

North Carolina

1997

Issued August 1999

EC97S61A-NC

**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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# Introduction to the Economic Census

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## 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

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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](http://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.

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## 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](http://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](http://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

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## 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

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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 <sup>1</sup>	Estimated <sup>2</sup>
<b>NORTH CAROLINA</b>								
<b>61</b>	<b>Educational services</b>	<b>863</b>	<b>337 040</b>	<b>103 744</b>	<b>21 991</b>	<b>6 313</b>	<b>29.1</b>	<b>7.8</b>
611	Educational services	863	337 040	103 744	21 991	6 313	29.1	7.8
6114	Business schools, & computer & management training	154	159 137	41 122	8 383	1 105	19.0	7.6
61141	Business & secretarial schools	9	10 523	3 592	657	122	1.7	12.1
611410	Business & secretarial schools	9	10 523	3 592	657	122	1.7	12.1
61142	Computer training	80	62 219	23 529	5 865	736	17.7	15.6
611420	Computer training	80	62 219	23 529	5 865	736	17.7	15.6
61143	Professional & management development training	85	86 395	14 001	1 861	247	22.0	1.2
611430	Professional & management development training	65	86 395	14 001	1 861	247	22.0	1.2
6115	Technical & trade schools	110	37 745	13 687	3 432	621	29.7	10.2
61151	Technical & trade schools	110	37 745	13 687	3 432	621	29.7	10.2
611511	Cosmetology & barber schools	45	10 942	4 645	1 071	240	10.4	6.5
611512	Flight training	9	2 187	526	123	28	79.0	16.6
611513	Apprenticeship training	4	811	349	95	18	6.7	52.2
611519	Other trade & technical schools	52	23 805	8 167	2 143	335	34.8	9.9
6116	Other schools & instruction	517	109 117	34 534	7 519	3 161	44.7	8.5
61161	Fine arts schools	201	25 252	6 918	1 706	816	44.5	9.5
611610	Fine arts schools	201	25 252	6 918	1 706	816	44.5	9.5
6116101	Dance schools (including children's & professionals)	174	22 443	5 988	1 529	712	41.7	10.4
6116102	Art, drama, & music schools	27	2 809	930	177	104	66.7	2.9
61162	Sports & recreation instruction	150	29 929	9 016	1 806	820	47.3	9.0
611620	Sports & recreation instruction	150	29 929	9 016	1 806	820	47.3	9.0
61163	Language schools	8	1 522	674	126	59	11.7	7.0
611630	Language schools	8	1 522	674	126	59	11.7	7.0
61169	All other schools & instruction	158	52 414	17 926	3 881	1 466	44.2	7.7
611691	Exam preparation & tutoring	64	24 628	6 622	1 560	637	64.3	4.0
611692	Automobile driving schools	32	13 324	7 065	1 423	418	13.3	1.4
611699	All other miscellaneous schools & instruction	62	14 462	4 239	898	411	38.6	19.9
6117	Educational support services	82	31 041	14 401	2 657	1 426	25.6	4.2
61171	Educational support services	82	31 041	14 401	2 657	1 426	25.6	4.2
611710	Educational support services	82	31 041	14 401	2 657	1 426	25.6	4.2

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>NORTH CAROLINA</b>									
<b>61</b>	<b>Educational services</b>	<b>101</b>	<b>75 927</b>	<b>69 450</b>	<b>27 480</b>	<b>6 559</b>	<b>1 121</b>	<b>5.8</b>	<b>4.7</b>
611	Educational services	101	75 927	69 450	27 480	6 559	1 121	5.8	4.7
6114	Business schools, & computer & management training	5	D	D	D	D	e	D	D
61143	Professional & management development training	5	D	D	D	D	e	D	D
611430	Professional & management development training	5	D	D	D	D	e	D	D
6115	Technical & trade schools	8	D	D	D	D	c	D	D
61151	Technical & trade schools	8	D	D	D	D	c	D	D
611513	Apprenticeship training	5	243	210	111	27	7	33.7	7.4
611519	Other trade & technical schools	3	D	D	D	D	c	D	D
6116	Other schools & instruction	74	28 867	27 358	9 404	2 138	591	13.3	7.5
61161	Fine arts schools	16	7 999	7 610	3 320	727	262	9.0	7.8
611610	Fine arts schools	16	7 999	7 610	3 320	727	262	9.0	7.8
6116101	Dance schools (including children's & professionals)	1	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	15	D	D	D	D	e	D	D
61162	Sports & recreation instruction	11	885	886	416	90	32	56.8	19.7
611620	Sports & recreation instruction	11	885	886	416	90	32	56.8	19.7
61163	Language schools	3	D	D	D	D	a	D	D
611630	Language schools	3	D	D	D	D	a	D	D
61169	All other schools & instruction	44	D	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	37	D	D	D	D	e	D	D
6117	Educational support services	14	9 489	8 234	1 131	258	66	4.9	10.2
61171	Educational support services	14	9 489	8 234	1 131	258	66	4.9	10.2
611710	Educational support services	14	9 489	8 234	1 131	258	66	4.9	10.2

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ASHEVILLE, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>32</b>	<b>5 713</b>	<b>1 459</b>	<b>388</b>	<b>116</b>	<b>28.9</b>	<b>11.8</b>
611	Educational services .....	32	5 713	1 459	388	116	28.9	11.8
6115	Technical & trade schools .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	D	D	D
6116	Other schools & instruction .....	22	2 127	497	132	73	47.7	21.8
61161	Fine arts schools .....	11	764	224	63	33	65.3	—
611610	Fine arts schools .....	11	764	224	63	33	65.3	—
<b>CHARLOTTE—GASTONIA—ROCK HILL, NC—SC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>214</b>	<b>82 224</b>	<b>28 766</b>	<b>5 360</b>	<b>1 523</b>	<b>34.6</b>	<b>11.1</b>
611	Educational services .....	214	82 224	28 766	5 360	1 523	34.6	11.1
6114	Business schools, & computer & management training .....	38	37 369	12 997	2 024	333	32.3	17.3
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 .....	20	17 261	6 281	1 438	217	8.1	26.9
611420	Computer training .....	20	17 261	6 281	1 438	217	8.1	26.9
61143	Professional & management development training .....	14	D	D	D	b	D	D
611430	Professional & management development training .....	14	D	D	D	b	D	D
6115	Technical & trade schools .....	24	9 286	3 289	904	135	37.9	1.1
61151	Technical & trade schools .....	24	9 286	3 289	904	135	37.9	1.1
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 .....	133	31 034	10 712	2 212	846	32.9	7.5
61161	Fine arts schools .....	47	6 345	1 710	433	192	45.8	13.9
611610	Fine arts schools .....	47	6 345	1 710	433	192	45.8	13.9
6116101	Dance schools (including children's & professionals) .....	39	D	D	D	c	D	D
61162	Sports & recreation instruction .....	40	6 835	1 792	289	180	33.7	6.3
611620	Sports & recreation instruction .....	40	6 835	1 792	289	180	33.7	6.3
61169	All other schools & instruction .....	43	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	14	4 956	2 256	456	156	34.1	1.3
611692	Automobile driving schools .....	7	5 333	2 438	473	102	13.0	2.4
611699	All other miscellaneous schools & instruction .....	22	D	D	D	c	D	D
6117	Educational support services .....	19	4 535	1 768	220	209	59.2	5.0
61171	Educational support services .....	19	4 535	1 768	220	209	59.2	5.0
611710	Educational support services .....	19	4 535	1 768	220	209	59.2	5.0
<b>FAYETTEVILLE, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>2 715</b>	<b>966</b>	<b>267</b>	<b>110</b>	<b>49.1</b>	<b>—</b>
611	Educational services .....	22	2 715	966	267	110	49.1	—
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 .....	16	1 880	652	184	85	61.2	—
<b>GOLDSBORO, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>802</b>	<b>306</b>	<b>68</b>	<b>42</b>	<b>57.4</b>	<b>—</b>
611	Educational services .....	8	802	306	68	42	57.4	—
<b>GREENSBORO—WINSTON-SALEM—HIGH POINT, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>147</b>	<b>41 875</b>	<b>15 592</b>	<b>3 347</b>	<b>1 074</b>	<b>37.7</b>	<b>3.5</b>
611	Educational services .....	147	41 875	15 592	3 347	1 074	37.7	3.5
6114	Business schools, & computer & management training .....	38	17 212	5 551	1 262	197	52.7	.2
61142	Computer training .....	19	9 661	3 290	773	121	45.9	.4
611420	Computer training .....	19	9 661	3 290	773	121	45.9	.4
61143	Professional & management development training .....	18	D	D	D	b	D	D
611430	Professional & management development training .....	18	D	D	D	b	D	D
6115	Technical & trade schools .....	18	5 944	2 702	580	121	19.8	—
61151	Technical & trade schools .....	18	5 944	2 702	580	121	19.8	—
611511	Cosmetology & barber schools .....	11	D	D	D	b	D	D
6116	Other schools & instruction .....	81	14 043	4 991	1 065	473	33.1	9.3
61161	Fine arts schools .....	29	3 716	1 072	255	138	27.4	5.1
611610	Fine arts schools .....	29	3 716	1 072	255	138	27.4	5.1
6116101	Dance schools (including children's & professionals) .....	24	3 514	1 033	246	133	23.2	5.4
61162	Sports & recreation instruction .....	22	5 953	2 387	488	183	35.6	7.1
611620	Sports & recreation instruction .....	22	5 953	2 387	488	183	35.6	7.1
61169	All other schools & instruction .....	28	D	D	D	c	D	D
611691	Exam preparation & tutoring .....	13	1 703	648	149	89	29.6	22.0
611692	Automobile driving schools .....	7	1 667	580	121	42	19.5	1.6
6117	Educational support services .....	10	4 676	2 348	440	283	19.2	2.4
61171	Educational support services .....	10	4 676	2 348	440	283	19.2	2.4
611710	Educational support services .....	10	4 676	2 348	440	283	19.2	2.4

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>GREENVILLE, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>13</b>	<b>3 969</b>	<b>1 696</b>	<b>417</b>	<b>170</b>	<b>11.2</b>	<b>—</b>
611	Educational services .....	13	3 969	1 696	417	170	11.2	—
6116	Other schools & instruction .....	11	D	D	D	c	D	D
61169	All other schools & instruction .....	3	D	D	D	c	D	D
611692	Automobile driving schools .....	1	D	D	D	b	D	D
<b>HICKORY—MORGANTON—LENOIR, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>1 314</b>	<b>462</b>	<b>104</b>	<b>55</b>	<b>39.3</b>	<b>6.8</b>
611	Educational services .....	11	1 314	462	104	55	39.3	6.8
6116	Other schools & instruction .....	8	D	D	D	b	D	D
<b>JACKSONVILLE, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>3 428</b>	<b>593</b>	<b>116</b>	<b>52</b>	<b>76.7</b>	<b>—</b>
611	Educational services .....	11	3 428	593	116	52	76.7	—
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	7	D	D	D	b	D	D
<b>NORFOLK—VIRGINIA BEACH—NEWPORT NEWS, VA—NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>196</b>	<b>48 789</b>	<b>17 652</b>	<b>3 610</b>	<b>1 213</b>	<b>24.2</b>	<b>13.8</b>
611	Educational services .....	196	48 789	17 652	3 610	1 213	24.2	13.8
6114	Business schools, & computer & management training .....	38	21 734	8 063	1 550	364	8.1	10.5
61142	Computer training .....	25	18 642	6 549	1 202	307	5.1	11.6
611420	Computer training .....	25	18 642	6 549	1 202	307	5.1	11.6
6115	Technical & trade schools .....	35	10 290	3 950	831	254	18.3	17.8
61151	Technical & trade schools .....	35	10 290	3 950	831	254	18.3	17.8
611511	Cosmetology & barber schools .....	13	D	D	D	b	D	D
611519	Other trade & technical schools .....	16	5 976	2 144	459	148	17.5	15.6
6116	Other schools & instruction .....	117	16 274	5 363	1 200	590	47.6	15.8
61161	Fine arts schools .....	49	4 506	1 335	311	194	47.9	8.8
611610	Fine arts schools .....	49	4 506	1 335	311	194	47.9	8.8
6116101	Dance schools (including children's & professionals') .....	41	4 106	1 201	294	174	45.2	9.6
61162	Sports & recreation instruction .....	37	5 475	1 779	400	182	56.6	33.6
611620	Sports & recreation instruction .....	37	5 475	1 779	400	182	56.6	33.6
61169	All other schools & instruction .....	31	6 293	2 249	489	214	39.5	5.2
611691	Exam preparation & tutoring .....	9	1 685	540	116	86	62.9	14.7
611699	All other miscellaneous schools & instruction .....	12	3 936	1 495	329	108	19.1	2.0
<b>RALEIGH—DURHAM—CHAPEL HILL, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>248</b>	<b>171 408</b>	<b>45 703</b>	<b>10 019</b>	<b>2 550</b>	<b>20.5</b>	<b>7.0</b>
611	Educational services .....	248	171 408	45 703	10 019	2 550	20.5	7.0
6114	Business schools, & computer & management training .....	56	99 452	20 487	4 665	500	7.3	5.4
61142	Computer training .....	30	33 633	13 329	3 490	357	12.1	14.5
611420	Computer training .....	30	33 633	13 329	3 490	357	12.1	14.5
61143	Professional & management development training .....	23	65 528	7 032	1 149	138	4.5	.5
611430	Professional & management development training .....	23	65 528	7 032	1 149	138	4.5	.5
6115	Technical & trade schools .....	31	12 277	4 230	1 038	189	27.2	19.2
61151	Technical & trade schools .....	31	12 277	4 230	1 038	189	27.2	19.2
611511	Cosmetology & barber schools .....	8	D	D	D	b	D	D
611519	Other trade & technical schools .....	17	8 260	2 917	690	121	23.1	22.2
6116	Other schools & instruction .....	126	39 139	11 336	2 472	959	54.8	8.6
61161	Fine arts schools .....	46	7 464	2 318	554	223	31.5	8.3
611610	Fine arts schools .....	46	7 464	2 318	554	223	31.5	8.3
6116101	Dance schools (including children's & professionals') .....	36	5 801	1 716	447	163	24.5	9.4
6116102	Art, drama, & music schools .....	10	1 663	602	107	60	56.0	4.6
61162	Sports & recreation instruction .....	41	9 548	2 618	503	216	60.9	17.2
611620	Sports & recreation instruction .....	41	9 548	2 618	503	216	60.9	17.2
61169	All other schools & instruction .....	37	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	17	15 118	2 601	687	226	82.8	.6
611692	Automobile driving schools .....	6	D	D	D	c	D	D
6117	Educational support services .....	35	20 540	9 650	1 844	902	15.5	4.7
61171	Educational support services .....	35	20 540	9 650	1 844	902	15.5	4.7
611710	Educational support services .....	35	20 540	9 650	1 844	902	15.5	4.7
<b>ROCKY MOUNT, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>935</b>	<b>213</b>	<b>29</b>	<b>27</b>	<b>57.8</b>	<b>7.9</b>
611	Educational services .....	8	935	213	29	27	57.8	7.9

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>WILMINGTON, NC MSA</b>								
<b>61</b>	<b>Educational services</b> .....	<b>33</b>	<b>6 678</b>	<b>2 513</b>	<b>526</b>	<b>167</b>	<b>51.9</b>	<b>10.8</b>
611	Educational services .....	33	6 678	2 513	526	167	51.9	10.8
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 .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	22	3 698	1 150	243	119	70.0	5.0
61161	Fine arts schools .....	11	1 347	408	93	45	89.9	2.7
611610	Fine arts schools .....	11	1 347	408	93	45	89.9	2.7
6116101	Dance schools (including children's & professionals) .....	10	D	D	D	b	D	D
61162	Sports & recreation instruction .....	7	1 298	387	97	33	86.1	11.4
611620	Sports & recreation instruction .....	7	1 298	387	97	33	86.1	11.4
61169	All other schools & instruction .....	4	1 053	355	53	41	24.7	—
<b>AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS</b>								
<b>61</b>	<b>Educational services</b> .....	<b>125</b>	<b>17 144</b>	<b>5 924</b>	<b>1 434</b>	<b>456</b>	<b>49.4</b>	<b>13.9</b>
611	Educational services .....	125	17 144	5 924	1 434	456	49.4	13.9
6115	Technical & trade schools .....	17	3 617	1 950	543	90	14.1	18.1
61151	Technical & trade schools .....	17	3 617	1 950	543	90	14.1	18.1
611511	Cosmetology & barber schools .....	8	D	D	D	b	D	D
6116	Other schools & instruction .....	82	10 693	2 666	614	318	54.3	15.1
61161	Fine arts schools .....	40	3 819	770	217	122	64.6	15.8
611610	Fine arts schools .....	40	3 819	770	217	122	64.6	15.8
6116101	Dance schools (including children's & professionals) .....	39	D	D	D	c	D	D
61162	Sports & recreation instruction .....	21	3 587	932	206	77	51.0	1.3
611620	Sports & recreation instruction .....	21	3 587	932	206	77	51.0	1.3
61169	All other schools & instruction .....	21	3 287	964	191	119	45.8	29.4

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ASHEVILLE, NC MSA</b>									
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	8	D	D	D	D	c	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	b	D	D
61143	Professional & management development training ...	1	D	D	D	D	b	D	D
611430	Professional & management development training ..	1	D	D	D	D	b	D	D
<b>CHARLOTTE—GASTONIA—ROCK HILL, NC—SC MSA</b>									
<b>61</b>	<b>Educational services</b> .....	<b>13</b>	<b>3 113</b>	<b>3 027</b>	<b>1 634</b>	<b>467</b>	<b>118</b>	<b>14.9</b>	<b>12.1</b>
611	Educational services .....	13	3 113	3 027	1 634	467	118	14.9	12.1
6116	Other schools & instruction .....	11	D	D	D	D	c	D	D
61161	Fine arts schools .....	3	D	D	D	D	b	D	D
611610	Fine arts schools .....	3	D	D	D	D	b	D	D
61169	All other schools & instruction .....	6	D	D	D	D	b	D	D
<b>FAYETTEVILLE, NC MSA</b>									
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	D	b	D	D
6115	Technical & trade schools .....	1	D	D	D	D	b	D	D
61151	Technical & trade schools .....	1	D	D	D	D	b	D	D
611519	Other trade & technical schools .....	1	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>GREENSBORO–WINSTON-SALEM–HIGH POINT, NC MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>11</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
611	Educational services .....	11	D	D	D	D	e	D	D
6114	Business schools, & computer & management training ..	1	D	D	D	D	c	D	D
61143	Professional & management development training ....	1	D	D	D	D	c	D	D
611430	Professional & management development training ..	1	D	D	D	D	c	D	D
6115	Technical & trade schools .....	2	D	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	D	b	D	D
6116	Other schools & instruction .....	7	D	D	D	D	b	D	D
61161	Fine arts schools .....	2	D	D	D	D	b	D	D
611610	Fine arts schools .....	2	D	D	D	D	b	D	D
<b>GREENVILLE, NC MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	D	a	D	D
<b>HICKORY–MORGANTON–LENOIR, NC MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	D	a	D	D
<b>JACKSONVILLE, NC MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>NORFOLK–VIRGINIA BEACH–NEWPORT NEWS, VA–NC MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>26</b>	<b>8 787</b>	<b>8 180</b>	<b>1 719</b>	<b>405</b>	<b>104</b>	<b>26.3</b>	<b>45.0</b>
611	Educational services .....	26	8 787	8 180	1 719	405	104	26.3	45.0
6115	Technical & trade schools .....	8	1 607	1 500	634	129	26	25.1	61.5
61151	Technical & trade schools .....	8	1 607	1 500	634	129	26	25.1	61.5
6116	Other schools & instruction .....	14	5 989	5 565	828	205	62	16.7	47.0
61161	Fine arts schools .....	4	D	D	D	D	b	D	D
611610	Fine arts schools .....	4	D	D	D	D	b	D	D
61162	Sports & recreation instruction .....	3	D	D	D	D	a	D	D
611620	Sports & recreation instruction .....	3	D	D	D	D	a	D	D
61169	All other schools & instruction .....	7	D	D	D	D	b	D	D
<b>RALEIGH–DURHAM–CHAPEL HILL, NC MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>28</b>	<b>11 926</b>	<b>11 780</b>	<b>3 880</b>	<b>891</b>	<b>213</b>	<b>17.2</b>	<b>10.4</b>
611	Educational services .....	28	11 926	11 780	3 880	891	213	17.2	10.4
6116	Other schools & instruction .....	21	10 181	10 110	3 094	711	192	17.5	4.8
61161	Fine arts schools .....	6	2 301	2 191	981	277	103	11.1	10.8
611610	Fine arts schools .....	6	2 301	2 191	981	277	103	11.1	10.8
6116102	Art, drama, & music schools .....	6	2 301	2 191	981	277	103	11.1	10.8
61169	All other schools & instruction .....	13	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	13	D	D	D	D	b	D	D
<b>ROCKY MOUNT, NC MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	D	b	D	D
6116	Other schools & instruction .....	1	D	D	D	D	b	D	D
61169	All other schools & instruction .....	1	D	D	D	D	b	D	D
<b>WILMINGTON, NC MSA</b>									
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	6	D	D	D	D	b	D	D
6116	Other schools & instruction .....	6	D	D	D	D	b	D	D
61169	All other schools & instruction .....	4	D	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	2	D	D	D	D	a	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>AREA OUTSIDE NORTH CAROLINA METROPOLITAN AREAS</b>									
<b>61</b>	<b>Educational services .....</b>	<b>26</b>	<b>15 748</b>	<b>13 221</b>	<b>2 840</b>	<b>511</b>	<b>144</b>	<b>3.9</b>	<b>6.4</b>
611	Educational services .....	26	15 748	13 221	2 840	511	144	3.9	6.4
6116	Other schools & instruction .....	19	D	D	D	D	c	D	D
61161	Fine arts schools .....	4	3 695	3 515	1 320	187	51	—	7.3
611610	Fine arts schools .....	4	3 695	3 515	1 320	187	51	—	7.3
6116102	Art, drama, & music schools .....	4	3 695	3 515	1 320	187	51	—	7.3
61169	All other schools & instruction .....	12	D	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	11	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

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ALAMANCE COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>12</b>	<b>4 105</b>	<b>1 078</b>	<b>199</b>	<b>86</b>	<b>64.9</b>	<b>.8</b>
611	Educational services .....	12	4 105	1 078	199	86	64.9	.8
6116	Other schools & instruction .....	7	D	D	D	b	D	D
61161	Fine arts schools .....	3	D	D	D	b	D	D
611610	Fine arts schools .....	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	3	D	D	D	b	D	D
<b>AVERY COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BEAUFORT COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>BRUNSWICK COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>BUNCOMBE COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>32</b>	<b>5 713</b>	<b>1 459</b>	<b>388</b>	<b>116</b>	<b>28.9</b>	<b>11.8</b>
611	Educational services .....	32	5 713	1 459	388	116	28.9	11.8
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 .....	22	2 127	497	132	73	47.7	21.8
61161	Fine arts schools .....	11	764	224	63	33	65.3	—
611610	Fine arts schools .....	11	764	224	63	33	65.3	—
<b>BURKE COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CABARRUS COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>10</b>	<b>6 033</b>	<b>2 393</b>	<b>516</b>	<b>111</b>	<b>5.3</b>	<b>—</b>
611	Educational services .....	10	6 033	2 393	516	111	5.3	—
6116	Other schools & instruction .....	7	D	D	D	c	D	D
61169	All other schools & instruction .....	3	D	D	D	b	D	D
611692	Automobile driving schools .....	1	D	D	D	b	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>CARTERET COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>728</b>	<b>219</b>	<b>27</b>	<b>22</b>	<b>56.0</b>	<b>44.0</b>
611	Educational services .....	5	728	219	27	22	56.0	44.0
6115	Technical & trade schools .....	1	D	D	D	a	D	D
61151	Technical & trade schools .....	1	D	D	D	a	D	D
<b>CATAWBA COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>10</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	10	D	D	D	b	D	D
6116	Other schools & instruction .....	7	D	D	D	b	D	D
<b>CHATHAM COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
<b>CHEROKEE COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CLAY COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CLEVELAND COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>9</b>	<b>815</b>	<b>125</b>	<b>32</b>	<b>13</b>	<b>98.0</b>	<b>2.0</b>
611	Educational services .....	9	815	125	32	13	98.0	2.0
<b>COLUMBUS COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CRAVEN COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>551</b>	<b>146</b>	<b>37</b>	<b>18</b>	<b>71.7</b>	<b>-</b>
611	Educational services .....	6	551	146	37	18	71.7	-
<b>CUMBERLAND COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>22</b>	<b>2 715</b>	<b>966</b>	<b>267</b>	<b>110</b>	<b>49.1</b>	<b>-</b>
611	Educational services .....	22	2 715	966	267	110	49.1	-
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 .....	16	1 880	652	184	85	61.2	-
<b>DARE COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>873</b>	<b>208</b>	<b>37</b>	<b>44</b>	<b>D</b>	<b>-</b>
611	Educational services .....	3	873	208	37	44	D	-
6116	Other schools & instruction .....	3	873	208	37	44	D	-
<b>DAVIDSON COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	5	D	D	D	a	D	D
<b>DUPLIN COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>DURHAM COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>49</b>	<b>23 959</b>	<b>11 976</b>	<b>2 374</b>	<b>1 002</b>	<b>23.0</b>	<b>4.0</b>
611	Educational services .....	49	23 959	11 976	2 374	1 002	23.0	4.0
6114	Business schools, & computer & management training .....	10	D	D	D	b	D	D
61142	Computer training .....	6	D	D	D	b	D	D
611420	Computer training .....	6	D	D	D	b	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 .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	28	D	D	D	c	D	D
61161	Fine arts schools .....	7	D	D	D	b	D	D
611610	Fine arts schools .....	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	5	D	D	D	b	D	D
61162	Sports & recreation instruction .....	12	D	D	D	b	D	D
611620	Sports & recreation instruction .....	12	D	D	D	b	D	D
61169	All other schools & instruction .....	9	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	5	D	D	D	b	D	D
6117	Educational support services .....	5	D	D	D	f	D	D
61171	Educational support services .....	5	D	D	D	f	D	D
611710	Educational support services .....	5	D	D	D	f	D	D
<b>EDGECOMBE COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FORSYTH COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>38</b>	<b>10 034</b>	<b>4 483</b>	<b>1 039</b>	<b>307</b>	<b>31.0</b>	<b>1.1</b>
611	Educational services .....	38	10 034	4 483	1 039	307	31.0	1.1
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 .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	24	4 757	2 128	467	188	29.1	2.4
61161	Fine arts schools .....	10	1 270	420	98	45	25.8	—
611610	Fine arts schools .....	10	1 270	420	98	45	25.8	—
6116101	Dance schools (including children's & professionals) .....	7	D	D	D	b	D	D
61162	Sports & recreation instruction .....	6	D	D	D	b	D	D
611620	Sports & recreation instruction .....	6	D	D	D	b	D	D
61169	All other schools & instruction .....	8	D	D	D	b	D	D
<b>FRANKLIN COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>7</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	7	D	D	D	a	D	D
6116	Other schools & instruction .....	5	D	D	D	a	D	D
<b>GASTON COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>13</b>	<b>1 323</b>	<b>725</b>	<b>137</b>	<b>49</b>	<b>58.1</b>	<b>9.7</b>
611	Educational services .....	13	1 323	725	137	49	58.1	9.7
6116	Other schools & instruction .....	11	D	D	D	b	D	D
<b>GATES COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GUILFORD COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>85</b>	<b>25 842</b>	<b>9 561</b>	<b>2 016</b>	<b>635</b>	<b>36.9</b>	<b>5.0</b>
611	Educational services .....	85	25 842	9 561	2 016	635	36.9	5.0
6114	Business schools, & computer & management training .....	28	13 042	4 270	980	149	47.6	.2
61142	Computer training .....	13	D	D	D	b	D	D
611420	Computer training .....	13	D	D	D	b	D	D
61143	Professional & management development training .....	14	D	D	D	b	D	D
611430	Professional & management development training .....	14	D	D	D	b	D	D
6115	Technical & trade schools .....	11	3 043	1 332	236	47	25.6	—
61151	Technical & trade schools .....	11	3 043	1 332	236	47	25.6	—
611511	Cosmetology & barber schools .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	41	6 022	1 873	406	170	37.0	19.2
61161	Fine arts schools .....	11	1 264	288	70	35	40.2	15.1
611610	Fine arts schools .....	11	1 264	288	70	35	40.2	15.1
6116101	Dance schools (including children's & professionals) .....	9	D	D	D	b	D	D
61162	Sports & recreation instruction .....	12	2 992	896	191	67	24.5	14.1
611620	Sports & recreation instruction .....	12	2 992	896	191	67	24.5	14.1
61169	All other schools & instruction .....	16	D	D	D	b	D	D
6117	Educational support services .....	5	3 735	2 086	394	269	8.5	2.9
61171	Educational support services .....	5	3 735	2 086	394	269	8.5	2.9
611710	Educational support services .....	5	3 735	2 086	394	269	8.5	2.9

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>HALIFAX COUNTY, NC</b>								
61	Educational services .....	3	172	70	18	7	D	—
<b>HARNETT COUNTY, NC</b>								
61	Educational services .....	3	373	59	18	9	50.7	49.3
611	Educational services .....	3	373	59	18	9	50.7	49.3
<b>HAYWOOD COUNTY, NC</b>								
61	Educational services .....	5	312	96	34	10	57.7	18.6
611	Educational services .....	5	312	96	34	10	57.7	18.6
<b>HENDERSON COUNTY, NC</b>								
61	Educational services .....	7	2 982	1 811	521	66	6.6	31.2
611	Educational services .....	7	2 982	1 811	521	66	6.6	31.2
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
61169	All other schools & instruction .....	3	D	D	D	a	D	D
<b>HERTFORD COUNTY, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>IREDELL COUNTY, NC</b>								
61	Educational services .....	9	1 536	437	102	41	53.4	—
611	Educational services .....	9	1 536	437	102	41	53.4	—
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 .....	6	D	D	D	b	D	D
<b>JOHNSTON COUNTY, NC</b>								
61	Educational services .....	7	2 323	611	143	35	13.3	9.0
611	Educational services .....	7	2 323	611	143	35	13.3	9.0
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	a	D	D
61161	Fine arts schools .....	5	D	D	D	a	D	D
611610	Fine arts schools .....	5	D	D	D	a	D	D
6116101	Dance schools (including children's & professionals') .....	5	D	D	D	a	D	D
<b>LEE COUNTY, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
<b>LENOIR COUNTY, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>LINCOLN COUNTY, NC</b>								
61	Educational services .....	6	329	53	10	13	70.8	—
611	Educational services .....	6	329	53	10	13	70.8	—
<b>MCDOWELL COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>MACON COUNTY, NC</b>								
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 <sup>1</sup>	Estimated <sup>2</sup>
<b>MECKLENBURG COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>155</b>	<b>70 380</b>	<b>24 305</b>	<b>4 406</b>	<b>1 228</b>	<b>35.5</b>	<b>11.8</b>
611	Educational services .....	155	70 380	24 305	4 406	1 228	35.5	11.8
6114	Business schools, & computer & management training .....	34	36 721	12 729	1 960	311	32.3	16.5
61141	Business & secretarial schools .....	3	D	D	D	b	D	D
611410	Business & secretarial schools .....	3	D	D	D	b	D	D
61142	Computer training .....	19	D	D	D	c	D	D
611420	Computer training .....	19	D	D	D	c	D	D
61143	Professional & management development training .....	12	D	D	D	b	D	D
611430	Professional & management development training .....	12	D	D	D	b	D	D
6115	Technical & trade schools .....	17	8 096	2 918	796	112	41.3	1.3
61151	Technical & trade schools .....	17	8 096	2 918	796	112	41.3	1.3
611511	Cosmetology & barber schools .....	5	D	D	D	b	D	D
611519	Other trade & technical schools .....	11	7 135	2 474	682	90	45.3	1.2
6116	Other schools & instruction .....	93	21 788	7 144	1 455	601	36.2	9.0
61161	Fine arts schools .....	30	5 388	1 517	376	148	39.7	14.4
611610	Fine arts schools .....	30	5 388	1 517	376	148	39.7	14.4
6116101	Dance schools (including children's & professionals) .....	23	D	D	D	c	D	D
61162	Sports & recreation instruction .....	32	5 557	1 496	225	130	26.7	7.7
611620	Sports & recreation instruction .....	32	5 557	1 496	225	130	26.7	7.7
61169	All other schools & instruction .....	28	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	11	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction .....	15	D	D	D	c	D	D
6117	Educational support services .....	11	3 775	1 514	195	204	51.0	6.0
61171	Educational support services .....	11	3 775	1 514	195	204	51.0	6.0
611710	Educational support services .....	11	3 775	1 514	195	204	51.0	6.0
<b>MITCHELL COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	b	D	D
<b>MOORE COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>8</b>	<b>1 202</b>	<b>506</b>	<b>78</b>	<b>19</b>	<b>84.8</b>	<b>2.9</b>
611	Educational services .....	8	1 202	506	78	19	84.8	2.9
<b>NASH COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	5	D	D	D	b	D	D
<b>NEW HANOVER COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>31</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	31	D	D	D	c	D	D
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 .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	20	D	D	D	c	D	D
61161	Fine arts schools .....	10	D	D	D	b	D	D
611610	Fine arts schools .....	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	9	D	D	D	b	D	D
61169	All other schools & instruction .....	4	1 053	355	53	41	24.7	—
<b>ONSLow COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>11</b>	<b>3 428</b>	<b>593</b>	<b>116</b>	<b>52</b>	<b>76.7</b>	<b>—</b>
611	Educational services .....	11	3 428	593	116	52	76.7	—
6115	Technical & trade schools .....	3	D	D	D	b	D	D
61151	Technical & trade schools .....	3	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	2	D	D	D	a	D	D
6116	Other schools & instruction .....	7	D	D	D	b	D	D
<b>ORANGE COUNTY, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>27</b>	<b>11 171</b>	<b>2 759</b>	<b>578</b>	<b>180</b>	<b>17.9</b>	<b>18.2</b>
611	Educational services .....	27	11 171	2 759	578	180	17.9	18.2
6114	Business schools, & computer & management training .....	7	D	D	D	b	D	D
61143	Professional & management development training .....	4	D	D	D	b	D	D
611430	Professional & management development training .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	13	3 421	967	207	56	20.2	59.3
61161	Fine arts schools .....	4	915	313	92	32	24.3	—
611610	Fine arts schools .....	4	915	313	92	32	24.3	—
6116101	Dance schools (including children's & professionals) .....	4	915	313	92	32	24.3	—
61162	Sports & recreation instruction .....	7	D	D	D	b	D	D
611620	Sports & recreation instruction .....	7	D	D	D	b	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>PAMLICO COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>PASQUOTANK COUNTY, NC</b>								
61	Educational services .....	4	705	199	34	9	2.7	44.3
611	Educational services .....	4	705	199	34	9	2.7	44.3
<b>PERSON COUNTY, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>PITT COUNTY, NC</b>								
61	Educational services .....	13	3 969	1 696	417	170	11.2	—
611	Educational services .....	13	3 969	1 696	417	170	11.2	—
6116	Other schools & instruction .....	11	D	D	D	c	D	D
61169	All other schools & instruction .....	3	D	D	D	c	D	D
611692	Automobile driving schools .....	1	D	D	D	b	D	D
<b>POLK COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>RANDOLPH COUNTY, NC</b>								
61	Educational services .....	5	1 479	391	77	26	14.1	—
611	Educational services .....	5	1 479	391	77	26	14.1	—
6116	Other schools & instruction .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	1	D	D	D	a	D	D
611692	Automobile driving schools .....	1	D	D	D	a	D	D
<b>RICHMOND COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>ROBESON COUNTY, NC</b>								
61	Educational services .....	3	287	89	22	6	100.0	—
611	Educational services .....	3	287	89	22	6	100.0	—
<b>ROCKINGHAM COUNTY, NC</b>								
61	Educational services .....	3	149	18	4	3	100.0	—
<b>ROWAN COUNTY, NC</b>								
61	Educational services .....	8	1 726	563	132	67	44.8	24.7
611	Educational services .....	8	1 726	563	132	67	44.8	24.7
6116	Other schools & instruction .....	6	D	D	D	b	D	D
<b>RUTHERFORD COUNTY, NC</b>								
61	Educational services .....	3	280	70	9	4	59.3	40.7
611	Educational services .....	3	280	70	9	4	59.3	40.7
<b>SCOTLAND COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>STANLY COUNTY, NC</b>								
61	Educational services .....	4	278	91	18	10	36.0	23.0
611	Educational services .....	4	278	91	18	10	36.0	23.0
<b>STOKES COUNTY, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>SURRY COUNTY, NC</b>								
61	Educational services .....	3	241	76	21	4	91.3	8.7
611	Educational services .....	3	241	76	21	4	91.3	8.7

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>SWAIN COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D
<b>UNION COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>13</b>	<b>1 268</b>	<b>278</b>	<b>75</b>	<b>26</b>	<b>42.8</b>	<b>10.5</b>
611	Educational services .....	13	1 268	278	75	26	42.8	10.5
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
<b>VANCE COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WAKE COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>155</b>	<b>131 992</b>	<b>29 931</b>	<b>6 840</b>	<b>1 313</b>	<b>20.0</b>	<b>6.4</b>
611	Educational services .....	155	131 992	29 931	6 840	1 313	20.0	6.4
6114	Business schools, & computer & management training .....	35	85 552	16 122	3 601	379	5.5	5.9
61142	Computer training .....	20	D	D	D	e	D	D
611420	Computer training .....	20	D	D	D	e	D	D
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 .....	24	9 455	3 275	810	136	32.8	19.4
61151	Technical & trade schools .....	24	9 455	3 275	810	136	32.8	19.4
611511	Cosmetology & barber schools .....	5	D	D	D	b	D	D
611519	Other trade & technical schools .....	14	D	D	D	b	D	D
6116	Other schools & instruction .....	75	27 354	8 402	1 839	717	62.6	2.1
61161	Fine arts schools .....	29	4 754	1 602	348	148	36.8	2.8
611610	Fine arts schools .....	29	4 754	1 602	348	148	36.8	2.8
6116101	Dance schools (including children's & professionals) .....	21	D	D	D	b	D	D
6116102	Art, drama, & music schools .....	8	D	D	D	b	D	D
61162	Sports & recreation instruction .....	20	4 589	1 534	271	138	60.2	6.0
611620	Sports & recreation instruction .....	20	4 589	1 534	271	138	60.2	6.0
61169	All other schools & instruction .....	24	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	11	12 919	2 198	599	178	93.1	—
611692	Automobile driving schools .....	4	D	D	D	c	D	D
6117	Educational support services .....	21	9 631	2 132	590	81	15.6	10.0
61171	Educational support services .....	21	9 631	2 132	590	81	15.6	10.0
611710	Educational support services .....	21	9 631	2 132	590	81	15.6	10.0
<b>WATAUGA COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>1 349</b>	<b>475</b>	<b>160</b>	<b>42</b>	<b>25.6</b>	<b>1.2</b>
611	Educational services .....	6	1 349	475	160	42	25.6	1.2
6116	Other schools & instruction .....	4	D	D	D	b	D	D
<b>WAYNE COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>802</b>	<b>306</b>	<b>68</b>	<b>42</b>	<b>57.4</b>	<b>—</b>
611	Educational services .....	8	802	306	68	42	57.4	—
<b>WILKES COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>557</b>	<b>129</b>	<b>25</b>	<b>13</b>	<b>82.0</b>	<b>18.0</b>
611	Educational services .....	7	557	129	25	13	82.0	18.0
<b>WILSON COUNTY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>821</b>	<b>210</b>	<b>50</b>	<b>22</b>	<b>28.0</b>	<b>9.1</b>
611	Educational services .....	6	821	210	50	22	28.0	9.1
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

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>ABERDEEN, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
<b>AHOSKIE, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>ALBEMARLE, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
<b>APEX, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>ARCHDALE, NC *</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>ARCHDALE, NC (RANDOLPH COUNTY PART) *</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>ASHEBORO, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>ASHEVILLE, NC</b>								
61	Educational services .....	20	2 684	718	186	73	36.0	16.9
611	Educational services .....	20	2 684	718	186	73	36.0	16.9
6116	Other schools & instruction .....	16	1 896	460	126	65	42.0	23.8
<b>AYDEN, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BEAUFORT, NC</b>								
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
<b>BENSON, NC</b>								
61	Educational services .....	2	D	D	D	b	D	D
611	Educational services .....	2	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
<b>BLACK MOUNTAIN, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BOONE, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>BURLINGTON, NC</b>								
61	Educational services .....	8	D	D	D	b	D	D
611	Educational services .....	8	D	D	D	b	D	D
6116	Other schools & instruction .....	3	D	D	D	b	D	D
<b>CAROLINA BEACH, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	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.**

[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 <sup>1</sup>	Estimated <sup>2</sup>
<b>CARRBORO, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	1	D	D	D	a	D	D
<b>CARY, NC *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>30</b>	<b>64 941</b>	<b>7 856</b>	<b>1 328</b>	<b>296</b>	<b>4.7</b>	<b>.7</b>
611	Educational services .....	30	64 941	7 856	1 328	296	4.7	.7
6114	Business schools, & computer & management training .....	5	D	D	D	b	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 .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	15	D	D	D	c	D	D
61161	Fine arts schools .....	7	D	D	D	b	D	D
611610	Fine arts schools .....	7	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
61169	All other schools & instruction .....	6	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	4	D	D	D	b	D	D
<b>CARY, NC (WAKE COUNTY PART) *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>30</b>	<b>64 941</b>	<b>7 856</b>	<b>1 328</b>	<b>296</b>	<b>4.7</b>	<b>.7</b>
611	Educational services .....	30	64 941	7 856	1 328	296	4.7	.7
6114	Business schools, & computer & management training .....	5	D	D	D	b	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 .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
6116	Other schools & instruction .....	15	D	D	D	c	D	D
61161	Fine arts schools .....	7	D	D	D	b	D	D
611610	Fine arts schools .....	7	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
61169	All other schools & instruction .....	6	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	4	D	D	D	b	D	D
<b>CHAPEL HILL, NC *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>22</b>	<b>9 983</b>	<b>2 370</b>	<b>526</b>	<b>165</b>	<b>18.2</b>	<b>10.3</b>
611	Educational services .....	22	9 983	2 370	526	165	18.2	10.3
6114	Business schools, & computer & management training .....	5	6 017	1 147	272	40	1.9	—
6116	Other schools & instruction .....	11	2 476	670	165	47	30.2	41.5
61161	Fine arts schools .....	3	D	D	D	b	D	D
611610	Fine arts schools .....	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals') .....	3	D	D	D	b	D	D
61162	Sports & recreation instruction .....	6	D	D	D	a	D	D
611620	Sports & recreation instruction .....	6	D	D	D	a	D	D
<b>CHAPEL HILL, NC (DURHAM COUNTY PART) *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CHAPEL HILL, NC (ORANGE COUNTY PART) *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>21</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	21	D	D	D	c	D	D
6114	Business schools, & computer & management training .....	5	6 017	1 147	272	40	1.9	—
6116	Other schools & instruction .....	10	D	D	D	b	D	D
61161	Fine arts schools .....	3	D	D	D	b	D	D
611610	Fine arts schools .....	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals') .....	3	D	D	D	b	D	D
61162	Sports & recreation instruction .....	6	D	D	D	a	D	D
611620	Sports & recreation instruction .....	6	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 <sup>1</sup>	Estimated <sup>2</sup>
<b>CHARLOTTE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>119</b>	<b>53 120</b>	<b>18 461</b>	<b>3 948</b>	<b>1 051</b>	<b>24.9</b>	<b>14.2</b>
611	Educational services .....	119	53 120	18 461	3 948	1 051	24.9	14.2
6114	Business schools, & computer & management training .....	28	D	D	D	e	D	D
61141	Business & secretarial schools .....	3	D	D	D	b	D	D
611410	Business & secretarial schools .....	3	D	D	D	b	D	D
61142	Computer training .....	14	D	D	D	c	D	D
611420	Computer training .....	14	D	D	D	c	D	D
6115	Technical & trade schools .....	16	D	D	D	b	D	D
61151	Technical & trade schools .....	16	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	5	D	D	D	b	D	D
611519	Other trade & technical schools .....	10	D	D	D	b	D	D
6116	Other schools & instruction .....	66	15 611	5 533	1 158	451	43.2	7.3
61161	Fine arts schools .....	20	3 706	1 129	267	96	39.8	4.4
611610	Fine arts schools .....	20	3 706	1 129	267	96	39.8	4.4
6116101	Dance schools (including children's & professionals') .....	14	D	D	D	b	D	D
61162	Sports & recreation instruction .....	20	2 128	765	166	79	53.5	17.1
611620	Sports & recreation instruction .....	20	2 128	765	166	79	53.5	17.1
61169	All other schools & instruction .....	23	D	D	D	e	D	D
611691	Exam preparation & tutoring .....	9	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction .....	12	D	D	D	c	D	D
6117	Educational support services .....	9	D	D	D	c	D	D
61171	Educational support services .....	9	D	D	D	c	D	D
611710	Educational support services .....	9	D	D	D	c	D	D
<b>CHERRYVILLE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CHINA GROVE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	1	D	D	D	a	D	D
<b>CLAYTON, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CLEMMONS, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	2	D	D	D	a	D	D
<b>CONCORD, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	a	D	D
<b>CONOVER, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>CORNELIUS, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>966</b>	<b>236</b>	<b>76</b>	<b>17</b>	<b>86.6</b>	<b>13.4</b>
611	Educational services .....	5	966	236	76	17	86.6	13.4
<b>DAVIDSON, NC *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>DAVIDSON, NC (MECKLENBURG COUNTY PART) *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>DUNN, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>DURHAM, NC *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>40</b>	<b>19 252</b>	<b>9 998</b>	<b>1 857</b>	<b>933</b>	<b>15.7</b>	<b>5.8</b>
611	Educational services .....	40	19 252	9 998	1 857	933	15.7	5.8
6114	Business schools, & computer & management training .....	6	3 346	1 375	293	23	14.8	—
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 .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	24	5 726	1 438	335	148	38.8	10.5
61161	Fine arts schools .....	7	D	D	D	b	D	D
611610	Fine arts schools .....	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals') .....	5	D	D	D	b	D	D
61162	Sports & recreation instruction .....	9	1 925	338	82	37	82.5	17.5
611620	Sports & recreation instruction .....	9	1 925	338	82	37	82.5	17.5
61169	All other schools & instruction .....	8	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	4	D	D	D	b	D	D
6117	Educational support services .....	4	D	D	D	f	D	D
61171	Educational support services .....	4	D	D	D	f	D	D
611710	Educational support services .....	4	D	D	D	f	D	D
<b>DURHAM, NC (DURHAM COUNTY PART) *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>39</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
611	Educational services .....	39	D	D	D	f	D	D
6114	Business schools, & computer & management training .....	6	3 346	1 375	293	23	14.8	—
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 .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	23	D	D	D	c	D	D
61161	Fine arts schools .....	7	D	D	D	b	D	D
611610	Fine arts schools .....	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals') .....	5	D	D	D	b	D	D
61162	Sports & recreation instruction .....	8	D	D	D	b	D	D
611620	Sports & recreation instruction .....	8	D	D	D	b	D	D
61169	All other schools & instruction .....	8	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	4	D	D	D	b	D	D
6117	Educational support services .....	4	D	D	D	f	D	D
61171	Educational support services .....	4	D	D	D	f	D	D
611710	Educational support services .....	4	D	D	D	f	D	D
<b>DURHAM, NC (ORANGE COUNTY PART) *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ELIZABETH CITY, NC *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>705</b>	<b>199</b>	<b>34</b>	<b>9</b>	<b>2.7</b>	<b>44.3</b>
611	Educational services .....	4	705	199	34	9	2.7	44.3
<b>ELIZABETH CITY, NC (PASQUOTANK COUNTY PART) *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>4</b>	<b>705</b>	<b>199</b>	<b>34</b>	<b>9</b>	<b>2.7</b>	<b>44.3</b>
611	Educational services .....	4	705	199	34	9	2.7	44.3
<b>ELKIN, NC *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>ELKIN, NC (SURRY COUNTY PART) *</b>								
<b>61</b>	<b>Educational services</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FARMVILLE, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FAYETTEVILLE, NC</b>								
<b>61</b>	<b>Educational services</b> .....	<b>15</b>	<b>2 025</b>	<b>764</b>	<b>224</b>	<b>80</b>	<b>35.9</b>	<b>—</b>
611	Educational services .....	15	2 025	764	224	80	35.9	—
6115	Technical & trade schools .....	3	D	D	D	a	D	D
61151	Technical & trade schools .....	3	D	D	D	a	D	D
611511	Cosmetology & barber schools .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	10	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>FLETCHER, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	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
<b>FOREST CITY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FRANKLIN, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>FUQUAY-VARINA, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>GARNER, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>5</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
611	Educational services .....	5	D	D	D	c	D	D
6116	Other schools & instruction .....	2	D	D	D	c	D	D
61169	All other schools & instruction .....	2	D	D	D	c	D	D
611692	Automobile driving schools .....	1	D	D	D	c	D	D
<b>GASTONIA, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>890</b>	<b>450</b>	<b>110</b>	<b>32</b>	<b>52.1</b>	<b>—</b>
611	Educational services .....	6	890	450	110	32	52.1	—
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>GOLDSBORO, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>802</b>	<b>306</b>	<b>68</b>	<b>42</b>	<b>57.4</b>	<b>—</b>
611	Educational services .....	8	802	306	68	42	57.4	—
<b>GRAHAM, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	b	D	D
<b>GREENSBORO, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>56</b>	<b>20 282</b>	<b>7 489</b>	<b>1 560</b>	<b>505</b>	<b>37.5</b>	<b>6.1</b>
611	Educational services .....	56	20 282	7 489	1 560	505	37.5	6.1
6114	Business schools, & computer & management training .....	16	9 865	3 104	736	86	53.2	—
61142	Computer training .....	6	7 326	2 345	538	74	40.7	—
611420	Computer training .....	6	7 326	2 345	538	74	40.7	—
6115	Technical & trade schools .....	8	D	D	D	b	D	D
61151	Technical & trade schools .....	8	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	28	4 544	1 384	298	120	31.3	24.6
61162	Sports & recreation instruction .....	8	2 539	726	149	43	13.8	16.7
611620	Sports & recreation instruction .....	8	2 539	726	149	43	13.8	16.7
61169	All other schools & instruction .....	13	D	D	D	b	D	D
6117	Educational support services .....	4	D	D	D	e	D	D
61171	Educational support services .....	4	D	D	D	e	D	D
611710	Educational support services .....	4	D	D	D	e	D	D
<b>GREENVILLE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>2 274</b>	<b>754</b>	<b>161</b>	<b>94</b>	<b>15.7</b>	<b>—</b>
611	Educational services .....	8	2 274	754	161	94	15.7	—
6116	Other schools & instruction .....	6	D	D	D	b	D	D
<b>HAMLET, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HENDERSON, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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<b>HENDERSONVILLE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
6116	Other schools & instruction .....	3	D	D	D	a	D	D
<b>HICKORY, NC *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>1 150</b>	<b>412</b>	<b>95</b>	<b>46</b>	<b>31.8</b>	<b>6.6</b>
611	Educational services .....	7	1 150	412	95	46	31.8	6.6
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>HICKORY, NC (CATAWBA COUNTY PART) *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>7</b>	<b>1 150</b>	<b>412</b>	<b>95</b>	<b>46</b>	<b>31.8</b>	<b>6.6</b>
611	Educational services .....	7	1 150	412	95	46	31.8	6.6
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>HIGH POINT, NC *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>1 170</b>	<b>417</b>	<b>101</b>	<b>37</b>	<b>40.4</b>	<b>-</b>
611	Educational services .....	8	1 170	417	101	37	40.4	-
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
<b>HIGH POINT, NC (GUILFORD COUNTY PART) *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>1 170</b>	<b>417</b>	<b>101</b>	<b>37</b>	<b>40.4</b>	<b>-</b>
611	Educational services .....	8	1 170	417	101	37	40.4	-
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
<b>HILLSBOROUGH, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>HUNTERSVILLE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
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
<b>JACKSONVILLE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>8</b>	<b>3 018</b>	<b>369</b>	<b>64</b>	<b>38</b>	<b>87.1</b>	<b>-</b>
611	Educational services .....	8	3 018	369	64	38	87.1	-
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 .....	6	D	D	D	b	D	D
<b>JAMESTOWN, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>493</b>	<b>205</b>	<b>49</b>	<b>26</b>	<b>92.5</b>	<b>7.5</b>
611	Educational services .....	4	493	205	49	26	92.5	7.5
<b>KANNAPOLIS, NC *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>KANNAPOLIS, NC (CABARRUS COUNTY PART) *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>KERNERSVILLE, NC *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>2 262</b>	<b>1 207</b>	<b>313</b>	<b>73</b>	<b>1.5</b>	<b>-</b>
611	Educational services .....	4	2 262	1 207	313	73	1.5	-
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

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>KERNERSVILLE, NC (FORSYTH COUNTY PART) *</b>								
61	Educational services .....	4	2 262	1 207	313	73	1.5	—
611	Educational services .....	4	2 262	1 207	313	73	1.5	—
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
<b>KILL DEVIL HILLS, NC</b>								
61	Educational services .....	3	873	208	37	44	D	—
611	Educational services .....	3	873	208	37	44	D	—
6116	Other schools & instruction .....	3	873	208	37	44	D	—
<b>KING, NC *</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>KING, NC (STOKES COUNTY PART) *</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>KINGS MOUNTAIN, NC *</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>KINGS MOUNTAIN, NC (CLEVELAND COUNTY PART) *</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>KINSTON, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>KNIGHTDALE, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>LAURINBURG, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>LEWISVILLE, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>LEXINGTON, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>LINCOLNTON, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>LOUISBURG, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>LUMBERTON, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>MATTHEWS, NC</b>								
61	Educational services .....	8	1 759	602	74	42	28.9	28.5
611	Educational services .....	8	1 759	602	74	42	28.9	28.5
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>MINT HILL, NC</b>								
61	Educational services .....	4	443	84	27	19	54.2	25.5
611	Educational services .....	4	443	84	27	19	54.2	25.5

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 <sup>1</sup>	Estimated <sup>2</sup>
<b>MONROE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>770</b>	<b>170</b>	<b>52</b>	<b>17</b>	<b>9.6</b>	<b>13.5</b>
611	Educational services .....	6	770	170	52	17	9.6	13.5
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
<b>MOORESVILLE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	3	D	D	D	a	D	D
<b>MOUNT HOLLY, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>NEW BERN, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	a	D	D
<b>NEWTON, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>NORTH WILKESBORO, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>387</b>	<b>77</b>	<b>19</b>	<b>7</b>	<b>74.2</b>	<b>25.8</b>
611	Educational services .....	3	387	77	19	7	74.2	25.8
<b>PINEHURST, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>PINEVILLE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
611	Educational services .....	4	D	D	D	b	D	D
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
<b>RALEIGH, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>94</b>	<b>41 944</b>	<b>16 113</b>	<b>3 944</b>	<b>732</b>	<b>24.4</b>	<b>18.4</b>
611	Educational services .....	94	41 944	16 113	3 944	732	24.4	18.4
6114	Business schools, & computer & management training .....	20	D	D	D	e	D	D
61142	Computer training .....	12	D	D	D	c	D	D
611420	Computer training .....	12	D	D	D	c	D	D
6115	Technical & trade schools .....	17	D	D	D	b	D	D
61151	Technical & trade schools .....	17	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	4	D	D	D	b	D	D
611519	Other trade & technical schools .....	10	D	D	D	b	D	D
6116	Other schools & instruction .....	43	8 026	2 895	608	324	45.3	5.8
61161	Fine arts schools .....	18	2 958	956	220	77	38.9	4.0
611610	Fine arts schools .....	18	2 958	956	220	77	38.9	4.0
6116101	Dance schools (including children's & professionals) .....	14	2 272	843	202	70	22.4	3.3
61162	Sports & recreation instruction .....	13	D	D	D	b	D	D
611620	Sports & recreation instruction .....	13	D	D	D	b	D	D
61169	All other schools & instruction .....	10	D	D	D	c	D	D
<b>REIDSVILLE, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>149</b>	<b>18</b>	<b>4</b>	<b>3</b>	<b>100.0</b>	<b>-</b>
<b>ROANOKE RAPIDS, NC</b>								
<b>61</b>	<b>Educational services .....</b>	<b>3</b>	<b>172</b>	<b>70</b>	<b>18</b>	<b>7</b>	<b>D</b>	<b>-</b>
<b>ROCKY MOUNT, NC *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>6</b>	<b>826</b>	<b>186</b>	<b>24</b>	<b>25</b>	<b>61.1</b>	<b>-</b>
611	Educational services .....	6	826	186	24	25	61.1	-
<b>ROCKY MOUNT, NC (EDGECOMBE COUNTY PART) *</b>								
<b>61</b>	<b>Educational services .....</b>	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>

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]

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ROCKY MOUNT, NC (NASH COUNTY PART) *</b>							
61	Educational services .....	5	D	D	D	b	D	D
611	Educational services .....	5	D	D	D	b	D	D
	<b>ROXBORO, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>RUTHERFORDTON, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>SALISBURY, NC</b>							
61	Educational services .....	5	D	D	D	b	D	D
611	Educational services .....	5	D	D	D	b	D	D
	<b>SANFORD, NC</b>							
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
	<b>SELMA, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	a	D	D
	<b>SHELBY, NC</b>							
61	Educational services .....	4	D	D	D	a	D	D
611	Educational services .....	4	D	D	D	a	D	D
	<b>SMITHFIELD, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>SOUTHERN PINES, NC</b>							
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
	<b>SPINDALE, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>SPRING LAKE, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>STANLEY, NC</b>							
61	Educational services .....	2	D	D	D	a	D	D
	<b>STATESVILLE, NC</b>							
61	Educational services .....	4	809	201	50	25	26.7	—
611	Educational services .....	4	809	201	50	25	26.7	—
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
	<b>TARBORO, NC</b>							
61	Educational services .....	2	D	D	D	a	D	D
	<b>THOMASVILLE, NC *</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>THOMASVILLE, NC (DAVIDSON COUNTY PART) *</b>							
61	Educational services .....	1	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WAKE FOREST, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>WALLACE, NC *</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>WALLACE, NC (DUPLIN COUNTY PART) *</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>WASHINGTON, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>WAYNESVILLE, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>WENDELL, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>WHITEVILLE, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>WILKESBORO, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>WILMINGTON, NC</b>								
61	Educational services .....	19	4 111	1 626	381	106	52.2	15.0
611	Educational services .....	19	4 111	1 626	381	106	52.2	15.0
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 .....	13	1 849	542	131	65	90.3	4.3
61161	Fine arts schools .....	10	D	D	D	b	D	D
611610	Fine arts schools .....	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals) .....	9	D	D	D	b	D	D
<b>WILSON, NC</b>								
61	Educational services .....	5	D	D	D	a	D	D
611	Educational services .....	5	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
<b>WINGATE, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>WINSTON-SALEM, NC</b>								
61	Educational services .....	28	6 831	3 125	703	224	40.2	—
611	Educational services .....	28	6 831	3 125	703	224	40.2	—
6115	Technical & trade schools .....	5	D	D	D	b	D	D
61151	Technical & trade schools .....	5	D	D	D	b	D	D
611511	Cosmetology & barber schools .....	4	D	D	D	a	D	D
6116	Other schools & instruction .....	16	D	D	D	c	D	D
61161	Fine arts schools .....	7	D	D	D	b	D	D
611610	Fine arts schools .....	7	D	D	D	b	D	D
61162	Sports & recreation instruction .....	3	D	D	D	b	D	D
611620	Sports & recreation instruction .....	3	D	D	D	b	D	D
61169	All other schools & instruction .....	6	D	D	D	b	D	D
<b>WINTERVILLE, NC</b>								
61	Educational services .....	1	D	D	D	b	D	D
611	Educational services .....	1	D	D	D	b	D	D
6116	Other schools & instruction .....	1	D	D	D	b	D	D
61169	All other schools & instruction .....	1	D	D	D	b	D	D
611692	Automobile driving schools .....	1	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>ZEBULON, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF ALAMANCE COUNTY, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF AVERY COUNTY, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF BRUNSWICK COUNTY, NC</b>							
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
	<b>BALANCE OF BUNCOMBE COUNTY, NC</b>							
61	Educational services .....	11	D	D	D	b	D	D
611	Educational services .....	11	D	D	D	b	D	D
6115	Technical & trade schools .....	2	D	D	D	b	D	D
61151	Technical & trade schools .....	2	D	D	D	b	D	D
	<b>BALANCE OF BURKE COUNTY, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF CABARRUS COUNTY, NC</b>							
61	Educational services .....	5	D	D	D	b	D	D
611	Educational services .....	5	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
	<b>BALANCE OF CARTERET COUNTY, NC</b>							
61	Educational services .....	4	D	D	D	a	D	D
611	Educational services .....	4	D	D	D	a	D	D
	<b>BALANCE OF CATAWBA COUNTY, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF CHATHAM COUNTY, NC</b>							
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
	<b>BALANCE OF CHEROKEE COUNTY, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF CLAY COUNTY, NC</b>							
61	Educational services .....	1	D	D	D	a	D	D
	<b>BALANCE OF CLEVELAND COUNTY, NC</b>							
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
	<b>BALANCE OF COLUMBUS COUNTY, NC</b>							
61	Educational services .....	2	D	D	D	a	D	D
	<b>BALANCE OF CRAVEN COUNTY, NC</b>							
61	Educational services .....	2	D	D	D	a	D	D
	<b>BALANCE OF CUMBERLAND COUNTY, NC</b>							
61	Educational services .....	6	D	D	D	b	D	D
611	Educational services .....	6	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF DAVIDSON COUNTY, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF DUPLIN COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF DURHAM COUNTY, NC</b>								
61	Educational services .....	9	D	D	D	b	D	D
611	Educational services .....	9	D	D	D	b	D	D
6114	Business schools, & computer & management training .....	4	D	D	D	b	D	D
6116	Other schools & instruction .....	4	970	238	38	14	100.0	-
<b>BALANCE OF FORSYTH COUNTY, NC</b>								
61	Educational services .....	3	555	90	6	2	D	20.7
611	Educational services .....	3	555	90	6	2	D	20.7
<b>BALANCE OF FRANKLIN COUNTY, NC</b>								
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
<b>BALANCE OF GASTON COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF GATES COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF GUILFORD COUNTY, NC</b>								
61	Educational services .....	17	3 897	1 450	306	67	25.4	.8
611	Educational services .....	17	3 897	1 450	306	67	25.4	.8
6115	Technical & trade schools .....	2	D	D	D	a	D	D
61151	Technical & trade schools .....	2	D	D	D	a	D	D
<b>BALANCE OF HARNETT COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF HAYWOOD COUNTY, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF HENDERSON COUNTY, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF HERTFORD COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF IREDELL COUNTY, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
611	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF JOHNSTON COUNTY, NC</b>								
61	Educational services .....	2	D	D	D	a	D	D
<b>BALANCE OF LINCOLN COUNTY, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF MCDOWELL COUNTY, NC</b>								
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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF MECKLENBURG COUNTY, NC</b>								
61	<b>Educational services</b> .....	11	D	D	D	b	D	D
611	Educational services .....	11	D	D	D	b	D	D
6114	Business schools, & computer & management training .....	2	D	D	D	a	D	D
61143	Professional & management development training .....	1	D	D	D	a	D	D
611430	Professional & management development training .....	1	D	D	D	a	D	D
6116	Other schools & instruction .....	8	1 077	468	111	46	11.5	6.7
<b>BALANCE OF MITCHELL COUNTY, NC</b>								
61	<b>Educational services</b> .....	1	D	D	D	b	D	D
611	Educational services .....	1	D	D	D	b	D	D
<b>BALANCE OF MOORE COUNTY, NC</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF NEW HANOVER COUNTY, NC</b>								
61	<b>Educational services</b> .....	10	D	D	D	b	D	D
611	Educational services .....	10	D	D	D	b	D	D
6116	Other schools & instruction .....	5	D	D	D	b	D	D
<b>BALANCE OF ONSLOW COUNTY, NC</b>								
61	<b>Educational services</b> .....	3	410	224	52	14	—	—
611	Educational services .....	3	410	224	52	14	—	—
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 .....	2	D	D	D	a	D	D
<b>BALANCE OF ORANGE COUNTY, NC</b>								
61	<b>Educational services</b> .....	3	D	D	D	a	D	D
611	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF PAMLICO COUNTY, NC</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF PERSON COUNTY, NC</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF PITT COUNTY, NC</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF POLK COUNTY, NC</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF RANDOLPH COUNTY, NC</b>								
61	<b>Educational services</b> .....	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
61169	All other schools & instruction .....	1	D	D	D	a	D	D
611692	Automobile driving schools .....	1	D	D	D	a	D	D
<b>BALANCE OF ROBESON COUNTY, NC</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF ROWAN COUNTY, NC</b>								
61	<b>Educational services</b> .....	2	D	D	D	a	D	D
<b>BALANCE OF STANLY COUNTY, NC</b>								
61	<b>Educational services</b> .....	1	D	D	D	a	D	D
<b>BALANCE OF SURRY COUNTY, NC</b>								
61	<b>Educational services</b> .....	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.**

[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 <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF SWAIN COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D
611	Educational services .....	1	D	D	D	a	D	D
<b>BALANCE OF UNION COUNTY, NC</b>								
61	Educational services .....	6	D	D	D	a	D	D
611	Educational services .....	6	D	D	D	a	D	D
<b>BALANCE OF WAKE COUNTY, NC</b>								
61	Educational services .....	17	D	D	D	c	D	D
611	Educational services .....	17	D	D	D	c	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 .....	9	D	D	D	b	D	D
61169	All other schools & instruction .....	5	D	D	D	b	D	D
611691	Exam preparation & tutoring .....	1	D	D	D	b	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
<b>BALANCE OF WATAUGA COUNTY, NC</b>								
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
<b>BALANCE OF WILKES COUNTY, NC</b>								
61	Educational services .....	3	D	D	D	a	D	D
<b>BALANCE OF WILSON COUNTY, NC</b>								
61	Educational services .....	1	D	D	D	a	D	D

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

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

# Appendix A.

## Explanation of Terms

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### **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.

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## **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

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### **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



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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

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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.

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### **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

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### 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](http://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.

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## **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

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### **NORTH CAROLINA**

**Archdale** is in Guilford and Randolph Counties.

**Cary** is in Chatham and Wake Counties; it annexed into Chatham County in April 1995.

**Chapel Hill** is in Durham and Orange Counties.

**Davidson** is in Iredell and Mecklenburg Counties.

**Durham** is in Durham and Orange Counties.

**Elizabeth City** is in Camden and Pasquotank Counties.

**Elkin** is in Surry and Wilkes Counties.

**Gibsonville** is in Alamance and Guilford Counties.

**Hickory** is in Burke and Catawba Counties.

**High Point** is in Davidson, Forsyth, Guilford, and Randolph Counties.

**Kannapolis** is in Cabarrus and Rowan Counties.

**Kernersville** is in Forsyth and Guilford Counties.

**King** is in Forsyth and Stokes Counties.

**Kings Mountain** is in Cleveland and Gaston Counties.

**Long View** is in Burke and Catawba Counties.

**Maxton** is in Robeson and Scotland Counties.

**Mebane** is in Alamance and Orange Counties.

**Mount Olive** is in Duplin and Wayne Counties.

**Rocky Mount** is in Edgecombe and Nash Counties.

**Thomasville** is in Davidson and Randolph Counties; it annexed into Randolph County in October 1996.

**Wallace** is in Duplin and Pender Counties.

**Weddington** is in Mecklenburg and Union Counties.

# Appendix E. Metropolitan Areas

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## **NORTH CAROLINA**

### **Asheville, NC MSA**

Buncombe County, NC  
Madison County, NC

### **Charlotte—Gastonia—Rock Hill, NC—SC MSA**

Cabarrus County, NC  
Gaston County, NC  
Lincoln County, NC  
Mecklenburg County, NC  
Rowan County, NC  
Union County, NC  
York County, SC

### **Fayetteville, NC MSA**

Cumberland County, NC

### **Goldsboro, NC MSA**

Wayne County, NC

### **Greensboro—Winston-Salem—High Point, NC MSA**

Alamance County, NC  
Davidson County, NC  
Davie County, NC  
Forsyth County, NC  
Guilford County, NC  
Randolph County, NC  
Stokes County, NC  
Yadkin County, NC

### **Greenville, NC MSA**

Pitt County, NC

### **Hickory—Morganton—Lenoir, NC MSA**

Alexander County, NC  
Burke County, NC  
Caldwell County, NC  
Catawba County, NC

### **Jacksonville, NC MSA**

Onslow County, NC

### **Norfolk—Virginia Beach—Newport News, VA—NC MSA**

Currituck County, NC  
Gloucester County, VA  
Isle of Wight County, VA  
James City County, VA  
Mathews County, VA  
York County, VA  
Chesapeake, VA (IC)  
Hampton, VA (IC)  
Newport News, VA (IC)  
Norfolk, VA (IC)  
Poquoson, VA (IC)  
Portsmouth, VA (IC)  
Suffolk, VA (IC)  
Virginia Beach, VA (IC)  
Williamsburg, VA (IC)

### **Raleigh—Durham—Chapel Hill, NC MSA**

Chatham County, NC  
Durham County, NC  
Franklin County, NC  
Johnston County, NC  
Orange County, NC  
Wake County, NC

### **Rocky Mount, NC MSA**

Edgecombe County, NC  
Nash County, NC

### **Wilmington, NC MSA**

Brunswick County, NC  
New Hanover County, NC

