporated places of Fayetteville, Manlius, and Minoa.

Manorhaven. See “North Hempstead town balance.”

Massapequa Park. See “Oyster Bay town balance.”

Menands. See “Colonie town balance.”

Milton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Milton town balance contains all of Milton town except the incorporated place of Ballston Spa.

Mineola. See “Hempstead town balance” and “North Hempstead town balance.”

Minoa. See “Manlius town balance.”

Montebello. See “Ramapo town balance.”

Moreau town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Moreau town balance contains all of Moreau town except the incorporated place of South Glens Falls.

Mount Pleasant town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mount Pleasant town balance contains all of Mount Pleasant town except the incorporated places of Briarcliff Manor, Pleasantville, and Sleepy Hollow.

Munsey Park. See “North Hempstead town balance.”

Muttontown. See “Oyster Bay town balance.”

New Hartford town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Hartford town balance contains all of New Hartford town except the incorporated place of New York Mills.

New Hempstead. See “Ramapo town balance.”

New Hyde Park. See “Hempstead town balance” and “North Hempstead town balance.”

New Square. See “Ramapo town balance.”

New Windsor town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Windsor town balance contains all of New Windsor town except the incorporated place of Washingtonville.

New York is in Bronx, Kings, New York, Queens, and Richmond Counties.

New York Mills. See “New Hartford town balance” and “Whitestown town balance.”

North Hempstead town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. North Hempstead town balance contains all of North Hempstead town except the incorporated places of East Hills, East Williston, Floral Park, Flower Hill, Garden City, Great Neck, Great Neck Estates, Great Neck Plaza, Kings Point, Manorhaven, Mineola, Munsey Park, New Hyde Park, North Hills, Old Westbury, Port Washington North, Sands Point, Thomaston, Westbury, and Williston Park.

North Hills. See “North Hempstead town balance.”

Northport. See “Huntington town balance.”

North Syracuse. See “Cicero town balance” and “Clay town balance.”

Nyack. See “Clarkstown town balance” and “Orangetown town balance.”

Ogden town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ogden town balance contains all of Ogden town except the incorporated place of Spencerport.

Old Westbury. See “North Hempstead town balance” and “Oyster Bay town balance.”

Orangetown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orangetown town balance contains all of Orangetown town except the incorporated places of Nyack and South Nyack.

Orchard Park. See “Orchard Park town balance.”

Orchard Park town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orchard Park town balance contains all of Orchard Park town except the incorporated place of Orchard Park.

Owego. See “Owego town balance.”

Owego town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Owego town balance contains all of Owego town except the incorporated place of Owego.

Oyster Bay town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Oyster Bay town balance contains all of Oyster Bay town except the incorporated places of Bayville, Brookville, East Hills, Farmingdale, Massapequa Park, Muttontown, Old Westbury, and Sea Cliff.

Patchogue. See “Brookhaven town balance.”

Perinton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Perinton town balance contains all of Perinton town except the incorporated place of Fairport.

Pleasantville. See “Mount Pleasant town balance.”

Pomona. See “Haverstraw town balance” and “Ramapo town balance.”

Port Jefferson. See “Brookhaven town balance.”

Port Washington North. See “North Hempstead town balance.”

Poughkeepsie town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Poughkeepsie town balance contains all of Poughkeepsie town except the incorporated place of Wappingers Falls.

Ramapo town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ramapo town balance contains all of Ramapo town except the incorporated places of Airmont, Chestnut Ridge, Montebello, New Hempstead, New Square, Pomona, Sloatsburg, Spring Valley, Suffern, and Wesley Hills.

Rockville Centre. See “Hempstead town balance.”

Salina town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Salina town balance contains all of Salina town except the incorporated place of Liverpool.

Sands Point. See “North Hempstead town balance.”

Saranac Lake is in Essex and Franklin Counties.

Saugerties. See “Saugerties town balance.”

Saugerties town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Saugerties town balance contains all of Saugerties town except the incorporated place of Saugerties.

Scotia. See “Glenville town balance.”

Sea Cliff. See “Oyster Bay town balance.”

Shawangunk town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Shawangunk town balance contains all of Shawangunk town except the incorporated place of Ellenville.

Sleepy Hollow name was changed from North Tarrytown in December 1996; see “Mount Pleasant town balance.”

Sloan. See “Cheektowaga town balance.”

Sloatsburg. See “Ramapo town balance.”

Solvay. See “Geddes town balance.”

Southampton. See “Southampton town balance.”

Southampton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Southampton town balance contains all of Southampton town except the incorporated place of Southampton.

South Glens Falls. See “Moreau town balance.”

South Nyack. See “Orangetown town balance.”

Spencerport. See “Ogden town balance.”

Spring Valley. See “Clarkstown town balance” and “Ramapo town balance.”

Suffern. See “Ramapo town balance.”

Sullivan town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Sullivan town balance contains all of Sullivan town except the incorporated place of Chittenango.

Tarrytown. See “Greenburgh town balance.”

Thomaston. See “North Hempstead town balance.”

Tonawanda town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Tonawanda town balance contains all of Tonawanda town except the incorporated place of Kenmore.

Tuckahoe. See “Eastchester town balance.”

Union town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Union town balance contains all of Union town except the incorporated places of Endicott and Johnson City.

Valley Stream. See “Hempstead town balance.”

Van Buren town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Van Buren town balance contains all of Van Buren town except the incorporated place of Baldwinsville.

Wappingers Falls. See “Poughkeepsie town balance” and “Wappinger town balance.”

Wappinger town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Wappinger town balance contains all of Wappinger town except the incorporated place of Wappingers Falls.

Warwick. See “Warwick town balance.”

Warwick town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Censuses. Warwick town balance contains all of Warwick town except the incorporated places of Florida, Greenwood Lake, and Warwick.

Washingtonville. See “Blooming Grove town balance” and “New Windsor town balance.”

Webster. See “Webster town balance.”

Webster town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Webster town balance contains all of Webster town except the incorporated place of Webster.

Wesley Hills. See “Ramapo town balance.”

Westbury. See “North Hempstead town balance.”

West Haverstraw. See “Haverstraw town balance.”

Whitesboro. See “Whitestown town balance.”

Whitestown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Whitestown town balance contains all of Whitestown town except the incorporated places of New York Mills, Whitesboro, and Yorkville.

Williamsville. See “Amherst town balance” and “Cheektowaga town balance.”

Williston Park. See “North Hempstead town balance.”

Yorkville. See “Whitestown town balance.”

Appendix E. Metropolitan Areas

NEW YORK

Albany—Schenectady—Troy, NY MSA

Albany County, NY
Montgomery County, NY
Rensselaer County, NY
Saratoga County, NY
Schenectady County, NY
Schoharie County, NY

Binghamton, NY MSA

Broome County, NY
Tioga County, NY

Buffalo—Niagara Falls, NY MSA

Erie County, NY
Niagara County, NY

Dutchess County, NY PMSA

Dutchess County, NY

Elmira, NY MSA

Chemung County, NY

Glens Falls, NY MSA

Warren County, NY
Washington County, NY

Jamestown, NY MSA

Chautauqua County, NY

Nassau—Suffolk, NY PMSA

Nassau County, NY
Suffolk County, NY

New York, NY PMSA

Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY
Queens County, NY

New York, NY PMSA—Con.

Richmond County, NY
Rockland County, NY
Westchester County, NY

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT
Danbury, CT PMSA
Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Dutchess County, NY PMSA
Dutchess County, NY
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex—Somerset—Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth—Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau—Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY
New Haven—Meriden, CT PMSA
Middlesex County, CT (Part)
Clinton town, CT
New Haven County, CT (Part)
Branford town, CT
Cheshire town, CT
East Haven town, CT
Guilford town, CT
Hamden town, CT
Madison town, CT
Meriden city, CT
New Haven city, CT
North Branford town, CT
North Haven town, CT
Orange town, CT
Wallingford town, CT
West Haven city, CT
New York, NY PMSA
Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New York, NY PMSA—Con.
Queens County, NY
Richmond County, NY
Rockland County, NY
Westchester County, NY
Newark, NJ PMSA
Essex County, NJ
Morris County, NJ
Sussex County, NJ
Union County, NJ
Warren County, NJ
Newburgh, NY—PA PMSA
Orange County, NY
Pike County, PA
Stamford—Norwalk, CT PMSA
Fairfield County, CT
Darien town, CT
Greenwich town, CT
New Canaan town, CT
Norwalk city, CT
Stamford city, CT
Westport town, CT
Wilton town, CT
Trenton, NJ PMSA
Mercer County, NJ
Waterbury, CT PMSA
Litchfield County, CT (Part)
Watertown town, CT
New Haven County, CT (Part)
Naugatuck, CT
Southbury town, CT
Waterbury city, CT
Wolcott town, CT
Newburgh, NY—PA PMSA
Orange County, NY
Pike County, PA

Rochester, NY MSA

Genesee County, NY
Livingston County, NY
Monroe County, NY
Ontario County, NY
Orleans County, NY
Wayne County, NY

Syracuse, NY MSA

Cayuga County, NY
Madison County, NY
Onondaga County, NY
Oswego County, NY

Utica—Rome, NY MSA

Herkimer County, NY
Oneida County, NY

