

Ohio

1997

Issued August 1999

EC97S61A-OH

1997 Economic Census

Educational Services

Geographic Area Series



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

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Educational Services

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
61	OHIO							
	Educational services	1 184	351 505	128 788	30 280	8 093	32.4	11.9
611	Educational services	1 184	351 505	128 788	30 280	8 093	32.4	11.9
6114	Business schools, & computer & management training	200	96 853	37 404	8 034	1 442	24.7	9.6
61141	Business & secretarial schools	16	14 713	5 689	1 159	330	5.9	29.1
611410	Business & secretarial schools	16	14 713	5 689	1 159	330	5.9	29.1
61142	Computer training	86	43 882	18 470	4 015	611	13.4	6.8
611420	Computer training	86	43 882	18 470	4 015	611	13.4	6.8
61143	Professional & management development training	98	38 258	13 245	2 860	501	45.0	5.3
611430	Professional & management development training	98	38 258	13 245	2 860	501	45.0	5.3
6115	Technical & trade schools	210	78 169	29 960	8 229	1 878	21.8	11.3
61151	Technical & trade schools	210	78 169	29 960	8 229	1 878	21.8	11.3
611511	Cosmetology & barber schools	76	18 517	6 761	1 693	471	8.1	12.0
611512	Flight training	27	13 090	2 968	841	174	23.8	10.1
611513	Apprenticeship training	11	1 367	528	147	33	91.6	6.2
611519	Other trade & technical schools	96	45 195	19 703	5 548	1 200	24.7	11.5
6116	Other schools & instruction	682	138 692	47 119	10 827	4 397	40.0	7.6
61161	Fine arts schools	247	28 711	8 022	1 932	1 144	40.2	7.9
611610	Fine arts schools	247	28 711	8 022	1 932	1 144	40.2	7.9
6116101	Dance schools (including children's & professionals)	218	25 867	7 187	1 729	1 024	37.8	7.7
6116102	Art, drama, & music schools	29	2 844	835	203	120	62.7	9.6
61162	Sports & recreation instruction	167	33 123	8 832	2 163	910	52.6	7.1
611620	Sports & recreation instruction	167	33 123	8 832	2 163	910	52.6	7.1
61163	Language schools	11	7 597	2 935	612	308	5.0	27.1
611630	Language schools	11	7 597	2 935	612	308	5.0	27.1
61169	All other schools & instruction	257	69 261	27 330	6 120	2 035	37.7	5.6
611691	Exam preparation & tutoring	74	13 994	4 778	1 008	667	35.0	9.7
611692	Automobile driving schools	107	19 017	8 581	1 819	831	48.9	6.2
611699	All other miscellaneous schools & instruction	76	36 250	13 971	3 293	537	32.9	3.6
6117	Educational support services	92	37 791	14 305	3 190	376	46.1	35.0
61171	Educational support services	92	37 791	14 305	3 190	376	46.1	35.0
611710	Educational support services	92	37 791	14 305	3 190	376	46.1	35.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
61	OHIO								
	Educational services	251	85 826	82 390	32 121	7 742	2 162	24.2	23.5
611	Educational services	251	85 826	82 390	32 121	7 742	2 162	24.2	23.5
6114	Business schools, & computer & management training	19	7 961	7 697	2 267	546	89	17.4	27.2
61141	Business & secretarial schools	1	D	D	D	D	a	D	D
611410	Business & secretarial schools	1	D	D	D	D	a	D	D
61143	Professional & management development training	18	D	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	D	b	D	D
6115	Technical & trade schools	72	24 945	23 755	8 702	2 066	568	34.3	25.0
61151	Technical & trade schools	72	24 945	23 755	8 702	2 066	568	34.3	25.0
611513	Apprenticeship training	53	13 894	13 344	4 916	1 182	427	57.1	27.9
611519	Other trade & technical schools	19	11 051	10 411	3 786	884	141	5.6	21.5
6116	Other schools & instruction	131	41 894	40 141	16 737	4 152	1 165	19.1	16.2
61161	Fine arts schools	34	8 992	8 730	4 021	1 018	393	19.8	20.5
611610	Fine arts schools	34	8 992	8 730	4 021	1 018	393	19.8	20.5
6116101	Dance schools (including children's & professionals)	10	1 579	1 525	396	93	44	38.3	17.9
6116102	Art, drama, & music schools	24	7 413	7 205	3 625	925	349	15.9	21.1
61162	Sports & recreation instruction	22	5 292	4 933	1 560	350	116	25.4	11.5
611620	Sports & recreation instruction	22	5 292	4 933	1 560	350	116	25.4	11.5
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	74	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	16	1 953	1 909	1 076	304	109	41.6	21.0
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	57	D	D	D	D	f	D	D
6117	Educational support services	29	11 026	10 797	4 415	978	340	25.7	45.2
61171	Educational support services	29	11 026	10 797	4 415	978	340	25.7	45.2
611710	Educational support services	29	11 026	10 797	4 415	978	340	25.7	45.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON—MASSILLON, OH MSA								
61	Educational services	43	12 056	3 196	790	261	25.5	13.3
611	Educational services	43	12 056	3 196	790	261	25.5	13.3
6115	Technical & trade schools	5	2 448	808	155	54	1.9	—
61151	Technical & trade schools	5	2 448	808	155	54	1.9	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	28	6 768	1 737	489	162	27.6	3.7
61161	Fine arts schools	13	1 523	477	128	70	44.0	8.5
611610	Fine arts schools	13	1 523	477	128	70	44.0	8.5
6116101	Dance schools (including children's & professionals)	13	1 523	477	128	70	44.0	8.5
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	b	D	D
CINCINNATI—HAMILTON, OH—KY—IN CMSA								
61	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
611	Educational services	255	81 360	30 657	6 883	1 834	23.9	9.8
6114	Business schools, & computer & management training	58	D	D	D	e	D	D
61142	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
611420	Computer training	28	18 213	8 649	1 924	247	7.3	13.1
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	39	D	D	D	c	D	D
61151	Technical & trade schools	39	D	D	D	c	D	D
611511	Cosmetology & barber schools	15	3 445	1 131	271	71	2.9	—
611512	Flight training	5	3 915	628	164	41	26.9	6.4
611519	Other trade & technical schools	17	D	D	D	c	D	D
6116	Other schools & instruction	144	D	D	D	g	D	D
61161	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
611610	Fine arts schools	46	5 281	1 408	356	220	37.5	6.7
6116101	Dance schools (including children's & professionals)	40	4 370	1 036	254	164	36.6	8.1
61162	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
611620	Sports & recreation instruction	33	5 984	2 085	452	196	51.6	7.0
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	60	D	D	D	e	D	D
611691	Exam preparation & tutoring	25	D	D	D	c	D	D
611692	Automobile driving schools	17	3 769	1 765	351	139	40.2	4.0
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7
Cincinnati, OH—KY—IN PMSA								
61	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
611	Educational services	218	71 200	26 728	5 991	1 569	22.8	10.7
6114	Business schools, & computer & management training	48	32 966	14 282	3 231	407	8.6	14.0
61142	Computer training	24	D	D	D	c	D	D
611420	Computer training	24	D	D	D	c	D	D
61143	Professional & management development training	21	D	D	D	c	D	D
611430	Professional & management development training	21	D	D	D	c	D	D
6115	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
61151	Technical & trade schools	30	10 670	2 919	687	170	23.0	10.7
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611512	Flight training	5	3 915	628	164	41	26.9	6.4
6116	Other schools & instruction	126	23 155	8 189	1 789	953	33.8	7.7
61161	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
611610	Fine arts schools	42	4 918	1 319	336	199	36.1	3.9
6116101	Dance schools (including children's & professionals)	36	4 007	947	234	143	34.8	4.8
61162	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
611620	Sports & recreation instruction	27	4 477	1 500	348	142	62.0	9.4
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	52	8 847	3 244	678	374	36.9	7.8
611691	Exam preparation & tutoring	22	D	D	D	c	D	D
611692	Automobile driving schools	12	D	D	D	c	D	D
6117	Educational support services	14	4 409	1 338	284	39	70.4	1.7
61171	Educational support services	14	4 409	1 338	284	39	70.4	1.7
611710	Educational support services	14	4 409	1 338	284	39	70.4	1.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CINCINNATI—HAMILTON, OH—KY—IN CMSA—Con.								
Hamilton—Middletown, OH PMSA								
61	Educational services	37	10 160	3 929	892	265	31.2	3.4
611	Educational services	37	10 160	3 929	892	265	31.2	3.4
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
611620	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
61169	All other schools & instruction	8	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
CLEVELAND—AKRON, OH CMSA								
61	Educational services	351	97 187	36 364	8 222	2 265	37.1	17.9
611	Educational services	351	97 187	36 364	8 222	2 265	37.1	17.9
6114	Business schools, & computer & management training	59	26 584	10 285	2 073	485	34.8	15.4
61141	Business & secretarial schools	8	9 304	4 171	832	231	2.9	41.7
611410	Business & secretarial schools	8	9 304	4 171	832	231	2.9	41.7
61142	Computer training	22	5 956	2 216	465	81	49.4	—
611420	Computer training	22	5 956	2 216	465	81	49.4	—
61143	Professional & management development training	29	11 324	3 898	776	173	53.3	1.9
611430	Professional & management development training	29	11 324	3 898	776	173	53.3	1.9
6115	Technical & trade schools	65	29 918	12 051	2 989	649	22.0	17.5
61151	Technical & trade schools	65	29 918	12 051	2 989	649	22.0	17.5
611511	Cosmetology & barber schools	21	5 784	2 363	606	158	9.1	24.4
611519	Other trade & technical schools	34	22 495	9 165	2 249	457	19.7	16.9
6116	Other schools & instruction	191	31 414	10 720	2 465	1 033	50.8	13.5
61161	Fine arts schools	64	6 389	1 837	447	261	49.4	10.8
611610	Fine arts schools	64	6 389	1 837	447	261	49.4	10.8
6116101	Dance schools (including children's & professionals)	56	5 932	1 731	422	242	47.9	9.3
61162	Sports & recreation instruction	54	8 485	2 598	614	227	60.4	16.0
611620	Sports & recreation instruction	54	8 485	2 598	614	227	60.4	16.0
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	68	D	D	D	e	D	D
611691	Exam preparation & tutoring	25	D	D	D	c	D	D
611692	Automobile driving schools	22	4 165	1 904	432	190	55.7	1.2
611699	All other miscellaneous schools & instruction	21	6 015	2 356	533	110	46.1	4.1
6117	Educational support services	36	9 271	3 308	695	98	46.5	41.2
61171	Educational support services	36	9 271	3 308	695	98	46.5	41.2
611710	Educational support services	36	9 271	3 308	695	98	46.5	41.2
Akron, OH PMSA								
61	Educational services	80	18 249	6 599	1 532	510	32.0	15.3
611	Educational services	80	18 249	6 599	1 532	510	32.0	15.3
6114	Business schools, & computer & management training	10	3 323	1 112	214	60	29.9	36.2
6115	Technical & trade schools	15	7 823	3 014	765	192	23.6	6.6
61151	Technical & trade schools	15	7 823	3 014	765	192	23.6	6.6
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	8	6 585	2 466	628	154	22.9	7.9
6116	Other schools & instruction	48	6 368	2 330	541	254	43.7	10.4
61161	Fine arts schools	16	1 219	368	125	55	44.3	8.5
611610	Fine arts schools	16	1 219	368	125	55	44.3	8.5
6116101	Dance schools (including children's & professionals)	16	1 219	368	125	55	44.3	8.5
61162	Sports & recreation instruction	10	1 557	512	100	31	29.5	16.3
611620	Sports & recreation instruction	10	1 557	512	100	31	29.5	16.3
61169	All other schools & instruction	20	D	D	D	c	D	D
611692	Automobile driving schools	6	1 201	495	106	50	50.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA—Con.								
Cleveland—Lorain—Elyria, OH PMSA								
61	Educational services	271	78 938	29 765	6 690	1 755	38.3	18.5
611	Educational services	271	78 938	29 765	6 690	1 755	38.3	18.5
6114	Business schools, & computer & management training	49	23 261	9 173	1 859	425	35.5	12.4
61141	Business & secretarial schools	5	D	D	D	c	D	D
611410	Business & secretarial schools	5	D	D	D	c	D	D
61142	Computer training	17	D	D	D	b	D	D
611420	Computer training	17	D	D	D	b	D	D
61143	Professional & management development training	27	D	D	D	c	D	D
611430	Professional & management development training	27	D	D	D	c	D	D
6115	Technical & trade schools	50	22 095	9 037	2 224	457	21.4	21.3
61151	Technical & trade schools	50	22 095	9 037	2 224	457	21.4	21.3
611511	Cosmetology & barber schools	16	D	D	D	c	D	D
611519	Other trade & technical schools	26	15 910	6 699	1 621	303	18.4	20.7
6116	Other schools & instruction	143	25 046	8 390	1 924	779	52.6	14.3
61161	Fine arts schools	48	5 170	1 469	322	206	50.6	11.3
611610	Fine arts schools	48	5 170	1 469	322	206	50.6	11.3
6116101	Dance schools (including children's & professionals)	40	4 713	1 363	297	187	48.8	9.5
61162	Sports & recreation instruction	44	6 928	2 086	514	196	67.3	15.9
611620	Sports & recreation instruction	44	6 928	2 086	514	196	67.3	15.9
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	48	D	D	D	e	D	D
611691	Exam preparation & tutoring	18	D	D	D	c	D	D
611692	Automobile driving schools	16	2 964	1 409	326	140	57.8	1.8
611699	All other miscellaneous schools & instruction	14	4 946	1 853	423	62	42.8	5.0
6117	Educational support services	29	8 536	3 165	683	94	47.9	39.9
61171	Educational support services	29	8 536	3 165	683	94	47.9	39.9
611710	Educational support services	29	8 536	3 165	683	94	47.9	39.9
COLUMBUS, OH MSA								
61	Educational services	185	51 560	18 371	4 292	1 162	43.4	5.5
611	Educational services	185	51 560	18 371	4 292	1 162	43.4	5.5
6114	Business schools, & computer & management training	31	11 698	3 896	794	160	38.1	2.7
61142	Computer training	12	D	D	D	b	D	D
611420	Computer training	12	D	D	D	b	D	D
61143	Professional & management development training	17	D	D	D	b	D	D
611430	Professional & management development training	17	D	D	D	b	D	D
6115	Technical & trade schools	31	8 203	2 886	741	178	37.7	8.0
61151	Technical & trade schools	31	8 203	2 886	741	178	37.7	8.0
611511	Cosmetology & barber schools	11	D	D	D	b	D	D
611519	Other trade & technical schools	13	4 183	1 345	324	80	59.7	2.7
6116	Other schools & instruction	107	26 888	9 820	2 374	758	40.6	6.5
61161	Fine arts schools	36	5 742	1 644	362	181	35.8	5.6
611610	Fine arts schools	36	5 742	1 644	362	181	35.8	5.6
6116101	Dance schools (including children's & professionals)	29	4 909	1 492	339	166	25.4	6.5
61162	Sports & recreation instruction	32	7 908	1 620	460	170	75.0	3.6
611620	Sports & recreation instruction	32	7 908	1 620	460	170	75.0	3.6
61169	All other schools & instruction	38	D	D	D	e	D	D
611691	Exam preparation & tutoring	10	D	D	D	b	D	D
611692	Automobile driving schools	11	4 901	2 289	518	203	20.5	13.3
611699	All other miscellaneous schools & instruction	17	5 777	3 338	822	103	15.0	8.7
6117	Educational support services	16	4 771	1 769	383	66	82.1	2.4
61171	Educational support services	16	4 771	1 769	383	66	82.1	2.4
611710	Educational support services	16	4 771	1 769	383	66	82.1	2.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DAYTON—SPRINGFIELD, OH MSA								
61	Educational services	102	36 660	13 191	2 889	729	40.4	7.0
611	Educational services	102	36 660	13 191	2 889	729	40.4	7.0
6114	Business schools, & computer & management training	20	11 940	3 877	785	161	19.7	5.0
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
61142	Computer training	9	5 407	2 087	400	72	10.1	11.1
611420	Computer training	9	5 407	2 087	400	72	10.1	11.1
6115	Technical & trade schools	19	D	D	D	b	D	D
61151	Technical & trade schools	19	D	D	D	b	D	D
611511	Cosmetology & barber schools	8	1 757	642	148	32	9.2	.9
6116	Other schools & instruction	58	18 293	6 921	1 528	448	48.8	5.4
61161	Fine arts schools	22	4 638	1 301	307	147	16.2	5.7
611610	Fine arts schools	22	4 638	1 301	307	147	16.2	5.7
6116101	Dance schools (including children's & professionals)	20	D	D	D	c	D	D
61162	Sports & recreation instruction	10	2 321	698	167	78	66.0	11.4
611620	Sports & recreation instruction	10	2 321	698	167	78	66.0	11.4
61169	All other schools & instruction	26	11 334	4 922	1 054	223	58.6	4.0
611691	Exam preparation & tutoring	9	1 593	572	105	68	19.2	28.2
611692	Automobile driving schools	9	1 889	999	159	83	49.7	—
611699	All other miscellaneous schools & instruction	8	7 852	3 351	790	72	68.8	—
HUNTINGTON—ASHLAND, WV—KY—OH MSA								
61	Educational services	16	2 894	1 136	276	108	38.9	3.8
611	Educational services	16	2 894	1 136	276	108	38.9	3.8
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
6116	Other schools & instruction	10	1 046	366	92	55	16.0	6.2
61161	Fine arts schools	5	731	235	65	43	10.1	—
611610	Fine arts schools	5	731	235	65	43	10.1	—
6116101	Dance schools (including children's & professionals)	5	731	235	65	43	10.1	—
LIMA, OH MSA								
61	Educational services	11	1 731	572	140	71	30.4	—
611	Educational services	11	1 731	572	140	71	30.4	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
61161	Fine arts schools	7	789	192	46	29	40.1	—
611610	Fine arts schools	7	789	192	46	29	40.1	—
6116101	Dance schools (including children's & professionals)	7	789	192	46	29	40.1	—
MANSFIELD, OH MSA								
61	Educational services	13	1 671	398	75	32	81.4	18.6
611	Educational services	13	1 671	398	75	32	81.4	18.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
PARKERSBURG—MARIETTA, WV—OH MSA								
61	Educational services	7	5 014	2 876	689	148	19.2	—
611	Educational services	7	5 014	2 876	689	148	19.2	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
STEUBENVILLE—WEIRTON, OH—WV MSA								
61	Educational services	12	1 638	380	82	37	9.3	2.5
611	Educational services	12	1 638	380	82	37	9.3	2.5
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	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 ¹	Estimated ²
TOLEDO, OH MSA								
61	Educational services	75	35 598	11 928	3 121	553	16.0	28.3
611	Educational services	75	35 598	11 928	3 121	553	16.0	28.3
6114	Business schools, & computer & management training	16	7 538	2 943	703	102	9.9	1.0
61142	Computer training	9	6 298	2 607	639	86	.6	.2
611420	Computer training	9	6 298	2 607	639	86	.6	.2
6115	Technical & trade schools	11	10 999	2 759	892	125	3.8	5.8
61151	Technical & trade schools	11	10 999	2 759	892	125	3.8	5.8
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611512	Flight training	2	D	D	D	b	D	D
6116	Other schools & instruction	41	5 478	1 706	396	281	49.8	8.1
61161	Fine arts schools	17	1 674	431	109	96	53.5	9.0
611610	Fine arts schools	17	1 674	431	109	96	53.5	9.0
6116101	Dance schools (including children's & professionals)	17	1 674	431	109	96	53.5	9.0
61162	Sports & recreation instruction	12	2 066	657	144	99	34.0	—
611620	Sports & recreation instruction	12	2 066	657	144	99	34.0	—
61169	All other schools & instruction	12	1 738	618	143	86	65.0	16.8
6117	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
61171	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
611710	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
WHEELING, WV—OH MSA								
61	Educational services	10	1 296	351	79	47	31.6	23.3
611	Educational services	10	1 296	351	79	47	31.6	23.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	5	737	204	49	27	12.2	41.0
611610	Fine arts schools	5	737	204	49	27	12.2	41.0
6116101	Dance schools (including children's & professionals)	5	737	204	49	27	12.2	41.0
YOUNGSTOWN—WARREN, OH MSA								
61	Educational services	61	14 459	6 370	2 268	673	21.7	4.3
611	Educational services	61	14 459	6 370	2 268	673	21.7	4.3
6115	Technical & trade schools	20	5 645	3 915	1 758	437	8.5	5.1
61151	Technical & trade schools	20	5 645	3 915	1 758	437	8.5	5.1
611511	Cosmetology & barber schools	9	1 124	394	74	41	9.2	10.9
611519	Other trade & technical schools	7	D	D	D	e	D	D
6116	Other schools & instruction	34	5 587	1 485	294	176	43.1	5.7
61161	Fine arts schools	16	1 739	522	127	78	37.6	9.3
611610	Fine arts schools	16	1 739	522	127	78	37.6	9.3
6116101	Dance schools (including children's & professionals)	15	D	D	D	b	D	D
61162	Sports & recreation instruction	10	1 565	360	86	44	35.7	—
611620	Sports & recreation instruction	10	1 565	360	86	44	35.7	—
61169	All other schools & instruction	8	2 283	603	81	54	52.3	7.0
AREA OUTSIDE OHIO METROPOLITAN AREAS								
61	Educational services	122	D	D	D	f	D	D
611	Educational services	122	D	D	D	f	D	D
6115	Technical & trade schools	19	4 655	1 880	366	89	48.1	4.8
61151	Technical & trade schools	19	4 655	1 880	366	89	48.1	4.8
611511	Cosmetology & barber schools	6	886	332	73	35	31.8	—
6116	Other schools & instruction	90	D	D	D	f	D	D
61161	Fine arts schools	32	1 818	379	100	104	64.4	13.7
611610	Fine arts schools	32	1 818	379	100	104	64.4	13.7
6116101	Dance schools (including children's & professionals)	28	1 548	260	74	86	70.0	7.4
61162	Sports & recreation instruction	21	D	D	D	c	D	D
611620	Sports & recreation instruction	21	D	D	D	c	D	D
61169	All other schools & instruction	37	D	D	D	e	D	D
611692	Automobile driving schools	28	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	7	D	D	D	c	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CANTON—MASSILLON, OH MSA									
61	Educational services	7	2 286	2 139	924	227	84	8.4	40.8
611	Educational services	7	2 286	2 139	924	227	84	8.4	40.8
6115	Technical & trade schools	3	496	488	121	39	42	D	—
61151	Technical & trade schools	3	496	488	121	39	42	D	—
6116	Other schools & instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	D	a	D	D
CINCINNATI—HAMILTON, OH—KY—IN CMSA									
61	Educational services	50	D	D	D	D	e	D	D
611	Educational services	50	D	D	D	D	e	D	D
6115	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
61151	Technical & trade schools	11	4 916	4 624	1 214	242	55	17.3	18.6
6116	Other schools & instruction	31	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	18	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
Cincinnati, OH—KY—IN PMSA									
61	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
611	Educational services	46	15 416	14 999	5 082	1 192	302	22.5	23.2
6115	Technical & trade schools	10	D	D	D	D	b	D	D
61151	Technical & trade schools	10	D	D	D	D	b	D	D
6116	Other schools & instruction	28	D	D	D	D	c	D	D
61161	Fine arts schools	6	D	D	D	D	b	D	D
611610	Fine arts schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
611620	Sports & recreation instruction	6	2 430	2 144	630	150	37	7.4	12.0
61169	All other schools & instruction	15	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	12	D	D	D	D	b	D	D
Hamilton—Middletown, OH PMSA									
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
CLEVELAND—AKRON, OH CMSA									
61	Educational services	79	23 015	21 768	9 495	2 315	727	28.2	25.8
611	Educational services	79	23 015	21 768	9 495	2 315	727	28.2	25.8
6115	Technical & trade schools	19	7 431	6 860	2 681	625	122	42.2	29.7
61151	Technical & trade schools	19	7 431	6 860	2 681	625	122	42.2	29.7
611513	Apprenticeship training	12	4 494	4 075	1 320	290	62	68.4	28.2
6116	Other schools & instruction	44	11 238	10 535	5 366	1 344	413	14.1	14.5
61161	Fine arts schools	19	5 170	5 051	2 755	692	248	4.3	19.1
611610	Fine arts schools	19	5 170	5 051	2 755	692	248	4.3	19.1
6116102	Art, drama, & music schools	15	D	D	D	D	c	D	D
61169	All other schools & instruction	19	5 153	4 589	2 181	555	138	16.2	11.8
611699	All other miscellaneous schools & instruction	11	4 110	3 564	1 648	430	87	12.9	8.7
6117	Educational support services	12	2 952	2 950	1 006	239	181	49.7	33.4
61171	Educational support services	12	2 952	2 950	1 006	239	181	49.7	33.4
611710	Educational support services	12	2 952	2 950	1 006	239	181	49.7	33.4
Akron, OH PMSA									
61	Educational services	14	6 320	5 451	2 283	536	116	32.1	12.5
611	Educational services	14	6 320	5 451	2 283	536	116	32.1	12.5
6115	Technical & trade schools	6	3 671	3 279	1 316	313	66	45.2	19.4
61151	Technical & trade schools	6	3 671	3 279	1 316	313	66	45.2	19.4
611513	Apprenticeship training	5	D	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CLEVELAND—AKRON, OH CMSA—Con.									
Cleveland—Lorain—Elyria, OH PMSA									
61	Educational services	65	16 695	16 317	7 212	1 779	611	26.6	30.8
611	Educational services	65	16 695	16 317	7 212	1 779	611	26.6	30.8
6115	Technical & trade schools	13	3 760	3 581	1 365	312	56	39.3	39.7
61151	Technical & trade schools	13	3 760	3 581	1 365	312	56	39.3	39.7
6116	Other schools & instruction	38	D	D	D	D	e	D	D
61161	Fine arts schools	18	D	D	D	D	c	D	D
611610	Fine arts schools	18	D	D	D	D	c	D	D
6116102	Art, drama, & music schools	15	D	D	D	D	c	D	D
61169	All other schools & instruction	15	D	D	D	D	b	D	D
6117	Educational support services	10	D	D	D	D	c	D	D
61171	Educational support services	10	D	D	D	D	c	D	D
611710	Educational support services	10	D	D	D	D	c	D	D
COLUMBUS, OH MSA									
61	Educational services	43	18 300	17 494	5 433	1 308	274	22.4	26.3
611	Educational services	43	18 300	17 494	5 433	1 308	274	22.4	26.3
6114	Business schools, & computer & management training ..	6	5 588	5 381	1 493	373	51	5.0	16.1
61143	Professional & management development training	6	5 588	5 381	1 493	373	51	5.0	16.1
611430	Professional & management development training ..	6	5 588	5 381	1 493	373	51	5.0	16.1
6115	Technical & trade schools	12	2 598	2 326	713	187	41	47.9	26.4
61151	Technical & trade schools	12	2 598	2 326	713	187	41	47.9	26.4
6116	Other schools & instruction	21	8 929	8 704	2 964	690	164	28.8	22.9
61169	All other schools & instruction	16	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	D	c	D	D
DAYTON—SPRINGFIELD, OH MSA									
61	Educational services	26	10 409	10 353	4 468	1 106	343	16.1	23.1
611	Educational services	26	10 409	10 353	4 468	1 106	343	16.1	23.1
6115	Technical & trade schools	10	6 146	6 193	2 641	638	210	20.5	16.1
61151	Technical & trade schools	10	6 146	6 193	2 641	638	210	20.5	16.1
611513	Apprenticeship training	8	D	D	D	D	c	D	D
6116	Other schools & instruction	13	3 690	3 648	1 499	406	125	9.8	24.2
61161	Fine arts schools	2	D	D	D	D	a	D	D
611610	Fine arts schools	2	D	D	D	D	a	D	D
6116102	Art, drama, & music schools	2	D	D	D	D	a	D	D
61169	All other schools & instruction	9	D	D	D	D	c	D	D
HUNTINGTON—ASHLAND, WV—KY—OH MSA									
61	Educational services	2	D	D	D	D	a	D	D
611	Educational services	2	D	D	D	D	a	D	D
LIMA, OH MSA									
61	Educational services	6	425	407	208	51	21	42.8	33.2
611	Educational services	6	425	407	208	51	21	42.8	33.2
MANSFIELD, OH MSA									
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	D	b	D	D
PARKERSBURG—MARIETTA, WV—OH MSA									
61	Educational services	7	3 194	2 652	701	186	49	44.7	5.7
611	Educational services	7	3 194	2 652	701	186	49	44.7	5.7
6115	Technical & trade schools	5	D	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	D	b	D	D
STEUBENVILLE—WEIRTON, OH—WV MSA									
61	Educational services	4	501	482	186	45	19	91.0	9.0
611	Educational services	4	501	482	186	45	19	91.0	9.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TOLEDO, OH MSA									
61	Educational services	10	3 149	3 071	1 196	296	76	41.4	55.4
611	Educational services	10	3 149	3 071	1 196	296	76	41.4	55.4
6115	Technical & trade schools	6	2 133	1 948	847	222	54	61.1	38.9
61151	Technical & trade schools	6	2 133	1 948	847	222	54	61.1	38.9
WHEELING, WV—OH MSA									
61	Educational services	6	2 641	2 838	1 034	276	117	—	73.2
611	Educational services	6	2 641	2 838	1 034	276	117	—	73.2
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	D	c	D	D
61169	All other schools & instruction	1	D	D	D	D	b	D	D
YOUNGSTOWN—WARREN, OH MSA									
61	Educational services	6	1 129	1 057	278	64	36	53.3	2.3
611	Educational services	6	1 129	1 057	278	64	36	53.3	2.3
6116	Other schools & instruction	4	D	D	D	D	b	D	D
AREA OUTSIDE OHIO METROPOLITAN AREAS									
61	Educational services	20	D	D	D	D	c	D	D
611	Educational services	20	D	D	D	D	c	D	D
6115	Technical & trade schools	5	896	1 002	383	89	26	33.6	66.4
61151	Technical & trade schools	5	896	1 002	383	89	26	33.6	66.4
6116	Other schools & instruction	10	D	D	D	D	c	D	D
61169	All other schools & instruction	7	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	6	D	D	D	D	c	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ADAMS COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
ALLEN COUNTY, OH								
61	Educational services	7	1 313	462	111	59	28.0	—
611	Educational services	7	1 313	462	111	59	28.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
ASHLAND COUNTY, OH								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
ASHTABULA COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ATHENS COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
AUGLAIZE COUNTY, OH								
61	Educational services	4	418	110	29	12	38.3	—
611	Educational services	4	418	110	29	12	38.3	—
BELMONT COUNTY, OH								
61	Educational services	4	461	125	27	23	72.5	—
611	Educational services	4	461	125	27	23	72.5	—
BROWN COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BUTLER COUNTY, OH								
61	Educational services	37	10 160	3 929	892	265	31.2	3.4
611	Educational services	37	10 160	3 929	892	265	31.2	3.4
6114	Business schools, & computer & management training	10	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	18	D	D	D	c	D	D
61162	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
611620	Sports & recreation instruction	6	1 507	585	104	54	20.7	—
61169	All other schools & instruction	8	D	D	D	b	D	D
611692	Automobile driving schools	5	D	D	D	b	D	D
CARROLL COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
CHAMPAIGN COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
CLARK COUNTY, OH								
61	Educational services	11	1 442	471	86	41	42.9	35.9
611	Educational services	11	1 442	471	86	41	42.9	35.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
CLERMONT COUNTY, OH								
61	Educational services	9	D	D	D	b	D	D
611	Educational services	9	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	1 029	340	87	53	54.0	—
CLINTON COUNTY, OH								
61	Educational services	3	120	29	8	8	D	—
COLUMBIANA COUNTY, OH								
61	Educational services	5	289	94	16	12	64.4	—
611	Educational services	5	289	94	16	12	64.4	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
CRAWFORD COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CUYAHOGA COUNTY, OH								
61	Educational services	190	62 530	23 531	5 263	1 362	35.2	20.9
611	Educational services	190	62 530	23 531	5 263	1 362	35.2	20.9
6114	Business schools, & computer & management training	35	19 793	8 426	1 691	395	27.9	14.6
61141	Business & secretarial schools	5	D	D	D	c	D	D
611410	Business & secretarial schools	5	D	D	D	c	D	D
61142	Computer training	9	D	D	D	b	D	D
611420	Computer training	9	D	D	D	b	D	D
61143	Professional & management development training	21	7 581	3 169	624	154	46.9	2.8
611430	Professional & management development training	21	7 581	3 169	624	154	46.9	2.8
6115	Technical & trade schools	39	17 676	7 055	1 777	353	20.3	21.8
61151	Technical & trade schools	39	17 676	7 055	1 777	353	20.3	21.8
611511	Cosmetology & barber schools	14	D	D	D	c	D	D
611519	Other trade & technical schools	19	D	D	D	c	D	D
6116	Other schools & instruction	97	17 917	5 699	1 294	551	52.7	16.5
61161	Fine arts schools	33	3 682	1 097	239	135	37.4	15.6
611610	Fine arts schools	33	3 682	1 097	239	135	37.4	15.6
6116101	Dance schools (including children's & professionals')	29	3 502	1 036	225	126	37.9	12.8
61162	Sports & recreation instruction	29	4 782	1 367	332	133	65.2	14.9
611620	Sports & recreation instruction	29	4 782	1 367	332	133	65.2	14.9
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	32	D	D	D	c	D	D
611691	Exam preparation & tutoring	12	D	D	D	c	D	D
611692	Automobile driving schools	11	D	D	D	b	D	D
6117	Educational support services	19	7 144	2 351	501	63	48.4	47.5
61171	Educational support services	19	7 144	2 351	501	63	48.4	47.5
611710	Educational support services	19	7 144	2 351	501	63	48.4	47.5
DARKE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
DEFIANCE COUNTY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
DELAWARE COUNTY, OH								
61	Educational services	19	3 468	1 158	249	63	29.7	2.1
611	Educational services	19	3 468	1 158	249	63	29.7	2.1
6116	Other schools & instruction	10	D	D	D	b	D	D
ERIE COUNTY, OH								
61	Educational services	8	1 535	318	55	31	90.6	.8
611	Educational services	8	1 535	318	55	31	90.6	.8
FAIRFIELD COUNTY, OH								
61	Educational services	8	2 947	2 062	359	42	11.5	10.4
611	Educational services	8	2 947	2 062	359	42	11.5	10.4
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FRANKLIN COUNTY, OH								
61	Educational services	140	42 224	14 168	3 506	974	47.4	5.8
611	Educational services	140	42 224	14 168	3 506	974	47.4	5.8
6114	Business schools, & computer & management training	25	D	D	D	c	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
61143	Professional & management development training	15	D	D	D	b	D	D
611430	Professional & management development training	15	D	D	D	b	D	D
6115	Technical & trade schools	26	7 428	2 632	671	166	34.5	8.8
61151	Technical & trade schools	26	7 428	2 632	671	166	34.5	8.8
611511	Cosmetology & barber schools	10	D	D	D	b	D	D
6116	Other schools & instruction	77	20 652	6 902	1 841	616	45.4	7.0
61161	Fine arts schools	24	4 114	1 270	286	143	32.2	5.8
611610	Fine arts schools	24	4 114	1 270	286	143	32.2	5.8
6116101	Dance schools (including children's & professionals)	19	D	D	D	c	D	D
61162	Sports & recreation instruction	21	6 362	1 303	395	133	83.0	.7
611620	Sports & recreation instruction	21	6 362	1 303	395	133	83.0	.7
61169	All other schools & instruction	31	D	D	D	e	D	D
611691	Exam preparation & tutoring	7	D	D	D	b	D	D
611692	Automobile driving schools	9	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	15	D	D	D	b	D	D
6117	Educational support services	12	D	D	D	b	D	D
61171	Educational support services	12	D	D	D	b	D	D
611710	Educational support services	12	D	D	D	b	D	D
FULTON COUNTY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
GEAUGA COUNTY, OH								
61	Educational services	13	2 546	692	116	25	57.8	15.9
611	Educational services	13	2 546	692	116	25	57.8	15.9
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
GREENE COUNTY, OH								
61	Educational services	18	5 442	2 042	389	107	36.4	.3
611	Educational services	18	5 442	2 042	389	107	36.4	.3
6114	Business schools, & computer & management training	5	D	D	D	b	D	D
61142	Computer training	3	D	D	D	b	D	D
611420	Computer training	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
GUERNSEY COUNTY, OH								
61	Educational services	3	151	36	3	9	D	-

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAMILTON COUNTY, OH								
61	Educational services	149	55 197	21 454	4 707	1 124	23.8	8.8
611	Educational services	149	55 197	21 454	4 707	1 124	23.8	8.8
6114	Business schools, & computer & management training	38	D	D	D	e	D	D
61142	Computer training	19	D	D	D	c	D	D
611420	Computer training	19	D	D	D	c	D	D
61143	Professional & management development training	18	D	D	D	b	D	D
611430	Professional & management development training	18	D	D	D	b	D	D
6115	Technical & trade schools	22	D	D	D	c	D	D
61151	Technical & trade schools	22	D	D	D	c	D	D
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
6116	Other schools & instruction	77	17 118	6 317	1 343	660	29.5	9.6
61161	Fine arts schools	22	D	D	D	b	D	D
611610	Fine arts schools	22	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	18	D	D	D	b	D	D
61162	Sports & recreation instruction	14	2 623	881	189	49	68.7	13.0
611620	Sports & recreation instruction	14	2 623	881	189	49	68.7	13.0
61163	Language schools	5	4 913	2 126	427	238	.1	9.7
611630	Language schools	5	4 913	2 126	427	238	.1	9.7
61169	All other schools & instruction	36	D	D	D	e	D	D
611691	Exam preparation & tutoring	16	D	D	D	c	D	D
611692	Automobile driving schools	8	D	D	D	b	D	D
6117	Educational support services	12	D	D	D	b	D	D
61171	Educational support services	12	D	D	D	b	D	D
611710	Educational support services	12	D	D	D	b	D	D
HANCOCK COUNTY, OH								
61	Educational services	6	2 038	703	91	44	50.1	-
611	Educational services	6	2 038	703	91	44	50.1	-
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
HARDIN COUNTY, OH								
61	Educational services	3	146	36	8	7	D	-
HARRISON COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
HENRY COUNTY, OH								
61	Educational services	3	120	54	12	8	100.0	-
HIGHLAND COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
HOCKING COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HURON COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
JACKSON COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
JEFFERSON COUNTY, OH								
61	Educational services	7	1 503	327	66	24	9.0	-
611	Educational services	7	1 503	327	66	24	9.0	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
KNOX COUNTY, OH								
61	Educational services	3	278	101	30	15	44.6	55.4
611	Educational services	3	278	101	30	15	44.6	55.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LAKE COUNTY, OH								
61	Educational services	28	7 604	3 027	694	200	45.0	13.0
611	Educational services	28	7 604	3 027	694	200	45.0	13.0
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	18	4 367	1 911	478	142	38.7	3.0
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	b	D	D
LAWRENCE COUNTY, OH								
61	Educational services	3	190	67	16	15	D	23.7
LICKING COUNTY, OH								
61	Educational services	14	2 113	887	164	77	45.7	.9
611	Educational services	14	2 113	887	164	77	45.7	.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	794	173	40	24	44.7	1.9
611610	Fine arts schools	5	794	173	40	24	44.7	1.9
6116101	Dance schools (including children's & professionals)	5	794	173	40	24	44.7	1.9
LOGAN COUNTY, OH								
61	Educational services	5	202	66	28	65	44.6	25.7
LORAIN COUNTY, OH								
61	Educational services	17	D	D	D	b	D	D
611	Educational services	17	D	D	D	b	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
LUCAS COUNTY, OH								
61	Educational services	62	26 409	9 604	2 384	411	18.1	37.6
611	Educational services	62	26 409	9 604	2 384	411	18.1	37.6
6114	Business schools, & computer & management training	13	D	D	D	b	D	D
61142	Computer training	8	D	D	D	b	D	D
611420	Computer training	8	D	D	D	b	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	34	D	D	D	c	D	D
61161	Fine arts schools	13	D	D	D	b	D	D
611610	Fine arts schools	13	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	13	D	D	D	b	D	D
61162	Sports & recreation instruction	11	D	D	D	b	D	D
611620	Sports & recreation instruction	11	D	D	D	b	D	D
61169	All other schools & instruction	10	D	D	D	b	D	D
6117	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
61171	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
611710	Educational support services	7	11 583	4 520	1 130	45	15.5	77.1
MADISON COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MAHONING COUNTY, OH								
61	Educational services	36	9 426	4 815	1 962	534	24.5	5.2
611	Educational services	36	9 426	4 815	1 962	534	24.5	5.2
6115	Technical & trade schools	13	4 933	3 650	1 712	409	5.7	4.7
61151	Technical & trade schools	13	4 933	3 650	1 712	409	5.7	4.7
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	7	D	D	D	e	D	D
6116	Other schools & instruction	18	D	D	D	b	D	D
61161	Fine arts schools	8	1 084	343	91	59	42.3	14.9
611610	Fine arts schools	8	1 084	343	91	59	42.3	14.9
6116101	Dance schools (including children's & professionals)	8	1 084	343	91	59	42.3	14.9
61169	All other schools & instruction	4	D	D	D	b	D	D
MARION COUNTY, OH								
61	Educational services	5	978	235	51	30	99.6	.4
611	Educational services	5	978	235	51	30	99.6	.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MEDINA COUNTY, OH								
61	Educational services	21	3 978	1 415	351	107	54.2	-
611	Educational services	21	3 978	1 415	351	107	54.2	-
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	11	1 217	300	60	57	86.7	-
MERCER COUNTY, OH								
61	Educational services	3	189	50	12	11	100.0	-
MIAMI COUNTY, OH								
61	Educational services	7	780	327	72	35	21.0	35.8
611	Educational services	7	780	327	72	35	21.0	35.8
6116	Other schools & instruction	5	D	D	D	b	D	D
MONROE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
MONTGOMERY COUNTY, OH								
61	Educational services	66	28 996	10 351	2 342	546	41.5	6.0
611	Educational services	66	28 996	10 351	2 342	546	41.5	6.0
6114	Business schools, & computer & management training	15	D	D	D	c	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	13	D	D	D	b	D	D
61151	Technical & trade schools	13	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	35	15 521	6 101	1 370	347	48.1	1.2
61161	Fine arts schools	13	4 029	1 158	275	114	10.9	1.2
611610	Fine arts schools	13	4 029	1 158	275	114	10.9	1.2
6116101	Dance schools (including children's & professionals)	11	D	D	D	c	D	D
61169	All other schools & instruction	20	D	D	D	c	D	D
611692	Automobile driving schools	6	1 674	911	147	73	43.2	-
611699	All other miscellaneous schools & instruction	7	D	D	D	b	D	D
MORROW COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
MUSKINGUM COUNTY, OH								
61	Educational services	4	495	194	45	23	69.3	-
611	Educational services	4	495	194	45	23	69.3	-
OTTAWA COUNTY, OH								
61	Educational services	3	73	18	1	2	100.0	-
PERRY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PICKAWAY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
PORTAGE COUNTY, OH								
61	Educational services	14	2 752	897	181	71	22.1	65.4
611	Educational services	14	2 752	897	181	71	22.1	65.4
6116	Other schools & instruction	10	1 089	314	78	31	43.5	24.9
PREBLE COUNTY, OH								
61	Educational services	4	241	66	7	10	100.0	-
611	Educational services	4	241	66	7	10	100.0	-
PUTNAM COUNTY, OH								
61	Educational services	4	284	56	7	4	100.0	-
611	Educational services	4	284	56	7	4	100.0	-
RICHLAND COUNTY, OH								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ROSS COUNTY, OH								
61	Educational services	6	1 836	774	186	50	9.7	15.2
611	Educational services	6	1 836	774	186	50	9.7	15.2
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
SANDUSKY COUNTY, OH								
61	Educational services	7	863	302	64	20	55.3	-
611	Educational services	7	863	302	64	20	55.3	-
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
SCIOTO COUNTY, OH								
61	Educational services	3	259	116	28	24	D	-
611	Educational services	3	259	116	28	24	D	-
SENECA COUNTY, OH								
61	Educational services	7	D	D	D	c	D	D
611	Educational services	7	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	1	D	D	D	c	D	D
SHELBY COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
STARK COUNTY, OH								
61	Educational services	42	D	D	D	e	D	D
611	Educational services	42	D	D	D	e	D	D
6115	Technical & trade schools	5	2 448	808	155	54	1.9	-
61151	Technical & trade schools	5	2 448	808	155	54	1.9	-
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	27	D	D	D	c	D	D
61161	Fine arts schools	12	D	D	D	b	D	D
611610	Fine arts schools	12	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	12	D	D	D	b	D	D
61162	Sports & recreation instruction	4	D	D	D	b	D	D
611620	Sports & recreation instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	11	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 ¹	Estimated ²
SUMMIT COUNTY, OH								
61	Educational services	66	15 497	5 702	1 351	439	33.8	6.4
611	Educational services	66	15 497	5 702	1 351	439	33.8	6.4
6115	Technical & trade schools	15	7 823	3 014	765	192	23.6	6.6
61151	Technical & trade schools	15	7 823	3 014	765	192	23.6	6.6
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
611519	Other trade & technical schools	8	6 585	2 466	628	154	22.9	7.9
6116	Other schools & instruction	38	5 279	2 016	463	223	43.8	7.4
61161	Fine arts schools	12	1 081	337	116	47	38.8	8.0
611610	Fine arts schools	12	1 081	337	116	47	38.8	8.0
6116101	Dance schools (including children's & professionals)	12	1 081	337	116	47	38.8	8.0
61169	All other schools & instruction	18	D	D	D	c	D	D
611692	Automobile driving schools	6	1 201	495	106	50	50.6	—
TRUMBULL COUNTY, OH								
61	Educational services	20	4 744	1 461	290	127	13.6	2.7
611	Educational services	20	4 744	1 461	290	127	13.6	2.7
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	14	D	D	D	b	D	D
TUSCARAWAS COUNTY, OH								
61	Educational services	7	574	229	52	28	60.1	—
611	Educational services	7	574	229	52	28	60.1	—
UNION COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
VAN WERT COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
WARREN COUNTY, OH								
61	Educational services	9	2 450	1 543	355	60	7.4	—
611	Educational services	9	2 450	1 543	355	60	7.4	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
WASHINGTON COUNTY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WAYNE COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WILLIAMS COUNTY, OH								
61	Educational services	4	572	206	49	15	100.0	—
611	Educational services	4	572	206	49	15	100.0	—
WOOD COUNTY, OH								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
WYANDOT COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AKRON, OH								
61	Educational services	15	3 861	1 241	339	81	26.3	15.2
611	Educational services	15	3 861	1 241	339	81	26.3	15.2
6115	Technical & trade schools	5	1 978	675	215	39	41.7	26.1
61151	Technical & trade schools	5	1 978	675	215	39	41.7	26.1
ALLIANCE, OH *								
61	Educational services	2	D	D	D	a	D	D
ALLIANCE, OH (STARK COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D
ASHLAND, OH								
61	Educational services	2	D	D	D	a	D	D
ASHVILLE, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ATHENS, OH								
61	Educational services	2	D	D	D	a	D	D
AURORA, OH								
61	Educational services	1	D	D	D	a	D	D
AVON, OH								
61	Educational services	1	D	D	D	a	D	D
BARBERTON, OH								
61	Educational services	1	D	D	D	a	D	D
BAY VILLAGE, OH								
61	Educational services	1	D	D	D	a	D	D
BEACHWOOD, OH								
61	Educational services	5	1 461	570	134	28	17.3	2.7
611	Educational services	5	1 461	570	134	28	17.3	2.7
6116	Other schools & instruction	3	D	D	D	b	D	D
BEAVERCREEK, OH								
61	Educational services	5	984	187	42	17	89.9	1.5
611	Educational services	5	984	187	42	17	89.9	1.5
BEDFORD, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BELLBROOK, OH								
61	Educational services	1	D	D	D	a	D	D
BELLEFONTAINE, OH								
61	Educational services	1	D	D	D	a	D	D
BEREA, OH								
61	Educational services	4	1 191	437	94	27	7.7	4.8
611	Educational services	4	1 191	437	94	27	7.7	4.8
6116	Other schools & instruction	4	1 191	437	94	27	7.7	4.8
61169	All other schools & instruction	2	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 ¹	Estimated ²
BEXLEY, OH								
61	Educational services	5	724	227	48	15	44.6	24.4
611	Educational services	5	724	227	48	15	44.6	24.4
BLANCHESTER, OH *								
61	Educational services	1	D	D	D	a	D	D
BLANCHESTER, OH (CLINTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
BLUE ASH, OH								
61	Educational services	11	4 831	1 899	421	108	30.3	.6
611	Educational services	11	4 831	1 899	421	108	30.3	.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
BOWLING GREEN, OH								
61	Educational services	1	D	D	D	a	D	D
BRECKSVILLE, OH								
61	Educational services	4	626	126	30	11	63.1	36.9
611	Educational services	4	626	126	30	11	63.1	36.9
BROADVIEW HEIGHTS, OH								
61	Educational services	3	1 294	511	139	46	D	21.5
611	Educational services	3	1 294	511	139	46	D	21.5
6116	Other schools & instruction	3	1 294	511	139	46	D	21.5
61162	Sports & recreation instruction	3	1 294	511	139	46	D	21.5
611620	Sports & recreation instruction	3	1 294	511	139	46	D	21.5
BROOKLYN, OH								
61	Educational services	1	D	D	D	a	D	D
BROOK PARK, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BRUNSWICK, OH								
61	Educational services	7	1 148	265	69	28	85.9	—
611	Educational services	7	1 148	265	69	28	85.9	—
BRYAN, OH								
61	Educational services	1	D	D	D	a	D	D
BUCYRUS, OH								
61	Educational services	1	D	D	D	a	D	D
CAMBRIDGE, OH								
61	Educational services	3	151	36	3	9	D	—
CANAL FULTON, OH								
61	Educational services	1	D	D	D	a	D	D
CANFIELD, OH								
61	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON, OH								
61	Educational services	8	1 341	480	117	39	37.7	2.8
611	Educational services	8	1 341	480	117	39	37.7	2.8
6116	Other schools & instruction	5	D	D	D	b	D	D
CARLISLE, OH *								
61	Educational services	1	D	D	D	a	D	D
CARLISLE, OH (WARREN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
CELINA, OH								
61	Educational services	2	D	D	D	a	D	D
CENTERVILLE, OH								
61	Educational services	9	2 371	797	169	64	93.7	—
611	Educational services	9	2 371	797	169	64	93.7	—
6116	Other schools & instruction	6	D	D	D	b	D	D
CHAGRIN FALLS, OH								
61	Educational services	8	2 139	912	237	63	64.7	21.0
611	Educational services	8	2 139	912	237	63	64.7	21.0
CHARDON, OH								
61	Educational services	1	D	D	D	a	D	D
CHEVIOT, OH								
61	Educational services	1	D	D	D	a	D	D
CHILLICOTHE, OH								
61	Educational services	2	D	D	D	a	D	D
CINCINNATI, OH								
61	Educational services	44	23 453	8 147	1 833	443	21.4	7.5
611	Educational services	44	23 453	8 147	1 833	443	21.4	7.5
6114	Business schools, & computer & management training	10	11 237	4 175	967	87	8.6	3.1
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	24	8 009	3 055	677	305	22.6	12.2
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
61162	Sports & recreation instruction	6	D	D	D	a	D	D
611620	Sports & recreation instruction	6	D	D	D	a	D	D
61163	Language schools	3	D	D	D	c	D	D
611630	Language schools	3	D	D	D	c	D	D
61169	All other schools & instruction	10	1 464	412	105	50	52.3	26.8

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLEVELAND, OH								
61	Educational services	28	20 052	8 158	1 839	405	14.5	27.3
611	Educational services	28	20 052	8 158	1 839	405	14.5	27.3
6114	Business schools, & computer & management training	5	7 556	3 302	690	202	12.8	8.7
61141	Business & secretarial schools	3	D	D	D	c	D	D
611410	Business & secretarial schools	3	D	D	D	c	D	D
6115	Technical & trade schools	11	5 977	2 834	721	116	8.0	3.9
61151	Technical & trade schools	11	5 977	2 834	721	116	8.0	3.9
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
611519	Other trade & technical schools	4	4 412	2 253	552	77	—	—
6116	Other schools & instruction	9	D	D	D	b	D	D
61163	Language schools	3	D	D	D	b	D	D
611630	Language schools	3	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
CLEVELAND HEIGHTS, OH								
61	Educational services	9	4 307	1 891	406	87	21.0	55.5
611	Educational services	9	4 307	1 891	406	87	21.0	55.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CLYDE, OH								
61	Educational services	1	D	D	D	a	D	D
COLUMBUS, OH *								
61	Educational services	79	26 756	8 934	2 355	509	54.2	7.2
611	Educational services	79	26 756	8 934	2 355	509	54.2	7.2
6114	Business schools, & computer & management training	16	7 483	2 491	534	98	50.6	4.2
61142	Computer training	4	D	D	D	b	D	D
611420	Computer training	4	D	D	D	b	D	D
61143	Professional & management development training	11	3 808	969	203	30	83.1	8.2
611430	Professional & management development training	11	3 808	969	203	30	83.1	8.2
6115	Technical & trade schools	18	5 217	1 722	424	115	42.7	4.9
61151	Technical & trade schools	18	5 217	1 722	424	115	42.7	4.9
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	38	10 217	3 229	1 056	244	52.7	13.2
61161	Fine arts schools	11	1 619	551	129	49	27.2	14.5
611610	Fine arts schools	11	1 619	551	129	49	27.2	14.5
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 069	767	267	72	95.8	1.1
611620	Sports & recreation instruction	10	4 069	767	267	72	95.8	1.1
61169	All other schools & instruction	16	D	D	D	c	D	D
611692	Automobile driving schools	5	1 235	503	122	35	47.1	52.9
6117	Educational support services	7	3 839	1 492	341	52	80.8	—
61171	Educational support services	7	3 839	1 492	341	52	80.8	—
611710	Educational support services	7	3 839	1 492	341	52	80.8	—
COLUMBUS, OH (DELAWARE COUNTY PART) *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLUMBUS, OH (FRANKLIN COUNTY PART) *								
61	Educational services	78	D	D	D	e	D	D
611	Educational services	78	D	D	D	e	D	D
6114	Business schools, & computer & management training	15	D	D	D	b	D	D
61143	Professional & management development training	11	3 808	969	203	30	83.1	8.2
611430	Professional & management development training	11	3 808	969	203	30	83.1	8.2
6115	Technical & trade schools	18	5 217	1 722	424	115	42.7	4.9
61151	Technical & trade schools	18	5 217	1 722	424	115	42.7	4.9
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	38	10 217	3 229	1 056	244	52.7	13.2
61161	Fine arts schools	11	1 619	551	129	49	27.2	14.5
611610	Fine arts schools	11	1 619	551	129	49	27.2	14.5
6116101	Dance schools (including children's & professionals)	9	D	D	D	b	D	D
61162	Sports & recreation instruction	10	4 069	767	267	72	95.8	1.1
611620	Sports & recreation instruction	10	4 069	767	267	72	95.8	1.1
61169	All other schools & instruction	16	D	D	D	c	D	D
611692	Automobile driving schools	5	1 235	503	122	35	47.1	52.9
6117	Educational support services	7	3 839	1 492	341	52	80.8	—
61171	Educational support services	7	3 839	1 492	341	52	80.8	—
611710	Educational support services	7	3 839	1 492	341	52	80.8	—
CONNEAUT, OH								
61	Educational services	1	D	D	D	a	D	D
CORTLAND, OH								
61	Educational services	1	D	D	D	a	D	D
CUYAHOGA FALLS, OH								
61	Educational services	7	3 347	1 596	367	91	4.5	—
611	Educational services	7	3 347	1 596	367	91	4.5	—
6115	Technical & trade schools	3	3 148	1 511	349	78	—	—
61151	Technical & trade schools	3	3 148	1 511	349	78	—	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DAYTON, OH								
61	Educational services	17	4 028	1 510	404	107	31.8	39.7
611	Educational services	17	4 028	1 510	404	107	31.8	39.7
6115	Technical & trade schools	6	2 038	975	263	53	39.2	46.9
61151	Technical & trade schools	6	2 038	975	263	53	39.2	46.9
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
DEFIANCE, OH								
61	Educational services	1	D	D	D	a	D	D
DELAWARE, OH								
61	Educational services	4	509	221	36	23	100.0	—
611	Educational services	4	509	221	36	23	100.0	—
DELPHOS, OH *								
61	Educational services	1	D	D	D	a	D	D
DELPHOS, OH (ALLEN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
DELTA, OH								
61	Educational services	1	D	D	D	a	D	D
DOVER, OH								
61	Educational services	2	D	D	D	a	D	D
DUBLIN, OH *								
61	Educational services	11	4 448	1 379	321	55	17.1	1.7
611	Educational services	11	4 448	1 379	321	55	17.1	1.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
DUBLIN, OH (DELAWARE COUNTY PART) *								
61	Educational services	3	194	45	10	3	61.9	38.1
DUBLIN, OH (FRANKLIN COUNTY PART) *								
61	Educational services	8	4 254	1 334	311	52	15.1	—
611	Educational services	8	4 254	1 334	311	52	15.1	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
EASTLAKE, OH								
61	Educational services	1	D	D	D	a	D	D
EAST LIVERPOOL, OH								
61	Educational services	2	D	D	D	a	D	D
EATON, OH								
61	Educational services	1	D	D	D	a	D	D
ELYRIA, OH								
61	Educational services	6	493	153	25	12	100.0	—
611	Educational services	6	493	153	25	12	100.0	—
ENON, OH								
61	Educational services	1	D	D	D	a	D	D
EUCLID, OH								
61	Educational services	5	827	343	83	24	20.8	3.5
611	Educational services	5	827	343	83	24	20.8	3.5
EVENDALE, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
FAIRBORN, OH								
61	Educational services	5	3 758	1 629	301	66	16.6	—
611	Educational services	5	3 758	1 629	301	66	16.6	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FAIRFIELD, OH *								
61	Educational services	6	1 573	604	119	67	9.2	—
611	Educational services	6	1 573	604	119	67	9.2	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
FAIRFIELD, OH (BUTLER COUNTY PART) *								
61	Educational services	6	1 573	604	119	67	9.2	—
611	Educational services	6	1 573	604	119	67	9.2	—
6116	Other schools & instruction	4	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
FAIRLAWN, OH								
61	Educational services	6	1 718	582	154	67	55.6	—
611	Educational services	6	1 718	582	154	67	55.6	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FAIRPORT HARBOR, OH								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
FAIRVIEW PARK, OH								
61	Educational services	3	423	133	38	12	D	—
611	Educational services	3	423	133	38	12	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FINDLAY, OH								
61	Educational services	6	2 038	703	91	44	50.1	—
611	Educational services	6	2 038	703	91	44	50.1	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
FOREST PARK, OH								
61	Educational services	4	520	212	59	19	9.2	23.5
611	Educational services	4	520	212	59	19	9.2	23.5
FORT SHAWNEE, OH								
61	Educational services	1	D	D	D	a	D	D
FREMONT, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GAHANNA, OH								
61	Educational services	5	1 531	432	78	54	35.0	—
611	Educational services	5	1 531	432	78	54	35.0	—
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
GARFIELD HEIGHTS, OH								
61	Educational services	2	D	D	D	a	D	D
GATES MILLS, OH								
61	Educational services	1	D	D	D	a	D	D
GIRARD, OH								
61	Educational services	1	D	D	D	a	D	D
GRAFTON, OH								
61	Educational services	1	D	D	D	a	D	D
GRANDVIEW HEIGHTS, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GREEN, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
GROVE CITY, OH								
61	Educational services	5	685	251	51	32	28.3	—
611	Educational services	5	685	251	51	32	28.3	—
GROVEPORT, OH								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HAMILTON, OH								
61	Educational services	3	340	136	26	19	D	—
611	Educational services	3	340	136	26	19	D	—
HEATH, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
HIGHLAND HEIGHTS, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
HILLIARD, OH								
61	Educational services	4	824	334	81	31	24.6	—
611	Educational services	4	824	334	81	31	24.6	—
6116	Other schools & instruction	4	824	334	81	31	24.6	—
HUBER HEIGHTS, OH *								
61	Educational services	4	481	143	41	9	58.8	—
611	Educational services	4	481	143	41	9	58.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HUBER HEIGHTS, OH (MONTGOMERY COUNTY PART) *								
61	Educational services	4	481	143	41	9	58.8	—
611	Educational services	4	481	143	41	9	58.8	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
HUDSON VILLAGE, OH								
61	Educational services	9	1 583	527	95	38	52.5	—
611	Educational services	9	1 583	527	95	38	52.5	—
6116	Other schools & instruction	5	1 002	412	82	32	25.0	—
HURON, OH								
61	Educational services	1	D	D	D	a	D	D
INDEPENDENCE, OH								
61	Educational services	4	4 678	1 706	440	73	13.0	52.0
611	Educational services	4	4 678	1 706	440	73	13.0	52.0
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
IRONTON, OH								
61	Educational services	2	D	D	D	a	D	D
JACKSON, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
KENT, OH								
61	Educational services	4	817	229	56	21	18.2	39.7
611	Educational services	4	817	229	56	21	18.2	39.7
KENTON, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KETTERING, OH *								
61	Educational services	6	2 881	1 004	163	44	6.0	.3
611	Educational services	6	2 881	1 004	163	44	6.0	.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
KETTERING, OH (MONTGOMERY COUNTY PART) *								
61	Educational services	6	2 881	1 004	163	44	6.0	.3
611	Educational services	6	2 881	1 004	163	44	6.0	.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
LAKEWOOD, OH								
61	Educational services	10	1 826	663	137	61	43.7	3.4
611	Educational services	10	1 826	663	137	61	43.7	3.4
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
LANCASTER, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
LEXINGTON, OH								
61	Educational services	1	D	D	D	a	D	D
LIMA, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
LODI, OH								
61	Educational services	1	D	D	D	a	D	D
LORAIN, OH								
61	Educational services	3	195	120	46	12	D	-
LOUDONVILLE, OH *								
61	Educational services	1	D	D	D	a	D	D
LOUDONVILLE, OH (ASHLAND COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
LOUISVILLE, OH								
61	Educational services	1	D	D	D	a	D	D
LOVELAND, OH *								
61	Educational services	2	D	D	D	a	D	D
LOVELAND, OH (HAMILTON COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LYNDHURST, OH								
61	Educational services	3	1 172	361	81	24	D	—
611	Educational services	3	1 172	361	81	24	D	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MACEDONIA, OH								
61	Educational services	1	D	D	D	a	D	D
MADEIRA, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MANSFIELD, OH								
61	Educational services	7	1 385	293	53	20	77.6	22.4
611	Educational services	7	1 385	293	53	20	77.6	22.4
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MAPLE HEIGHTS, OH								
61	Educational services	3	976	350	61	20	D	—
611	Educational services	3	976	350	61	20	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MARIEMONT, OH								
61	Educational services	1	D	D	D	a	D	D
MARIETTA, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MARION, OH								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
MARTINS FERRY, OH								
61	Educational services	1	D	D	D	a	D	D
MASON, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MASSILLON, OH								
61	Educational services	4	233	55	14	14	61.4	—
611	Educational services	4	233	55	14	14	61.4	—
MAUMEE, OH								
61	Educational services	8	4 822	2 075	492	99	10.8	—
611	Educational services	8	4 822	2 075	492	99	10.8	—
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	2	D	D	D	b	D	D
611420	Computer training	2	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
MAYFIELD HEIGHTS, OH								
61	Educational services	4	578	45	11	6	99.0	1.0
611	Educational services	4	578	45	11	6	99.0	1.0
MEDINA, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
MENTOR, OH								
61	Educational services	13	2 713	943	213	58	63.6	4.8
611	Educational services	13	2 713	943	213	58	63.6	4.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MIAMISBURG, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
MIDDLEBURG HEIGHTS, OH								
61	Educational services	4	2 014	574	128	18	80.0	—
611	Educational services	4	2 014	574	128	18	80.0	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MIDDLETOWN, OH *								
61	Educational services	6	931	300	70	27	41.6	4.6
611	Educational services	6	931	300	70	27	41.6	4.6
6115	Technical & trade schools	3	586	154	37	9	D	—
61151	Technical & trade schools	3	586	154	37	9	D	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MIDDLETOWN, OH (BUTLER COUNTY PART) *								
61	Educational services	6	931	300	70	27	41.6	4.6
611	Educational services	6	931	300	70	27	41.6	4.6
6115	Technical & trade schools	3	586	154	37	9	D	—
61151	Technical & trade schools	3	586	154	37	9	D	—
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MILFORD, OH *								
61	Educational services	2	D	D	D	a	D	D
MILFORD, OH (CLERMONT COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MILFORD, OH (HAMILTON COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MINERVA, OH *								
61	Educational services	1	D	D	D	a	D	D
MINERVA, OH (CARROLL COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
MONTGOMERY, OH								
61	Educational services	7	2 698	929	189	41	27.5	58.2
611	Educational services	7	2 698	929	189	41	27.5	58.2
MORAIN, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
MOUNT HEALTHY, OH								
61	Educational services	2	D	D	D	a	D	D
MOUNT VERNON, OH								
61	Educational services	1	D	D	D	a	D	D
MUNROE FALLS, OH								
61	Educational services	1	D	D	D	a	D	D
NAPOLEON, OH								
61	Educational services	2	D	D	D	a	D	D
NEWARK, OH								
61	Educational services	7	1 360	540	130	51	47.9	—
611	Educational services	7	1 360	540	130	51	47.9	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
NEW CARLISLE, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
NEW MIAMI, OH								
61	Educational services	1	D	D	D	a	D	D
NEW PHILADELPHIA, OH								
61	Educational services	2	D	D	D	a	D	D
NILES, OH								
61	Educational services	3	1 089	408	62	46	D	—
611	Educational services	3	1 089	408	62	46	D	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
NORTH CANTON, OH								
61	Educational services	3	2 500	775	130	55	D	—
611	Educational services	3	2 500	775	130	55	D	—
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NORTH COLLEGE HILL, OH								
61	Educational services	1	D	D	D	a	D	D
NORTHFIELD, OH								
61	Educational services	1	D	D	D	a	D	D
NORTH OLMSTED, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
NORTH ROYALTON, OH								
61	Educational services	5	787	215	43	27	45.4	—
611	Educational services	5	787	215	43	27	45.4	—
6116	Other schools & instruction	5	787	215	43	27	45.4	—
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals')	3	D	D	D	b	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
NORTHWOOD, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NORTON, OH *								
61	Educational services	1	D	D	D	a	D	D
NORTON, OH (SUMMIT COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NORWALK, OH								
61	Educational services	1	D	D	D	a	D	D
NORWOOD, OH								
61	Educational services	4	2 422	729	158	41	33.8	22.5
611	Educational services	4	2 422	729	158	41	33.8	22.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
OAK HARBOR, OH								
61	Educational services	1	D	D	D	a	D	D
OAKWOOD, OH (MONTGOMERY COUNTY)								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	b	D	D
611610	Fine arts schools	1	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	1	D	D	D	b	D	D
OBERLIN, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
OLMSTED FALLS, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
ORANGE, OH								
61	Educational services	1	D	D	D	a	D	D
OTTAWA, OH								
61	Educational services	2	D	D	D	a	D	D
OTTAWA HILLS, OH								
61	Educational services	1	D	D	D	a	D	D
OXFORD, OH								
61	Educational services	4	3 052	1 279	296	40	37.9	—
611	Educational services	4	3 052	1 279	296	40	37.9	—
PARMA, OH								
61	Educational services	11	2 238	738	195	62	50.7	49.3
611	Educational services	11	2 238	738	195	62	50.7	49.3
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
PARMA HEIGHTS, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
PEPPER PIKE, OH								
61	Educational services	2	D	D	D	a	D	D
PERRYSBURG, OH								
61	Educational services	6	1 158	371	81	33	51.3	14.2
611	Educational services	6	1 158	371	81	33	51.3	14.2
PICKERINGTON, OH *								
61	Educational services	1	D	D	D	a	D	D
PICKERINGTON, OH (FAIRFIELD COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
PIQUA, OH								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
POLAND, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PORTSMOUTH, OH								
61	Educational services	1	D	D	D	a	D	D
POWELL, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
RAVENNA, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
REYNOLDSBURG, OH *								
61	Educational services	5	1 051	474	85	34	82.1	17.9
611	Educational services	5	1 051	474	85	34	82.1	17.9
6116	Other schools & instruction	4	D	D	D	b	D	D
REYNOLDSBURG, OH (FRANKLIN COUNTY PART) *								
61	Educational services	5	1 051	474	85	34	82.1	17.9
611	Educational services	5	1 051	474	85	34	82.1	17.9
6116	Other schools & instruction	4	D	D	D	b	D	D
RICHFIELD, OH								
61	Educational services	1	D	D	D	a	D	D
RICHMOND HEIGHTS, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROCKY RIVER, OH								
61	Educational services	9	531	238	54	25	92.5	7.5
611	Educational services	9	531	238	54	25	92.5	7.5
ROSSFORD, OH								
61	Educational services	1	D	D	D	a	D	D
ST. CLAIRSVILLE, OH								
61	Educational services	1	D	D	D	a	D	D
ST. MARYS, OH								
61	Educational services	2	D	D	D	a	D	D
SALEM, OH								
61	Educational services	1	D	D	D	a	D	D
SANDUSKY, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
SEVEN HILLS, OH								
61	Educational services	3	403	183	50	23	87.1	12.9
611	Educational services	3	403	183	50	23	87.1	12.9
SHARONVILLE, OH *								
61	Educational services	6	3 677	1 757	381	91	16.7	—
611	Educational services	6	3 677	1 757	381	91	16.7	—
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
SHARONVILLE, OH (HAMILTON COUNTY PART) *								
61	Educational services	6	3 677	1 757	381	91	16.7	—
611	Educational services	6	3 677	1 757	381	91	16.7	—
6114	Business schools, & computer & management training	4	D	D	D	b	D	D
SHELBY, OH								
61	Educational services	1	D	D	D	a	D	D
SIDNEY, OH								
61	Educational services	1	D	D	D	a	D	D
SILVERTON, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SOLON, OH								
61	Educational services	9	2 476	874	167	44	86.3	1.7
611	Educational services	9	2 476	874	167	44	86.3	1.7
6116	Other schools & instruction	5	D	D	D	b	D	D
SOUTH EUCLID, OH								
61	Educational services	7	1 083	330	65	37	35.5	—
611	Educational services	7	1 083	330	65	37	35.5	—
6116	Other schools & instruction	5	D	D	D	b	D	D
SOUTH RUSSELL, OH								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SPRINGDALE, OH								
61	Educational services	11	6 177	2 953	685	109	6.1	—
611	Educational services	11	6 177	2 953	685	109	6.1	—
6114	Business schools, & computer & management training	6	5 320	2 652	624	79	3.8	—
61142	Computer training	3	3 815	2 114	464	66	—	—
611420	Computer training	3	3 815	2 114	464	66	—	—
SPRINGFIELD, OH								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
STEUBENVILLE, OH								
61	Educational services	2	D	D	D	a	D	D
STOW, OH								
61	Educational services	6	700	254	49	27	25.7	52.7
611	Educational services	6	700	254	49	27	25.7	52.7
STREETSBORO, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
STRONGSVILLE, OH								
61	Educational services	7	851	392	34	21	27.8	14.9
611	Educational services	7	851	392	34	21	27.8	14.9
STRUTHERS, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
SWANTON, OH *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
SWANTON, OH (FULTON COUNTY PART) *								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
611512	Flight training	1	D	D	D	b	D	D
SYLVANIA, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
THE VILLAGE OF INDIAN HILL, OH								
61	Educational services	1	D	D	D	a	D	D
TIFFIN, OH								
61	Educational services	6	D	D	D	c	D	D
611	Educational services	6	D	D	D	c	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	c	D	D
61169	All other schools & instruction	2	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	1	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.

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							From administrative records ¹	Estimated ²
TIPP CITY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
TOLEDO, OH								
61	Educational services	34	14 089	4 948	1 309	182	11.0	64.0
611	Educational services	34	14 089	4 948	1 309	182	11.0	64.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	20	D	D	D	c	D	D
61161	Fine arts schools	10	1 039	253	66	55	54.4	—
611610	Fine arts schools	10	1 039	253	66	55	54.4	—
6116101	Dance schools (including children's & professionals')	10	1 039	253	66	55	54.4	—
6117	Educational support services	4	D	D	D	b	D	D
61171	Educational support services	4	D	D	D	b	D	D
611710	Educational support services	4	D	D	D	b	D	D
TROY, OH								
61	Educational services	1	D	D	D	a	D	D
TWINSBURG, OH								
61	Educational services	4	560	164	28	13	65.5	7.7
611	Educational services	4	560	164	28	13	65.5	7.7
UNIVERSITY HEIGHTS, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
UPPER ARLINGTON, OH								
61	Educational services	10	2 388	526	114	41	37.9	3.4
611	Educational services	10	2 388	526	114	41	37.9	3.4
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	1 122	353	61	26	32.1	7.2
URBANA, OH								
61	Educational services	1	D	D	D	a	D	D
VANDALIA, OH								
61	Educational services	3	1 198	382	86	20	D	—
611	Educational services	3	1 198	382	86	20	D	—
WADSWORTH, OH								
61	Educational services	4	523	124	45	24	100.0	—
611	Educational services	4	523	124	45	24	100.0	—
WAPAKONETA, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WARREN, OH								
61	Educational services	7	682	245	51	26	16.6	8.7
611	Educational services	7	682	245	51	26	16.6	8.7
WARRENSVILLE HEIGHTS, OH								
61	Educational services	3	354	105	27	14	100.0	—
611	Educational services	3	354	105	27	14	100.0	—
WELLINGTON, OH								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WESTERVILLE, OH *								
61	Educational services	9	1 909	716	160	89	47.6	.4
611	Educational services	9	1 909	716	160	89	47.6	.4
6116	Other schools & instruction	5	D	D	D	b	D	D
WESTERVILLE, OH (DELAWARE COUNTY PART) *								
61	Educational services	3	D	D	D	a	D	D
WESTERVILLE, OH (FRANKLIN COUNTY PART) *								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
WESTLAKE, OH								
61	Educational services	8	746	241	48	30	87.4	—
611	Educational services	8	746	241	48	30	87.4	—
WEST UNION, OH								
61	Educational services	1	D	D	D	a	D	D
WHITEHALL, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WHITEHOUSE, OH								
61	Educational services	1	D	D	D	a	D	D
WICKLIFFE, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	a	D	D
WILLOUGHBY, OH								
61	Educational services	7	1 980	881	189	92	21.3	43.3
611	Educational services	7	1 980	881	189	92	21.3	43.3
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
WILLOUGHBY HILLS, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WILMINGTON, OH								
61	Educational services	2	D	D	D	a	D	D
WINTERSVILLE, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
WOODSFIELD, OH								
61	Educational services	1	D	D	D	a	D	D
WOOSTER, OH								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WORTHINGTON, OH								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
XENIA, OH								
61	Educational services	2	D	D	D	a	D	D
YOUNGSTOWN, OH *								
61	Educational services	6	4 611	3 459	1 603	386	5.0	—
611	Educational services	6	4 611	3 459	1 603	386	5.0	—
6115	Technical & trade schools	3	D	D	D	e	D	D
61151	Technical & trade schools	3	D	D	D	e	D	D
YOUNGSTOWN, OH (MAHONING COUNTY PART) *								
61	Educational services	6	4 611	3 459	1 603	386	5.0	—
611	Educational services	6	4 611	3 459	1 603	386	5.0	—
6115	Technical & trade schools	3	D	D	D	e	D	D
61151	Technical & trade schools	3	D	D	D	e	D	D
ZANESVILLE, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF ALLEN COUNTY, OH								
61	Educational services	4	762	270	63	41	17.8	—
611	Educational services	4	762	270	63	41	17.8	—
6116	Other schools & instruction	4	762	270	63	41	17.8	—
BALANCE OF ASHLAND COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ASHTABULA COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BELMONT COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF BROWN COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BUTLER COUNTY, OH								
61	Educational services	17	D	D	D	c	D	D
611	Educational services	17	D	D	D	c	D	D
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
BALANCE OF CLARK COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF CLERMONT COUNTY, OH								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	1 029	340	87	53	54.0	—
BALANCE OF COLUMBIANA COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CUYAHOGA COUNTY, OH								
61	Educational services	7	3 083	1 203	234	47	46.4	5.5
611	Educational services	7	3 083	1 203	234	47	46.4	5.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF DARKE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF DEFIANCE COUNTY, OH								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
BALANCE OF DELAWARE COUNTY, OH								
61	Educational services	7	D	D	D	a	D	D
611	Educational services	7	D	D	D	a	D	D
BALANCE OF ERIE COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF FAIRFIELD COUNTY, OH								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
61169	All other schools & instruction	1	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, OH								
61	Educational services	6	407	160	40	16	55.3	18.4
611	Educational services	6	407	160	40	16	55.3	18.4
BALANCE OF GEauga COUNTY, OH								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
BALANCE OF GREENE COUNTY, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF HAMILTON COUNTY, OH								
61	Educational services	48	8 812	3 332	647	226	37.1	9.4
611	Educational services	48	8 812	3 332	647	226	37.1	9.4
6115	Technical & trade schools	7	D	D	D	b	D	D
61151	Technical & trade schools	7	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	25	D	D	D	c	D	D
61161	Fine arts schools	7	840	176	45	24	29.4	16.7
611610	Fine arts schools	7	840	176	45	24	29.4	16.7
6116101	Dance schools (including children's & professionals)	7	840	176	45	24	29.4	16.7
61169	All other schools & instruction	13	D	D	D	c	D	D
611692	Automobile driving schools	4	1 308	683	129	46	22.2	8.2
BALANCE OF HARDIN COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF HARRISON COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HENRY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF HIGHLAND COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HOCKING COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF HURON COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JEFFERSON COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF KNOX COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF LAKE COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF LAWRENCE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LICKING COUNTY, OH								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
BALANCE OF LOGAN COUNTY, OH								
61	Educational services	4	D	D	D	b	D	D
BALANCE OF LORAIN COUNTY, OH								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF LUCAS COUNTY, OH								
61	Educational services	16	6 972	2 277	515	107	34.5	13.0
611	Educational services	16	6 972	2 277	515	107	34.5	13.0
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
6117	Educational support services	3	D	D	D	b	D	D
61171	Educational support services	3	D	D	D	b	D	D
611710	Educational support services	3	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF MAHONING COUNTY, OH								
61	Educational services	26	D	D	D	c	D	D
611	Educational services	26	D	D	D	c	D	D
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	a	D	D
6116	Other schools & instruction	15	D	D	D	b	D	D
61161	Fine arts schools	7	D	D	D	b	D	D
611610	Fine arts schools	7	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	7	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
BALANCE OF MARION COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MEDINA COUNTY, OH								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	b	D	D
61151	Technical & trade schools	1	D	D	D	b	D	D
BALANCE OF MERCER COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MONTGOMERY COUNTY, OH								
61	Educational services	20	D	D	D	c	D	D
611	Educational services	20	D	D	D	c	D	D
6115	Technical & trade schools	4	573	71	19	8	57.8	—
61151	Technical & trade schools	4	573	71	19	8	57.8	—
6116	Other schools & instruction	10	6 797	3 252	775	109	78.5	2.0
61169	All other schools & instruction	6	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	2	D	D	D	b	D	D
BALANCE OF MORROW COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MUSKINGUM COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OTTAWA COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF PERRY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF PORTAGE COUNTY, OH								
61	Educational services	4	291	16	3	3	100.0	—
611	Educational services	4	291	16	3	3	100.0	—
BALANCE OF PREBLE COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF PUTNAM COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF RICHLAND COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ROSS COUNTY, OH								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF SANDUSKY COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF SCIOTO COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SENECA COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF SHELBY COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF STARK COUNTY, OH								
61	Educational services	23	D	D	D	c	D	D
611	Educational services	23	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	15	5 559	1 338	391	114	23.0	3.3
61162	Sports & recreation instruction	3	D	D	D	b	D	D
611620	Sports & recreation instruction	3	D	D	D	b	D	D
BALANCE OF SUMMIT COUNTY, OH								
61	Educational services	10	D	D	D	b	D	D
611	Educational services	10	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
BALANCE OF TRUMBULL COUNTY, OH								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	6	D	D	D	b	D	D
BALANCE OF TUSCARAWAS COUNTY, OH								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF UNION COUNTY, OH								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BALANCE OF VAN WERT COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF WARREN COUNTY, OH								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
BALANCE OF WAYNE COUNTY, OH								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF WILLIAMS COUNTY, OH							
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
	BALANCE OF WOOD COUNTY, OH							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF WYANDOT COUNTY, OH							
61	Educational services	1	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

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

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

611 Educational Services

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

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

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

6114 Business Schools and Computer and Management Training

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

61141 Business and Secretarial Schools

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

611410 Business and Secretarial Schools

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

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

8244 Business and Secretarial Schools

61142 Computer Training

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

611420 Computer Training

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

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

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

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

61143 Professional and Management Development Training

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

611430 Professional and Management Development Training

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

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

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

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

61151 Technical and Trade Schools

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

611511 Cosmetology and Barber Schools

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

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

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

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

6115112 Barber Colleges

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

611512 Flight Training

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

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

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

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

6115122 Aviation Schools (Except Flying Instruction)

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

611513 Apprenticeship Training

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

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

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

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

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

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

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

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

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

6115192 Computer Repair Training

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

6115193 Truck Driving Schools

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

6116 Other Schools and Instruction

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

61161 Fine Arts Schools

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

611610 Fine Arts Schools

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

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

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

8299 (pt) Art, Drama, and Music Schools

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

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

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

61162 Sports and Recreation Instruction

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

611620 Sports and Recreation Instruction

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

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

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

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

611630 Language Schools

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

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

8299 (pt) Language Schools

61169 All Other Schools and Instruction

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

611691 Exam Preparation and Tutoring

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

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

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

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

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

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

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

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

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

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

61171 Educational Support Services

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

611710 Educational Support Services

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

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

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

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

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

6117102 Educational Test Development and Evaluation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

OHIO

Alliance is in Mahoning and Stark Counties.

Bellevue is in Huron and Sandusky Counties.

Blanchester is in Clinton and Warren Counties.

Bluffton is in Allen and Hancock Counties.

Buckeye Lake is in Fairfield and Licking Counties; it annexed into Fairfield County in October 1995.

Canal Winchester is in Fairfield and Franklin Counties.

Carlisle is in Montgomery and Warren Counties.

Columbiana is in Columbiana and Mahoning Counties.

Columbus is in Delaware, Fairfield, and Franklin Counties.

Crestline is in Crawford and Richland Counties.

Delphos is in Allen and Van Wert Counties.

Dublin is in Delaware, Franklin, and Union Counties.

Fairfield is in Butler and Hamilton Counties.

Fostoria is in Hancock, Seneca, and Wood Counties.

Huber Heights is in Miami and Montgomery Counties.

Kettering is in Greene and Montgomery Counties.

Loudonville is in Ashland and Holmes Counties.

Loveland is in Clermont, Hamilton, and Warren Counties.

Middletown is in Butler and Warren Counties.

Milford is in Clermont and Hamilton Counties.

Minerva is in Carroll, Columbiana, and Stark Counties.

Mogadore is in Portage and Summit Counties.

Monroe is in Butler and Warren Counties.

Norton is in Summit and Wayne Counties.

Pickerington is in Fairfield and Franklin Counties.

Plain City is in Madison and Union Counties.

Reynoldsburg is in Fairfield, Franklin, and Licking Counties.

Rittman is in Medina and Wayne Counties.

Sharonville is in Butler and Hamilton Counties.

Springboro is in Montgomery and Warren Counties.

Swanton is in Fulton and Lucas Counties.

Tallmadge is in Portage and Summit Counties.

Union is in Miami and Montgomery Counties; it annexed into Miami County in March 1996.

Vermilion is in Erie and Lorain Counties.

Westerville is in Delaware and Franklin Counties.

Youngstown is in Mahoning and Trumbull Counties.

Appendix E. Metropolitan Areas

OHIO

Akron, OH PMSA

Portage County, OH
Summit County, OH

Canton—Massillon, OH MSA

Carroll County, OH
Stark County, OH

Cincinnati, OH—KY—IN PMSA

Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH
Hamilton County, OH
Warren County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA

Cincinnati, OH—KY—IN PMSA
Dearborn County, IN
Ohio County, IN
Boone County, KY
Campbell County, KY
Gallatin County, KY
Grant County, KY
Kenton County, KY
Pendleton County, KY
Brown County, OH
Clermont County, OH

Cincinnati—Hamilton, OH—KY—IN CMSA—Con.

Cincinnati, OH—KY—IN PMSA—Con.
Hamilton County, OH
Warren County, OH
Hamilton—Middletown, OH PMSA
Butler County, OH

Cleveland—Lorain—Elyria, OH PMSA

Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Cleveland—Akron, OH CMSA

Akron, OH PMSA
Portage County, OH
Summit County, OH
Cleveland—Lorain—Elyria, OH PMSA
Ashtabula County, OH
Cuyahoga County, OH
Geauga County, OH
Lake County, OH
Lorain County, OH
Medina County, OH

Columbus, OH MSA

Delaware County, OH
Fairfield County, OH
Franklin County, OH
Licking County, OH
Madison County, OH
Pickaway County, OH

Dayton—Springfield, OH MSA

Clark County, OH
Greene County, OH
Miami County, OH
Montgomery County, OH

Hamilton—Middletown, OH PMSA

Butler County, OH

Huntington—Ashland, WV—KY—OH MSA

Boyd County, KY
Carter County, KY
Greenup County, KY
Lawrence County, OH
Cabell County, WV
Wayne County, WV

Lima, OH MSA

Allen County, OH
Auglaize County, OH

Mansfield, OH MSA

Crawford County, OH
Richland County, OH

Parkersburg—Marietta, WV—OH MSA

Washington County, OH
Wood County, WV

Steubenville—Weirton, OH—WV MSA

Jefferson County, OH
Brooke County, WV
Hancock County, WV

Toledo, OH MSA

Fulton County, OH
Lucas County, OH
Wood County, OH

Wheeling, WV—OH MSA

Belmont County, OH
Marshall County, WV
Ohio County, WV

Youngstown—Warren, OH MSA

Columbiana County, OH
Mahoning County, OH
Trumbull County, OH

