

# Massachusetts

# 1997

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## 1997 Economic Census

*Arts, Entertainment, and Recreation*

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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# Arts, Entertainment, and Recreation

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## SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) of the 1997 Economic Census includes a wide range of establishments that operate facilities or provide services to meet varied cultural, entertainment, and recreational interests of their patrons. This sector comprises (1) establishments that are involved in producing, promoting, or participating in live performances, events, or exhibits intended for public viewing; (2) establishments that preserve and exhibit objects and sites of historical, cultural, or educational interest; and (3) establishments that operate facilities or provide services that enable patrons to participate in recreational activities or pursue amusement, hobby, and leisure time interests.

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

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms 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 71 follows.

**Geographic area reports.** There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.
4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant

population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

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

#### **COMPARABILITY OF THE 1992 AND 1997 CENSUSES**

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

#### **DISCLOSURE**

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

#### **AVAILABILITY OF MORE FREQUENT ECONOMIC DATA**

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MASSACHUSETTS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>1 781</b>	<b>1 578 529</b>	<b>518 639</b>	<b>106 626</b>	<b>22 598</b>	<b>22.7</b>	<b>9.7</b>
711	Performing arts, spectator sports, & related industries	428	713 372	276 192	58 571	4 641	10.7	12.7
7111	Performing arts companies	85	68 256	18 169	2 106	465	7.4	2.9
71111	Theater companies & dinner theaters	29	25 813	5 873	1 092	321	7.9	1.2
711110	Theater companies & dinner theaters	29	25 813	5 873	1 092	321	7.9	1.2
7111102	Theater companies	22	22 496	4 953	886	247	2.5	1.4
7111103	Dinner theaters	7	3 317	920	206	74	45.0	—
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	44	38 799	11 680	910	120	3.2	2.3
711130	Musical groups & artists	44	38 799	11 680	910	120	3.2	2.3
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	a	D	D
7111309	Other music groups & artists	43	D	D	D	c	D	D
71119	Other performing arts companies	10	D	D	D	a	D	D
711190	Other performing arts companies	10	D	D	D	a	D	D
7111901	Circuses	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	a	D	D
7112	Spectator sports	46	368 023	202 536	44 535	1 784	6.5	19.6
71121	Spectator sports	46	368 023	202 536	44 535	1 784	6.5	19.6
711211	Sports teams & clubs	10	275 099	182 967	39 814	606	—	26.1
7112111	Football clubs	1	D	D	D	c	D	D
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	6	D	D	D	c	D	D
711212	Racetracks	11	87 907	18 013	4 433	1 109	24.2	—
7112121	Dog racetrack operation	5	D	D	D	f	D	D
7112122	Auto racetrack operation	4	D	D	D	b	D	D
7112123	Horse racetrack operation	2	D	D	D	e	D	D
711219	Other spectator sports	25	5 017	1 556	288	69	53.6	7.1
7112191	Professional athletes	8	1 588	735	107	15	57.9	—
7112192	Racing (except racetrack operation)	17	3 429	821	181	54	51.6	10.4
7113	Promoters of performing arts, sports, & similar events	57	174 926	22 560	5 671	1 554	7.9	3.4
71131	Promoters of performing arts, sports, & similar events w/facility	16	73 049	10 221	2 144	876	5.5	—
711310	Promoters of performing arts, sports, & similar events w/facility	16	73 049	10 221	2 144	876	5.5	—
71132	Promoters of performing arts, sports, & similar events w/o facil	41	101 877	12 339	3 527	678	9.6	5.9
711320	Promoters of performing arts, sports, & similar events w/o facil	41	101 877	12 339	3 527	678	9.6	5.9
7114	Agents/managers for artists, athletes, & other public figures	64	37 227	11 446	1 911	235	14.6	17.3
71141	Agents/managers for artists, athletes, & other public figures	64	37 227	11 446	1 911	235	14.6	17.3
711410	Agents/managers for artists, athletes, & other public figures	64	37 227	11 446	1 911	235	14.6	17.3
7115	Independent artists, writers, & performers	176	64 940	21 481	4 348	603	43.3	6.3
71151	Independent artists, writers, & performers	176	64 940	21 481	4 348	603	43.3	6.3
711510	Independent artists, writers, & performers	176	64 940	21 481	4 348	603	43.3	6.3
712	Museums, historical sites, & similar institutions	20	7 337	1 841	285	85	59.4	8.5
7121	Museums, historical sites, & similar institutions	20	7 337	1 841	285	85	59.4	8.5
71211	Museums	12	5 110	1 160	184	52	68.4	7.0
712110	Museums	12	5 110	1 160	184	52	68.4	7.0
71212	Historical sites	1	D	D	D	a	D	D
712120	Historical sites	1	D	D	D	a	D	D
71213	Zoos & botanical gardens	5	D	D	D	b	D	D
712130	Zoos & botanical gardens	5	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	a	D	D
712190	Nature parks & other similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1 333	857 820	240 606	47 770	17 872	32.3	7.2
7131	Amusement parks & arcades	78	50 787	14 222	2 058	693	10.6	4.7
71311	Amusement & theme parks	17	29 883	9 183	996	207	2.9	3.6
713110	Amusement & theme parks	17	29 883	9 183	996	207	2.9	3.6
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	14	D	D	D	c	D	D
71312	Amusement arcades	61	20 904	5 039	1 062	486	21.5	6.3
713120	Amusement arcades	61	20 904	5 039	1 062	486	21.5	6.3
7132	Gambling industries	7	D	D	D	a	D	D
71329	Other gambling industries	7	D	D	D	a	D	D
713290	Other gambling industries	7	D	D	D	a	D	D
7132901	Slot machine operators	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	a	D	D
7139	Other amusement & recreation services	1 248	D	D	D	j	D	D
71391	Golf courses & country clubs	207	227 756	69 549	8 431	3 006	28.7	5.1
713910	Golf courses & country clubs	207	227 756	69 549	8 431	3 006	28.7	5.1
71392	Skiing facilities	16	20 979	5 494	3 166	1 637	19.2	3.9
713920	Skiing facilities	16	20 979	5 494	3 166	1 637	19.2	3.9
71393	Marinas	129	110 136	22 736	4 374	773	47.9	.2
713930	Marinas	129	110 136	22 736	4 374	773	47.9	.2
71394	Fitness & recreational sports centers	511	294 518	87 963	21 055	8 971	32.3	12.2
713940	Fitness & recreational sports centers	511	294 518	87 963	21 055	8 971	32.3	12.2
7139404	Ice skating rinks	24	20 211	4 401	1 084	414	27.3	10.9
7139405	Roller skating rinks	24	6 617	2 034	567	341	33.5	1.4
71395	Bowling centers	111	42 965	12 275	3 182	1 282	36.1	5.8
713950	Bowling centers	111	42 965	12 275	3 182	1 282	36.1	5.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	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>71</b>	<b>MASSACHUSETTS—Con.</b>							
	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries . . . . .	274	D	D	D	g	D	D
713990	All other amusement & recreation industries . . . . .	274	D	D	D	g	D	D
7139901	Dance studios & halls . . . . .	4	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides . . . . .	14	2 814	749	64	42	30.1	11.3
7139904	Miniature golf courses . . . . .	43	12 786	3 225	404	110	23.3	5.6
7139905	Coin-operated amusement devices (except slot machine operation) . . . . .	46	33 763	9 282	2 239	515	37.8	4.5

<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>71</b>	<b>MASSACHUSETTS</b>								
	<b>Arts, entertainment, &amp; recreation . . . . .</b>	<b>685</b>	<b>725 872</b>	<b>673 081</b>	<b>253 298</b>	<b>50 360</b>	<b>13 394</b>	<b>17.4</b>	<b>7.4</b>
711	Performing arts, spectator sports, & related industries . . . . .	125	201 209	195 483	58 836	13 322	3 117	3.8	5.0
7111	Performing arts companies . . . . .	100	126 355	123 504	45 928	10 339	1 904	3.1	6.6
71111	Theater companies & dinner theaters . . . . .	56	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters . . . . .	56	D	D	D	D	f	D	D
7111101	Opera companies . . . . .	7	D	D	D	D	b	D	D
7111102	Theater companies . . . . .	49	38 978	38 942	12 034	1 919	553	5.9	20.2
71112	Dance companies . . . . .	9	D	D	D	D	e	D	D
711120	Dance companies . . . . .	9	D	D	D	D	e	D	D
71113	Musical groups & artists . . . . .	34	64 327	62 180	24 643	5 993	838	1.5	.2
711130	Musical groups & artists . . . . .	34	64 327	62 180	24 643	5 993	838	1.5	.2
7111301	Symphony orchestras & chamber music organizations . . . . .	20	D	D	D	D	f	D	D
7111309	Other music groups & artists . . . . .	14	D	D	D	D	b	D	D
71119	Other performing arts companies . . . . .	1	D	D	D	D	a	D	D
711190	Other performing arts companies . . . . .	1	D	D	D	D	a	D	D
7111901	Circuses . . . . .	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events . . . . .	25	74 854	71 979	12 908	2 983	1 213	4.9	2.3
71131	Promoters of performing arts, sports, & similar events w/facility . . . . .	11	53 165	50 685	9 484	2 319	1 130	1.5	2.4
711310	Promoters of performing arts, sports, & similar events w/facility . . . . .	11	53 165	50 685	9 484	2 319	1 130	1.5	2.4
71132	Promoters of performing arts, sports, & similar events w/o facil . . . . .	14	21 689	21 294	3 424	664	83	13.1	2.1
711320	Promoters of performing arts, sports, & similar events w/o facil . . . . .	14	21 689	21 294	3 424	664	83	13.1	2.1
712	Museums, historical sites, & similar institutions . . . . .	210	222 910	193 262	70 563	15 538	3 589	22.1	3.4
7121	Museums, historical sites, & similar institutions . . . . .	210	222 910	193 262	70 563	15 538	3 589	22.1	3.4
71211	Museums . . . . .	152	159 242	138 425	49 034	10 866	2 519	24.6	4.3
712110	Museums . . . . .	152	159 242	138 425	49 034	10 866	2 519	24.6	4.3
71212	Historical sites . . . . .	45	31 494	24 571	10 597	2 207	583	23.7	1.9
712120	Historical sites . . . . .	45	31 494	24 571	10 597	2 207	583	23.7	1.9
71213	Zoos & botanical gardens . . . . .	7	28 978	27 080	9 715	2 246	442	6.1	—
712130	Zoos & botanical gardens . . . . .	7	28 978	27 080	9 715	2 246	442	6.1	—
71219	Nature parks & other similar institutions . . . . .	6	3 196	3 186	1 217	219	45	32.1	6.0
712190	Nature parks & other similar institutions . . . . .	6	3 196	3 186	1 217	219	45	32.1	6.0
713	Amusement, gambling, & recreation industries . . . . .	350	301 753	284 336	123 899	21 500	6 688	23.0	11.9
7139	Other amusement & recreation services . . . . .	350	301 753	284 336	123 899	21 500	6 688	23.0	11.9
71391	Golf courses & country clubs . . . . .	94	157 712	151 156	63 852	9 942	2 398	20.9	2.1
713910	Golf courses & country clubs . . . . .	94	157 712	151 156	63 852	9 942	2 398	20.9	2.1
71394	Fitness & recreational sports centers . . . . .	197	125 088	117 017	54 363	10 729	3 994	23.9	25.7
713940	Fitness & recreational sports centers . . . . .	197	125 088	117 017	54 363	10 729	3 994	23.9	25.7
71399	All other amusement & recreation industries . . . . .	59	18 953	16 163	5 684	829	296	34.9	2.4
713990	All other amusement & recreation industries . . . . .	59	18 953	16 163	5 684	829	296	34.9	2.4

<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>BARNSTABLE–YARMOUTH, MA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>94</b>	<b>72 753</b>	<b>17 067</b>	<b>2 527</b>	<b>1 171</b>	<b>60.0</b>	<b>1.5</b>
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	81	67 506	15 232	2 245	1 113	60.3	1.6
7139	Other amusement & recreation services	76	65 992	14 962	2 241	1 112	59.4	1.6
71391	Golf courses & country clubs	10	17 932	6 062	514	588	20.3	—
713910	Golf courses & country clubs	10	17 932	6 062	514	588	20.3	—
71393	Marinas	14	33 096	4 506	879	147	88.6	—
713930	Marinas	14	33 096	4 506	879	147	88.6	—
71394	Fitness & recreational sports centers	21	8 827	3 142	608	289	40.6	11.7
713940	Fitness & recreational sports centers	21	8 827	3 142	608	289	40.6	11.7
71399	All other amusement & recreation industries	28	5 089	931	159	69	47.2	.3
713990	All other amusement & recreation industries	28	5 089	931	159	69	47.2	.3
<b>BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>1 573</b>	<b>1 508 025</b>	<b>506 655</b>	<b>102 727</b>	<b>20 607</b>	<b>20.3</b>	<b>9.8</b>
711	Performing arts, spectator sports, & related industries	389	D	D	D	h	D	D
7111	Performing arts companies	74	65 141	17 624	2 025	429	8.1	1.2
71111	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
711110	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
7111102	Theater companies	20	21 409	4 793	864	229	2.6	2.3
71113	Musical groups & artists	41	D	D	D	c	D	D
711130	Musical groups & artists	41	D	D	D	c	D	D
7111309	Other music groups & artists	40	39 606	11 764	945	122	7.8	.2
7112	Spectator sports	51	D	D	D	g	D	D
71121	Spectator sports	51	D	D	D	g	D	D
711211	Sports teams & clubs	8	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	17	125 339	26 008	5 875	1 394	16.7	.8
7112121	Dog racetrack operation	6	67 464	12 233	2 573	760	.3	—
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	26	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	56	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
71141	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
711410	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
7115	Independent artists, writers, & performers	148	D	D	D	f	D	D
71151	Independent artists, writers, & performers	148	D	D	D	f	D	D
711510	Independent artists, writers, & performers	148	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
71211	Museums	11	4 638	1 109	185	50	70.3	—
712110	Museums	11	4 638	1 109	185	50	70.3	—
713	Amusement, gambling, & recreation industries	1 167	D	D	D	j	D	D
7131	Amusement parks & arcades	69	D	D	D	f	D	D
71311	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
713110	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
71312	Amusement arcades	54	D	D	D	e	D	D
713120	Amusement arcades	54	D	D	D	e	D	D
7139	Other amusement & recreation services	1 089	711 602	205 381	41 405	15 105	29.7	7.6
71391	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
713910	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
71392	Skiing facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
713920	Skiing facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
71393	Marinas	100	61 077	14 024	2 664	516	33.0	.9
713930	Marinas	100	61 077	14 024	2 664	516	33.0	.9
71394	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
713940	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
7139404	Ice skating rinks	21	17 732	3 957	958	371	17.1	12.4
7139405	Roller skating rinks	22	5 998	1 883	491	273	33.8	1.5
71395	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
713950	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
71399	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
713990	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
7139901	Dance studios & halls	9	1 831	472	113	41	22.3	12.8
7139902	Concession operators of amusement devices & rides	15	2 876	904	44	28	27.5	—
7139904	Miniature golf courses	40	11 655	3 057	373	99	26.2	6.1
7139905	Coin-operated amusement devices (except slot machine operation)	44	34 384	8 722	2 098	476	36.9	4.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.</b>							
	<b>Boston, MA–NH PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>981</b>	<b>1 096 700</b>	<b>391 248</b>	<b>82 266</b>	<b>13 098</b>	<b>18.7</b>	<b>11.7</b>
711	Performing arts, spectator sports, & related industries .....	296	638 421	259 375	55 437	3 815	9.5	13.6
7111	Performing arts companies .....	59	60 610	16 833	1 895	392	4.7	1.0
71111	Theater companies & dinner theaters .....	20	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	20	D	D	D	e	D	D
7111102	Theater companies .....	14	D	D	D	c	D	D
71113	Musical groups & artists .....	35	36 916	11 368	857	103	2.1	.5
711130	Musical groups & artists .....	35	36 916	11 368	857	103	2.1	.5
7111309	Other music groups & artists .....	34	D	D	D	c	D	D
7112	Spectator sports .....	30	328 722	198 241	43 695	1 549	6.7	21.9
71121	Spectator sports .....	30	328 722	198 241	43 695	1 549	6.7	21.9
711211	Sports teams & clubs .....	6	268 445	181 475	39 461	540	—	26.7
7112112	Baseball clubs .....	2	D	D	D	c	D	D
7112119	Other professional sports clubs .....	3	D	D	D	c	D	D
711212	Racetracks .....	7	56 603	15 601	4 014	960	36.8	—
711219	Other spectator sports .....	17	3 674	1 165	220	49	36.8	7.0
7113	Promoters of performing arts, sports, & similar events .....	41	164 846	19 328	4 951	1 216	5.6	3.2
71131	Promoters of performing arts, sports, & similar events w/facility .....	10	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	10	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	31	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	31	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	52	35 680	10 548	1 769	208	14.1	17.9
71141	Agents/managers for artists, athletes, & other public figures .....	52	35 680	10 548	1 769	208	14.1	17.9
711410	Agents/managers for artists, athletes, & other public figures .....	52	35 680	10 548	1 769	208	14.1	17.9
7115	Independent artists, writers, & performers .....	114	48 563	14 425	3 127	450	44.5	5.0
71151	Independent artists, writers, & performers .....	114	48 563	14 425	3 127	450	44.5	5.0
711510	Independent artists, writers, & performers .....	114	48 563	14 425	3 127	450	44.5	5.0
712	Museums, historical sites, & similar institutions .....	12	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	12	D	D	D	b	D	D
71211	Museums .....	9	D	D	D	b	D	D
712110	Museums .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	673	D	D	D	i	D	D
7131	Amusement parks & arcades .....	34	12 763	3 641	522	228	13.7	12.2
71312	Amusement arcades .....	27	8 109	1 944	437	201	15.1	5.8
713120	Amusement arcades .....	27	8 109	1 944	437	201	15.1	5.8
7139	Other amusement & recreation services .....	632	D	D	D	i	D	D
71391	Golf courses & country clubs .....	78	100 752	31 679	3 972	1 040	28.8	7.2
713910	Golf courses & country clubs .....	78	100 752	31 679	3 972	1 040	28.8	7.2
71393	Marinas .....	69	42 010	9 426	1 816	345	37.4	.8
713930	Marinas .....	69	42 010	9 426	1 816	345	37.4	.8
71394	Fitness & recreational sports centers .....	301	212 307	62 112	15 083	6 045	29.9	11.9
713940	Fitness & recreational sports centers .....	301	212 307	62 112	15 083	6 045	29.9	11.9
7139404	Ice skating rinks .....	15	14 075	3 066	732	243	8.8	11.7
7139405	Roller skating rinks .....	13	3 362	1 113	279	166	39.4	2.7
71395	Bowling centers .....	50	18 532	5 591	1 385	461	41.1	5.7
713950	Bowling centers .....	50	18 532	5 591	1 385	461	41.1	5.7
71399	All other amusement & recreation industries .....	129	62 685	17 260	3 556	949	35.0	6.8
713990	All other amusement & recreation industries .....	129	62 685	17 260	3 556	949	35.0	6.8
7139902	Concession operators of amusement devices & rides .....	9	D	D	D	b	D	D
7139904	Miniature golf courses .....	20	7 051	2 129	326	71	14.2	9.6
7139905	Coin-operated amusement devices (except slot machine operation) .....	19	20 954	5 498	1 373	323	50.6	7.3
	<b>Brockton, MA PMSA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>67</b>	<b>68 455</b>	<b>12 042</b>	<b>2 322</b>	<b>909</b>	<b>18.0</b>	<b>2.8</b>
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	e	D	D
7112	Spectator sports .....	5	D	D	D	e	D	D
71121	Spectator sports .....	5	D	D	D	e	D	D
711212	Racetracks .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	60	D	D	D	f	D	D
7139	Other amusement & recreation services .....	59	D	D	D	f	D	D
71391	Golf courses & country clubs .....	13	13 705	2 749	435	159	18.7	3.4
713910	Golf courses & country clubs .....	13	13 705	2 749	435	159	18.7	3.4
71394	Fitness & recreational sports centers .....	26	6 995	2 319	502	307	71.2	19.5
713940	Fitness & recreational sports centers .....	26	6 995	2 319	502	307	71.2	19.5
71395	Bowling centers .....	6	3 889	876	234	96	53.3	—
713950	Bowling centers .....	6	3 889	876	234	96	53.3	—
71399	All other amusement & recreation industries .....	12	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	12	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.</b>								
<b>Fitchburg-Leominster, MA PMSA</b>								
71	Arts, entertainment, & recreation .....	28	9 213	3 161	417	163	40.3	.1
713	Amusement, gambling, & recreation industries .....	25	8 957	3 059	399	157	41.5	.1
7139	Other amusement & recreation services .....	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	b	D	D
<b>Lawrence, MA-NH PMSA</b>								
71	Arts, entertainment, & recreation .....	85	91 695	27 482	3 722	1 214	29.0	.2
711	Performing arts, spectator sports, & related industries .....	17	D	D	D	c	D	D
7112	Spectator sports .....	3	D	D	D	c	D	D
71121	Spectator sports .....	3	D	D	D	c	D	D
711212	Racetracks .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	65	D	D	D	g	D	D
7131	Amusement parks & arcades .....	3	D	D	D	b	D	D
71311	Amusement & theme parks .....	1	D	D	D	b	D	D
713110	Amusement & theme parks .....	1	D	D	D	b	D	D
7139	Other amusement & recreation services .....	62	D	D	D	f	D	D
71391	Golf courses & country clubs .....	12	22 706	6 954	833	278	18.5	—
713910	Golf courses & country clubs .....	12	22 706	6 954	833	278	18.5	—
71394	Fitness & recreational sports centers .....	25	13 598	4 305	1 012	452	15.1	1.1
713940	Fitness & recreational sports centers .....	25	13 598	4 305	1 012	452	15.1	1.1
71399	All other amusement & recreation industries .....	19	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	b	D	D
<b>Lowell, MA-NH PMSA</b>								
71	Arts, entertainment, & recreation .....	65	34 347	10 285	2 167	853	37.1	20.5
711	Performing arts, spectator sports, & related industries .....	9	1 996	780	173	23	64.1	11.7
713	Amusement, gambling, & recreation industries .....	56	32 351	9 505	1 994	830	35.4	21.0
7139	Other amusement & recreation services .....	51	30 858	9 106	1 923	780	36.3	22.0
71391	Golf courses & country clubs .....	8	6 403	2 406	216	59	26.6	10.2
713910	Golf courses & country clubs .....	8	6 403	2 406	216	59	26.6	10.2
71394	Fitness & recreational sports centers .....	24	14 493	4 556	1 146	578	29.3	29.1
713940	Fitness & recreational sports centers .....	24	14 493	4 556	1 146	578	29.3	29.1
71399	All other amusement & recreation industries .....	15	5 505	1 061	184	47	37.7	12.0
713990	All other amusement & recreation industries .....	15	5 505	1 061	184	47	37.7	12.0
<b>Manchester, NH PMSA</b>								
71	Arts, entertainment, & recreation .....	51	28 467	7 997	1 833	620	24.1	1.9
711	Performing arts, spectator sports, & related industries .....	11	3 526	467	101	37	78.1	10.3
7111	Performing arts companies .....	4	D	D	D	a	D	D
71113	Musical groups & artists .....	2	D	D	D	a	D	D
711130	Musical groups & artists .....	2	D	D	D	a	D	D
7111309	Other music groups & artists .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	40	24 941	7 530	1 732	583	16.5	.7
7131	Amusement parks & arcades .....	3	D	D	D	b	D	D
71312	Amusement arcades .....	3	D	D	D	b	D	D
713120	Amusement arcades .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	35	D	D	D	e	D	D
71391	Golf courses & country clubs .....	3	5 138	1 765	375	86	D	—
713910	Golf courses & country clubs .....	3	5 138	1 765	375	86	D	—
71394	Fitness & recreational sports centers .....	11	3 629	1 619	375	220	46.7	.8
713940	Fitness & recreational sports centers .....	11	3 629	1 619	375	220	46.7	.8
71399	All other amusement & recreation industries .....	15	8 252	1 970	440	92	13.6	1.7
713990	All other amusement & recreation industries .....	15	8 252	1 970	440	92	13.6	1.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	6 556	1 372	337	60	10.3	—

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>BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.</b>								
<b>Nashua, NH PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>49</b>	<b>43 218</b>	<b>15 120</b>	<b>2 242</b>	<b>505</b>	<b>9.1</b>	<b>1.6</b>
711	Performing arts, spectator sports, & related industries .....	12	8 778	4 271	584	50	10.5	—
7115	Independent artists, writers, & performers .....	8	7 277	4 111	570	48	10.2	—
71151	Independent artists, writers, & performers .....	8	7 277	4 111	570	48	10.2	—
711510	Independent artists, writers, & performers .....	8	7 277	4 111	570	48	10.2	—
713	Amusement, gambling, & recreation industries .....	37	34 440	10 849	1 658	455	8.8	2.0
7139	Other amusement & recreation services .....	36	D	D	D	e	D	D
71391	Golf courses & country clubs .....	9	20 866	6 861	744	145	5.1	—
713910	Golf courses & country clubs .....	9	20 866	6 861	744	145	5.1	—
71394	Fitness & recreational sports centers .....	14	8 000	2 589	647	212	15.1	8.6
713940	Fitness & recreational sports centers .....	14	8 000	2 589	647	212	15.1	8.6
71399	All other amusement & recreation industries .....	10	3 531	879	144	50	1.8	.4
713990	All other amusement & recreation industries .....	10	3 531	879	144	50	1.8	.4
<b>New Bedford, MA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>45</b>	<b>19 693</b>	<b>5 854</b>	<b>1 092</b>	<b>392</b>	<b>36.1</b>	<b>5.4</b>
713	Amusement, gambling, & recreation industries .....	44	D	D	D	e	D	D
7139	Other amusement & recreation services .....	42	D	D	D	e	D	D
71393	Marinas .....	14	9 312	2 897	603	92	21.8	—
713930	Marinas .....	14	9 312	2 897	603	92	21.8	—
71394	Fitness & recreational sports centers .....	12	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	12	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	8	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	8	D	D	D	b	D	D
<b>Portsmouth–Rochester, NH–ME PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>102</b>	<b>49 743</b>	<b>14 600</b>	<b>2 301</b>	<b>891</b>	<b>32.0</b>	<b>9.9</b>
711	Performing arts, spectator sports, & related industries .....	18	D	D	D	b	D	D
7112	Spectator sports .....	4	D	D	D	a	D	D
71121	Spectator sports .....	4	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions .....	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	83	40 174	12 312	2 110	847	36.1	9.8
7131	Amusement parks & arcades .....	10	8 752	3 099	387	68	29.1	23.6
71312	Amusement arcades .....	7	D	D	D	b	D	D
713120	Amusement arcades .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	73	31 422	9 213	1 723	779	38.1	5.9
71391	Golf courses & country clubs .....	16	10 924	3 992	630	288	47.1	10.8
713910	Golf courses & country clubs .....	16	10 924	3 992	630	288	47.1	10.8
71393	Marinas .....	8	5 400	1 125	182	60	14.9	4.3
713930	Marinas .....	8	5 400	1 125	182	60	14.9	4.3
71394	Fitness & recreational sports centers .....	21	8 059	2 520	602	304	53.3	.3
713940	Fitness & recreational sports centers .....	21	8 059	2 520	602	304	53.3	.3
71399	All other amusement & recreation industries .....	21	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	21	D	D	D	b	D	D
<b>Worcester, MA–CT PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>100</b>	<b>66 494</b>	<b>18 866</b>	<b>4 365</b>	<b>1 962</b>	<b>17.2</b>	<b>5.0</b>
711	Performing arts, spectator sports, & related industries .....	15	D	D	D	e	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	84	59 166	15 519	3 552	1 642	17.2	5.2
7131	Amusement parks & arcades .....	8	4 212	1 040	100	50	5.7	—
7139	Other amusement & recreation services .....	76	54 954	14 479	3 452	1 592	18.1	5.6
71391	Golf courses & country clubs .....	16	17 510	5 198	608	254	22.4	11.0
713910	Golf courses & country clubs .....	16	17 510	5 198	608	254	22.4	11.0
71394	Fitness & recreational sports centers .....	35	16 873	4 899	1 130	468	24.3	5.9
713940	Fitness & recreational sports centers .....	35	16 873	4 899	1 130	468	24.3	5.9
71395	Bowling centers .....	8	3 558	1 079	248	123	22.1	—
713950	Bowling centers .....	8	3 558	1 079	248	123	22.1	—
71399	All other amusement & recreation industries .....	13	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	13	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>PITTSFIELD, MA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>31</b>	<b>11 920</b>	<b>3 641</b>	<b>652</b>	<b>290</b>	<b>59.2</b>	<b>7.6</b>
711	Performing arts, spectator sports, & related industries	11	4 915	1 490	153	17	40.1	18.2
7111	Performing arts companies	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	7 005	2 151	499	273	72.5	.1
7139	Other amusement & recreation services	17	5 980	1 942	449	251	74.0	.1
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
<b>PROVIDENCE-FALL RIVER-WARWICK, RI-MA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>307</b>	<b>221 407</b>	<b>51 843</b>	<b>10 660</b>	<b>3 723</b>	<b>22.3</b>	<b>3.7</b>
711	Performing arts, spectator sports, & related industries	71	D	D	D	f	D	D
7111	Performing arts companies	22	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71113	Musical groups & artists	10	1 642	298	56	28	25.0	—
711130	Musical groups & artists	10	1 642	298	56	28	25.0	—
7111309	Other music groups & artists	10	1 642	298	56	28	25.0	—
7112	Spectator sports	14	64 354	12 208	2 695	615	15.2	—
71121	Spectator sports	14	64 354	12 208	2 695	615	15.2	—
711212	Racetracks	2	D	D	D	e	D	D
7112121	Dog racetrack operation	1	D	D	D	e	D	D
711219	Other spectator sports	9	D	D	D	b	D	D
7112191	Professional athletes	3	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	17 151	2 551	589	168	9.0	.9
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
71151	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
711510	Independent artists, writers, & performers	22	5 683	2 323	331	60	20.9	19.7
713	Amusement, gambling, & recreation industries	235	128 887	33 576	6 788	2 766	26.5	5.3
7131	Amusement parks & arcades	10	4 375	1 090	243	118	1.1	—
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	224	D	D	D	h	D	D
71391	Golf courses & country clubs	48	39 514	13 089	1 742	929	29.8	4.7
713910	Golf courses & country clubs	48	39 514	13 089	1 742	929	29.8	4.7
71393	Marinas	42	26 018	6 168	1 491	227	15.2	2.0
713930	Marinas	42	26 018	6 168	1 491	227	15.2	2.0
71394	Fitness & recreational sports centers	69	22 008	5 462	1 370	655	36.8	7.8
713940	Fitness & recreational sports centers	69	22 008	5 462	1 370	655	36.8	7.8
7139405	Roller skating rinks	4	1 668	432	109	77	4.3	—
71395	Bowling centers	21	12 743	3 666	969	431	23.8	7.8
713950	Bowling centers	21	12 743	3 666	969	431	23.8	7.8
71399	All other amusement & recreation industries	43	D	D	D	c	D	D
713990	All other amusement & recreation industries	43	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	D	D	D	b	D	D
<b>SPRINGFIELD, MA MSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>134</b>	<b>74 194</b>	<b>20 662</b>	<b>3 835</b>	<b>1 255</b>	<b>24.7</b>	<b>5.7</b>
711	Performing arts, spectator sports, & related industries	26	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
7112	Spectator sports	4	3 754	747	98	85	17.3	—
71121	Spectator sports	4	3 754	747	98	85	17.3	—
713	Amusement, gambling, & recreation industries	107	64 690	18 481	3 452	1 097	25.3	3.9
7131	Amusement parks & arcades	13	25 292	7 059	1 010	203	1.5	3.3
71311	Amusement & theme parks	5	D	D	D	c	D	D
713110	Amusement & theme parks	5	D	D	D	c	D	D
71312	Amusement arcades	8	D	D	D	b	D	D
713120	Amusement arcades	8	D	D	D	b	D	D
7139	Other amusement & recreation services	94	39 398	11 422	2 442	894	40.6	4.2
71391	Golf courses & country clubs	24	13 290	3 857	562	150	55.1	2.1
713910	Golf courses & country clubs	24	13 290	3 857	562	150	55.1	2.1
71394	Fitness & recreational sports centers	30	10 223	3 118	849	434	42.9	6.5
713940	Fitness & recreational sports centers	30	10 223	3 118	849	434	42.9	6.5
7139405	Roller skating rinks	5	1 610	444	160	105	11.7	—
71395	Bowling centers	15	5 656	1 611	438	171	14.7	3.7
713950	Bowling centers	15	5 656	1 611	438	171	14.7	3.7
71399	All other amusement & recreation industries	23	D	D	D	c	D	D
713990	All other amusement & recreation industries	23	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	4 814	1 790	392	52	6.0	—

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>AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>134</b>	<b>65 177</b>	<b>20 054</b>	<b>4 091</b>	<b>1 333</b>	<b>28.0</b>	<b>5.3</b>
711	Performing arts, spectator sports, & related industries .....	35	11 877	4 272	757	90	29.6	11.7
7115	Independent artists, writers, & performers .....	23	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	23	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	23	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	96	52 981	15 724	3 334	1 243	27.4	3.9
7139	Other amusement & recreation services .....	93	D	D	D	g	D	D
71391	Golf courses & country clubs .....	19	18 031	5 343	779	224	27.7	1.6
713910	Golf courses & country clubs .....	19	18 031	5 343	779	224	27.7	1.6
71393	Marinas .....	18	D	D	D	c	D	D
713930	Marinas .....	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	22	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	22	D	D	D	c	D	D
71395	Bowling centers .....	10	3 247	664	205	126	64.0	—
713950	Bowling centers .....	10	3 247	664	205	126	64.0	—
71399	All other amusement & recreation industries .....	19	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	19	D	D	D	b	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 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>BARNSTABLE-YARMOUTH, MA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>42</b>	<b>21 535</b>	<b>20 320</b>	<b>6 658</b>	<b>944</b>	<b>207</b>	<b>46.9</b>	<b>1.8</b>
711	Performing arts, spectator sports, & related industries .....	6	4 830	4 276	450	70	36	16.9	—
7113	Promoters of performing arts, sports, & similar events .....	3	3 860	3 271	221	26	5	D	—
712	Museums, historical sites, & similar institutions .....	13	3 077	2 549	924	202	50	89.5	10.5
7121	Museums, historical sites, & similar institutions .....	13	3 077	2 549	924	202	50	89.5	10.5
713	Amusement, gambling, & recreation industries .....	23	13 628	13 495	5 284	672	121	47.9	.5
7139	Other amusement & recreation services .....	23	13 628	13 495	5 284	672	121	47.9	.5
71391	Golf courses & country clubs .....	5	6 226	6 071	2 627	307	34	7.4	—
713910	Golf courses & country clubs .....	5	6 226	6 071	2 627	307	34	7.4	—
71394	Fitness & recreational sports centers .....	12	5 289	5 372	1 882	235	62	98.4	1.3
713940	Fitness & recreational sports centers .....	12	5 289	5 372	1 882	235	62	98.4	1.3
71399	All other amusement & recreation industries .....	6	2 113	2 052	775	130	25	40.8	—
713990	All other amusement & recreation industries .....	6	2 113	2 052	775	130	25	40.8	—

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>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>538</b>	<b>602 246</b>	<b>559 204</b>	<b>213 702</b>	<b>43 908</b>	<b>11 943</b>	<b>14.7</b>	<b>7.7</b>
711	Performing arts, spectator sports, & related industries .....	99	D	D	D	D	h	D	D
7111	Performing arts companies .....	76	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters .....	40	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	40	D	D	D	D	e	D	D
7111101	Opera companies .....	3	D	D	D	D	b	D	D
7111102	Theater companies .....	37	D	D	D	D	e	D	D
71112	Dance companies .....	6	D	D	D	D	e	D	D
711120	Dance companies .....	6	D	D	D	D	e	D	D
71113	Musical groups & artists .....	29	62 775	60 649	23 846	5 873	812	1.3	.2
711130	Musical groups & artists .....	29	62 775	60 649	23 846	5 873	812	1.3	.2
7111301	Symphony orchestras & chamber music organizations .....	17	D	D	D	D	f	D	D
7111309	Other music groups & artists .....	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	23	57 158	54 634	10 401	2 469	1 382	4.6	4.5
71131	Promoters of performing arts, sports, & similar events w/facility .....	12	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	12	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	11	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	165	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions .....	165	D	D	D	D	h	D	D
71211	Museums .....	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
712110	Museums .....	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
71212	Historical sites .....	42	D	D	D	D	f	D	D
712120	Historical sites .....	42	D	D	D	D	f	D	D
71213	Zoos & botanical gardens .....	4	27 207	25 480	9 235	2 165	410	-	-
712130	Zoos & botanical gardens .....	4	27 207	25 480	9 235	2 165	410	-	-
713	Amusement, gambling, & recreation industries .....	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
7139	Other amusement & recreation services .....	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
71391	Golf courses & country clubs .....	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
713910	Golf courses & country clubs .....	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
71394	Fitness & recreational sports centers .....	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
713940	Fitness & recreational sports centers .....	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
71399	All other amusement & recreation industries .....	43	14 841	12 256	4 222	635	178	31.2	2.4
713990	All other amusement & recreation industries .....	43	14 841	12 256	4 222	635	178	31.2	2.4
<b>Boston, MA-NH PMSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>381</b>	<b>489 038</b>	<b>459 484</b>	<b>173 900</b>	<b>35 794</b>	<b>9 070</b>	<b>12.9</b>	<b>8.3</b>
711	Performing arts, spectator sports, & related industries .....	72	160 488	155 724	49 028	11 449	2 731	2.0	4.9
7111	Performing arts companies .....	57	107 813	105 303	39 739	9 200	1 603	1.3	5.6
71111	Theater companies & dinner theaters .....	28	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters .....	28	D	D	D	D	e	D	D
7111101	Opera companies .....	3	D	D	D	D	b	D	D
7111102	Theater companies .....	25	D	D	D	D	e	D	D
71112	Dance companies .....	5	D	D	D	D	e	D	D
711120	Dance companies .....	5	D	D	D	D	e	D	D
71113	Musical groups & artists .....	23	61 500	59 451	23 484	5 795	795	1.0	.2
711130	Musical groups & artists .....	23	61 500	59 451	23 484	5 795	795	1.0	.2
7111301	Symphony orchestras & chamber music organizations .....	12	D	D	D	D	f	D	D
7111309	Other music groups & artists .....	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	15	52 675	50 421	9 289	2 249	1 128	3.3	3.3
71131	Promoters of performing arts, sports, & similar events w/facility .....	7	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	7	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
7121	Museums, historical sites, & similar institutions .....	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
71211	Museums .....	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
712110	Museums .....	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
71212	Historical sites .....	31	D	D	D	D	e	D	D
712120	Historical sites .....	31	D	D	D	D	e	D	D
71213	Zoos & botanical gardens .....	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens .....	3	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	<b>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.</b>								
	<b>Boston, MA-NH PMSA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>								
713	Amusement, gambling, & recreation industries .....	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
7139	Other amusement & recreation services .....	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
71391	Golf courses & country clubs .....	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
713910	Golf courses & country clubs .....	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
71394	Fitness & recreational sports centers .....	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
713940	Fitness & recreational sports centers .....	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
71399	All other amusement & recreation industries .....	30	12 998	10 480	3 645	521	128	31.0	2.0
713990	All other amusement & recreation industries .....	30	12 998	10 480	3 645	521	128	31.0	2.0
	<b>Brockton, MA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>7</b>	<b>3 853</b>	<b>3 164</b>	<b>1 210</b>	<b>226</b>	<b>75</b>	<b>56.0</b>	<b>—</b>
712	Museums, historical sites, & similar institutions .....	3	1 677	1 159	516	114	55	D	—
7121	Museums, historical sites, & similar institutions .....	3	1 677	1 159	516	114	55	D	—
713	Amusement, gambling, & recreation industries .....	4	2 176	2 005	694	112	20	34.7	—
7139	Other amusement & recreation services .....	4	2 176	2 005	694	112	20	34.7	—
	<b>Fitchburg-Leominster, MA PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>6 833</b>	<b>6 169</b>	<b>2 353</b>	<b>418</b>	<b>173</b>	<b>21.0</b>	<b>21.3</b>
712	Museums, historical sites, & similar institutions .....	4	2 911	2 495	362	87	23	45.1	49.2
7121	Museums, historical sites, & similar institutions .....	4	2 911	2 495	362	87	23	45.1	49.2
713	Amusement, gambling, & recreation industries .....	5	3 922	3 674	1 991	331	150	3.0	.6
7139	Other amusement & recreation services .....	5	3 922	3 674	1 991	331	150	3.0	.6
71394	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	D	c	D	D
	<b>Lawrence, MA-NH PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>13</b>	<b>6 626</b>	<b>6 522</b>	<b>2 689</b>	<b>629</b>	<b>327</b>	<b>17.3</b>	<b>1.8</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	D	e	D	D
7139	Other amusement & recreation services .....	10	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	D	e	D	D
	<b>Lowell, MA-NH PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>10 256</b>	<b>9 603</b>	<b>4 030</b>	<b>771</b>	<b>224</b>	<b>31.7</b>	<b>1.0</b>
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	8	6 701	6 302	2 440	388	136	42.4	—
7139	Other amusement & recreation services .....	8	6 701	6 302	2 440	388	136	42.4	—
71391	Golf courses & country clubs .....	3	D	D	D	D	b	D	D
713910	Golf courses & country clubs .....	3	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	5	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	5	D	D	D	D	b	D	D
	<b>Manchester, NH PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>14</b>	<b>6 240</b>	<b>5 990</b>	<b>2 391</b>	<b>567</b>	<b>132</b>	<b>18.0</b>	<b>21.9</b>
711	Performing arts, spectator sports, & related industries .....	4	1 760	1 744	456	124	18	12.3	47.2
712	Museums, historical sites, & similar institutions .....	4	2 670	2 567	1 103	268	81	26.8	3.1
7121	Museums, historical sites, & similar institutions .....	4	2 670	2 567	1 103	268	81	26.8	3.1
713	Amusement, gambling, & recreation industries .....	6	1 810	1 679	832	175	33	10.7	25.0
7139	Other amusement & recreation services .....	6	1 810	1 679	832	175	33	10.7	25.0
71394	Fitness & recreational sports centers .....	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	D	b	D	D
	<b>Nashua, NH PMSA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>6 937</b>	<b>6 567</b>	<b>2 900</b>	<b>584</b>	<b>179</b>	<b>.6</b>	<b>3.0</b>
713	Amusement, gambling, & recreation industries .....	4	5 468	5 296	2 401	496	147	—	—
7139	Other amusement & recreation services .....	4	5 468	5 296	2 401	496	147	—	—
71394	Fitness & recreational sports centers .....	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.</b>									
<b>New Bedford, MA PMSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	18	15 502	15 783	4 250	705	312	41.3	13.6
712	Museums, historical sites, & similar institutions .....	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions .....	5	D	D	D	D	b	D	D
71211	Museums .....	3	D	D	D	D	b	D	D
712110	Museums .....	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	11	9 137	9 149	3 481	516	246	12.8	19.4
7139	Other amusement & recreation services .....	11	9 137	9 149	3 481	516	246	12.8	19.4
71394	Fitness & recreational sports centers .....	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	7	D	D	D	D	c	D	D
<b>Portsmouth-Rochester, NH-ME PMSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	41	13 036	12 968	5 260	948	556	28.3	—
711	Performing arts, spectator sports, & related industries .....	10	3 986	4 044	1 186	231	275	7.0	—
7111	Performing arts companies .....	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	19	3 949	4 034	1 841	346	116	27.3	—
7121	Museums, historical sites, & similar institutions .....	19	3 949	4 034	1 841	346	116	27.3	—
71211	Museums .....	14	D	D	D	D	b	D	D
712110	Museums .....	14	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	12	5 101	4 890	2 233	371	165	45.7	—
7139	Other amusement & recreation services .....	12	5 101	4 890	2 233	371	165	45.7	—
71394	Fitness & recreational sports centers .....	8	3 233	3 113	1 492	247	118	60.8	—
713940	Fitness & recreational sports centers .....	8	3 233	3 113	1 492	247	118	60.8	—
<b>Worcester, MA-CT PMSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	33	43 925	32 954	14 719	3 266	895	14.1	.5
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	D	b	D	D
7111	Performing arts companies .....	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	9	26 924	16 584	6 981	1 603	394	6.4	.7
7121	Museums, historical sites, & similar institutions .....	9	26 924	16 584	6 981	1 603	394	6.4	.7
71211	Museums .....	5	D	D	D	D	c	D	D
712110	Museums .....	5	D	D	D	D	c	D	D
71212	Historical sites .....	1	D	D	D	D	e	D	D
712120	Historical sites .....	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	17	D	D	D	D	e	D	D
7139	Other amusement & recreation services .....	17	D	D	D	D	e	D	D
71391	Golf courses & country clubs .....	5	7 318	7 084	2 783	430	81	22.1	—
713910	Golf courses & country clubs .....	5	7 318	7 084	2 783	430	81	22.1	—
71394	Fitness & recreational sports centers .....	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	D	e	D	D
<b>PITTSFIELD, MA MSA</b>									
71	<b>Arts, entertainment, &amp; recreation</b> .....	20	20 935	17 641	6 379	1 088	285	33.6	2.1
711	Performing arts, spectator sports, & related industries .....	4	4 655	4 729	1 634	194	44	8.4	—
7111	Performing arts companies .....	3	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	2	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	8	11 972	8 718	3 085	636	160	38.3	1.0
7121	Museums, historical sites, & similar institutions .....	8	11 972	8 718	3 085	636	160	38.3	1.0
71211	Museums .....	6	D	D	D	D	c	D	D
712110	Museums .....	6	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	8	4 308	4 194	1 660	258	81	47.5	7.6
7139	Other amusement & recreation services .....	8	4 308	4 194	1 660	258	81	47.5	7.6

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>PROVIDENCE-FALL RIVER-WARWICK, RI-MA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>96</b>	<b>65 759</b>	<b>59 518</b>	<b>23 219</b>	<b>4 039</b>	<b>1 416</b>	<b>20.0</b>	<b>7.9</b>
711	Performing arts, spectator sports, & related industries .....	16	8 454	7 945	2 917	709	276	3.6	8.9
7111	Performing arts companies .....	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters .....	8	5 543	5 082	2 317	589	124	3.7	-
711110	Theater companies & dinner theaters .....	8	5 543	5 082	2 317	589	124	3.7	-
7111102	Theater companies .....	8	5 543	5 082	2 317	589	124	3.7	-
71113	Musical groups & artists .....	2	D	D	D	D	c	D	D
711130	Musical groups & artists .....	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions .....	32	16 351	12 218	3 758	770	225	18.9	25.0
7121	Museums, historical sites, & similar institutions .....	32	16 351	12 218	3 758	770	225	18.9	25.0
71211	Museums .....	24	10 254	7 988	2 563	538	166	21.1	39.9
712110	Museums .....	24	10 254	7 988	2 563	538	166	21.1	39.9
71213	Zoos & botanical gardens .....	2	D	D	D	D	b	D	D
712130	Zoos & botanical gardens .....	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	48	40 954	39 355	16 544	2 560	915	23.8	.8
7139	Other amusement & recreation services .....	48	40 954	39 355	16 544	2 560	915	23.8	.8
71391	Golf courses & country clubs .....	16	25 671	24 813	10 005	1 438	381	23.9	-
713910	Golf courses & country clubs .....	16	25 671	24 813	10 005	1 438	381	23.9	-
71394	Fitness & recreational sports centers .....	18	11 247	10 488	4 953	919	500	23.0	2.5
713940	Fitness & recreational sports centers .....	18	11 247	10 488	4 953	919	500	23.0	2.5
71399	All other amusement & recreation industries .....	14	4 036	4 054	1 586	203	34	25.0	1.1
713990	All other amusement & recreation industries .....	14	4 036	4 054	1 586	203	34	25.0	1.1
<b>SPRINGFIELD, MA MSA</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>46</b>	<b>41 280</b>	<b>40 470</b>	<b>13 779</b>	<b>2 589</b>	<b>557</b>	<b>13.8</b>	<b>8.7</b>
711	Performing arts, spectator sports, & related industries .....	9	16 611	16 723	3 672	771	146	.4	13.5
7111	Performing arts companies .....	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	5	D	D	D	D	b	D	D
71113	Musical groups & artists .....	1	D	D	D	D	b	D	D
711130	Musical groups & artists .....	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	1	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	16	11 079	11 341	4 567	988	203	23.9	3.4
7121	Museums, historical sites, & similar institutions .....	16	11 079	11 341	4 567	988	203	23.9	3.4
71211	Museums .....	11	8 098	8 474	3 343	774	150	12.1	4.7
712110	Museums .....	11	8 098	8 474	3 343	774	150	12.1	4.7
71219	Nature parks & other similar institutions .....	2	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions .....	2	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	21	13 590	12 406	5 540	830	208	22.1	7.0
7139	Other amusement & recreation services .....	21	13 590	12 406	5 540	830	208	22.1	7.0
71391	Golf courses & country clubs .....	8	10 565	9 973	4 463	619	118	9.6	1.5
713910	Golf courses & country clubs .....	8	10 565	9 973	4 463	619	118	9.6	1.5
71394	Fitness & recreational sports centers .....	9	2 636	2 107	984	190	75	61.0	29.7
713940	Fitness & recreational sports centers .....	9	2 636	2 107	984	190	75	61.0	29.7
<b>AREA OUTSIDE MASSACHUSETTS METROPOLITAN AREAS</b>									
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>91</b>	<b>49 823</b>	<b>45 277</b>	<b>15 857</b>	<b>2 679</b>	<b>676</b>	<b>34.9</b>	<b>8.0</b>
711	Performing arts, spectator sports, & related industries .....	23	D	D	D	D	b	D	D
7111	Performing arts companies .....	20	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters .....	13	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters .....	13	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	27	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions .....	27	D	D	D	D	e	D	D
71211	Museums .....	25	D	D	D	D	e	D	D
712110	Museums .....	25	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries .....	41	19 939	17 462	6 937	869	295	50.0	18.4
7139	Other amusement & recreation services .....	41	19 939	17 462	6 937	869	295	50.0	18.4
71391	Golf courses & country clubs .....	11	7 739	7 512	2 932	347	89	75.3	1.7
713910	Golf courses & country clubs .....	11	7 739	7 512	2 932	347	89	75.3	1.7

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 MASSACHUSETTS METROPOLITAN AREAS—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>								
713	Amusement, gambling, & recreation industries—Con.								
7139	Other amusement & recreation services—Con.								
71394	Fitness & recreational sports centers .....	18	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	18	D	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	12	D	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	12	D	D	D	D	c	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>BARNSTABLE COUNTY, MA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>142</b>	<b>96 962</b>	<b>23 696</b>	<b>3 697</b>	<b>1 455</b>	<b>49.2</b>	<b>2.1</b>
711	Performing arts, spectator sports, & related industries .....	25	D	D	D	b	D	D
7111	Performing arts companies .....	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	17	4 498	2 017	344	24	48.7	.9
71151	Independent artists, writers, & performers .....	17	4 498	2 017	344	24	48.7	.9
711510	Independent artists, writers, & performers .....	17	4 498	2 017	344	24	48.7	.9
713	Amusement, gambling, & recreation industries .....	115	88 191	20 704	3 197	1 375	49.0	1.7
7139	Other amusement & recreation services .....	108	86 151	20 357	3 193	1 374	48.2	1.7
71391	Golf courses & country clubs .....	14	23 672	7 492	760	678	15.4	—
713910	Golf courses & country clubs .....	14	23 672	7 492	760	678	15.4	—
71393	Marinas .....	24	43 371	7 264	1 379	242	68.9	—
713930	Marinas .....	24	43 371	7 264	1 379	242	68.9	—
71394	Fitness & recreational sports centers .....	30	10 738	3 842	704	326	40.3	10.8
713940	Fitness & recreational sports centers .....	30	10 738	3 842	704	326	40.3	10.8
71399	All other amusement & recreation industries .....	33	6 428	1 248	224	94	39.0	5.3
713990	All other amusement & recreation industries .....	33	6 428	1 248	224	94	39.0	5.3
7139904	Miniature golf courses .....	7	1 612	192	9	8	16.7	—
	<b>BERKSHIRE COUNTY, MA</b>							
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>52</b>	<b>22 428</b>	<b>7 629</b>	<b>1 742</b>	<b>842</b>	<b>55.4</b>	<b>4.7</b>
711	Performing arts, spectator sports, & related industries .....	21	8 173	3 015	444	50	40.4	12.5
7111	Performing arts companies .....	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers .....	10	2 982	1 768	287	30	9.9	31.1
71151	Independent artists, writers, & performers .....	10	2 982	1 768	287	30	9.9	31.1
711510	Independent artists, writers, & performers .....	10	2 982	1 768	287	30	9.9	31.1
713	Amusement, gambling, & recreation industries .....	31	14 255	4 614	1 298	792	64.1	.2
7139	Other amusement & recreation services .....	28	13 230	4 405	1 248	770	64.1	.2
71394	Fitness & recreational sports centers .....	6	2 301	858	220	159	48.5	.3
713940	Fitness & recreational sports centers .....	6	2 301	858	220	159	48.5	.3

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>BRISTOL COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>136</b>	<b>114 513</b>	<b>19 968</b>	<b>3 618</b>	<b>1 373</b>	<b>17.4</b>	<b>2.7</b>
711	Performing arts, spectator sports, & related industries	17	61 815	6 949	1 323	294	2.2	—
7112	Spectator sports	8	D	D	D	e	D	D
71121	Spectator sports	8	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	118	D	D	D	g	D	D
7139	Other amusement & recreation services	113	D	D	D	f	D	D
71391	Golf courses & country clubs	26	22 300	5 814	751	336	23.6	5.2
713910	Golf courses & country clubs	26	22 300	5 814	751	336	23.6	5.2
71393	Marinas	19	7 543	1 142	201	48	41.5	1.0
713930	Marinas	19	7 543	1 142	201	48	41.5	1.0
71394	Fitness & recreational sports centers	33	8 577	2 277	469	268	69.2	16.2
713940	Fitness & recreational sports centers	33	8 577	2 277	469	268	69.2	16.2
71395	Bowling centers	8	4 699	1 327	350	210	26.3	—
713950	Bowling centers	8	4 699	1 327	350	210	26.3	—
71399	All other amusement & recreation industries	27	D	D	D	c	D	D
713990	All other amusement & recreation industries	27	D	D	D	c	D	D
7139904	Miniature golf courses	6	1 647	467	76	31	26.4	—
<b>DUKES COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>19</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	5	3 663	1 274	214	41	58.3	—
713930	Marinas	5	3 663	1 274	214	41	58.3	—
<b>ESSEX COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>207</b>	<b>122 103</b>	<b>35 352</b>	<b>6 583</b>	<b>2 212</b>	<b>32.0</b>	<b>2.4</b>
711	Performing arts, spectator sports, & related industries	30	9 852	3 238	728	152	44.1	1.0
7111	Performing arts companies	6	1 739	291	56	81	26.6	—
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	171	110 890	31 837	5 843	2 052	30.5	2.6
7139	Other amusement & recreation services	161	D	D	D	g	D	D
71391	Golf courses & country clubs	27	42 613	12 940	1 663	488	22.1	.7
713910	Golf courses & country clubs	27	42 613	12 940	1 663	488	22.1	.7
71393	Marinas	28	13 113	3 178	523	127	45.5	—
713930	Marinas	28	13 113	3 178	523	127	45.5	—
71394	Fitness & recreational sports centers	58	32 959	9 635	2 337	981	33.7	6.1
713940	Fitness & recreational sports centers	58	32 959	9 635	2 337	981	33.7	6.1
71395	Bowling centers	12	3 438	1 069	251	85	28.0	7.8
713950	Bowling centers	12	3 438	1 069	251	85	28.0	7.8
71399	All other amusement & recreation industries	35	D	D	D	c	D	D
713990	All other amusement & recreation industries	35	D	D	D	c	D	D
7139904	Miniature golf courses	5	1 664	610	57	15	39.9	—
7139905	Coin-operated amusement devices (except slot machine operation)	5	3 033	611	126	55	19.4	—
<b>FRANKLIN COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>26</b>	<b>11 587</b>	<b>3 553</b>	<b>800</b>	<b>343</b>	<b>20.7</b>	<b>5.4</b>
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	9 022	2 803	696	323	20.1	6.4
7139	Other amusement & recreation services	19	9 022	2 803	696	323	20.1	6.4
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	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>HAMPDEN COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>90</b>	<b>61 733</b>	<b>17 850</b>	<b>3 300</b>	<b>972</b>	<b>19.3</b>	<b>3.8</b>
711	Performing arts, spectator sports, & related industries	14	5 914	1 582	278	128	17.2	2.7
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	76	55 819	16 268	3 022	844	19.6	3.9
7131	Amusement parks & arcades	11	24 620	6 958	988	191	1.4	3.4
71311	Amusement & theme parks	4	D	D	D	c	D	D
713110	Amusement & theme parks	4	D	D	D	c	D	D
7139	Other amusement & recreation services	65	31 199	9 310	2 034	653	33.9	4.3
71391	Golf courses & country clubs	13	10 070	3 104	497	140	42.6	.9
713910	Golf courses & country clubs	13	10 070	3 104	497	140	42.6	.9
71394	Fitness & recreational sports centers	18	6 243	1 846	504	219	53.4	3.4
713940	Fitness & recreational sports centers	18	6 243	1 846	504	219	53.4	3.4
71395	Bowling centers	11	4 760	1 332	330	141	12.3	4.3
713950	Bowling centers	11	4 760	1 332	330	141	12.3	4.3
71399	All other amusement & recreation industries	19	8 870	2 809	610	148	20.1	4.1
713990	All other amusement & recreation industries	19	8 870	2 809	610	148	20.1	4.1
7139905	Coin-operated amusement devices (except slot machine operation)	6	5 414	1 942	424	65	5.3	—
<b>HAMPSHIRE COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>51</b>	<b>13 789</b>	<b>3 183</b>	<b>655</b>	<b>283</b>	<b>47.0</b>	<b>16.5</b>
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	36	9 933	2 517	540	252	55.5	5.5
7139	Other amusement & recreation services	34	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	3 704	1 228	330	196	28.3	4.6
713940	Fitness & recreational sports centers	12	3 704	1 228	330	196	28.3	4.6
<b>MIDDLESEX COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>400</b>	<b>263 936</b>	<b>70 378</b>	<b>15 048</b>	<b>4 997</b>	<b>28.4</b>	<b>11.5</b>
711	Performing arts, spectator sports, & related industries	137	D	D	D	f	D	D
7111	Performing arts companies	22	16 045	2 237	318	46	1.9	1.2
71113	Musical groups & artists	17	15 438	2 109	280	35	1.2	.7
711130	Musical groups & artists	17	15 438	2 109	280	35	1.2	.7
7111309	Other music groups & artists	16	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	21	38 556	5 298	1 249	312	16.6	13.4
71132	Promoters of performing arts, sports, & similar events w/o facil	17	36 660	5 136	1 210	288	12.3	14.1
711320	Promoters of performing arts, sports, & similar events w/o facil	17	36 660	5 136	1 210	288	12.3	14.1
7114	Agents/managers for artists, athletes, & other public figures	18	10 533	2 769	601	89	7.2	22.7
71141	Agents/managers for artists, athletes, & other public figures	18	10 533	2 769	601	89	7.2	22.7
711410	Agents/managers for artists, athletes, & other public figures	18	10 533	2 769	601	89	7.2	22.7
7115	Independent artists, writers, & performers	68	26 678	7 809	1 634	298	40.2	9.0
71151	Independent artists, writers, & performers	68	26 678	7 809	1 634	298	40.2	9.0
711510	Independent artists, writers, & performers	68	26 678	7 809	1 634	298	40.2	9.0
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	261	168 747	51 336	11 089	4 218	32.4	11.9
7131	Amusement parks & arcades	13	3 754	1 062	210	119	15.8	.6
71312	Amusement arcades	12	D	D	D	c	D	D
713120	Amusement arcades	12	D	D	D	c	D	D
7139	Other amusement & recreation services	245	D	D	D	h	D	D
71391	Golf courses & country clubs	32	31 894	10 833	1 331	389	25.9	16.3
713910	Golf courses & country clubs	32	31 894	10 833	1 331	389	25.9	16.3
71394	Fitness & recreational sports centers	138	90 803	28 034	6 874	3 027	24.9	11.3
713940	Fitness & recreational sports centers	138	90 803	28 034	6 874	3 027	24.9	11.3
7139404	Ice skating rinks	6	4 935	1 083	250	90	16.5	11.3
7139405	Roller skating rinks	6	1 514	564	154	65	30.6	.9
71395	Bowling centers	18	9 322	2 822	725	237	44.0	20.3
713950	Bowling centers	18	9 322	2 822	725	237	44.0	20.3
71399	All other amusement & recreation industries	51	D	D	D	e	D	D
713990	All other amusement & recreation industries	51	D	D	D	e	D	D
7139904	Miniature golf courses	7	1 883	322	33	13	46.8	6.4
7139905	Coin-operated amusement devices (except slot machine operation)	9	17 044	4 876	1 263	239	51.3	5.5
<b>NANTUCKET COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	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>NORFOLK COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>166</b>	<b>217 787</b>	<b>87 986</b>	<b>21 087</b>	<b>2 235</b>	<b>15.4</b>	<b>2.6</b>
711	Performing arts, spectator sports, & related industries	41	140 052	64 212	16 175	463	3.9	.5
7112	Spectator sports	10	D	D	D	e	D	D
71121	Spectator sports	10	D	D	D	e	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	14	8 671	3 050	626	70	39.2	—
71151	Independent artists, writers, & performers	14	8 671	3 050	626	70	39.2	—
711510	Independent artists, writers, & performers	14	8 671	3 050	626	70	39.2	—
713	Amusement, gambling, & recreation industries	125	77 735	23 774	4 912	1 772	36.1	6.4
7139	Other amusement & recreation services	120	76 304	23 472	4 832	1 737	36.0	6.1
71391	Golf courses & country clubs	13	19 048	6 439	658	213	28.5	3.2
713910	Golf courses & country clubs	13	19 048	6 439	658	213	28.5	3.2
71393	Marinas	9	7 058	1 361	295	40	30.5	—
713930	Marinas	9	7 058	1 361	295	40	30.5	—
71394	Fitness & recreational sports centers	59	37 703	11 706	2 943	1 182	42.2	6.8
713940	Fitness & recreational sports centers	59	37 703	11 706	2 943	1 182	42.2	6.8
7139404	Ice skating rinks	5	4 628	639	158	63	2.9	6.3
71399	All other amusement & recreation industries	27	D	D	D	c	D	D
713990	All other amusement & recreation industries	27	D	D	D	c	D	D
7139904	Miniature golf courses	5	2 251	778	187	24	10.1	—
<b>PLYMOUTH COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>153</b>	<b>84 315</b>	<b>23 135</b>	<b>4 263</b>	<b>1 351</b>	<b>38.3</b>	<b>4.3</b>
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	134	80 211	22 052	4 099	1 292	36.5	4.3
7131	Amusement parks & arcades	9	4 452	1 321	151	73	13.4	24.3
7139	Other amusement & recreation services	124	D	D	D	g	D	D
71391	Golf courses & country clubs	20	20 652	6 341	897	216	27.2	2.3
713910	Golf courses & country clubs	20	20 652	6 341	897	216	27.2	2.3
71393	Marinas	27	25 026	6 467	1 349	213	24.5	—
713930	Marinas	27	25 026	6 467	1 349	213	24.5	—
71394	Fitness & recreational sports centers	47	19 582	5 416	1 277	603	66.0	8.5
713940	Fitness & recreational sports centers	47	19 582	5 416	1 277	603	66.0	8.5
71395	Bowling centers	8	4 420	1 097	292	124	58.9	—
713950	Bowling centers	8	4 420	1 097	292	124	58.9	—
71399	All other amusement & recreation industries	21	D	D	D	b	D	D
713990	All other amusement & recreation industries	21	D	D	D	b	D	D
<b>SUFFOLK COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b>	<b>175</b>	<b>458 510</b>	<b>191 901</b>	<b>39 184</b>	<b>3 916</b>	<b>11.9</b>	<b>20.5</b>
711	Performing arts, spectator sports, & related industries	81	364 973	168 584	33 910	2 264	9.1	20.7
7111	Performing arts companies	26	40 631	13 525	1 462	241	2.7	.8
71111	Theater companies & dinner theaters	9	D	D	D	c	D	D
711110	Theater companies & dinner theaters	9	D	D	D	c	D	D
7111102	Theater companies	8	D	D	D	c	D	D
71113	Musical groups & artists	16	21 226	9 127	560	64	2.8	.4
711130	Musical groups & artists	16	21 226	9 127	560	64	2.8	.4
7111309	Other music groups & artists	16	21 226	9 127	560	64	2.8	.4
7112	Spectator sports	6	223 022	137 444	28 529	1 071	9.3	32.1
71121	Spectator sports	6	223 022	137 444	28 529	1 071	9.3	32.1
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	10	70 258	9 027	2 503	813	2.9	—
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	6	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
71141	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
711410	Agents/managers for artists, athletes, & other public figures	20	20 035	5 778	755	75	14.3	18.1
7115	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1
71151	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1
711510	Independent artists, writers, & performers	19	11 027	2 810	661	64	59.7	.1

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>SUFFOLK COUNTY, MA—Con.</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation—Con.</b>							
713	Amusement, gambling, & recreation industries .....	92	D	D	D	g	D	D
7139	Other amusement & recreation services .....	87	D	D	D	g	D	D
71391	Golf courses & country clubs .....	6	9 801	1 622	190	75	71.3	13.4
713910	Golf courses & country clubs .....	6	9 801	1 622	190	75	71.3	13.4
71394	Fitness & recreational sports centers .....	51	56 665	15 236	3 601	1 183	17.5	25.4
713940	Fitness & recreational sports centers .....	51	56 665	15 236	3 601	1 183	17.5	25.4
71395	Bowling centers .....	8	3 403	1 048	261	75	24.5	—
713950	Bowling centers .....	8	3 403	1 048	261	75	24.5	—
71399	All other amusement & recreation industries .....	15	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	15	D	D	D	e	D	D
<b>WORCESTER COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>155</b>	<b>94 655</b>	<b>28 759</b>	<b>5 761</b>	<b>2 473</b>	<b>18.0</b>	<b>4.4</b>
711	Performing arts, spectator sports, & related industries .....	22	D	D	D	e	D	D
7111	Performing arts companies .....	6	D	D	D	a	D	D
71111	Theater companies & dinner theaters .....	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	3	D	D	D	a	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	131	83 988	24 364	4 851	2 116	18.8	4.0
7131	Amusement parks & arcades .....	10	6 450	2 039	213	95	3.7	—
7139	Other amusement & recreation services .....	121	77 538	22 325	4 638	2 021	20.1	4.3
71391	Golf courses & country clubs .....	27	30 730	9 849	1 063	315	22.6	6.8
713910	Golf courses & country clubs .....	27	30 730	9 849	1 063	315	22.6	6.8
71394	Fitness & recreational sports centers .....	48	22 637	7 032	1 619	740	24.6	4.5
713940	Fitness & recreational sports centers .....	48	22 637	7 032	1 619	740	24.6	4.5
71395	Bowling centers .....	16	4 903	1 574	379	168	28.4	—
713950	Bowling centers .....	16	4 903	1 574	379	168	28.4	—
71399	All other amusement & recreation industries .....	27	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	27	D	D	D	c	D	D
7139904	Miniature golf courses .....	4	1 575	384	21	13	5.3	—

<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>ABINGTON TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>2 775</b>	<b>718</b>	<b>132</b>	<b>73</b>	<b>80.2</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	6	2 775	718	132	73	80.2	—
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>ACTON TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>10</b>	<b>2 236</b>	<b>706</b>	<b>254</b>	<b>44</b>	<b>68.0</b>	<b>.4</b>
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>AGAWAM, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>12</b>	<b>26 459</b>	<b>7 415</b>	<b>1 065</b>	<b>242</b>	<b>1.5</b>	<b>1.1</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7131	Amusement parks & arcades .....	2	D	D	D	b	D	D
71311	Amusement & theme parks .....	2	D	D	D	b	D	D
713110	Amusement & theme parks .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>AMESBURY TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>6</b>	<b>1 523</b>	<b>460</b>	<b>151</b>	<b>35</b>	<b>100.0</b>	<b>—</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]

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>AMHERST TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	10	3 184	679	139	59	81.8	18.2
713	Amusement, gambling, & recreation industries .....	6	2 019	533	110	50	100.0	—
7139	Other amusement & recreation services .....	6	2 019	533	110	50	100.0	—
<b>ANDOVER TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	12	13 900	3 989	547	182	14.0	—
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71391	Golf courses & country clubs .....	2	D	D	D	c	D	D
713910	Golf courses & country clubs .....	2	D	D	D	c	D	D
<b>ARLINGTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	11	3 763	1 051	251	70	59.1	2.0
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>ASHLAND TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	8	2 146	541	129	47	33.8	15.5
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>ATHOL TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>ATTLEBORO, MA</b>								
71	Arts, entertainment, & recreation .....	5	5 797	1 213	216	57	11.1	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>AUBURN TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	2 233	680	151	60	45.0	7.9
713	Amusement, gambling, & recreation industries .....	6	2 233	680	151	60	45.0	7.9
7139	Other amusement & recreation services .....	6	2 233	680	151	60	45.0	7.9
<b>BARNSTABLE, MA</b>								
71	Arts, entertainment, & recreation .....	25	20 648	4 857	795	194	73.3	.4
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	22	D	D	D	c	D	D
7139	Other amusement & recreation services .....	20	D	D	D	c	D	D
71393	Marinas .....	4	D	D	D	b	D	D
713930	Marinas .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	7	3 809	1 796	271	124	10.3	1.4
713940	Fitness & recreational sports centers .....	7	3 809	1 796	271	124	10.3	1.4
<b>BEDFORD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
<b>BELCHERTOWN TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>BELLINGHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	a	D	D
7139	Other amusement & recreation services .....	2	D	D	D	a	D	D
<b>BELMONT TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	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>BEVERLY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>7 580</b>	<b>2 204</b>	<b>372</b>	<b>123</b>	<b>32.3</b>	<b>3.2</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	2 064	665	134	44	79.5	—
713940	Fitness & recreational sports centers .....	5	2 064	665	134	44	79.5	—
<b>BILLERICA TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>5 747</b>	<b>1 452</b>	<b>253</b>	<b>77</b>	<b>34.2</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>BOSTON, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>165</b>	<b>433 214</b>	<b>186 324</b>	<b>37 873</b>	<b>3 463</b>	<b>12.0</b>	<b>21.6</b>
711	Performing arts, spectator sports, & related industries .....	78	D	D	D	g	D	D
7111	Performing arts companies .....	24	D	D	D	c	D	D
71111	Theater companies & dinner theaters .....	9	D	D	D	c	D	D
711110	Theater companies & dinner theaters .....	9	D	D	D	c	D	D
7111102	Theater companies .....	8	D	D	D	c	D	D
71113	Musical groups & artists .....	14	D	D	D	b	D	D
711130	Musical groups & artists .....	14	D	D	D	b	D	D
7111309	Other music groups & artists .....	14	D	D	D	b	D	D
7112	Spectator sports .....	5	D	D	D	f	D	D
71121	Spectator sports .....	5	D	D	D	f	D	D
711211	Sports teams & clubs .....	3	D	D	D	e	D	D
7112112	Baseball clubs .....	1	D	D	D	c	D	D
7112119	Other professional sports clubs .....	2	D	D	D	c	D	D
711212	Racetracks .....	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events .....	10	70 258	9 027	2 503	813	2.9	—
71131	Promoters of performing arts, sports, & similar events w/facility .....	4	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	4	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	6	D	D	D	e	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	6	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	20	20 035	5 778	755	75	14.3	18.1
71141	Agents/managers for artists, athletes, & other public figures .....	20	20 035	5 778	755	75	14.3	18.1
711410	Agents/managers for artists, athletes, & other public figures .....	20	20 035	5 778	755	75	14.3	18.1
7115	Independent artists, writers, & performers .....	19	11 027	2 810	661	64	59.7	.1
71151	Independent artists, writers, & performers .....	19	11 027	2 810	661	64	59.7	.1
711510	Independent artists, writers, & performers .....	19	11 027	2 810	661	64	59.7	.1
713	Amusement, gambling, & recreation industries .....	85	D	D	D	g	D	D
7139	Other amusement & recreation services .....	81	D	D	D	g	D	D
71391	Golf courses & country clubs .....	6	9 801	1 622	190	75	71.3	13.4
713910	Golf courses & country clubs .....	6	9 801	1 622	190	75	71.3	13.4
71394	Fitness & recreational sports centers .....	48	D	D	D	g	D	D
713940	Fitness & recreational sports centers .....	48	D	D	D	g	D	D
71395	Bowling centers .....	8	3 403	1 048	261	75	24.5	—
713950	Bowling centers .....	8	3 403	1 048	261	75	24.5	—
71399	All other amusement & recreation industries .....	15	D	D	D	e	D	D
713990	All other amusement & recreation industries .....	15	D	D	D	e	D	D
<b>BOURNE TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>5 685</b>	<b>1 734</b>	<b>321</b>	<b>47</b>	<b>40.6</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	3	1 953	785	150	6	D	—
713	Amusement, gambling, & recreation industries .....	10	3 732	949	171	41	32.2	—
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>BRAINTREE TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>5 638</b>	<b>1 654</b>	<b>382</b>	<b>122</b>	<b>35.2</b>	<b>1.6</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	c	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	5	2 738	1 057	251	80	29.3	—
713940	Fitness & recreational sports centers .....	5	2 738	1 057	251	80	29.3	—
<b>BRIDGEWATER TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>1 728</b>	<b>538</b>	<b>151</b>	<b>93</b>	<b>100.0</b>	<b>—</b>
<b>BROCKTON, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>15</b>	<b>4 292</b>	<b>1 336</b>	<b>336</b>	<b>177</b>	<b>28.4</b>	<b>28.7</b>
713	Amusement, gambling, & recreation industries .....	15	4 292	1 336	336	177	28.4	28.7
7139	Other amusement & recreation services .....	15	4 292	1 336	336	177	28.4	28.7
71394	Fitness & recreational sports centers .....	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	11	D	D	D	c	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>BROOKLINE TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	11	3 457	1 674	415	46	23.6	10.0
711	Performing arts, spectator sports, & related industries .....	8	2 269	1 311	319	24	30.0	15.2
<b>BURLINGTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	8	4 719	1 177	293	151	53.0	13.7
711	Performing arts, spectator sports, & related industries .....	3	2 351	540	134	22	D	—
713	Amusement, gambling, & recreation industries .....	5	2 368	637	159	129	31.7	27.3
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
<b>CAMBRIDGE, MA</b>								
71	Arts, entertainment, & recreation .....	40	46 229	7 514	1 721	529	13.2	4.0
711	Performing arts, spectator sports, & related industries .....	22	31 911	3 331	681	87	3.0	.4
7111	Performing arts companies .....	8	9 616	1 147	178	15	—	1.1
71113	Musical groups & artists .....	8	9 616	1 147	178	15	—	1.1
711130	Musical groups & artists .....	8	9 616	1 147	178	15	—	1.1
7111309	Other music groups & artists .....	7	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions .....	1	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	17	D	D	D	e	D	D
7139	Other amusement & recreation services .....	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	14	11 898	3 614	902	409	24.7	12.5
713940	Fitness & recreational sports centers .....	14	11 898	3 614	902	409	24.7	12.5
<b>CANTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D
71391	Golf courses & country clubs .....	2	D	D	D	b	D	D
713910	Golf courses & country clubs .....	2	D	D	D	b	D	D
<b>CARVER TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	a	D	D
<b>CHARLTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
7139	Other amusement & recreation services .....	3	D	D	D	a	D	D
<b>CHELMSFORD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	9	4 159	1 346	322	188	26.8	26.2
713	Amusement, gambling, & recreation industries .....	6	3 448	950	236	178	23.4	24.8
7139	Other amusement & recreation services .....	6	3 448	950	236	178	23.4	24.8
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
<b>CHELSEA, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>CHICOPEE, MA</b>								
71	Arts, entertainment, & recreation .....	6	2 627	766	170	63	47.8	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	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>CONCORD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	16	7 793	2 961	496	135	20.9	5.4
711	Performing arts, spectator sports, & related industries .....	4	1 781	533	23	4	28.4	—
713	Amusement, gambling, & recreation industries .....	12	6 012	2 428	473	131	18.7	7.0
7139	Other amusement & recreation services .....	12	6 012	2 428	473	131	18.7	7.0
71394	Fitness & recreational sports centers .....	9	5 599	2 364	464	128	14.2	5.9
713940	Fitness & recreational sports centers .....	9	5 599	2 364	464	128	14.2	5.9
<b>DANVERS TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	14	7 456	1 744	479	225	59.3	7.5
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	2 241	517	146	71	62.4	25.1
713940	Fitness & recreational sports centers .....	5	2 241	517	146	71	62.4	25.1
<b>DARTMOUTH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	12	4 248	1 517	203	150	37.8	—
713	Amusement, gambling, & recreation industries .....	12	4 248	1 517	203	150	37.8	—
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
<b>DEDHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	8	14 320	2 382	537	144	37.5	—
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>DENNIS TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	12	4 941	1 075	191	72	50.7	—
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>DRACUT TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	9	2 771	584	146	84	29.2	26.3
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	1 811	433	102	21	11.0	23.8
713990	All other amusement & recreation industries .....	4	1 811	433	102	21	11.0	23.8
<b>DUXBURY TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	1 121	511	78	16	D	—
<b>EAST BRIDGEWATER TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	4	3 378	744	129	48	35.2	—
713	Amusement, gambling, & recreation industries .....	4	3 378	744	129	48	35.2	—
7139	Other amusement & recreation services .....	4	3 378	744	129	48	35.2	—
<b>EASTHAMPTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>EAST LONGMEADOW TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	1 929	640	152	50	D	—
713	Amusement, gambling, & recreation industries .....	3	1 929	640	152	50	D	—
7139	Other amusement & recreation services .....	3	1 929	640	152	50	D	—

See footnotes at end of table.



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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>EASTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	7 048	1 271	175	74	4.0	—
713	Amusement, gambling, & recreation industries .....	6	7 048	1 271	175	74	4.0	—
7139	Other amusement & recreation services .....	6	7 048	1 271	175	74	4.0	—
71391	Golf courses & country clubs .....	2	D	D	D	b	D	D
713910	Golf courses & country clubs .....	2	D	D	D	b	D	D
<b>EVERETT, MA</b>								
71	Arts, entertainment, & recreation .....	4	1 148	184	53	32	1.1	20.5
<b>FAIRHAVEN TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	9	2 861	654	137	76	37.5	—
713	Amusement, gambling, & recreation industries .....	9	2 861	654	137	76	37.5	—
7139	Other amusement & recreation services .....	9	2 861	654	137	76	37.5	—
<b>FALL RIVER, MA</b>								
71	Arts, entertainment, & recreation .....	11	1 936	289	68	34	62.6	.6
<b>FALMOUTH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	25	16 155	4 119	801	225	5.7	5.9
713	Amusement, gambling, & recreation industries .....	18	15 269	3 929	758	213	4.2	2.9
7139	Other amusement & recreation services .....	18	15 269	3 929	758	213	4.2	2.9
71391	Golf courses & country clubs .....	4	5 740	1 430	246	90	—	—
713910	Golf courses & country clubs .....	4	5 740	1 430	246	90	—	—
71393	Marinas .....	5	7 885	2 059	390	71	—	—
713930	Marinas .....	5	7 885	2 059	390	71	—	—
<b>FITCHBURG, MA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>FOXBOROUGH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	7	122 644	60 985	15 464	355	.3	.1
711	Performing arts, spectator sports, & related industries .....	4	D	D	D	e	D	D
7112	Spectator sports .....	3	D	D	D	e	D	D
71121	Spectator sports .....	3	D	D	D	e	D	D
711211	Sports teams & clubs .....	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>FRAMINGHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	14	5 879	2 185	576	171	23.1	5.8
713	Amusement, gambling, & recreation industries .....	11	5 623	2 029	546	162	24.2	1.5
7139	Other amusement & recreation services .....	11	5 623	2 029	546	162	24.2	1.5
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
<b>FRANKLIN, MA</b>								
71	Arts, entertainment, & recreation .....	10	3 131	1 312	268	134	31.7	1.0
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>GARDNER, MA</b>								
71	Arts, entertainment, & recreation .....	6	861	236	48	18	89.0	—
<b>GLOUCESTER, MA</b>								
71	Arts, entertainment, & recreation .....	11	5 148	1 566	252	74	64.8	—
713	Amusement, gambling, & recreation industries .....	7	3 895	1 013	129	58	72.3	—
7139	Other amusement & recreation services .....	7	3 895	1 013	129	58	72.3	—
71393	Marinas .....	4	3 347	922	117	48	72.5	—
713930	Marinas .....	4	3 347	922	117	48	72.5	—

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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>GREENFIELD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
<b>HANOVER TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	9	3 693	954	196	79	44.6	2.1
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>HARVARD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	a	D	D
7139	Other amusement & recreation services .....	4	D	D	D	a	D	D
<b>HARWICH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	D	D	D	a	D	D
<b>HAVERHILL, MA</b>								
71	Arts, entertainment, & recreation .....	15	15 855	4 726	1 164	464	44.2	—
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	14	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
<b>HINGHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	10 586	2 160	500	114	7.2	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	5	D	D	D	c	D	D
71393	Marinas .....	2	D	D	D	b	D	D
713930	Marinas .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>HOLBROOK TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	806	207	48	21	D	—
<b>HOLDEN TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>HOLLISTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	a	D	D
<b>HOLYOKE, MA</b>								
71	Arts, entertainment, & recreation .....	11	6 366	1 672	334	58	25.6	13.0
713	Amusement, gambling, & recreation industries .....	11	6 366	1 672	334	58	25.6	13.0
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	4	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .....	2	D	D	D	b	D	D
<b>HOPKINTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
7139	Other amusement & recreation services .....	3	D	D	D	a	D	D
<b>HUDSON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	7	1 497	387	90	54	23.2	5.5
<b>HULL TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	7	789	155	5	8	48.2	1.9

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>IPSWICH TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>8 073</b>	<b>2 375</b>	<b>570</b>	<b>120</b>	<b>8.8</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71391	Golf courses & country clubs .....	2	D	D	D	b	D	D
713910	Golf courses & country clubs .....	2	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	2	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	a	D	D
<b>KINGSTON TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>6</b>	<b>2 825</b>	<b>989</b>	<b>172</b>	<b>102</b>	<b>28.0</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	5	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>LAWRENCE, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	1	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	1	D	D	D	a	D	D
<b>LEICESTER TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
<b>LEOMINSTER, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>3 168</b>	<b>930</b>	<b>173</b>	<b>68</b>	<b>63.9</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	9	3 168	930	173	68	63.9	—
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>LEXINGTON TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>8 051</b>	<b>1 767</b>	<b>414</b>	<b>209</b>	<b>16.3</b>	<b>—</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	7	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	4 770	1 369	335	196	10.1	—
713940	Fitness & recreational sports centers .....	5	4 770	1 369	335	196	10.1	—
<b>LONGMEADOW TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>LOWELL, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>6 112</b>	<b>2 155</b>	<b>549</b>	<b>154</b>	<b>14.5</b>	<b>32.2</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	4	3 962	1 680	437	118	11.4	14.1
713940	Fitness & recreational sports centers .....	4	3 962	1 680	437	118	11.4	14.1
<b>LYNN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>1 944</b>	<b>678</b>	<b>136</b>	<b>40</b>	<b>31.4</b>	<b>4.7</b>
<b>LYNNFIELD TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>7 360</b>	<b>2 692</b>	<b>398</b>	<b>168</b>	<b>4.7</b>	<b>12.5</b>
713	Amusement, gambling, & recreation industries .....	7	7 360	2 692	398	168	4.7	12.5
7139	Other amusement & recreation services .....	7	7 360	2 692	398	168	4.7	12.5
71394	Fitness & recreational sports centers .....	3	3 377	1 156	292	149	D	19.2
713940	Fitness & recreational sports centers .....	3	3 377	1 156	292	149	D	19.2
<b>MALDEN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>4 233</b>	<b>930</b>	<b>230</b>	<b>85</b>	<b>30.5</b>	<b>4.2</b>
713	Amusement, gambling, & recreation industries .....	5	3 564	830	216	60	36.2	—
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>MANSFIELD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility .....	1	D	D	D	a	D	D
<b>MARBLEHEAD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	927	166	43	18	D	—
<b>MARLBOROUGH, MA</b>								
71	Arts, entertainment, & recreation .....	11	4 644	1 320	283	158	11.2	—
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	2 722	890	197	140	15.0	.1
713940	Fitness & recreational sports centers .....	5	2 722	890	197	140	15.0	.1
<b>MARSHFIELD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	7	3 778	1 443	225	43	15.9	—
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>MAYNARD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MEDFIELD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>MEDFORD, MA</b>								
71	Arts, entertainment, & recreation .....	3	2 698	578	144	61	D	—
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>MEDWAY TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	4	701	194	40	14	11.6	—
<b>MELROSE, MA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events .....	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil .....	1	D	D	D	c	D	D
<b>METHUEN, MA</b>								
71	Arts, entertainment, & recreation .....	7	2 764	507	72	24	22.1	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>MIDDLEBOROUGH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MILFORD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	1 326	454	113	86	52.0	—
<b>MILLBURY TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>MILTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NATICK TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	14	8 043	2 673	616	309	2.5	11.8
713	Amusement, gambling, & recreation industries .....	12	D	D	D	e	D	D
7139	Other amusement & recreation services .....	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers .....	7	5 286	1 897	436	239	3.3	—
713940	Fitness & recreational sports centers .....	7	5 286	1 897	436	239	3.3	—
<b>NEEDHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	10	7 598	3 079	819	149	10.6	11.7
711	Performing arts, spectator sports, & related industries .....	5	4 565	1 261	296	43	13.4	—
7115	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	5	3 033	1 818	523	106	6.3	29.4
7139	Other amusement & recreation services .....	5	3 033	1 818	523	106	6.3	29.4
71394	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	c	D	D
<b>NEW BEDFORD, MA</b>								
71	Arts, entertainment, & recreation .....	14	4 291	1 033	207	87	86.6	13.4
713	Amusement, gambling, & recreation industries .....	14	4 291	1 033	207	87	86.6	13.4
7139	Other amusement & recreation services .....	14	4 291	1 033	207	87	86.6	13.4
71394	Fitness & recreational sports centers .....	8	2 100	456	98	56	72.5	27.5
713940	Fitness & recreational sports centers .....	8	2 100	456	98	56	72.5	27.5
<b>NEWBURYPORT, MA</b>								
71	Arts, entertainment, & recreation .....	15	4 875	1 032	246	85	51.4	16.8
713	Amusement, gambling, & recreation industries .....	13	D	D	D	b	D	D
7139	Other amusement & recreation services .....	13	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	5	1 921	461	121	62	16.9	41.5
713940	Fitness & recreational sports centers .....	5	1 921	461	121	62	16.9	41.5
<b>NEWTON, MA</b>								
71	Arts, entertainment, & recreation .....	37	22 399	6 750	1 332	347	22.5	27.8
711	Performing arts, spectator sports, & related industries .....	26	15 508	4 723	909	164	24.6	16.7
7113	Promoters of performing arts, sports, & similar events .....	5	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures .....	6	5 355	2 072	451	56	4.1	.1
71141	Agents/managers for artists, athletes, & other public figures .....	6	5 355	2 072	451	56	4.1	.1
711410	Agents/managers for artists, athletes, & other public figures .....	6	5 355	2 072	451	56	4.1	.1
7115	Independent artists, writers, & performers .....	11	4 685	1 553	244	33	17.3	22.1
71151	Independent artists, writers, & performers .....	11	4 685	1 553	244	33	17.3	22.1
711510	Independent artists, writers, & performers .....	11	4 685	1 553	244	33	17.3	22.1
713	Amusement, gambling, & recreation industries .....	11	6 891	2 027	423	183	17.7	52.7
7139	Other amusement & recreation services .....	11	6 891	2 027	423	183	17.7	52.7
71394	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
<b>NORFOLK TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NORTH ADAMS, MA</b>								
71	Arts, entertainment, & recreation .....	4	1 210	272	91	69	85.5	7.9
<b>NORTHAMPTON, MA</b>								
71	Arts, entertainment, & recreation .....	14	3 518	865	170	85	30.0	12.9
713	Amusement, gambling, & recreation industries .....	7	2 367	674	156	72	28.6	—
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
<b>NORTH ANDOVER TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	7	1 310	459	116	73	28.1	—
<b>NORTH ATTLEBOROUGH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	1 905	706	114	43	47.0	4.6
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>NORTHBOROUGH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	7	4 111	1 392	243	63	38.0	.8
713	Amusement, gambling, & recreation industries .....	6	D	D	D	b	D	D
7139	Other amusement & recreation services .....	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>NORTHBRIDGE TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>NORTH READING TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	3 575	1 195	253	100	—	—
713	Amusement, gambling, & recreation industries .....	5	3 575	1 195	253	100	—	—
7139	Other amusement & recreation services .....	5	3 575	1 195	253	100	—	—
<b>NORTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	2 362	605	61	35	18.5	—
713	Amusement, gambling, & recreation industries .....	5	2 362	605	61	35	18.5	—
7139	Other amusement & recreation services .....	5	2 362	605	61	35	18.5	—
<b>NORWOOD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	13	5 366	1 780	323	238	31.4	13.9
713	Amusement, gambling, & recreation industries .....	13	5 366	1 780	323	238	31.4	13.9
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	2 328	973	228	198	36.0	—
713940	Fitness & recreational sports centers .....	5	2 328	973	228	198	36.0	—
<b>OXFORD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PALMER TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>PEABODY, MA</b>								
71	Arts, entertainment, & recreation .....	7	3 590	1 629	292	77	15.2	—
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>PEMBROKE TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	5 898	1 875	379	104	42.1	2.7
713	Amusement, gambling, & recreation industries .....	6	5 898	1 875	379	104	42.1	2.7
7139	Other amusement & recreation services .....	6	5 898	1 875	379	104	42.1	2.7
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>PEPPERELL TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>PITTSFIELD, MA</b>								
71	Arts, entertainment, & recreation .....	18	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	a	D	D
7111	Performing arts companies .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	12	D	D	D	e	D	D
7139	Other amusement & recreation services .....	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>PLYMOUTH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	13	9 088	2 424	458	93	56.8	1.9
713	Amusement, gambling, & recreation industries .....	7	7 487	2 011	404	76	54.2	—
7139	Other amusement & recreation services .....	7	7 487	2 011	404	76	54.2	—
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>QUINCY, MA</b>								
71	Arts, entertainment, & recreation .....	20	11 761	3 048	709	217	26.9	10.9
713	Amusement, gambling, & recreation industries .....	18	D	D	D	c	D	D
7139	Other amusement & recreation services .....	18	D	D	D	c	D	D
71393	Marinas .....	4	5 590	1 121	256	31	12.2	—
713930	Marinas .....	4	5 590	1 121	256	31	12.2	—
71394	Fitness & recreational sports centers .....	6	3 534	1 295	323	142	43.2	4.8
713940	Fitness & recreational sports centers .....	6	3 534	1 295	323	142	43.2	4.8
<b>RANDOLPH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>RAYNHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	9	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	c	D	D
7112	Spectator sports .....	3	D	D	D	c	D	D
71121	Spectator sports .....	3	D	D	D	c	D	D
711212	Racetracks .....	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries .....	6	1 653	587	82	59	86.4	2.7
7139	Other amusement & recreation services .....	6	1 653	587	82	59	86.4	2.7
<b>READING TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	4	2 028	684	122	92	17.8	—
<b>REVERE, MA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	e	D	D
7112	Spectator sports .....	1	D	D	D	e	D	D
71121	Spectator sports .....	1	D	D	D	e	D	D
711212	Racetracks .....	1	D	D	D	e	D	D
<b>ROCKLAND TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	7	2 195	663	83	39	30.2	10.6
713	Amusement, gambling, & recreation industries .....	5	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	a	D	D
<b>SALEM, MA</b>								
71	Arts, entertainment, & recreation .....	16	5 306	1 467	254	67	39.5	—
713	Amusement, gambling, & recreation industries .....	13	D	D	D	b	D	D
7139	Other amusement & recreation services .....	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>SANDWICH TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	6 411	1 924	278	67	13.2	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
71391	Golf courses & country clubs .....	2	D	D	D	b	D	D
713910	Golf courses & country clubs .....	2	D	D	D	b	D	D
<b>SAUGUS TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	3 384	1 235	227	64	58.6	—
713	Amusement, gambling, & recreation industries .....	5	3 384	1 235	227	64	58.6	—
7139	Other amusement & recreation services .....	5	3 384	1 235	227	64	58.6	—
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>SCITUATE TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	11	4 504	961	172	48	80.9	—
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D

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<b>SEEKONK TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	11	7 006	1 657	331	136	27.4	1.7
713	Amusement, gambling, & recreation industries .....	9	D	D	D	c	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	4	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	3	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	a	D	D
<b>SHARON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>SHREWSBURY TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	9	4 994	998	289	111	2.0	1.5
713	Amusement, gambling, & recreation industries .....	8	D	D	D	c	D	D
7139	Other amusement & recreation services .....	7	D	D	D	b	D	D
<b>SOMERSET TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	6	3 032	722	187	135	49.7	21.2
713	Amusement, gambling, & recreation industries .....	6	3 032	722	187	135	49.7	21.2
7139	Other amusement & recreation services .....	6	3 032	722	187	135	49.7	21.2
<b>SOMERVILLE, MA</b>								
71	Arts, entertainment, & recreation .....	19	18 409	4 837	1 241	264	56.0	4.8
711	Performing arts, spectator sports, & related industries .....	7	1 845	512	118	20	42.7	4.4
713	Amusement, gambling, & recreation industries .....	12	16 564	4 325	1 123	244	57.5	4.9
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	5	1 970	329	78	39	39.1	6.6
713940	Fitness & recreational sports centers .....	5	1 970	329	78	39	39.1	6.6
71399	All other amusement & recreation industries .....	4	D	D	D	c	D	D
713990	All other amusement & recreation industries .....	4	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	D	D	D	c	D	D
<b>SOUTHBRIDGE TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SOUTH HADLEY TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	a	D	D
<b>SPENCER TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	b	D	D
<b>SPRINGFIELD, MA</b>								
71	Arts, entertainment, & recreation .....	16	8 455	2 899	634	191	21.4	—
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	b	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
<b>STONEHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	4	487	119	34	11	65.1	—
<b>STOUGHTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	7	2 223	442	94	22	18.8	—
<b>SUDBURY TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	8	5 362	1 347	150	25	72.9	3.0
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>SWAMPSCOTT TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	1	D	D	D	a	D	D
<b>SWANSEA TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	10	5 155	1 132	268	90	13.6	10.8
713	Amusement, gambling, & recreation industries .....	10	5 155	1 132	268	90	13.6	10.8
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>TAUNTON, MA</b>								
71	Arts, entertainment, & recreation .....	9	2 098	470	117	57	25.6	.3
713	Amusement, gambling, & recreation industries .....	7	D	D	D	b	D	D
<b>TEWKSBURY TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	9	6 677	2 273	273	150	15.3	37.6
713	Amusement, gambling, & recreation industries .....	9	6 677	2 273	273	150	15.3	37.6
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
<b>UXBRIDGE TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	2 888	660	95	23	6.0	75.0
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	4	D	D	D	b	D	D
<b>WAKEFIELD TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	7 520	2 471	591	130	10.8	44.7
711	Performing arts, spectator sports, & related industries .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	4	D	D	D	c	D	D
7139	Other amusement & recreation services .....	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	c	D	D
<b>WALPOLE TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	3 465	393	87	41	12.3	—
713	Amusement, gambling, & recreation industries .....	4	D	D	D	b	D	D
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>WALTHAM, MA</b>								
71	Arts, entertainment, & recreation .....	18	12 669	2 721	596	225	27.5	2.2
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
7111	Performing arts companies .....	1	D	D	D	a	D	D
71113	Musical groups & artists .....	1	D	D	D	a	D	D
711130	Musical groups & artists .....	1	D	D	D	a	D	D
7111309	Other music groups & artists .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	13	D	D	D	c	D	D
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	9	4 592	1 062	265	114	25.3	6.1
713940	Fitness & recreational sports centers .....	9	4 592	1 062	265	114	25.3	6.1
<b>WAREHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	10	6 823	2 082	242	56	51.3	—
713	Amusement, gambling, & recreation industries .....	10	6 823	2 082	242	56	51.3	—
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
<b>WATERTOWN, MA</b>								
71	Arts, entertainment, & recreation .....	13	9 401	2 365	524	186	72.5	1.8
711	Performing arts, spectator sports, & related industries .....	4	1 678	175	24	4	89.9	10.1
713	Amusement, gambling, & recreation industries .....	9	7 723	2 190	500	182	68.7	—
7139	Other amusement & recreation services .....	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	c	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>WAYLAND TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>6 709</b>	<b>2 364</b>	<b>494</b>	<b>191</b>	<b>42.8</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	c	D	D
7139	Other amusement & recreation services .....	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	1	D	D	D	b	D	D
<b>WEBSTER TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>5</b>	<b>2 733</b>	<b>846</b>	<b>127</b>	<b>79</b>	<b>7.1</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	5	2 733	846	127	79	7.1	—
7139	Other amusement & recreation services .....	3	D	D	D	b	D	D
<b>WELLESLEY TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>7 575</b>	<b>1 965</b>	<b>491</b>	<b>139</b>	<b>45.7</b>	<b>7.4</b>
711	Performing arts, spectator sports, & related industries .....	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	6	D	D	D	c	D	D
7139	Other amusement & recreation services .....	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	6	D	D	D	c	D	D
<b>WESTBOROUGH TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>7</b>	<b>4 320</b>	<b>1 302</b>	<b>316</b>	<b>112</b>	<b>25.9</b>	<b>3.1</b>
713	Amusement, gambling, & recreation industries .....	7	4 320	1 302	316	112	25.9	3.1
7139	Other amusement & recreation services .....	7	4 320	1 302	316	112	25.9	3.1
71394	Fitness & recreational sports centers .....	4	3 548	1 168	292	108	13.6	—
713940	Fitness & recreational sports centers .....	4	3 548	1 168	292	108	13.6	—
<b>WESTFIELD, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>9</b>	<b>3 488</b>	<b>1 094</b>	<b>188</b>	<b>63</b>	<b>18.3</b>	<b>—</b>
713	Amusement, gambling, & recreation industries .....	8	D	D	D	b	D	D
7139	Other amusement & recreation services .....	8	D	D	D	b	D	D
<b>WESTFORD TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>8</b>	<b>4 324</b>	<b>1 233</b>	<b>407</b>	<b>122</b>	<b>97.4</b>	<b>1.9</b>
713	Amusement, gambling, & recreation industries .....	8	4 324	1 233	407	122	97.4	1.9
7139	Other amusement & recreation services .....	8	4 324	1 233	407	122	97.4	1.9
<b>WESTON TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>4</b>	<b>2 128</b>	<b>766</b>	<b>110</b>	<b>13</b>	<b>25.0</b>	<b>2.6</b>
713	Amusement, gambling, & recreation industries .....	3	D	D	D	a	D	D
7139	Other amusement & recreation services .....	3	D	D	D	a	D	D
<b>WESTPORT TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>3</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WEST SPRINGFIELD TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>10</b>	<b>4 717</b>	<b>935</b>	<b>263</b>	<b>112</b>	<b>42.8</b>	<b>4.4</b>
713	Amusement, gambling, & recreation industries .....	10	4 717	935	263	112	42.8	4.4
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	5	1 981	340	100	35	75.1	—
713940	Fitness & recreational sports centers .....	5	1 981	340	100	35	75.1	—
71399	All other amusement & recreation industries .....	2	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	b	D	D
<b>WESTWOOD TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>1</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>	<b>D</b>	<b>D</b>
<b>WEYMOUTH TOWN, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>13</b>	<b>6 579</b>	<b>1 656</b>	<b>450</b>	<b>157</b>	<b>75.4</b>	<b>8.9</b>
713	Amusement, gambling, & recreation industries .....	13	6 579	1 656	450	157	75.4	8.9
7139	Other amusement & recreation services .....	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	5 417	1 468	427	145	77.8	7.0
713940	Fitness & recreational sports centers .....	7	5 417	1 468	427	145	77.8	7.0

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>WHITMAN TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	2	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
<b>WILBRAHAM TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	865	191	62	30	—	18.0
<b>WILMINGTON TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	3 276	840	226	59	64.7	—
713	Amusement, gambling, & recreation industries .....	3	D	D	D	b	D	D
7139	Other amusement & recreation services .....	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	2	D	D	D	b	D	D
<b>WINCHESTER TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	3	D	D	D	a	D	D
<b>WINTHROP TOWN, MA</b>								
71	Arts, entertainment, & recreation .....	5	D	D	D	b	D	D
<b>WOBURN, MA</b>								
71	Arts, entertainment, & recreation .....	13	6 794	2 862	687	109	24.7	.7
711	Performing arts, spectator sports, & related industries .....	4	2 463	1 642	422	7	—	—
713	Amusement, gambling, & recreation industries .....	9	4 331	1 220	265	102	38.7	1.1
7139	Other amusement & recreation services .....	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers .....	3	D	D	D	b	D	D
<b>WORCESTER, MA</b>								
71	Arts, entertainment, & recreation .....	21	13 856	4 999	1 207	521	11.6	.3
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	e	D	D
7112	Spectator sports .....	1	D	D	D	b	D	D
71121	Spectator sports .....	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers .....	7	4 737	1 080	261	124	4.9	1.0
713940	Fitness & recreational sports centers .....	7	4 737	1 080	261	124	4.9	1.0
71399	All other amusement & recreation industries .....	3	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	3	D	D	D	b	D	D
<b>YARMOUTH, MA</b>								
71	Arts, entertainment, & recreation .....	23	22 840	3 479	624	156	87.6	1.1
713	Amusement, gambling, & recreation industries .....	20	D	D	D	c	D	D
7139	Other amusement & recreation services .....	19	D	D	D	c	D	D
71393	Marinas .....	3	D	D	D	b	D	D
713930	Marinas .....	3	D	D	D	b	D	D
71399	All other amusement & recreation industries .....	9	2 462	419	79	27	47.3	—
713990	All other amusement & recreation industries .....	9	2 462	419	79	27	47.3	—
<b>BALANCE OF BARNSTABLE COUNTY, MA</b>								
71	Arts, entertainment, & recreation .....	33	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries .....	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	25	D	D	D	f	D	D
7139	Other amusement & recreation services .....	24	D	D	D	f	D	D
71391	Golf courses & country clubs .....	3	D	D	D	f	D	D
713910	Golf courses & country clubs .....	3	D	D	D	f	D	D
71393	Marinas .....	6	D	D	D	b	D	D
713930	Marinas .....	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	11	3 338	1 072	180	69	38.3	22.2
713940	Fitness & recreational sports centers .....	11	3 338	1 072	180	69	38.3	22.2

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF BERKSHIRE COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>30</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers .....	9	D	D	D	b	D	D
71151	Independent artists, writers, & performers .....	9	D	D	D	b	D	D
711510	Independent artists, writers, & performers .....	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	16	D	D	D	e	D	D
7139	Other amusement & recreation services .....	15	D	D	D	e	D	D
<b>BALANCE OF BRISTOL COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>15</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	10	D	D	D	b	D	D
7139	Other amusement & recreation services .....	10	D	D	D	b	D	D
<b>BALANCE OF ESSEX COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>49</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	43	D	D	D	e	D	D
7139	Other amusement & recreation services .....	38	D	D	D	e	D	D
71391	Golf courses & country clubs .....	11	10 670	3 078	348	78	26.9	2.7
713910	Golf courses & country clubs .....	11	10 670	3 078	348	78	26.9	2.7
71393	Marinas .....	7	D	D	D	b	D	D
713930	Marinas .....	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers .....	9	6 542	1 316	346	132	32.9	.2
713940	Fitness & recreational sports centers .....	9	6 542	1 316	346	132	32.9	.2
71399	All other amusement & recreation industries .....	11	D	D	D	b	D	D
713990	All other amusement & recreation industries .....	11	D	D	D	b	D	D
<b>BALANCE OF FRANKLIN COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>20</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>e</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	14	D	D	D	e	D	D
7139	Other amusement & recreation services .....	14	D	D	D	e	D	D
71399	All other amusement & recreation industries .....	5	1 903	580	65	13	49.0	—
713990	All other amusement & recreation industries .....	5	1 903	580	65	13	49.0	—
<b>BALANCE OF HAMPDEN COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>17</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries .....	12	D	D	D	b	D	D
7139	Other amusement & recreation services .....	12	D	D	D	b	D	D
<b>BALANCE OF HAMPSHIRE COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>21</b>	<b>6 344</b>	<b>1 375</b>	<b>290</b>	<b>120</b>	<b>40.8</b>	<b>14.4</b>
711	Performing arts, spectator sports, & related industries .....	4	1 540	329	72	9	—	45.8
713	Amusement, gambling, & recreation industries .....	17	4 804	1 046	218	111	53.9	4.3
7139	Other amusement & recreation services .....	16	D	D	D	b	D	D
<b>BALANCE OF MIDDLESEX COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>21</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	16	D	D	D	c	D	D
7139	Other amusement & recreation services .....	15	D	D	D	c	D	D
71391	Golf courses & country clubs .....	6	7 726	2 565	284	50	6.6	64.4
713910	Golf courses & country clubs .....	6	7 726	2 565	284	50	6.6	64.4
71394	Fitness & recreational sports centers .....	6	2 978	707	179	71	32.0	1.2
713940	Fitness & recreational sports centers .....	6	2 978	707	179	71	32.0	1.2
71399	All other amusement & recreation industries .....	2	D	D	D	a	D	D
713990	All other amusement & recreation industries .....	2	D	D	D	a	D	D
<b>BALANCE OF NORFOLK COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation</b> .....	<b>14</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	11	D	D	D	c	D	D
7139	Other amusement & recreation services .....	11	D	D	D	c	D	D
71391	Golf courses & country clubs .....	2	D	D	D	b	D	D
713910	Golf courses & country clubs .....	2	D	D	D	b	D	D

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							From administrative records <sup>1</sup>	Estimated <sup>2</sup>
<b>BALANCE OF PLYMOUTH COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>33</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	28	D	D	D	c	D	D
7139	Other amusement & recreation services .....	28	D	D	D	c	D	D
71391	Golf courses & country clubs .....	8	D	D	D	b	D	D
713910	Golf courses & country clubs .....	8	D	D	D	b	D	D
71393	Marinas .....	5	7 315	2 374	515	71	11.6	—
713930	Marinas .....	5	7 315	2 374	515	71	11.6	—
71394	Fitness & recreational sports centers .....	8	1 639	486	69	45	83.5	5.7
713940	Fitness & recreational sports centers .....	8	1 639	486	69	45	83.5	5.7
<b>BALANCE OF WORCESTER COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>44</b>	<b>43 404</b>	<b>13 560</b>	<b>2 680</b>	<b>1 210</b>	<b>8.0</b>	<b>2.1</b>
711	Performing arts, spectator sports, & related industries .....	9	D	D	D	b	D	D
7111	Performing arts companies .....	4	D	D	D	a	D	D
71111	Theater companies & dinner theaters .....	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters .....	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	34	D	D	D	g	D	D
7139	Other amusement & recreation services .....	32	D	D	D	g	D	D
71391	Golf courses & country clubs .....	11	17 229	6 158	687	243	11.9	1.0
713910	Golf courses & country clubs .....	11	17 229	6 158	687	243	11.9	1.0
71394	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers .....	10	D	D	D	c	D	D
<b>BALANCE OF DUKES COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>19</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
711	Performing arts, spectator sports, & related industries .....	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries .....	15	D	D	D	b	D	D
7139	Other amusement & recreation services .....	14	D	D	D	b	D	D
71393	Marinas .....	5	3 663	1 274	214	41	58.3	—
713930	Marinas .....	5	3 663	1 274	214	41	58.3	—
<b>BALANCE OF NANTUCKET COUNTY, MA</b>								
<b>71</b>	<b>Arts, entertainment, &amp; recreation .....</b>	<b>9</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>b</b>	<b>D</b>	<b>D</b>
713	Amusement, gambling, & recreation industries .....	9	D	D	D	b	D	D
7139	Other amusement & recreation services .....	9	D	D	D	b	D	D
71393	Marinas .....	3	D	D	D	b	D	D
713930	Marinas .....	3	D	D	D	b	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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### **71 ARTS, ENTERTAINMENT, AND RECREATION**

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

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

#### **711 Performing Arts, Spectator Sports, and Related Industries**

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

these live events. Also, this subsector contains four industries for performing arts companies. Each is defined on the basis of the particular skills of the entertainers involved in the presentations.

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

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

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

#### **7111 Performing Arts Companies**

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



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## **71111 Theater Companies and Dinner Theaters**

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

### **711110 Theater Companies and Dinner Theaters**

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

The data published with NAICS code 711110 are comprised of these parts of the following SIC industries:

- 5812 (pt) Dinner Theaters
- 7922 (pt) Opera Companies
- 7922 (pt) Theater Companies

### **7111101 Opera Companies**

Establishments primarily engaged in producing operas.

### **7111102 Theater Companies**

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

### **7111103 Dinner Theaters**

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

## **71112 Dance Companies**

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

## **71120 Dance Companies**

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

The data published with NAICS code 71120 are comprised of this part of the following SIC industry:

- 7922 (pt) Dance Companies

## **71113 Musical Groups and Artists**

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

### **711130 Musical Groups and Artists**

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

The data published with NAICS code 711130 are comprised of these parts of the following SIC industries:

- 7929 (pt) Symphony Orchestras and Chamber Music Organizations
- 7929 (pt) Other Music Groups and Artists

### **7111301 Symphony Orchestras and Chamber Music Organizations**

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

### **7111309 Other Music Groups and Artists**

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

## **71119 Other Performing Arts Companies**

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

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## **711190 Other Performing Arts Companies**

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

The data published with NAICS code 711190 are comprised of these parts of the following SIC industries:

7929 (pt) Other Performing Arts Companies (Such As Ice Skating or Magic Shows)

7999 (pt) Circuses and Traveling Carnival Companies

## **7111901 Circuses**

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

## **7111909 Other Performing Art Companies (Except Circuses)**

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

## **7112 Spectator Sports**

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

## **71121 Spectator Sports**

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

## **711211 Sports Teams and Clubs**

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

The data published with NAICS code 711211 are comprised of these parts of the following SIC industries:

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

## **7112111 Football Clubs**

Establishments primarily engaged in operating professional or semiprofessional football clubs.

## **7112112 Baseball Clubs**

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

## **7112119 Other Professional Sports Clubs**

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

## **711212 Racetracks**

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

The data published with NAICS code 711212 are comprised of these parts of the following SIC industries:

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

## **7112121 Dog Racetrack Operation**

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

## **7112122 Auto Racetrack Operation**

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

## **7112123 Horse Racetrack Operation**

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

### **711219 Other Spectator Sports**

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

The data published with NAICS code 711219 are comprised of these parts of the following SIC industries:

7948 (pt) All Other Racing (Except Track Operators)

7999 (pt) Professional Athletes

### **7112191 Professional Athletes**

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

### **7112192 Racing (Except Racetrack Operation)**

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

### **7113 Promoters of Performing Arts, Sports, and Similar Events**

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

### **71131 Promoters of Performing Arts, Sports, and Similar Events With Facilities**

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

### **711310 Promoters of Performing Arts, Sports, and Similar Events With Facilities**

This industry comprises establishments primarily engaged in (1) organizing, promoting, and/or managing live performing arts productions, sports events, and similar events, such as State fairs, county fairs, agricultural

fairs, concerts, and festivals, held in facilities that they manage and operate and/or (2) managing and providing the staff to operate arenas, stadiums, theaters, or other related facilities for rent to other promoters.

The data published with NAICS code 711310 are comprised of these parts of the following SIC industries:

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

### **7113101 Stadium Operators**

Establishments primarily engaged in operating sports facilities and in promoting but not producing sports events. These establishments may manage and provide the staff to operate arenas or stadiums for rent to other promoters.

### **7113102 Stadium and Arena Owners**

Establishments primarily engaged in both owning sports and/or mixed-use facilities and in organizing and promoting sports events and various types of activities. Establishments in this industry may rent their space to other promoters.

### **7113103 Theater Operators**

Establishments primarily engaged in organizing, promoting, and/or managing live performing art productions in facilities they manage and operate. These establishments may manage and provide the staff to operate theaters for rent to other promoters.

### **71132 Promoters of Performing Arts, Sports, and Similar Events Without Facilities**

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

### **711320 Promoters of Performing Arts, Sports, and Similar Events Without Facilities**

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

The data published with NAICS code 711320 are comprised of these parts of the following SIC industries:

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7922 (pt) Producers of Radio and Television, (Except Tape Producers)

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

7999 (pt) Fairs (State, County, etc.)

### **7113201 Producers of Radio and Television (Except Tape Producers)**

Establishments primarily engaged in producing shows for live presentation on radio, television, in night clubs, etc. Producers of shows taped for radio or television presentation are included here if the shows are taped by other than the producers, i.e., the program is produced by a nonnetwork affiliated producer, but the taping is done by the network or station on which the show is presented.

### **7113202 Sports Promoters**

Establishments primarily engaged in presenting and promoting athletic events in facilities that are managed and operated by others. Independent promoters of amateur sports events are included in this industry.

### **7113203 Theatrical Promoters**

Establishments primarily engaged in organizing, promoting, and/or managing live performing arts productions or similar events in facilities managed and operated by others.

### **7113204 Carnivals (Except Traveling Carnival Companies)**

Establishments primarily engaged in promoting events, known as carnivals, which do not have any fixed exhibitions site.

### **7113205 Fairs (State, County, etc.)**

Establishments primarily engaged in arranging and operating the events, exhibitions, space, and related activities usually associated with county, state, or similar fairs.

### **7114 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures**

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

### **71141 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures**

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

### **711410 Agents and Managers for Artists, Athletes, Entertainers, and Other Public Figures**

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

The data published with NAICS code 711410 are comprised of these parts of the following SIC industries:

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

### **7114101 Sports Agents**

Establishments primarily engaged in representing and/or managing the careers of sports figures. The representation and management includes activities, such as representing clients in contract negotiations, managing or organizing clients' financial affairs, and generally promoting the careers of their clients.

### **7114102 Theatrical Agents**

Establishments primarily engaged in representing and/or managing performing artists' careers. These establishments represent their clients in contract negotiations, manage or organize their financial affairs, and generally promote the careers of their clients.

### **7114103 Agents and Brokers for Nonperforming Artists**

Establishments primarily engaged in representing and/or managing public figures (except sports figures and performing artists).

### **7115 Independent Artists, Writers, and Performers**

This industry comprises independent (i.e., freelance) individuals primarily engaged in performing in artistic productions, in creating artistic and cultural works or productions, or in providing technical expertise necessary for

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these productions. This industry also includes athletes and other celebrities exclusively engaged in endorsing products and making speeches or public appearances for which they receive a fee.

### **71151 Independent Artists, Writers, and Performers**

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

### **711510 Independent Artists, Writers, and Performers**

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

The data published with NAICS code 711510 are comprised of these parts of the following SIC industries:

- 7819 (pt) Film Directors and Other Motion Picture Production Artists and Technicians, Independent
- 7929 (pt) Actors and Actresses
- 8999 (pt) Authors, Composers and Other Arts-Related Services

### **7115101 Authors, Composers, and Other Arts-Related Services**

Independent individuals primarily engaged in writing books and articles, composing music, painting, sculpturing, and in similar creative arts-related activities.

### **7115102 Actors and Actresses**

Independent or freelance actors and actresses and other performing artists regardless of the stage (e.g., theater, television, film) on which they are performing their craft.

### **7115103 Independent Motion Picture Production Artists and Technicians**

Independent or freelance creative artists (except performing artists) or technicians engaged in the production of motion picture, television, or other video productions.

### **712 Museums, Historical Sites, and Similar Institutions**

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

### **7121 Museums, Historical Sites, and Similar Institutions**

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

### **71211 Museums**

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

### **712110 Museums**

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

The data published with NAICS code 712110 are comprised of this part of the following SIC industry:

- 8412 (pt) Museums

### **71212 Historical Sites**

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

### **712120 Historical Sites**

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

The data published with NAICS code 712120 are comprised of this part of the following SIC industry:

- 8412 (pt) Historical Sites

### **71213 Zoos and Botanical Gardens**

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

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### **712130 Zoos and Botanical Gardens**

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

The data published with NAICS code 712130 are comprised of this part of the following SIC industry:

8422 (pt) Zoos and Botanical Gardens

### **71219 Nature Parks and Other Similar Institutions**

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

#### **712190 Nature Parks and Other Similar Institutions**

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

The data published with NAICS code 712190 are comprised of these parts of the following SIC industries:

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

#### **7121901 Nature Parks and Reserves**

Establishments primarily engaged in the preservation and exhibition of natural areas or settings.

#### **7121902 Caverns and Miscellaneous Commercial Parks**

Establishments primarily engaged in the preservation and exhibition of caverns and miscellaneous commercial parks.

### **713 Amusement, Gambling, and Recreation Industries**

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

This subsector does not cover all establishments providing recreational services. Other sectors of NAICS also provide recreational services. Providers of recreational services are often engaged in processes classified in other sectors of NAICS. For example, operators of resorts and hunting and fishing camps provide both accommodation and recreational facilities and services. These establishments are classified in Subsector 721, Accommodation,

partly to reflect the significant costs associated with the provision of accommodation services and partly to ensure consistency with international standards. Likewise, establishments using transportation equipment to provide recreational and entertainment services, such as those operating sightseeing buses, dinner cruises, or helicopter rides, are classified in Subsector 48-49, Transportation and Warehousing.

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

#### **7131 Amusement Parks and Arcades**

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

##### **71311 Amusement and Theme Parks**

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

##### **713110 Amusement and Theme Parks**

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

The data published with NAICS code 713110 are comprised of the following SIC industry:

7996 Amusement Parks

##### **7131101 Waterparks**

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

##### **7131102 Amusement Parks (Except Waterparks)**

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

### **71312 Amusement Arcades**

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

### **713120 Amusement Arcades**

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

The data published with NAICS code 713120 are comprised of this part of the following SIC industry:

7993 (pt) Arcades and Family Fun Centers

### **7132 Gambling Industries**

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

#### **71321 Casinos (Except Casino Hotels)**

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

#### **713210 Casinos (Except Casino Hotels)**

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

The data published with NAICS code 713210 are comprised of this part of the following SIC industry:

7999 (pt) Casinos, (Except Casino Hotels)

#### **71329 Other Gambling Industries**

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

#### **713290 Other Gambling Industries**

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

The data published with NAICS code 713290 are comprised of these parts of the following SIC industries:

7993 (pt) Slot Machine Operators

7999 (pt) Lottery, Bingo, Bookie, and Other Betting Operations

### **7132901 Slot Machine Operators**

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

### **7132902 Lottery, Bingo, Bookie, and Other Betting Operations**

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

### **7139 Other Amusement and Recreation Industries**

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

#### **71391 Golf Courses and Country Clubs**

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

#### **713910 Golf Courses and Country Clubs**

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

The data published with NAICS code 713910 are comprised of these parts of the following SIC industries:

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

#### **7139101 Membership Golf Clubs**

Establishments primarily engaged in operating golf courses, including country clubs, which are restricted to use by members and their guests. These establishments often provide dining and other recreational facilities.

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### **7139102 Public Golf Courses**

Establishments primarily engaged in operating golf courses open to the general public on a fee basis. These establishments often provide food and beverage services, equipment rental services, and golf instruction services, but are classified here regardless of the primary source of income.

### **71392 Skiing Facilities**

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

### **713920 Skiing Facilities**

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

The data published with NAICS code 713920 are comprised of this part of the following SIC industry:

7999 (pt) Skiing Facilities

### **71393 Marinas**

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

### **713930 Marinas**

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

The data published with NAICS code 713930 are comprised of the following SIC industry:

4493 Marinas

### **71394 Fitness and Recreational Sports Centers**

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

### **713940 Fitness and Recreational Sports Centers**

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

The data published with NAICS code 713940 are comprised of these parts of the following SIC industries:

7991      Gymnasiums, Athletic Clubs, and Physical  
            Fitness Centers

7997 (pt) Membership Recreation Clubs With  
            Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

### **7139401 Nonmembership Recreation Facilities**

Establishments primarily engaged in operating recreation facilities which do not restrict access based on membership.

### **7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers**

Establishments primarily engaged in operating membership and nonmembership gymnasiums, athletic clubs, and other physical fitness centers for activities, such as weight reducing, strength development, or weight training.

### **7139403 Membership Recreation Clubs With Facilities**

Establishments primarily engaged in operating sports and recreational clubs (except golf and country clubs) which are restricted to use by members and their guests. These establishments have their own facilities.

### **7139404 Ice Skating Rinks**

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

### **7139405 Roller Skating Rinks**

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

### **71395 Bowling Centers**

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

### **713950 Bowling Centers**

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



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The data published with NAICS code 713950 are comprised of the following SIC industry:

7933 Bowling Centers

### **71399 All Other Amusement and Recreation Industries**

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

### **713990 All Other Amusement and Recreation Industries**

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

The data published with NAICS code 713990 are comprised of these parts of the following SIC industries:

7911 (pt) Dance Halls

7993 (pt) Coin-Operated Amusement Devices,  
(Except Slot Machine Operation)

7997 (pt) Membership Sports and Recreation Clubs  
Without Facilities

7999 (pt) Concession Operators or Amusement  
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

### **7139901 Dance Studios and Halls**

Establishments primarily engaged in operating dance halls or ballrooms.

### **7139902 Concession Operators of Amusement Devices and Rides**

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

### **7139903 Membership Sports and Recreation Clubs Without Facilities**

Establishments primarily engaged in operating membership sports and recreational clubs, without facilities, which are restricted to use by members and their guests.

### **7139904 Miniature Golf Courses**

Establishments primarily engaged in operating miniature golf courses.

### **7139905 Coin-Operated Amusement Devices, (Except Slot Machine Operation)**

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

### **7139909 All Other Miscellaneous Amusement and Recreation Services**

Establishments primarily engaged in providing amusement and recreation services (except amusement parks and arcades, gambling industries, skating rinks, golf courses and country clubs, skiing facilities, marinas, fitness and recreational sports centers, dance halls, bowling centers, amusement device operation).

# 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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## **MASSACHUSETTS**

There are no geographic notes for the state of Massachusetts.

# Appendix E. Metropolitan Areas

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## MASSACHUSETTS

### Barnstable—Yarmouth, MA MSA

Barnstable County, MA  
Barnstable city, MA  
Dennis town, MA  
Harwich town, MA  
Sandwich town, MA  
Yarmouth town, MA

### Boston, MA—NH PMSA

Bristol County, MA (Part)  
Mansfield town, MA  
Norton town, MA  
Taunton city, MA  
Essex County, MA (Part)  
Amesbury town, MA  
Beverly city, MA  
Danvers town, MA  
Gloucester city, MA  
Ipswich town, MA  
Lynn city, MA  
Lynnfield town, MA  
Marblehead town, MA  
Newburyport city, MA  
Peabody city, MA  
Salem city, MA  
Saugus town, MA  
Swampscott town, MA  
Middlesex County, MA (Part)  
Acton town, MA  
Arlington town, MA  
Ashland town, MA  
Bedford town, MA

### Boston, MA—NH PMSA—Con.

#### Middlesex County, MA (Part)—Con.

Belmont town, MA  
Burlington town, MA  
Cambridge city, MA  
Concord town, MA  
Everett city, MA  
Framingham town, MA  
Holliston town, MA  
Hopkinton town, MA  
Hudson town, MA  
Lexington town, MA  
Malden city, MA  
Marlborough city, MA  
Maynard town, MA  
Medford city, MA  
Melrose city, MA  
Natick town, MA  
Newton city, MA  
North Reading town, MA  
Reading town, MA  
Somerville city, MA  
Stoneham town, MA  
Sudbury town, MA  
Wakefield town, MA  
Waltham city, MA  
Watertown city, MA  
Wayland town, MA  
Weston town, MA  
Wilmington town, MA  
Winchester town, MA  
Woburn city, MA

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**Boston, MA—NH PMSA—Con.**

Norfolk County, MA (Part)  
Bellingham town, MA  
Braintree town, MA  
Brookline town, MA  
Canton town, MA  
Dedham town, MA  
Foxborough town, MA  
Franklin city, MA  
Holbrook town, MA  
Medfield town, MA  
Medway town, MA  
Milton town, MA  
Needham town, MA  
Norfolk town, MA  
Norwood town, MA  
Quincy city, MA  
Randolph town, MA  
Sharon town, MA  
Stoughton town, MA  
Walpole town, MA  
Wellesley town, MA  
Westwood town, MA  
Weymouth town, MA  
Wrentham town, MA  
Plymouth County, MA (Part)  
Carver town, MA  
Duxbury town, MA  
Hanover town, MA  
Hingham town, MA  
Hull town, MA  
Kingston town, MA  
Marshfield town, MA  
Pembroke town, MA  
Plymouth town, MA  
Rockland town, MA  
Scituate town, MA  
Wareham town, MA

**Boston, MA—NH PMSA—Con.**

Suffolk County, MA (Part)  
Boston city, MA  
Chelsea city, MA  
Revere city, MA  
Winthrop town, MA  
Worcester County, MA (Part)  
Harvard town, MA  
Milford town, MA  
Rockingham County, NH (Part)

**Boston—Worcester—Lawrence, MA—NH—ME—CT  
CMSA****Boston, MA—NH PMSA**

Bristol County, MA (Part)  
Mansfield town, MA  
Norton town, MA  
Taunton city, MA  
Essex County, MA (Part)  
Amesbury town, MA  
Beverly city, MA  
Danvers town, MA  
Gloucester city, MA  
Ipswich town, MA  
Lynn city, MA  
Lynnfield town, MA  
Marblehead town, MA  
Newburyport city, MA  
Peabody city, MA  
Salem city, MA  
Saugus town, MA  
Swampscott town, MA  
Middlesex County, MA (Part)  
Acton town, MA  
Arlington town, MA  
Ashland town, MA  
Bedford town, MA  
Belmont town, MA  
Burlington town, MA

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**Boston—Worcester—Lawrence, MA—NH—ME—CT  
CMSA—Con.**

**Boston, MA—NH PMSA—Con.**

Middlesex County, MA (Part)—Con.

Cambridge city, MA  
Concord town, MA  
Everett city, MA  
Framingham town, MA  
Holliston town, MA  
Hopkinton town, MA  
Hudson town, MA  
Lexington town, MA  
Malden city, MA  
Marlborough city, MA  
Maynard town, MA  
Medford city, MA  
Melrose city, MA  
Natick town, MA  
Newton city, MA  
North Reading town, MA  
Reading town, MA  
Somerville city, MA  
Stoneham town, MA  
Sudbury town, MA  
Wakefield town, MA  
Waltham city, MA  
Watertown city, MA  
Wayland town, MA  
Weston town, MA  
Wilmington town, MA  
Winchester town, MA  
Woburn city, MA

Norfolk County, MA (Part)

Bellingham town, MA  
Braintree town, MA  
Brookline town, MA  
Canton town, MA  
Dedham town, MA

**Boston—Worcester—Lawrence, MA—NH—ME—CT  
CMSA—Con.**

**Boston, MA—NH PMSA—Con.**

Norfolk County, MA (Part)—Con.

Foxborough town, MA  
Franklin city, MA  
Holbrook town, MA  
Medfield town, MA  
Medway town, MA  
Milton town, MA  
Needham town, MA  
Norfolk town, MA  
Norwood town, MA  
Quincy city, MA  
Randolph town, MA  
Sharon town, MA  
Stoughton town, MA  
Walpole town, MA  
Wellesley town, MA  
Westwood town, MA  
Weymouth town, MA  
Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA  
Duxbury town, MA  
Hanover town, MA  
Hingham town, MA  
Hull town, MA  
Kingston town, MA  
Marshfield town, MA  
Pembroke town, MA  
Plymouth town, MA  
Rockland town, MA  
Scituate town, MA  
Wareham town, MA

Suffolk County, MA (Part)

Boston city, MA  
Chelsea city, MA

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**Boston—Worcester—Lawrence, MA—NH—ME—CT  
CMSA—Con.**

**Boston, MA—NH PMSA—Con.**

Suffolk County, MA (Part)—Con.

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

**Brockton, MA PMSA**

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

**Fitchburg—Leominster, MA PMSA**

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

**Lawrence, MA—NH PMSA**

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

**Boston—Worcester—Lawrence, MA—NH—ME—CT  
CMSA—Con.**

**Lowell, MA—NH PMSA**

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

**Manchester, NH PMSA**

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

**Nashua, NH PMSA**

Hillsborough County, NH (Part)

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

**New Bedford, MA PMSA**

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

**Portsmouth—Rochester, NH—ME PMSA**

York County, ME (Part)

York town, ME



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**Boston—Worcester—Lawrence, MA—NH—ME—CT  
CMSA—Con.**

**Portsmouth—Rochester, NH—ME PMSA—Con.**

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

**Worcester, MA—CT PMSA**

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

**Brockton, MA PMSA**

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

**Brockton, MA PMSA—Con.**

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

**Fitchburg—Leominster, MA PMSA**

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

**Lawrence, MA—NH PMSA**

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

**Lowell, MA—NH PMSA**

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

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**New Bedford, MA PMSA**

Bristol County, MA (Part)  
Dartmouth town, MA  
Fairhaven town, MA  
New Bedford city, MA  
Plymouth County, MA (Part)

**Pittsfield, MA MSA**

Berkshire County, MA (Part)  
Pittsfield city, MA

**Providence—Fall River—Warwick, RI—MA MSA**

Bristol County, MA (Part)  
Attleboro city, MA  
Fall River city, MA  
North Attleborough town, MA  
Seekonk town, MA  
Somerset town, MA  
Swansea town, MA  
Westport town, MA  
Bristol County, RI  
Barrington town, RI  
Bristol town, RI  
Warren town, RI  
Kent County, RI  
Coventry town, RI  
East Greenwich town, RI  
Warwick city, RI  
West Warwick town, RI  
Newport County, RI (Part)  
Tiverton town, RI  
Providence County, RI  
Burrillville town, RI  
Central Falls city, RI  
Cranston city, RI  
Cumberland town, RI  
East Providence city, RI  
Johnston town, RI  
Lincoln town, RI  
North Providence town, RI

**Providence—Fall River—Warwick, RI—MA MSA—Con.**

Providence County, RI—Con.  
North Smithfield town, RI  
Pawtucket city, RI  
Providence city, RI  
Scituate town, RI  
Smithfield town, RI  
Woonsocket city, RI  
Washington County, RI (Part)  
Narragansett town, RI  
North Kingstown town, RI  
South Kingstown town, RI

**Springfield, MA MSA**

Franklin County, MA (Part)  
Hampden County, MA (Part)  
Agawam city, MA  
Chicopee city, MA  
East Longmeadow town, MA  
Holyoke city, MA  
Longmeadow town, MA  
Ludlow town, MA  
Palmer town, MA  
Springfield city, MA  
Westfield city, MA  
West Springfield town, MA  
Wilbraham town, MA  
Hampshire County, MA (Part)  
Amherst town, MA  
Belchertown town, MA  
Easthampton town, MA  
Northampton city, MA  
South Hadley town, MA

**Worcester, MA—CT PMSA**

Windham County, CT (Part)  
Hampden County, MA (Part)

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**Worcester, MA—CT PMSA—Con.**

Worcester County, MA (Part)  
Auburn town, MA  
Charlton town, MA  
Clinton town, MA  
Grafton town, MA  
Holden town, MA  
Leicester town, MA  
Millbury town, MA  
Northborough town, MA

**Worcester, MA—CT PMSA—Con.**

Northbridge town, MA  
Oxford town, MA  
Shrewsbury town, MA  
Southbridge town, MA  
Spencer town, MA  
Uxbridge town, MA  
Webster town, MA  
Westborough town, MA  
Worcester city, MA

