

# Establishment and Firm Size (Including Legal Form of Organization)

1997

Issued October 2000

EC97S71S-SZ

## 1997 Economic Census

*Arts, Entertainment, and Recreation*

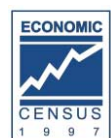
Subject Series



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## **1997 Economic Census** *Arts, Entertainment, and Recreation* Subject Series



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-- Not applicable for this report.

# Introduction to the Economic Census

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## PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

## ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

## RELATIONSHIP TO SIC

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

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

## GEOGRAPHIC AREA CODING

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

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

## **BASIS OF REPORTING**

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

## **DOLLAR VALUES**

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

All dollar values are shown in thousands of dollars.

## **AVAILABILITY OF ADDITIONAL DATA**

### **Reports in Print and Electronic Media**

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

### **Special Tabulations**

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

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

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

## **HISTORICAL INFORMATION**

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

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

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

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

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

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## SOURCES FOR MORE INFORMATION

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

## ABBREVIATIONS AND SYMBOLS

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

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

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



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# Arts, Entertainment, and Recreation

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## SCOPE

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

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

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

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

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

## GENERAL

A list of reports that provide statistics on sector 71 follows.

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

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

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

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

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

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

## GEOGRAPHIC AREAS COVERED

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

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

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

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

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

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

#### **DISCLOSURE**

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

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

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

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
	<b>All establishments</b>	<b>'79 636</b>	<b>'85 088 464</b>	<b>'26 103 856</b>	<b>'5 617 788</b>	<b>'1 207 373</b>
	Establishments operated for the entire year	58 564	76 410 486	23 610 178	5 222 886	1 087 122
	Establishments with receipts less than \$10,000	313	1 805	18 132	2 882	560
	Establishments with receipts of \$10,000 to \$24,999	1 091	19 208	8 295	2 223	2 089
	Establishments with receipts of \$25,000 to \$49,999	2 854	105 649	37 154	8 832	6 559
	Establishments with receipts of \$50,000 to \$99,999	6 228	462 934	146 133	33 815	17 928
	Establishments with receipts of \$100,000 to \$249,999	14 477	2 433 061	722 344	160 551	67 394
	Establishments with receipts of \$250,000 to \$499,999	12 161	4 344 875	1 346 064	295 293	104 834
	Establishments with receipts of \$500,000 to \$999,999	10 128	7 106 660	2 234 773	478 261	153 369
	Establishments with receipts of \$1,000,000 to \$2,499,999	7 196	10 965 881	3 397 505	731 768	201 719
	Establishments with receipts of \$2,500,000 to \$4,999,999	2 357	8 063 810	2 486 558	544 880	126 904
	Establishments with receipts of \$5,000,000 to \$9,999,999	886	6 021 673	1 808 621	374 904	74 213
	Establishments with receipts of \$10,000,000 or more	873	36 884 930	11 404 599	2 589 477	331 553
	Establishments not operated for the entire year	21 072	8 677 978	2 493 678	394 902	120 251
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>					
	<b>All establishments</b>	<b>25 942</b>	<b>32 743 586</b>	<b>12 834 362</b>	<b>2 653 922</b>	<b>235 926</b>
	Establishments operated for the entire year	19 108	29 434 979	11 745 522	2 485 569	215 001
	Establishments with receipts less than \$10,000	211	1 128	17 717	2 755	401
	Establishments with receipts of \$10,000 to \$24,999	464	7 970	3 568	1 069	860
	Establishments with receipts of \$25,000 to \$49,999	1 266	46 313	17 422	4 068	2 471
	Establishments with receipts of \$50,000 to \$99,999	2 325	170 913	61 609	14 180	5 040
	Establishments with receipts of \$100,000 to \$249,999	4 650	767 559	275 074	59 530	12 808
	Establishments with receipts of \$250,000 to \$499,999	3 638	1 296 148	491 296	104 141	14 988
	Establishments with receipts of \$500,000 to \$999,999	2 826	1 985 802	768 700	155 354	19 435
	Establishments with receipts of \$1,000,000 to \$2,499,999	2 077	3 188 207	1 187 814	241 936	26 642
	Establishments with receipts of \$2,500,000 to \$4,999,999	784	2 719 429	990 691	210 148	24 224
	Establishments with receipts of \$5,000,000 to \$9,999,999	393	2 700 431	942 254	171 794	19 217
	Establishments with receipts of \$10,000,000 or more	474	16 551 079	6 989 377	1 520 594	88 915
	Establishments not operated for the entire year	6 834	3 308 607	1 088 840	168 353	20 925
<b>7111</b>	<b>Performing arts companies</b>					
	<b>All establishments</b>	<b>5 883</b>	<b>5 271 542</b>	<b>1 452 152</b>	<b>271 512</b>	<b>51 802</b>
	Establishments operated for the entire year	4 130	4 557 139	1 231 494	240 169	45 403
	Establishments with receipts less than \$10,000	79	419	2 793	276	152
	Establishments with receipts of \$10,000 to \$24,999	140	2 437	961	242	367
	Establishments with receipts of \$25,000 to \$49,999	291	10 627	3 778	898	714
	Establishments with receipts of \$50,000 to \$99,999	522	38 010	13 264	3 082	1 713
	Establishments with receipts of \$100,000 to \$249,999	984	160 483	51 034	10 509	4 192
	Establishments with receipts of \$250,000 to \$499,999	724	252 933	82 166	17 234	4 367
	Establishments with receipts of \$500,000 to \$999,999	578	406 885	138 009	27 075	6 268
	Establishments with receipts of \$1,000,000 to \$2,499,999	484	753 323	245 401	47 311	9 266
	Establishments with receipts of \$2,500,000 to \$4,999,999	170	588 895	182 741	35 135	5 879
	Establishments with receipts of \$5,000,000 to \$9,999,999	87	598 999	165 530	28 201	5 285
	Establishments with receipts of \$10,000,000 or more	71	1 744 128	345 817	70 206	7 200
	Establishments not operated for the entire year	1 753	714 403	220 658	31 343	6 399
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Establishments operated for the entire year	1 061	2 029 793	495 467	108 520	22 137
	Establishments with receipts less than \$10,000	4	26	6	1	1
	Establishments with receipts of \$10,000 to \$24,999	22	409	162	42	60
	Establishments with receipts of \$25,000 to \$49,999	45	1 603	585	127	104
	Establishments with receipts of \$50,000 to \$99,999	122	9 219	3 092	718	358
	Establishments with receipts of \$100,000 to \$249,999	240	39 399	12 143	2 717	1 174
	Establishments with receipts of \$250,000 to \$499,999	186	65 847	20 149	4 500	1 254
	Establishments with receipts of \$500,000 to \$999,999	163	114 466	38 852	7 833	2 371
	Establishments with receipts of \$1,000,000 to \$2,499,999	138	216 889	72 068	15 830	4 647
	Establishments with receipts of \$2,500,000 to \$4,999,999	59	202 573	63 815	14 940	3 364
	Establishments with receipts of \$5,000,000 to \$9,999,999	37	251 762	73 347	14 763	3 602
	Establishments with receipts of \$10,000,000 or more	45	1 127 600	211 248	47 049	5 202
	Establishments not operated for the entire year	539	314 447	98 323	18 615	4 351
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Establishments operated for the entire year	1 061	2 029 793	495 467	108 520	22 137
	Establishments with receipts less than \$10,000	4	26	6	1	1
	Establishments with receipts of \$10,000 to \$24,999	22	409	162	42	60
	Establishments with receipts of \$25,000 to \$49,999	45	1 603	585	127	104
	Establishments with receipts of \$50,000 to \$99,999	122	9 219	3 092	718	358
	Establishments with receipts of \$100,000 to \$249,999	240	39 399	12 143	2 717	1 174
	Establishments with receipts of \$250,000 to \$499,999	186	65 847	20 149	4 500	1 254
	Establishments with receipts of \$500,000 to \$999,999	163	114 466	38 852	7 833	2 371
	Establishments with receipts of \$1,000,000 to \$2,499,999	138	216 889	72 068	15 830	4 647
	Establishments with receipts of \$2,500,000 to \$4,999,999	59	202 573	63 815	14 940	3 364
	Establishments with receipts of \$5,000,000 to \$9,999,999	37	251 762	73 347	14 763	3 602
	Establishments with receipts of \$10,000,000 or more	45	1 127 600	211 248	47 049	5 202
	Establishments not operated for the entire year	539	314 447	98 323	18 615	4 351
<b>7111101</b>	<b>Opera companies</b>					
	<b>All establishments</b>	<b>23</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>
	Establishments operated for the entire year	12	D	D	D	c
	Establishments with receipts less than \$10,000	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	1	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999	1	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999	3	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999	3	D	D	D	a
	Establishments with receipts of \$250,000 to \$499,999	1	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999	4	D	D	D	b

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7111101	Opera companies—Con.					
	Establishments operated for the entire year—Con.					
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	1	D	D	D	a
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more . . . . .	—	—	—	—	—
	Establishments not operated for the entire year . . . . .	11	D	D	D	c
7111102	Theater companies					
	<b>All establishments . . . . .</b>	<b>1 393</b>	<b>2 043 181</b>	<b>502 901</b>	<b>108 258</b>	<b>19 157</b>
	Establishments operated for the entire year . . . . .	917	1 787 169	423 835	92 403	15 698
	Establishments with receipts less than \$10,000 . . . . .	4	26	6	1	1
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	21	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	45	1 603	585	127	104
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	115	8 699	2 926	679	325
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	215	35 062	10 982	2 454	994
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	157	D	D	D	f
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	140	98 917	34 329	6 886	1 912
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	104	163 436	54 427	11 568	2 730
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	46	D	D	D	g
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	29	D	D	D	g
	Establishments with receipts of \$10,000,000 or more . . . . .	41	D	D	D	h
	Establishments not operated for the entire year . . . . .	476	256 012	79 066	15 855	3 459
7111103	Dinner theaters					
	<b>All establishments . . . . .</b>	<b>184</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>
	Establishments operated for the entire year . . . . .	132	D	D	D	i
	Establishments with receipts less than \$10,000 . . . . .	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	4	D	D	D	a
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	22	D	D	D	c
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	29	D	D	D	e
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	19	D	D	D	e
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	33	D	D	D	g
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	13	D	D	D	g
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	8	D	D	D	g
	Establishments with receipts of \$10,000,000 or more . . . . .	4	D	D	D	f
	Establishments not operated for the entire year . . . . .	52	D	D	D	f
71112	Dance companies					
	<b>All establishments . . . . .</b>	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Establishments operated for the entire year . . . . .	113	99 077	31 035	6 350	2 151
	Establishments with receipts less than \$10,000 . . . . .	5	31	19	5	8
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	3	46	16	4	14
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	9	352	117	26	19
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	26	1 800	490	107	89
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	25	3 825	1 369	319	193
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	17	5 729	1 494	345	170
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	11	7 965	2 641	691	259
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	10	15 582	5 023	1 528	233
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	2	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	4	D	D	D	f
	Establishments with receipts of \$10,000,000 or more . . . . .	1	D	D	D	b
	Establishments not operated for the entire year . . . . .	46	10 307	4 237	1 288	198
711120	Dance companies					
	<b>All establishments . . . . .</b>	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Establishments operated for the entire year . . . . .	113	99 077	31 035	6 350	2 151
	Establishments with receipts less than \$10,000 . . . . .	5	31	19	5	8
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	3	46	16	4	14
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	9	352	117	26	19
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	26	1 800	490	107	89
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	25	3 825	1 369	319	193
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	17	5 729	1 494	345	170
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	11	7 965	2 641	691	259
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	10	15 582	5 023	1 528	233
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	2	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	4	D	D	D	f
	Establishments with receipts of \$10,000,000 or more . . . . .	1	D	D	D	b
	Establishments not operated for the entire year . . . . .	46	10 307	4 237	1 288	198
71113	Musical groups & artists					
	<b>All establishments . . . . .</b>	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Establishments operated for the entire year . . . . .	2 447	1 881 449	546 636	84 507	15 027
	Establishments with receipts less than \$10,000 . . . . .	64	329	2 760	268	140
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	101	1 708	703	178	264
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	196	7 196	2 563	625	507
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	300	21 680	7 961	1 871	1 047
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	592	96 759	30 137	5 960	2 091
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	434	149 897	47 794	9 674	2 200
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	329	232 852	74 654	13 368	2 865
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	275	427 634	131 403	20 333	3 146
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	94	322 061	94 941	13 954	1 409
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	44	298 801	76 506	8 730	792
	Establishments with receipts of \$10,000,000 or more . . . . .	18	322 532	77 214	9 546	566
	Establishments not operated for the entire year . . . . .	922	291 048	88 404	7 381	1 327

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
711130	Musical groups & artists					
	<b>All establishments</b> .....	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Establishments operated for the entire year .....	2 447	1 881 449	546 636	84 507	15 027
	Establishments with receipts less than \$10,000 .....	64	329	2 780	268	140
	Establishments with receipts of \$10,000 to \$24,999 .....	101	1 708	7 703	178	264
	Establishments with receipts of \$25,000 to \$49,999 .....	196	7 196	2 563	625	507
	Establishments with receipts of \$50,000 to \$99,999 .....	300	21 680	7 961	1 871	1 047
	Establishments with receipts of \$100,000 to \$249,999 .....	592	96 759	30 137	5 960	2 091
	Establishments with receipts of \$250,000 to \$499,999 .....	434	149 897	47 794	9 674	2 200
	Establishments with receipts of \$500,000 to \$999,999 .....	329	232 852	74 654	13 368	2 865
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	275	427 634	131 403	20 333	3 146
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	94	322 061	94 941	13 954	1 409
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	44	298 801	76 506	8 730	792
	Establishments with receipts of \$10,000,000 or more .....	18	322 532	77 214	9 546	566
	Establishments not operated for the entire year .....	922	291 048	88 404	7 381	1 327
7111301	Symphony orchestras & chamber music organizations					
	<b>All establishments</b> .....	<b>107</b>	<b>40 022</b>	<b>15 438</b>	<b>1 908</b>	<b>628</b>
	Establishments operated for the entire year .....	56	25 437	8 916	1 754	588
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	4	179	64	8	6
	Establishments with receipts of \$50,000 to \$99,999 .....	8	581	235	48	22
	Establishments with receipts of \$100,000 to \$249,999 .....	14	2 446	722	139	26
	Establishments with receipts of \$250,000 to \$499,999 .....	13	4 378	923	168	47
	Establishments with receipts of \$500,000 to \$999,999 .....	7	4 938	1 509	301	301
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	7	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1	D	D	D	a
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	51	14 585	6 522	154	40
7111309	Other music groups & artists					
	<b>All establishments</b> .....	<b>3 262</b>	<b>2 132 475</b>	<b>619 602</b>	<b>89 980</b>	<b>15 726</b>
	Establishments operated for the entire year .....	2 391	1 856 012	537 720	82 753	14 439
	Establishments with receipts less than \$10,000 .....	63	D	D	D	c
	Establishments with receipts of \$10,000 to \$24,999 .....	100	D	D	D	e
	Establishments with receipts of \$25,000 to \$49,999 .....	192	7 017	2 499	617	501
	Establishments with receipts of \$50,000 to \$99,999 .....	292	21 099	7 726	1 823	1 025
	Establishments with receipts of \$100,000 to \$249,999 .....	575	94 313	29 415	5 821	2 065
	Establishments with receipts of \$250,000 to \$499,999 .....	421	145 519	46 871	9 506	2 153
	Establishments with receipts of \$500,000 to \$999,999 .....	322	227 914	73 145	13 067	2 564
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	265	D	D	D	h
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	93	D	D	D	g
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	44	298 801	76 506	8 730	792
	Establishments with receipts of \$10,000,000 or more .....	18	322 532	77 214	9 546	566
	Establishments not operated for the entire year .....	871	276 463	81 882	7 227	1 287
71119	Other performing arts companies					
	<b>All establishments</b> .....	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Establishments operated for the entire year .....	509	546 820	158 356	40 792	6 088
	Establishments with receipts less than \$10,000 .....	6	33	8	2	3
	Establishments with receipts of \$10,000 to \$24,999 .....	14	274	80	18	29
	Establishments with receipts of \$25,000 to \$49,999 .....	41	1 476	513	120	84
	Establishments with receipts of \$50,000 to \$99,999 .....	74	5 311	1 721	386	219
	Establishments with receipts of \$100,000 to \$249,999 .....	127	20 500	7 385	1 513	734
	Establishments with receipts of \$250,000 to \$499,999 .....	87	31 460	12 729	2 715	743
	Establishments with receipts of \$500,000 to \$999,999 .....	75	51 602	21 862	5 183	773
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	61	93 218	36 907	9 620	1 240
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	15	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	e
	Establishments with receipts of \$10,000,000 or more .....	7	D	D	D	g
	Establishments not operated for the entire year .....	246	98 601	29 694	4 059	523
711190	Other performing arts companies					
	<b>All establishments</b> .....	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Establishments operated for the entire year .....	509	546 820	158 356	40 792	6 088
	Establishments with receipts less than \$10,000 .....	6	33	8	2	3
	Establishments with receipts of \$10,000 to \$24,999 .....	14	274	80	18	29
	Establishments with receipts of \$25,000 to \$49,999 .....	41	1 476	513	120	84
	Establishments with receipts of \$50,000 to \$99,999 .....	74	5 311	1 721	386	219
	Establishments with receipts of \$100,000 to \$249,999 .....	127	20 500	7 385	1 513	734
	Establishments with receipts of \$250,000 to \$499,999 .....	87	31 460	12 729	2 715	743
	Establishments with receipts of \$500,000 to \$999,999 .....	75	51 602	21 862	5 183	773
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	61	93 218	36 907	9 620	1 240
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	15	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	e
	Establishments with receipts of \$10,000,000 or more .....	7	D	D	D	g
	Establishments not operated for the entire year .....	246	98 601	29 694	4 059	523

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7111901	Circuses					
	<b>All establishments</b> .....	<b>70</b>	<b>268 351</b>	<b>56 393</b>	<b>13 684</b>	<b>1 861</b>
	Establishments operated for the entire year .....	48	251 294	53 656	13 558	1 804
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	2	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	7	560	174	31	20
	Establishments with receipts of \$100,000 to \$249,999 .....	13	2 183	396	93	74
	Establishments with receipts of \$250,000 to \$499,999 .....	8	3 132	1 201	144	91
	Establishments with receipts of \$500,000 to \$999,999 .....	5	3 691	669	156	67
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	4	6 416	1 006	174	68
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	5	D	D	D	c
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	4	D	D	D	g
	Establishments not operated for the entire year .....	22	17 057	2 737	126	57
7111909	Other performing arts companies (except circuses)					
	<b>All establishments</b> .....	<b>685</b>	<b>377 070</b>	<b>131 657</b>	<b>31 167</b>	<b>4 750</b>
	Establishments operated for the entire year .....	461	295 526	104 700	27 234	4 284
	Establishments with receipts less than \$10,000 .....	6	33	8	2	3
	Establishments with receipts of \$10,000 to \$24,999 .....	14	274	80	18	29
	Establishments with receipts of \$25,000 to \$49,999 .....	39	D	D	D	b
	Establishments with receipts of \$50,000 to \$99,999 .....	67	4 751	1 547	355	199
	Establishments with receipts of \$100,000 to \$249,999 .....	114	18 317	6 989	1 420	660
	Establishments with receipts of \$250,000 to \$499,999 .....	79	28 328	11 528	2 571	652
	Establishments with receipts of \$500,000 to \$999,999 .....	70	47 911	21 193	5 027	706
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	57	86 802	35 901	9 446	1 172
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	10	D	D	D	e
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	e
	Establishments with receipts of \$10,000,000 or more .....	3	D	D	D	b
	Establishments not operated for the entire year .....	224	81 544	26 957	3 933	466
7112	Spectator sports					
	<b>All establishments</b> .....	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Establishments operated for the entire year .....	2 768	12 465 433	5 710 681	1 288 725	85 219
	Establishments with receipts less than \$10,000 .....	17	111	65	23	23
	Establishments with receipts of \$10,000 to \$24,999 .....	47	808	398	84	64
	Establishments with receipts of \$25,000 to \$49,999 .....	126	4 525	1 634	409	236
	Establishments with receipts of \$50,000 to \$99,999 .....	249	18 096	5 591	1 257	489
	Establishments with receipts of \$100,000 to \$249,999 .....	618	99 771	29 710	6 628	2 078
	Establishments with receipts of \$250,000 to \$499,999 .....	500	177 841	51 136	11 128	3 340
	Establishments with receipts of \$500,000 to \$999,999 .....	407	290 343	82 410	17 116	4 450
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	323	487 549	138 142	28 456	6 325
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	162	557 168	161 784	34 231	7 472
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	92	631 715	171 824	35 982	6 853
	Establishments with receipts of \$10,000,000 or more .....	227	10 197 506	5 067 987	1 153 411	53 889
	Establishments not operated for the entire year .....	1 113	1 190 600	440 534	85 497	7 174
71121	Spectator sports					
	<b>All establishments</b> .....	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Establishments operated for the entire year .....	2 768	12 465 433	5 710 681	1 288 725	85 219
	Establishments with receipts less than \$10,000 .....	17	111	65	23	23
	Establishments with receipts of \$10,000 to \$24,999 .....	47	808	398	84	64
	Establishments with receipts of \$25,000 to \$49,999 .....	126	4 525	1 634	409	236
	Establishments with receipts of \$50,000 to \$99,999 .....	249	18 096	5 591	1 257	489
	Establishments with receipts of \$100,000 to \$249,999 .....	618	99 771	29 710	6 628	2 078
	Establishments with receipts of \$250,000 to \$499,999 .....	500	177 841	51 136	11 128	3 340
	Establishments with receipts of \$500,000 to \$999,999 .....	407	290 343	82 410	17 116	4 450
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	323	487 549	138 142	28 456	6 325
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	162	557 168	161 784	34 231	7 472
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	92	631 715	171 824	35 982	6 853
	Establishments with receipts of \$10,000,000 or more .....	227	10 197 506	5 067 987	1 153 411	53 889
	Establishments not operated for the entire year .....	1 113	1 190 600	440 534	85 497	7 174
711211	Sports teams & clubs					
	<b>All establishments</b> .....	<b>483</b>	<b>7 808 684</b>	<b>4 922 390</b>	<b>1 114 533</b>	<b>33 330</b>
	Establishments operated for the entire year .....	413	7 377 362	4 625 501	1 053 402	31 930
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	8	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	16	2 720	1 320	198	112
	Establishments with receipts of \$250,000 to \$499,999 .....	46	16 991	7 477	1 599	609
	Establishments with receipts of \$500,000 to \$999,999 .....	62	46 707	19 284	4 338	1 233
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	85	136 205	46 046	10 978	2 804
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	64	217 142	71 963	15 407	3 440
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	24	160 159	56 939	12 794	2 113
	Establishments with receipts of \$10,000,000 or more .....	106	6 796 812	4 422 116	1 008 017	21 578
	Establishments not operated for the entire year .....	70	431 322	296 889	61 131	1 400

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7112111	Football clubs					
	<b>All establishments</b> .....	<b>45</b>	<b>2 503 339</b>	<b>1 656 478</b>	<b>382 473</b>	<b>4 107</b>
	Establishments operated for the entire year .....	38	2 360 521	1 538 226	350 681	3 916
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with receipts of \$500,000 to \$999,999 .....	3	2 328	1 965	195	57
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	5	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	2	D	D	D	b
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	28	2 342 933	1 530 253	349 628	3 709
	Establishments not operated for the entire year .....	7	142 818	118 252	31 792	191
7112112	Baseball clubs					
	<b>All establishments</b> .....	<b>194</b>	<b>2 296 558</b>	<b>1 425 319</b>	<b>135 620</b>	<b>14 410</b>
	Establishments operated for the entire year .....	171	2 079 777	1 285 865	121 153	13 696
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	2	D	D	D	a
	Establishments with receipts of \$100,000 to \$249,999 .....	10	D	D	D	b
	Establishments with receipts of \$250,000 to \$499,999 .....	23	9 094	3 823	556	404
	Establishments with receipts of \$500,000 to \$999,999 .....	29	22 238	7 359	1 294	706
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	44	70 618	19 295	3 380	1 347
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	29	101 183	35 038	5 276	2 070
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	9	57 930	12 352	2 302	377
	Establishments with receipts of \$10,000,000 or more .....	25	1 816 894	1 207 072	108 228	8 692
	Establishments not operated for the entire year .....	23	216 781	139 454	14 467	714
7112119	Other professional sports clubs					
	<b>All establishments</b> .....	<b>244</b>	<b>3 008 787</b>	<b>1 840 593</b>	<b>596 440</b>	<b>14 813</b>
	Establishments operated for the entire year .....	204	2 937 064	1 801 410	581 568	14 318
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	6	D	D	D	a
	Establishments with receipts of \$100,000 to \$249,999 .....	6	D	D	D	b
	Establishments with receipts of \$250,000 to \$499,999 .....	23	7 897	3 654	1 043	205
	Establishments with receipts of \$500,000 to \$999,999 .....	30	22 141	9 960	2 849	470
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	36	D	D	D	g
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	33	D	D	D	g
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	15	102 229	44 587	10 492	1 736
	Establishments with receipts of \$10,000,000 or more .....	53	2 636 985	1 684 791	550 161	9 177
	Establishments not operated for the entire year .....	40	71 723	39 183	14 872	495
711212	Racetracks					
	<b>All establishments</b> .....	<b>807</b>	<b>4 142 020</b>	<b>797 261</b>	<b>173 543</b>	<b>44 880</b>
	Establishments operated for the entire year .....	418	3 534 702	690 095	154 938	40 142
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	9	284	108	39	23
	Establishments with receipts of \$50,000 to \$99,999 .....	10	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	38	6 392	1 218	270	103
	Establishments with receipts of \$250,000 to \$499,999 .....	55	20 695	4 077	655	399
	Establishments with receipts of \$500,000 to \$999,999 .....	78	55 216	9 210	1 530	731
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	40	61 212	10 521	2 062	697
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	52	189 198	44 214	9 674	3 188
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	36	256 902	55 981	12 052	3 890
	Establishments with receipts of \$10,000,000 or more .....	98	2 944 035	564 552	128 608	31 074
	Establishments not operated for the entire year .....	389	607 318	107 166	18 605	4 738
7112121	Dog racetrack operation					
	<b>All establishments</b> .....	<b>56</b>	<b>796 069</b>	<b>148 173</b>	<b>36 997</b>	<b>11 212</b>
	Establishments operated for the entire year .....	53	777 952	143 399	36 184	10 929
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with receipts of \$100,000 to \$249,999 .....	3	520	101	25	9
	Establishments with receipts of \$250,000 to \$499,999 .....	3	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	1	D	D	D	a
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1	D	D	D	b
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	8	33 544	9 837	2 349	966
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	15	104 956	27 236	6 805	2 295
	Establishments with receipts of \$10,000,000 or more .....	22	636 018	105 367	26 796	7 569
	Establishments not operated for the entire year .....	3	18 117	4 774	813	283



**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7112122	Auto racetrack operation					
	<b>All establishments</b> .....	<b>590</b>	<b>897 600</b>	<b>120 176</b>	<b>22 215</b>	<b>6 267</b>
	Establishments operated for the entire year .....	239	689 412	95 235	19 356	4 600
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	3	97	19	5	4
	Establishments with receipts of \$50,000 to \$99,999 .....	8	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	28	4 686	834	176	72
	Establishments with receipts of \$250,000 to \$499,999 .....	48	18 212	3 055	502	374
	Establishments with receipts of \$500,000 to \$999,999 .....	71	50 039	7 349	1 173	630
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	31	48 105	7 029	1 326	395
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	23	75 351	9 733	1 827	699
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	8	57 072	9 372	924	177
	Establishments with receipts of \$10,000,000 or more .....	17	435 252	57 676	13 385	2 214
	Establishments not operated for the entire year .....	351	208 188	24 941	2 859	1 667
7112123	Horse racetrack operation					
	<b>All establishments</b> .....	<b>161</b>	<b>2 448 351</b>	<b>528 912</b>	<b>114 331</b>	<b>27 401</b>
	Establishments operated for the entire year .....	126	2 067 338	451 461	99 398	24 613
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	6	187	89	34	19
	Establishments with receipts of \$50,000 to \$99,999 .....	2	D	D	D	a
	Establishments with receipts of \$100,000 to \$249,999 .....	7	1 186	283	69	22
	Establishments with receipts of \$250,000 to \$499,999 .....	4	D	D	D	a
	Establishments with receipts of \$500,000 to \$999,999 .....	6	D	D	D	b
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	8	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	21	80 303	24 644	5 498	1 523
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	13	94 874	19 373	4 323	1 418
	Establishments with receipts of \$10,000,000 or more .....	59	1 872 765	401 509	88 427	21 291
	Establishments not operated for the entire year .....	35	381 013	77 451	14 933	2 788
711219	Other spectator sports					
	<b>All establishments</b> .....	<b>2 591</b>	<b>1 705 329</b>	<b>431 564</b>	<b>86 146</b>	<b>14 183</b>
	Establishments operated for the entire year .....	1 937	1 553 369	395 085	80 385	13 147
	Establishments with receipts less than \$10,000 .....	17	111	65	23	23
	Establishments with receipts of \$10,000 to \$24,999 .....	43	743	366	76	57
	Establishments with receipts of \$25,000 to \$49,999 .....	117	4 241	1 526	370	213
	Establishments with receipts of \$50,000 to \$99,999 .....	231	16 767	5 053	1 146	418
	Establishments with receipts of \$100,000 to \$249,999 .....	564	90 659	27 172	6 160	1 863
	Establishments with receipts of \$250,000 to \$499,999 .....	399	140 155	39 582	8 874	2 332
	Establishments with receipts of \$500,000 to \$999,999 .....	267	188 420	53 916	11 248	2 486
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	198	290 132	81 575	15 416	2 824
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	46	150 828	45 607	9 150	844
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	32	214 654	58 904	11 136	850
	Establishments with receipts of \$10,000,000 or more .....	23	456 659	81 319	16 786	1 237
	Establishments not operated for the entire year .....	654	151 960	36 479	5 761	1 036
7112191	Professional athletes					
	<b>All establishments</b> .....	<b>569</b>	<b>302 751</b>	<b>83 227</b>	<b>12 583</b>	<b>1 540</b>
	Establishments operated for the entire year .....	381	266 483	73 567	11 706	1 343
	Establishments with receipts less than \$10,000 .....	5	31	24	6	6
	Establishments with receipts of \$10,000 to \$24,999 .....	13	229	82	22	26
	Establishments with receipts of \$25,000 to \$49,999 .....	37	1 283	504	131	72
	Establishments with receipts of \$50,000 to \$99,999 .....	64	4 556	1 482	312	134
	Establishments with receipts of \$100,000 to \$249,999 .....	101	15 733	5 076	980	239
	Establishments with receipts of \$250,000 to \$499,999 .....	58	19 902	6 058	1 117	157
	Establishments with receipts of \$500,000 to \$999,999 .....	52	37 595	11 317	1 904	237
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	35	51 901	15 629	2 569	297
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	8	29 044	12 274	2 183	68
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	4	31 753	12 801	1 078	68
	Establishments with receipts of \$10,000,000 or more .....	4	74 456	8 320	1 404	39
	Establishments not operated for the entire year .....	188	36 268	9 660	877	197
7112192	Racing (except racetrack operation)					
	<b>All establishments</b> .....	<b>2 022</b>	<b>1 402 578</b>	<b>348 337</b>	<b>73 563</b>	<b>12 643</b>
	Establishments operated for the entire year .....	1 556	1 286 886	321 518	68 679	11 804
	Establishments with receipts less than \$10,000 .....	12	80	41	17	17
	Establishments with receipts of \$10,000 to \$24,999 .....	30	514	284	54	31
	Establishments with receipts of \$25,000 to \$49,999 .....	80	2 958	1 022	239	141
	Establishments with receipts of \$50,000 to \$99,999 .....	167	12 211	3 571	834	284
	Establishments with receipts of \$100,000 to \$249,999 .....	463	74 926	22 096	5 180	1 624
	Establishments with receipts of \$250,000 to \$499,999 .....	341	120 253	33 524	7 757	2 175
	Establishments with receipts of \$500,000 to \$999,999 .....	215	150 825	42 599	9 344	2 249
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	163	238 231	65 946	12 847	2 527
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	38	121 784	33 333	6 967	776
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	28	182 901	46 103	10 058	782
	Establishments with receipts of \$10,000,000 or more .....	19	382 203	72 999	15 382	1 198
	Establishments not operated for the entire year .....	466	115 692	26 819	4 884	839

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7113	Promoters of performing arts, sports, & similar events					
	<b>All establishments</b> .....	<b>2 633</b>	<b>5 045 093</b>	<b>1 052 645</b>	<b>232 997</b>	<b>51 411</b>
	Establishments operated for the entire year .....	1 793	4 425 750	954 445	220 946	47 135
	Establishments with receipts less than \$10,000 .....	5	35	22	5	4
	Establishments with receipts of \$10,000 to \$24,999 .....	21	372	123	34	43
	Establishments with receipts of \$25,000 to \$49,999 .....	61	2 246	913	243	138
	Establishments with receipts of \$50,000 to \$99,999 .....	145	10 595	3 334	827	395
	Establishments with receipts of \$100,000 to \$249,999 .....	339	57 520	15 689	3 492	942
	Establishments with receipts of \$250,000 to \$499,999 .....	317	113 785	34 062	6 913	1 580
	Establishments with receipts of \$500,000 to \$999,999 .....	320	228 121	64 355	14 076	2 803
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	275	431 591	104 374	24 111	5 292
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	135	487 002	136 632	31 708	6 672
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	86	608 157	152 489	32 702	4 955
	Establishments with receipts of \$10,000,000 or more .....	89	2 486 326	442 452	106 835	24 311
	Establishments not operated for the entire year .....	840	619 343	98 200	12 051	4 276
71131	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Establishments operated for the entire year .....	375	1 278 184	381 926	93 076	23 352
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	10	185	56	15	18
	Establishments with receipts of \$25,000 to \$49,999 .....	20	713	281	72	56
	Establishments with receipts of \$50,000 to \$99,999 .....	27	1 874	558	127	102
	Establishments with receipts of \$100,000 to \$249,999 .....	61	10 551	2 438	547	208
	Establishments with receipts of \$250,000 to \$499,999 .....	59	21 177	5 011	1 111	457
	Establishments with receipts of \$500,000 to \$999,999 .....	56	40 774	12 190	2 755	889
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	52	82 933	27 807	7 026	2 668
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	36	130 645	48 766	13 854	4 136
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	25	179 789	51 524	11 637	2 715
	Establishments with receipts of \$10,000,000 or more .....	29	809 543	233 295	55 932	12 103
	Establishments not operated for the entire year .....	182	269 922	36 959	4 534	2 361
711310	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Establishments operated for the entire year .....	375	1 278 184	381 926	93 076	23 352
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	10	185	56	15	18
	Establishments with receipts of \$25,000 to \$49,999 .....	20	713	281	72	56
	Establishments with receipts of \$50,000 to \$99,999 .....	27	1 874	558	127	102
	Establishments with receipts of \$100,000 to \$249,999 .....	61	10 551	2 438	547	208
	Establishments with receipts of \$250,000 to \$499,999 .....	59	21 177	5 011	1 111	457
	Establishments with receipts of \$500,000 to \$999,999 .....	56	40 774	12 190	2 755	889
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	52	82 933	27 807	7 026	2 668
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	36	130 645	48 766	13 854	4 136
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	25	179 789	51 524	11 637	2 715
	Establishments with receipts of \$10,000,000 or more .....	29	809 543	233 295	55 932	12 103
	Establishments not operated for the entire year .....	182	269 922	36 959	4 534	2 361
71132	Promoters of performing arts, sports, & similar events w/o facil					
	<b>All establishments</b> .....	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Establishments operated for the entire year .....	1 418	3 147 566	572 519	127 870	23 783
	Establishments with receipts less than \$10,000 .....	5	35	22	5	4
	Establishments with receipts of \$10,000 to \$24,999 .....	11	187	67	19	25
	Establishments with receipts of \$25,000 to \$49,999 .....	41	1 533	632	171	82
	Establishments with receipts of \$50,000 to \$99,999 .....	118	8 721	2 776	700	293
	Establishments with receipts of \$100,000 to \$249,999 .....	278	46 969	13 251	2 945	734
	Establishments with receipts of \$250,000 to \$499,999 .....	258	92 608	29 051	5 802	1 123
	Establishments with receipts of \$500,000 to \$999,999 .....	264	187 347	52 165	11 321	1 914
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	223	348 658	76 567	17 085	2 624
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	99	356 357	87 866	17 854	2 536
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	61	428 368	100 965	21 065	2 240
	Establishments with receipts of \$10,000,000 or more .....	60	1 676 783	209 157	50 903	12 208
	Establishments not operated for the entire year .....	658	349 421	61 241	7 517	1 915
711320	Promoters of performing arts, sports, & similar events w/o facil					
	<b>All establishments</b> .....	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Establishments operated for the entire year .....	1 418	3 147 566	572 519	127 870	23 783
	Establishments with receipts less than \$10,000 .....	5	35	22	5	4
	Establishments with receipts of \$10,000 to \$24,999 .....	11	187	67	19	25
	Establishments with receipts of \$25,000 to \$49,999 .....	41	1 533	632	171	82
	Establishments with receipts of \$50,000 to \$99,999 .....	118	8 721	2 776	700	293
	Establishments with receipts of \$100,000 to \$249,999 .....	278	46 969	13 251	2 945	734
	Establishments with receipts of \$250,000 to \$499,999 .....	258	92 608	29 051	5 802	1 123
	Establishments with receipts of \$500,000 to \$999,999 .....	264	187 347	52 165	11 321	1 914
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	223	348 658	76 567	17 085	2 624
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	99	356 357	87 866	17 854	2 536
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	61	428 368	100 965	21 065	2 240
	Establishments with receipts of \$10,000,000 or more .....	60	1 676 783	209 157	50 903	12 208
	Establishments not operated for the entire year .....	658	349 421	61 241	7 517	1 915

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7114	Agents/managers for artists, athletes, & other public figures					
	<b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Establishments operated for the entire year .....	2 096	2 305 715	878 987	191 204	12 577
	Establishments with receipts less than \$10,000 .....	12	57	3 316	240	20
	Establishments with receipts of \$10,000 to \$24,999 .....	19	339	145	28	23
	Establishments with receipts of \$25,000 to \$49,999 .....	105	3 925	1 692	403	159
	Establishments with receipts of \$50,000 to \$99,999 .....	217	15 928	5 141	1 214	413
	Establishments with receipts of \$100,000 to \$249,999 .....	524	88 582	30 460	7 089	1 317
	Establishments with receipts of \$250,000 to \$499,999 .....	424	151 918	49 862	10 746	1 406
	Establishments with receipts of \$500,000 to \$999,999 .....	386	272 834	90 672	18 951	2 105
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	259	397 768	139 515	30 047	2 087
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	90	299 226	95 572	23 028	1 297
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	36	240 375	110 711	21 569	1 069
	Establishments with receipts of \$10,000,000 or more .....	24	834 763	351 901	77 889	2 681
	Establishments not operated for the entire year .....	436	104 203	31 857	4 528	662
71141	Agents/managers for artists, athletes, & other public figures					
	<b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Establishments operated for the entire year .....	2 096	2 305 715	878 987	191 204	12 577
	Establishments with receipts less than \$10,000 .....	12	57	3 316	240	20
	Establishments with receipts of \$10,000 to \$24,999 .....	19	339	145	28	23
	Establishments with receipts of \$25,000 to \$49,999 .....	105	3 925	1 692	403	159
	Establishments with receipts of \$50,000 to \$99,999 .....	217	15 928	5 141	1 214	413
	Establishments with receipts of \$100,000 to \$249,999 .....	524	88 582	30 460	7 089	1 317
	Establishments with receipts of \$250,000 to \$499,999 .....	424	151 918	49 862	10 746	1 406
	Establishments with receipts of \$500,000 to \$999,999 .....	386	272 834	90 672	18 951	2 105
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	259	397 768	139 515	30 047	2 087
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	90	299 226	95 572	23 028	1 297
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	36	240 375	110 711	21 569	1 069
	Establishments with receipts of \$10,000,000 or more .....	24	834 763	351 901	77 889	2 681
	Establishments not operated for the entire year .....	436	104 203	31 857	4 528	662
711410	Agents/managers for artists, athletes, & other public figures					
	<b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Establishments operated for the entire year .....	2 096	2 305 715	878 987	191 204	12 577
	Establishments with receipts less than \$10,000 .....	12	57	3 316	240	20
	Establishments with receipts of \$10,000 to \$24,999 .....	19	339	145	28	23
	Establishments with receipts of \$25,000 to \$49,999 .....	105	3 925	1 692	403	159
	Establishments with receipts of \$50,000 to \$99,999 .....	217	15 928	5 141	1 214	413
	Establishments with receipts of \$100,000 to \$249,999 .....	524	88 582	30 460	7 089	1 317
	Establishments with receipts of \$250,000 to \$499,999 .....	424	151 918	49 862	10 746	1 406
	Establishments with receipts of \$500,000 to \$999,999 .....	386	272 834	90 672	18 951	2 105
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	259	397 768	139 515	30 047	2 087
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	90	299 226	95 572	23 028	1 297
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	36	240 375	110 711	21 569	1 069
	Establishments with receipts of \$10,000,000 or more .....	24	834 763	351 901	77 889	2 681
	Establishments not operated for the entire year .....	436	104 203	31 857	4 528	662
7115	Independent artists, writers, & performers					
	<b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Establishments operated for the entire year .....	8 321	5 680 942	2 969 915	544 525	24 667
	Establishments with receipts less than \$10,000 .....	98	506	11 521	2 211	202
	Establishments with receipts of \$10,000 to \$24,999 .....	237	4 014	1 941	681	363
	Establishments with receipts of \$25,000 to \$49,999 .....	683	24 990	9 405	2 115	1 224
	Establishments with receipts of \$50,000 to \$99,999 .....	1 192	88 284	34 279	7 800	2 030
	Establishments with receipts of \$100,000 to \$249,999 .....	2 185	361 203	148 181	31 812	4 279
	Establishments with receipts of \$250,000 to \$499,999 .....	1 673	599 671	274 070	58 120	4 295
	Establishments with receipts of \$500,000 to \$999,999 .....	1 135	787 619	393 254	78 136	3 809
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	736	1 117 976	560 382	112 011	3 672
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	227	787 138	413 962	86 046	2 904
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	92	621 185	341 700	53 340	1 055
	Establishments with receipts of \$10,000,000 or more .....	63	1 288 356	781 220	112 253	834
	Establishments not operated for the entire year .....	2 692	680 058	297 591	34 934	2 414
71151	Independent artists, writers, & performers					
	<b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Establishments operated for the entire year .....	8 321	5 680 942	2 969 915	544 525	24 667
	Establishments with receipts less than \$10,000 .....	98	506	11 521	2 211	202
	Establishments with receipts of \$10,000 to \$24,999 .....	237	4 014	1 941	681	363
	Establishments with receipts of \$25,000 to \$49,999 .....	683	24 990	9 405	2 115	1 224
	Establishments with receipts of \$50,000 to \$99,999 .....	1 192	88 284	34 279	7 800	2 030
	Establishments with receipts of \$100,000 to \$249,999 .....	2 185	361 203	148 181	31 812	4 279
	Establishments with receipts of \$250,000 to \$499,999 .....	1 673	599 671	274 070	58 120	4 295
	Establishments with receipts of \$500,000 to \$999,999 .....	1 135	787 619	393 254	78 136	3 809
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	736	1 117 976	560 382	112 011	3 672
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	227	787 138	413 962	86 046	2 904
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	92	621 185	341 700	53 340	1 055
	Establishments with receipts of \$10,000,000 or more .....	63	1 288 356	781 220	112 253	834
	Establishments not operated for the entire year .....	2 692	680 058	297 591	34 934	2 414

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
711510	Independent artists, writers, & performers					
	<b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Establishments operated for the entire year .....	8 321	5 680 942	2 969 915	544 525	24 667
	Establishments with receipts less than \$10,000 .....	98	506	11 521	2 211	202
	Establishments with receipts of \$10,000 to \$24,999 .....	237	4 014	1 941	681	363
	Establishments with receipts of \$25,000 to \$49,999 .....	683	24 990	9 405	2 115	1 224
	Establishments with receipts of \$50,000 to \$99,999 .....	1 192	88 284	34 279	7 800	2 030
	Establishments with receipts of \$100,000 to \$249,999 .....	2 185	361 203	148 181	31 812	4 279
	Establishments with receipts of \$250,000 to \$499,999 .....	1 673	599 671	274 070	58 120	4 295
	Establishments with receipts of \$500,000 to \$999,999 .....	1 135	787 619	393 254	78 136	3 809
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 736	1 117 976	560 382	112 011	3 672
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	227	787 138	413 962	86 046	2 904
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	92	621 185	341 700	53 340	1 055
	Establishments with receipts of \$10,000,000 or more .....	63	1 288 356	781 220	112 253	834
	Establishments not operated for the entire year .....	2 692	680 058	297 591	34 934	2 414
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>					
	<b>All establishments</b> .....	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Establishments operated for the entire year .....	528	436 915	112 012	23 424	6 878
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	11	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	35	1 170	385	77	71
	Establishments with receipts of \$50,000 to \$99,999 .....	76	5 293	1 797	337	219
	Establishments with receipts of \$100,000 to \$249,999 .....	129	21 600	5 631	1 181	488
	Establishments with receipts of \$250,000 to \$499,999 .....	99	34 208	9 315	1 928	701
	Establishments with receipts of \$500,000 to \$999,999 .....	79	54 554	16 353	2 999	1 185
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	67	101 677	27 172	5 480	1 696
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	20	66 436	17 574	3 867	749
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	39 025	10 499	2 332	559
	Establishments with receipts of \$10,000,000 or more .....	4	112 729	23 204	5 208	1 186
	Establishments not operated for the entire year .....	259	46 768	10 392	963	403
7121	Museums, historical sites, & similar institutions					
	<b>All establishments</b> .....	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Establishments operated for the entire year .....	528	436 915	112 012	23 424	6 878
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	11	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	35	1 170	385	77	71
	Establishments with receipts of \$50,000 to \$99,999 .....	76	5 293	1 797	337	219
	Establishments with receipts of \$100,000 to \$249,999 .....	129	21 600	5 631	1 181	488
	Establishments with receipts of \$250,000 to \$499,999 .....	99	34 208	9 315	1 928	701
	Establishments with receipts of \$500,000 to \$999,999 .....	79	54 554	16 353	2 999	1 185
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	67	101 677	27 172	5 480	1 696
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	20	66 436	17 574	3 867	749
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	39 025	10 499	2 332	559
	Establishments with receipts of \$10,000,000 or more .....	4	112 729	23 204	5 208	1 186
	Establishments not operated for the entire year .....	259	46 768	10 392	963	403
71211	Museums					
	<b>All establishments</b> .....	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Establishments operated for the entire year .....	297	237 626	48 986	10 826	2 828
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	6	102	34	9	7
	Establishments with receipts of \$25,000 to \$49,999 .....	23	771	249	54	57
	Establishments with receipts of \$50,000 to \$99,999 .....	42	2 960	1 027	197	113
	Establishments with receipts of \$100,000 to \$249,999 .....	84	13 934	3 202	718	257
	Establishments with receipts of \$250,000 to \$499,999 .....	56	19 294	4 830	1 073	280
	Establishments with receipts of \$500,000 to \$999,999 .....	40	27 419	6 660	1 356	420
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	32	44 065	9 527	1 941	556
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	10	33 314	4 941	1 469	208
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	1	D	D	D	b
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	f
	Establishments not operated for the entire year .....	129	21 589	3 706	404	147
712110	Museums					
	<b>All establishments</b> .....	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Establishments operated for the entire year .....	297	237 626	48 986	10 826	2 828
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	6	102	34	9	7
	Establishments with receipts of \$25,000 to \$49,999 .....	23	771	249	54	57
	Establishments with receipts of \$50,000 to \$99,999 .....	42	2 960	1 027	197	113
	Establishments with receipts of \$100,000 to \$249,999 .....	84	13 934	3 202	718	257
	Establishments with receipts of \$250,000 to \$499,999 .....	56	19 294	4 830	1 073	280
	Establishments with receipts of \$500,000 to \$999,999 .....	40	27 419	6 660	1 356	420
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	32	44 065	9 527	1 941	556
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	10	33 314	4 941	1 469	208
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	1	D	D	D	b
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	f
	Establishments not operated for the entire year .....	129	21 589	3 706	404	147

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>					
71212	Historical sites					
	<b>All establishments</b> .....	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Establishments operated for the entire year .....	52	25 672	8 855	1 639	917
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	5	160	58	13	6
	Establishments with receipts of \$50,000 to \$99,999 .....	10	681	256	40	35
	Establishments with receipts of \$100,000 to \$249,999 .....	7	1 099	368	74	42
	Establishments with receipts of \$250,000 to \$499,999 .....	13	4 641	1 591	350	193
	Establishments with receipts of \$500,000 to \$999,999 .....	7	5 115	2 122	245	229
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	5	D	D	D	e
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	2	D	D	D	c
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	26	1 790	452	23	10
712120	Historical sites					
	<b>All establishments</b> .....	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Establishments operated for the entire year .....	52	25 672	8 855	1 639	917
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	5	160	58	13	6
	Establishments with receipts of \$50,000 to \$99,999 .....	10	681	256	40	35
	Establishments with receipts of \$100,000 to \$249,999 .....	7	1 099	368	74	42
	Establishments with receipts of \$250,000 to \$499,999 .....	13	4 641	1 591	350	193
	Establishments with receipts of \$500,000 to \$999,999 .....	7	5 115	2 122	245	229
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	5	D	D	D	e
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	2	D	D	D	c
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	26	1 790	452	23	10
71213	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Establishments operated for the entire year .....	78	87 330	26 758	5 624	1 533
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	3	108	23	3	3
	Establishments with receipts of \$50,000 to \$99,999 .....	9	662	219	42	20
	Establishments with receipts of \$100,000 to \$249,999 .....	16	2 631	793	153	71
	Establishments with receipts of \$250,000 to \$499,999 .....	16	5 352	1 435	257	110
	Establishments with receipts of \$500,000 to \$999,999 .....	14	9 576	3 128	568	211
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	11	17 886	5 625	1 360	337
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	4	14 632	6 300	1 193	240
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	c
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	39	9 585	2 142	221	112
712130	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Establishments operated for the entire year .....	78	87 330	26 758	5 624	1 533
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	3	108	23	3	3
	Establishments with receipts of \$50,000 to \$99,999 .....	9	662	219	42	20
	Establishments with receipts of \$100,000 to \$249,999 .....	16	2 631	793	153	71
	Establishments with receipts of \$250,000 to \$499,999 .....	16	5 352	1 435	257	110
	Establishments with receipts of \$500,000 to \$999,999 .....	14	9 576	3 128	568	211
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	11	17 886	5 625	1 360	337
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	4	14 632	6 300	1 193	240
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	c
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	39	9 585	2 142	221	112
71219	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Establishments operated for the entire year .....	101	86 287	27 413	5 335	1 600
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	4	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	15	990	295	58	51
	Establishments with receipts of \$100,000 to \$249,999 .....	22	3 936	1 268	118	118
	Establishments with receipts of \$250,000 to \$499,999 .....	14	4 921	1 459	248	118
	Establishments with receipts of \$500,000 to \$999,999 .....	18	12 444	4 443	830	325
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	19	D	D	D	f
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	4	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	3	19 533	5 971	1 485	282
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	65	13 804	4 092	315	134

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>					
712190	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Establishments operated for the entire year .....	101	86 287	27 413	5 335	1 600
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	4	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	15	990	295	58	51
	Establishments with receipts of \$100,000 to \$249,999 .....	22	3 936	1 268	236	118
	Establishments with receipts of \$250,000 to \$499,999 .....	14	4 921	1 459	248	118
	Establishments with receipts of \$500,000 to \$999,999 .....	18	12 444	4 443	830	325
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	19	D	D	D	f
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	4	D	D	D	c
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	3	19 533	5 971	1 485	282
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	65	13 804	4 092	315	134
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>					
	<b>All establishments</b> .....	<b>'52 907</b>	<b>'51 861 195</b>	<b>'13 147 090</b>	<b>'2 939 479</b>	<b>'964 166</b>
	Establishments operated for the entire year .....	38 928	46 538 592	11 752 644	2 713 893	865 243
	Establishments with receipts less than \$10,000 .....	100	D	D	D	c
	Establishments with receipts of \$10,000 to \$24,999 .....	616	D	D	D	g
	Establishments with receipts of \$25,000 to \$49,999 .....	1 553	58 166	19 347	4 687	4 017
	Establishments with receipts of \$50,000 to \$99,999 .....	3 827	286 728	82 727	19 298	12 669
	Establishments with receipts of \$100,000 to \$249,999 .....	9 698	1 643 902	441 639	99 840	54 098
	Establishments with receipts of \$250,000 to \$499,999 .....	8 424	3 014 519	845 453	189 224	89 145
	Establishments with receipts of \$500,000 to \$999,999 .....	7 223	5 066 304	1 449 720	319 908	132 749
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	5 052	7 675 997	2 182 519	484 352	173 381
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1 553	5 277 945	1 478 293	330 865	101 931
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	487	3 282 217	855 868	200 778	54 437
	Establishments with receipts of \$10,000,000 or more .....	395	20 221 122	4 392 018	1 063 675	241 452
	Establishments not operated for the entire year .....	13 979	5 322 603	1 394 446	225 586	98 923
7131	Amusement parks & arcades					
	<b>All establishments</b> .....	<b>3 344</b>	<b>8 418 476</b>	<b>1 961 871</b>	<b>396 359</b>	<b>138 930</b>
	Establishments operated for the entire year .....	2 340	6 519 618	1 475 280	330 008	103 800
	Establishments with receipts less than \$10,000 .....	5	29	28	11	7
	Establishments with receipts of \$10,000 to \$24,999 .....	17	303	158	45	27
	Establishments with receipts of \$25,000 to \$49,999 .....	41	1 626	589	137	125
	Establishments with receipts of \$50,000 to \$99,999 .....	172	13 088	3 888	902	545
	Establishments with receipts of \$100,000 to \$249,999 .....	738	128 870	29 650	7 006	3 844
	Establishments with receipts of \$250,000 to \$499,999 .....	593	210 000	47 894	11 059	6 095
	Establishments with receipts of \$500,000 to \$999,999 .....	446	301 818	76 199	17 425	8 913
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	216	342 230	87 858	17 670	8 679
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	49	163 157	44 851	7 873	3 893
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	22	151 545	39 029	7 896	2 288
	Establishments with receipts of \$10,000,000 or more .....	41	5 206 952	1 145 136	259 984	69 384
	Establishments not operated for the entire year .....	1 004	1 898 858	486 591	66 351	35 130
71311	Amusement & theme parks					
	<b>All establishments</b> .....	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Establishments operated for the entire year .....	278	5 401 272	1 232 386	274 049	77 324
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	1	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	12	1 007	279	54	29
	Establishments with receipts of \$100,000 to \$249,999 .....	25	D	D	D	c
	Establishments with receipts of \$250,000 to \$499,999 .....	32	11 982	3 450	602	400
	Establishments with receipts of \$500,000 to \$999,999 .....	52	37 858	11 657	2 189	1 201
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	73	123 250	33 686	6 083	2 976
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	29	95 948	27 089	3 949	2 408
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	17	119 808	34 755	6 799	2 132
	Establishments with receipts of \$10,000,000 or more .....	36	5 007 169	1 120 124	254 148	68 048
	Establishments not operated for the entire year .....	329	1 770 405	458 000	63 176	33 465
713110	Amusement & theme parks					
	<b>All establishments</b> .....	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Establishments operated for the entire year .....	278	5 401 272	1 232 386	274 049	77 324
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	1	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	12	1 007	279	54	29
	Establishments with receipts of \$100,000 to \$249,999 .....	25	D	D	D	c
	Establishments with receipts of \$250,000 to \$499,999 .....	32	11 982	3 450	602	400
	Establishments with receipts of \$500,000 to \$999,999 .....	52	37 858	11 657	2 189	1 201
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	73	123 250	33 686	6 083	2 976
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	29	95 948	27 089	3 949	2 408
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	17	119 808	34 755	6 799	2 132
	Establishments with receipts of \$10,000,000 or more .....	36	5 007 169	1 120 124	254 148	68 048
	Establishments not operated for the entire year .....	329	1 770 405	458 000	63 176	33 465

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
7131101	Waterparks					
	<b>All establishments</b> .....	<b>157</b>	<b>342 958</b>	<b>79 296</b>	<b>9 767</b>	<b>3 995</b>
	Establishments operated for the entire year .....	44	173 165	35 044	6 118	2 647
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with receipts of \$50,000 to \$99,999 .....	5	430	148	21	8
	Establishments with receipts of \$100,000 to \$249,999 .....	1	D	D	D	a
	Establishments with receipts of \$250,000 to \$499,999 .....	5	1 777	596	107	70
	Establishments with receipts of \$500,000 to \$999,999 .....	9	6 206	1 593	247	156
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	15	23 989	8 058	788	509
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	3	10 541	2 487	358	274
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	e
	Establishments with receipts of \$10,000,000 or more .....	3	D	D	D	g
	Establishments not operated for the entire year .....	113	169 793	44 252	3 649	1 348
7131102	Amusement parks (except waterparks)					
	<b>All establishments</b> .....	<b>450</b>	<b>6 828 719</b>	<b>1 611 090</b>	<b>327 458</b>	<b>106 794</b>
	Establishments operated for the entire year .....	234	5 228 107	1 197 342	267 931	74 677
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	7	577	131	33	21
	Establishments with receipts of \$50,000 to \$99,999 .....	24	D	D	D	c
	Establishments with receipts of \$100,000 to \$249,999 .....	27	10 205	2 854	495	330
	Establishments with receipts of \$250,000 to \$499,999 .....	43	31 652	10 064	1 942	1 045
	Establishments with receipts of \$500,000 to \$999,999 .....	58	99 261	25 628	5 295	2 467
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	26	85 407	24 602	3 591	2 134
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	15	D	D	D	g
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	33	D	D	D	l
	Establishments not operated for the entire year .....	216	1 600 612	413 748	59 527	32 117
71312	Amusement arcades					
	<b>All establishments</b> .....	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Establishments operated for the entire year .....	2 062	1 118 346	242 894	55 959	26 476
	Establishments with receipts less than \$10,000 .....	4	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	17	303	158	45	27
	Establishments with receipts of \$25,000 to \$49,999 .....	40	D	D	D	c
	Establishments with receipts of \$50,000 to \$99,999 .....	160	12 081	3 609	848	516
	Establishments with receipts of \$100,000 to \$249,999 .....	713	D	D	D	h
	Establishments with receipts of \$250,000 to \$499,999 .....	561	198 018	44 444	10 457	5 695
	Establishments with receipts of \$500,000 to \$999,999 .....	394	263 960	64 542	15 236	7 712
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	143	218 980	54 172	11 587	5 703
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	20	67 209	17 762	3 924	1 485
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	5	31 737	4 274	1 097	156
	Establishments with receipts of \$10,000,000 or more .....	5	199 783	25 012	5 836	1 336
	Establishments not operated for the entire year .....	675	128 453	28 591	3 175	1 665
713120	Amusement arcades					
	<b>All establishments</b> .....	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Establishments operated for the entire year .....	2 062	1 118 346	242 894	55 959	26 476
	Establishments with receipts less than \$10,000 .....	4	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	17	303	158	45	27
	Establishments with receipts of \$25,000 to \$49,999 .....	40	D	D	D	c
	Establishments with receipts of \$50,000 to \$99,999 .....	160	12 081	3 609	848	516
	Establishments with receipts of \$100,000 to \$249,999 .....	713	D	D	D	h
	Establishments with receipts of \$250,000 to \$499,999 .....	561	198 018	44 444	10 457	5 695
	Establishments with receipts of \$500,000 to \$999,999 .....	394	263 960	64 542	15 236	7 712
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	143	218 980	54 172	11 587	5 703
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	20	67 209	17 762	3 924	1 485
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	5	31 737	4 274	1 097	156
	Establishments with receipts of \$10,000,000 or more .....	5	199 783	25 012	5 836	1 336
	Establishments not operated for the entire year .....	675	128 453	28 591	3 175	1 665
7132	Gambling industries					
	<b>All establishments</b> .....	<b>2 099</b>	<b>15 541 569</b>	<b>3 221 864</b>	<b>771 576</b>	<b>168 532</b>
	Establishments operated for the entire year .....	1 814	15 049 915	3 094 150	747 417	161 933
	Establishments with receipts less than \$10,000 .....	3	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	17	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	50	1 829	685	172	151
	Establishments with receipts of \$50,000 to \$99,999 .....	140	10 153	3 530	874	617
	Establishments with receipts of \$100,000 to \$249,999 .....	293	49 430	13 889	3 309	1 735
	Establishments with receipts of \$250,000 to \$499,999 .....	269	97 511	24 866	5 755	2 382
	Establishments with receipts of \$500,000 to \$999,999 .....	283	199 925	42 571	10 063	3 985
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	228	365 887	70 938	16 242	4 956
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	169	603 620	120 390	27 622	7 166
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	124	885 786	177 509	39 815	9 663
	Establishments with receipts of \$10,000,000 or more .....	238	12 835 448	2 639 615	643 524	131 244
	Establishments not operated for the entire year .....	285	491 654	127 714	24 159	6 599

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
71321	Casinos (except casino hotels)					
	<b>All establishments</b> .....	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Establishments operated for the entire year .....	391	9 788 034	2 196 481	531 915	110 138
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	5	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	9	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	26	5 105	1 338	305	128
	Establishments with receipts of \$250,000 to \$499,999 .....	34	13 315	3 687	958	375
	Establishments with receipts of \$500,000 to \$999,999 .....	40	29 933	7 765	1 810	653
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	52	89 604	22 266	5 094	1 524
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	50	180 452	53 526	12 623	3 323
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	37	262 390	89 388	22 001	4 974
	Establishments with receipts of \$10,000,000 or more .....	138	9 206 384	2 018 126	489 034	99 124
	Establishments not operated for the entire year .....	56	398 036	108 229	18 020	5 072
713210	Casinos (except casino hotels)					
	<b>All establishments</b> .....	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Establishments operated for the entire year .....	391	9 788 034	2 196 481	531 915	110 138
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	5	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	9	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	26	5 105	1 338	305	128
	Establishments with receipts of \$250,000 to \$499,999 .....	34	13 315	3 687	958	375
	Establishments with receipts of \$500,000 to \$999,999 .....	40	29 933	7 765	1 810	653
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	52	89 604	22 266	5 094	1 524
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	50	180 452	53 526	12 623	3 323
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	37	262 390	89 388	22 001	4 974
	Establishments with receipts of \$10,000,000 or more .....	138	9 206 384	2 018 126	489 034	99 124
	Establishments not operated for the entire year .....	56	398 036	108 229	18 020	5 072
71329	Other gambling industries					
	<b>All establishments</b> .....	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Establishments operated for the entire year .....	1 423	5 261 881	897 669	215 502	51 795
	Establishments with receipts less than \$10,000 .....	3	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	17	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	45	D	D	D	c
	Establishments with receipts of \$50,000 to \$99,999 .....	131	D	D	D	f
	Establishments with receipts of \$100,000 to \$249,999 .....	267	44 325	12 551	3 004	1 607
	Establishments with receipts of \$250,000 to \$499,999 .....	235	84 196	21 179	4 797	2 007
	Establishments with receipts of \$500,000 to \$999,999 .....	243	169 992	34 806	8 253	3 332
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	176	276 283	48 672	11 148	3 432
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	119	423 168	66 864	14 999	3 843
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	87	623 396	88 121	17 814	4 689
	Establishments with receipts of \$10,000,000 or more .....	100	3 629 064	621 489	154 490	32 120
	Establishments not operated for the entire year .....	229	93 618	19 485	6 139	1 527
713290	Other gambling industries					
	<b>All establishments</b> .....	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Establishments operated for the entire year .....	1 423	5 261 881	897 669	215 502	51 795
	Establishments with receipts less than \$10,000 .....	3	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	17	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	45	D	D	D	c
	Establishments with receipts of \$50,000 to \$99,999 .....	131	D	D	D	f
	Establishments with receipts of \$100,000 to \$249,999 .....	267	44 325	12 551	3 004	1 607
	Establishments with receipts of \$250,000 to \$499,999 .....	235	84 196	21 179	4 797	2 007
	Establishments with receipts of \$500,000 to \$999,999 .....	243	169 992	34 806	8 253	3 332
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	176	276 283	48 672	11 148	3 432
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	119	423 168	66 864	14 999	3 843
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	87	623 396	88 121	17 814	4 689
	Establishments with receipts of \$10,000,000 or more .....	100	3 629 064	621 489	154 490	32 120
	Establishments not operated for the entire year .....	229	93 618	19 485	6 139	1 527
7132901	Slot machine operators					
	<b>All establishments</b> .....	<b>327</b>	<b>1 618 475</b>	<b>293 039</b>	<b>67 670</b>	<b>15 346</b>
	Establishments operated for the entire year .....	288	1 604 726	290 700	67 037	15 191
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	2	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	1	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	11	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	39	6 456	1 875	410	145
	Establishments with receipts of \$250,000 to \$499,999 .....	38	13 741	4 224	869	246
	Establishments with receipts of \$500,000 to \$999,999 .....	53	38 047	8 261	1 810	498
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	61	98 333	19 377	4 490	1 112
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	31	106 078	20 817	4 638	859
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	19	135 437	14 094	2 506	676
	Establishments with receipts of \$10,000,000 or more .....	32	1 205 842	221 759	52 236	11 620
	Establishments not operated for the entire year .....	39	13 749	2 339	633	155



**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
7132902	Lottery, bingo, bookie, & other betting operation					
	<b>All establishments</b> .....	<b>1 325</b>	<b>3 737 024</b>	<b>624 115</b>	<b>153 971</b>	<b>37 976</b>
	Establishments operated for the entire year .....	1 135	3 657 155	606 969	148 465	36 604
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	15	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	44	D	D	D	c
	Establishments with receipts of \$50,000 to \$99,999 .....	120	8 785	3 008	744	560
	Establishments with receipts of \$100,000 to \$249,999 .....	228	37 869	10 676	2 594	1 462
	Establishments with receipts of \$250,000 to \$499,999 .....	197	70 455	16 955	3 928	1 761
	Establishments with receipts of \$500,000 to \$999,999 .....	190	131 945	26 545	6 443	2 834
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	115	177 950	29 295	6 658	2 320
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	88	317 090	46 047	10 361	2 984
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	68	487 959	74 027	15 308	4 013
	Establishments with receipts of \$10,000,000 or more .....	68	2 423 222	399 730	102 254	20 500
	Establishments not operated for the entire year .....	190	79 869	17 146	5 506	1 372
7139	Other amusement & recreation services					
	<b>All establishments</b> .....	<b>47 464</b>	<b>27 901 150</b>	<b>7 963 355</b>	<b>1 771 544</b>	<b>656 704</b>
	Establishments operated for the entire year .....	34 774	24 969 059	7 183 214	1 636 468	599 510
	Establishments with receipts less than \$10,000 .....	92	613	373	111	146
	Establishments with receipts of \$10,000 to \$24,999 .....	582	10 421	4 344	1 058	1 150
	Establishments with receipts of \$25,000 to \$49,999 .....	1 462	54 711	18 073	4 378	3 741
	Establishments with receipts of \$50,000 to \$99,999 .....	3 515	263 487	75 309	17 522	11 507
	Establishments with receipts of \$100,000 to \$249,999 .....	8 667	1 465 602	398 100	89 525	48 519
	Establishments with receipts of \$250,000 to \$499,999 .....	7 562	2 707 008	772 693	172 410	80 668
	Establishments with receipts of \$500,000 to \$999,999 .....	6 494	4 564 561	1 330 950	292 420	119 851
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	4 608	6 967 880	2 023 723	450 440	159 746
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1 335	4 511 168	1 313 052	295 370	90 872
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	341	2 244 886	639 330	153 067	42 486
	Establishments with receipts of \$10,000,000 or more .....	116	2 178 722	607 267	160 167	40 824
	Establishments not operated for the entire year .....	12 690	2 932 091	780 141	135 076	57 194
71391	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Establishments operated for the entire year .....	6 246	7 706 695	2 455 820	484 822	150 255
	Establishments with receipts less than \$10,000 .....	6	33	26	7	7
	Establishments with receipts of \$10,000 to \$24,999 .....	14	256	88	19	13
	Establishments with receipts of \$25,000 to \$49,999 .....	62	2 364	1 054	228	139
	Establishments with receipts of \$50,000 to \$99,999 .....	238	18 234	6 645	1 186	629
	Establishments with receipts of \$100,000 to \$249,999 .....	990	174 232	53 220	8 300	4 012
	Establishments with receipts of \$250,000 to \$499,999 .....	1 267	464 715	145 337	23 483	9 743
	Establishments with receipts of \$500,000 to \$999,999 .....	1 426	1 027 053	317 927	53 211	19 999
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 428	2 241 313	707 201	136 848	44 982
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	613	2 089 591	690 520	145 988	42 547
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	161	1 043 954	331 056	72 208	18 913
	Establishments with receipts of \$10,000,000 or more .....	41	644 950	202 746	43 340	9 271
	Establishments not operated for the entire year .....	2 300	930 226	276 043	31 608	9 863
713910	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Establishments operated for the entire year .....	6 246	7 706 695	2 455 820	484 822	150 255
	Establishments with receipts less than \$10,000 .....	6	33	26	11	7
	Establishments with receipts of \$10,000 to \$24,999 .....	14	256	88	19	13
	Establishments with receipts of \$25,000 to \$49,999 .....	62	2 364	1 054	228	139
	Establishments with receipts of \$50,000 to \$99,999 .....	238	18 234	6 645	1 186	629
	Establishments with receipts of \$100,000 to \$249,999 .....	990	174 232	53 220	8 300	4 012
	Establishments with receipts of \$250,000 to \$499,999 .....	1 267	464 715	145 337	23 483	9 743
	Establishments with receipts of \$500,000 to \$999,999 .....	1 426	1 027 053	317 927	53 211	19 999
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 428	2 241 313	707 201	136 848	44 982
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	613	2 089 591	690 520	145 988	42 547
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	161	1 043 954	331 056	72 208	18 913
	Establishments with receipts of \$10,000,000 or more .....	41	644 950	202 746	43 340	9 271
	Establishments not operated for the entire year .....	2 300	930 226	276 043	31 608	9 863
71392	Skiing facilities					
	<b>All establishments</b> .....	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Establishments operated for the entire year .....	184	1 054 798	340 915	125 026	39 597
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	2	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	6	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	24	4 028	1 103	400	195
	Establishments with receipts of \$250,000 to \$499,999 .....	25	8 619	3 040	1 381	628
	Establishments with receipts of \$500,000 to \$999,999 .....	19	13 322	3 508	1 798	1 074
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	32	52 705	20 336	10 120	4 393
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	25	84 926	28 101	13 050	4 836
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	19	122 314	40 744	17 817	6 646
	Establishments with receipts of \$10,000,000 or more .....	32	768 287	243 860	80 364	21 750
	Establishments not operated for the entire year .....	195	286 015	90 232	41 749	18 916

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
713920	Skiing facilities					
	<b>All establishments</b> .....	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Establishments operated for the entire year .....	184	1 054 798	340 915	125 026	39 597
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with receipts of \$25,000 to \$49,999 .....	2	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	6	D	D	D	b
	Establishments with receipts of \$100,000 to \$249,999 .....	24	4 028	1 103	400	195
	Establishments with receipts of \$250,000 to \$499,999 .....	25	8 619	3 040	1 381	628
	Establishments with receipts of \$500,000 to \$999,999 .....	19	13 322	3 508	1 798	1 074
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	32	52 705	20 336	10 120	4 393
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	25	84 926	28 101	13 050	4 836
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	19	122 314	40 744	17 817	6 646
	Establishments with receipts of \$10,000,000 or more .....	32	768 287	243 860	80 364	21 750
	Establishments not operated for the entire year .....	195	286 015	90 232	41 749	18 916
71393	Marinas					
	<b>All establishments</b> .....	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Establishments operated for the entire year .....	3 183	2 309 848	475 492	97 434	21 333
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	27	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	82	3 087	1 271	302	135
	Establishments with receipts of \$50,000 to \$99,999 .....	235	17 607	5 379	1 080	418
	Establishments with receipts of \$100,000 to \$249,999 .....	746	127 943	30 244	5 870	1 858
	Establishments with receipts of \$250,000 to \$499,999 .....	803	291 880	67 124	13 121	3 485
	Establishments with receipts of \$500,000 to \$999,999 .....	692	484 448	106 409	21 091	4 905
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	450	673 442	139 253	28 791	5 981
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	109	359 575	72 931	15 877	2 835
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	29	196 874	36 818	8 372	1 222
	Establishments with receipts of \$10,000,000 or more .....	8	154 441	15 811	2 876	456
	Establishments not operated for the entire year .....	1 034	231 633	41 097	4 711	1 432
713930	Marinas					
	<b>All establishments</b> .....	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Establishments operated for the entire year .....	3 183	2 309 848	475 492	97 434	21 333
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	27	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	82	3 087	1 271	302	135
	Establishments with receipts of \$50,000 to \$99,999 .....	235	17 607	5 379	1 080	418
	Establishments with receipts of \$100,000 to \$249,999 .....	746	127 943	30 244	5 870	1 858
	Establishments with receipts of \$250,000 to \$499,999 .....	803	291 880	67 124	13 121	3 485
	Establishments with receipts of \$500,000 to \$999,999 .....	692	484 448	106 409	21 091	4 905
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	450	673 442	139 253	28 791	5 981
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	109	359 575	72 931	15 877	2 835
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	29	196 874	36 818	8 372	1 222
	Establishments with receipts of \$10,000,000 or more .....	8	154 441	15 811	2 876	456
	Establishments not operated for the entire year .....	1 034	231 633	41 097	4 711	1 432
71394	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Establishments operated for the entire year .....	12 570	7 352 275	2 236 174	533 308	241 415
	Establishments with receipts less than \$10,000 .....	50	323	206	63	88
	Establishments with receipts of \$10,000 to \$24,999 .....	317	5 614	2 327	582	699
	Establishments with receipts of \$25,000 to \$49,999 .....	780	29 114	9 436	2 339	2 289
	Establishments with receipts of \$50,000 to \$99,999 .....	1 656	123 427	35 905	8 721	6 441
	Establishments with receipts of \$100,000 to \$249,999 .....	3 377	559 960	166 985	39 781	25 102
	Establishments with receipts of \$250,000 to \$499,999 .....	2 600	921 335	290 651	69 569	38 940
	Establishments with receipts of \$500,000 to \$999,999 .....	1 933	1 344 476	436 438	104 682	51 470
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 341	2 046 906	639 010	151 056	63 375
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	405	1 356 535	383 481	90 153	32 900
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	89	590 081	166 019	40 241	12 555
	Establishments with receipts of \$10,000,000 or more .....	22	374 504	105 716	26 121	7 556
	Establishments not operated for the entire year .....	4 034	592 679	168 869	29 625	14 982
713940	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Establishments operated for the entire year .....	12 570	7 352 275	2 236 174	533 308	241 415
	Establishments with receipts less than \$10,000 .....	50	323	206	63	88
	Establishments with receipts of \$10,000 to \$24,999 .....	317	5 614	2 327	582	699
	Establishments with receipts of \$25,000 to \$49,999 .....	780	29 114	9 436	2 339	2 289
	Establishments with receipts of \$50,000 to \$99,999 .....	1 656	123 427	35 905	8 721	6 441
	Establishments with receipts of \$100,000 to \$249,999 .....	3 377	559 960	166 985	39 781	25 102
	Establishments with receipts of \$250,000 to \$499,999 .....	2 600	921 335	290 651	69 569	38 940
	Establishments with receipts of \$500,000 to \$999,999 .....	1 933	1 344 476	436 438	104 682	51 470
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	1 341	2 046 906	639 010	151 056	63 375
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	405	1 356 535	383 481	90 153	32 900
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	89	590 081	166 019	40 241	12 555
	Establishments with receipts of \$10,000,000 or more .....	22	374 504	105 716	26 121	7 556
	Establishments not operated for the entire year .....	4 034	592 679	168 869	29 625	14 982

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
7139404	Ice skating rinks					
	<b>All establishments</b> .....	<b>381</b>	<b>298 737</b>	<b>78 587</b>	<b>19 552</b>	<b>8 870</b>
	Establishments operated for the entire year .....	292	272 038	72 327	18 112	8 078
	Establishments with receipts less than \$10,000 .....	—	—	—	—	—
	Establishments with receipts of \$10,000 to \$24,999 .....	3	D	D	D	a
	Establishments with receipts of \$25,000 to \$49,999 .....	2	D	D	D	a
	Establishments with receipts of \$50,000 to \$99,999 .....	7	525	153	52	26
	Establishments with receipts of \$100,000 to \$249,999 .....	35	6 078	1 460	386	206
	Establishments with receipts of \$250,000 to \$499,999 .....	45	16 345	4 800	1 322	629
	Establishments with receipts of \$500,000 to \$999,999 .....	92	67 812	18 339	4 727	2 205
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	94	138 080	36 548	9 105	4 039
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	14	43 092	10 967	2 499	964
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	89	26 699	6 260	1 440	792
7139405	Roller skating rinks					
	<b>All establishments</b> .....	<b>1 611</b>	<b>416 339</b>	<b>111 912</b>	<b>28 316</b>	<b>19 416</b>
	Establishments operated for the entire year .....	1 334	386 655	105 258	27 043	18 512
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	18	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	65	2 476	569	168	185
	Establishments with receipts of \$50,000 to \$99,999 .....	202	15 459	3 523	972	939
	Establishments with receipts of \$100,000 to \$249,999 .....	475	80 707	20 085	5 253	4 154
	Establishments with receipts of \$250,000 to \$499,999 .....	379	131 581	38 248	9 747	6 671
	Establishments with receipts of \$500,000 to \$999,999 .....	163	110 658	30 630	7 769	4 903
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	26	33 615	9 265	2 387	1 361
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	4	11 814	2 798	706	260
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	277	29 684	6 654	1 273	904
71395	Bowling centers					
	<b>All establishments</b> .....	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Establishments operated for the entire year .....	4 731	2 662 332	779 652	203 033	83 435
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	33	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	68	2 698	675	198	131
	Establishments with receipts of \$50,000 to \$99,999 .....	298	23 140	5 468	1 658	1 027
	Establishments with receipts of \$100,000 to \$249,999 .....	1 108	193 301	48 387	13 528	7 036
	Establishments with receipts of \$250,000 to \$499,999 .....	1 202	434 046	126 631	34 311	15 626
	Establishments with receipts of \$500,000 to \$999,999 .....	1 257	893 683	275 145	70 796	29 337
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	732	1 008 282	294 198	75 100	27 820
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	30	100 978	28 395	7 206	2 381
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	1	D	D	D	a
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	859	158 353	41 392	10 856	4 609
713950	Bowling centers					
	<b>All establishments</b> .....	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Establishments operated for the entire year .....	4 731	2 662 332	779 652	203 033	83 435
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	33	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	68	2 698	675	198	131
	Establishments with receipts of \$50,000 to \$99,999 .....	298	23 140	5 468	1 658	1 027
	Establishments with receipts of \$100,000 to \$249,999 .....	1 108	193 301	48 387	13 528	7 036
	Establishments with receipts of \$250,000 to \$499,999 .....	1 202	434 046	126 631	34 311	15 626
	Establishments with receipts of \$500,000 to \$999,999 .....	1 257	893 683	275 145	70 796	29 337
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	732	1 008 282	294 198	75 100	27 820
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	30	100 978	28 395	7 206	2 381
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	1	D	D	D	a
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	859	158 353	41 392	10 856	4 609
71399	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Establishments operated for the entire year .....	7 860	3 883 111	895 161	192 845	63 475
	Establishments with receipts less than \$10,000 .....	32	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	191	3 406	1 470	340	344
	Establishments with receipts of \$25,000 to \$49,999 .....	468	D	D	D	b
	Establishments with receipts of \$50,000 to \$99,999 .....	1 082	D	D	D	g
	Establishments with receipts of \$100,000 to \$249,999 .....	2 422	406 138	98 161	21 646	10 316
	Establishments with receipts of \$250,000 to \$499,999 .....	1 665	586 413	139 910	30 545	12 246
	Establishments with receipts of \$500,000 to \$999,999 .....	1 167	801 579	191 523	40 842	13 066
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	625	945 232	223 725	48 525	13 195
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	153	519 563	109 624	23 096	5 373
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	42	286 081	64 164	14 259	3 132
	Establishments with receipts of \$10,000,000 or more .....	13	236 540	39 134	7 466	1 791
	Establishments not operated for the entire year .....	4 268	733 185	162 508	16 527	7 392

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
713990	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Establishments operated for the entire year .....	7 860	3 883 111	895 161	192 845	63 475
	Establishments with receipts less than \$10,000 .....	32	229	124	34	48
	Establishments with receipts of \$10,000 to \$24,999 .....	191	3 406	1 470	340	344
	Establishments with receipts of \$25,000 to \$49,999 .....	468	D	D	D	D
	Establishments with receipts of \$50,000 to \$99,999 .....	1 082	D	D	D	D
	Establishments with receipts of \$100,000 to \$249,999 .....	2 422	406 138	98 161	21 646	10 316
	Establishments with receipts of \$250,000 to \$499,999 .....	1 665	586 413	139 910	30 545	12 246
	Establishments with receipts of \$500,000 to \$999,999 .....	1 167	801 579	191 523	40 842	13 066
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	625	945 232	223 725	48 525	13 195
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	153	519 563	109 624	23 096	5 373
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	42	286 081	64 164	14 259	3 132
	Establishments with receipts of \$10,000,000 or more .....	13	236 540	39 134	7 466	1 791
	Establishments not operated for the entire year .....	4 268	733 185	162 508	16 527	7 392
7139901	Dance studios & halls					
	<b>All establishments</b> .....	<b>293</b>	<b>91 068</b>	<b>26 303</b>	<b>5 839</b>	<b>2 663</b>
	Establishments operated for the entire year .....	231	80 695	24 656	5 642	2 555
	Establishments with receipts less than \$10,000 .....	4	31	10	3	4
	Establishments with receipts of \$10,000 to \$24,999 .....	7	130	37	8	19
	Establishments with receipts of \$25,000 to \$49,999 .....	16	650	170	46	52
	Establishments with receipts of \$50,000 to \$99,999 .....	42	3 032	509	114	130
	Establishments with receipts of \$100,000 to \$249,999 .....	78	12 444	2 574	581	376
	Establishments with receipts of \$250,000 to \$499,999 .....	42	13 745	3 241	777	370
	Establishments with receipts of \$500,000 to \$999,999 .....	22	15 229	4 044	708	403
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	17	23 201	8 728	2 001	857
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	2	D	D	D	c
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	1	D	D	D	c
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	62	10 373	1 647	197	108
7139902	Concession operators of amusement devices & rides					
	<b>All establishments</b> .....	<b>1 072</b>	<b>364 054</b>	<b>84 290</b>	<b>12 688</b>	<b>5 967</b>
	Establishments operated for the entire year .....	540	243 675	60 409	11 356	5 161
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	18	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	31	1 089	480	103	86
	Establishments with receipts of \$50,000 to \$99,999 .....	77	5 781	1 779	386	305
	Establishments with receipts of \$100,000 to \$249,999 .....	186	31 717	8 095	1 658	1 004
	Establishments with receipts of \$250,000 to \$499,999 .....	106	37 302	9 068	1 729	865
	Establishments with receipts of \$500,000 to \$999,999 .....	70	47 813	11 368	2 059	834
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	37	51 931	15 317	3 394	1 278
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	8	28 942	4 987	845	241
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	38 750	9 182	1 153	511
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	532	120 379	23 881	1 332	806
7139904	Miniature golf courses					
	<b>All establishments</b> .....	<b>1 041</b>	<b>307 886</b>	<b>72 833</b>	<b>12 432</b>	<b>5 326</b>
	Establishments operated for the entire year .....	484	233 325	55 849	11 302	4 585
	Establishments with receipts less than \$10,000 .....	4	25	13	4	6
	Establishments with receipts of \$10,000 to \$24,999 .....	11	164	84	16	32
	Establishments with receipts of \$25,000 to \$49,999 .....	24	954	265	40	61
	Establishments with receipts of \$50,000 to \$99,999 .....	57	4 227	1 267	235	184
	Establishments with receipts of \$100,000 to \$249,999 .....	122	20 515	4 980	924	547
	Establishments with receipts of \$250,000 to \$499,999 .....	121	43 596	11 152	2 244	1 164
	Establishments with receipts of \$500,000 to \$999,999 .....	90	63 988	15 144	2 759	1 153
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	48	68 964	17 880	4 097	1 247
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	6	D	D	D	c
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	1	D	D	D	b
	Establishments not operated for the entire year .....	557	74 561	16 984	1 130	741
7139905	Coin-operated amusement devices (except slot machine operation)					
	<b>All establishments</b> .....	<b>2 668</b>	<b>1 705 888</b>	<b>342 156</b>	<b>78 275</b>	<b>18 907</b>
	Establishments operated for the entire year .....	2 353	1 630 376	329 868	75 936	18 187
	Establishments with receipts less than \$10,000 .....	4	29	17	5	6
	Establishments with receipts of \$10,000 to \$24,999 .....	35	626	293	73	47
	Establishments with receipts of \$25,000 to \$49,999 .....	85	3 065	1 188	311	159
	Establishments with receipts of \$50,000 to \$99,999 .....	234	17 193	5 276	1 313	522
	Establishments with receipts of \$100,000 to \$249,999 .....	603	103 492	24 964	6 166	1 855
	Establishments with receipts of \$250,000 to \$499,999 .....	543	192 773	43 379	10 424	3 021
	Establishments with receipts of \$500,000 to \$999,999 .....	457	320 767	73 329	17 114	3 886
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	287	451 119	94 974	21 620	4 543
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	78	263 003	48 678	10 812	2 241
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	21	144 574	23 285	5 530	1 014
	Establishments with receipts of \$10,000,000 or more .....	6	133 735	14 485	2 568	893
	Establishments not operated for the entire year .....	315	75 512	12 288	2 339	720

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
	<b>All establishments</b>	<b>19 463</b>	<b>19 626 564</b>	<b>6 683 417</b>	<b>1 466 590</b>	<b>380 287</b>
	Establishments operated for the entire year	15 792	18 878 138	6 441 225	1 437 483	371 012
	Establishments with revenue less than \$10,000	97	665	346	92	97
	Establishments with revenue of \$10,000 to \$24,999	539	9 467	3 403	786	829
	Establishments with revenue of \$25,000 to \$49,999	1 098	41 051	13 860	3 133	2 436
	Establishments with revenue of \$50,000 to \$99,999	2 031	148 066	48 359	10 788	6 319
	Establishments with revenue of \$100,000 to \$249,999	3 634	602 804	186 375	39 194	18 196
	Establishments with revenue of \$250,000 to \$499,999	2 549	909 582	280 959	59 669	25 263
	Establishments with revenue of \$500,000 to \$999,999	2 015	1 431 775	484 885	104 445	39 997
	Establishments with revenue of \$1,000,000 to \$2,499,999	2 082	3 353 293	1 266 423	270 253	87 439
	Establishments with revenue of \$2,500,000 to \$4,999,999	1 116	3 911 352	1 507 328	318 435	78 692
	Establishments with revenue of \$5,000,000 to \$9,999,999	410	2 755 827	981 528	227 170	46 637
	Establishments with revenue of \$10,000,000 or more	221	5 714 256	1 667 759	403 518	65 107
	Establishments not operated for the entire year	3 671	748 426	242 192	29 107	9 275
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>					
	<b>All establishments</b>	<b>4 624</b>	<b>4 875 904</b>	<b>1 621 537</b>	<b>392 820</b>	<b>90 831</b>
	Establishments operated for the entire year	3 998	4 681 562	1 582 007	386 375	88 082
	Establishments with revenue less than \$10,000	21	133	78	22	25
	Establishments with revenue of \$10,000 to \$24,999	119	2 089	832	203	235
	Establishments with revenue of \$25,000 to \$49,999	260	9 825	3 245	783	725
	Establishments with revenue of \$50,000 to \$99,999	558	40 670	11 921	2 803	2 018
	Establishments with revenue of \$100,000 to \$249,999	1 018	167 801	47 358	10 842	5 441
	Establishments with revenue of \$250,000 to \$499,999	729	261 581	71 609	16 295	7 892
	Establishments with revenue of \$500,000 to \$999,999	543	379 851	110 385	26 024	9 945
	Establishments with revenue of \$1,000,000 to \$2,499,999	414	641 490	201 424	47 521	14 893
	Establishments with revenue of \$2,500,000 to \$4,999,999	168	587 674	195 909	47 626	10 634
	Establishments with revenue of \$5,000,000 to \$9,999,999	86	610 937	219 315	57 653	10 807
	Establishments with revenue of \$10,000,000 or more	82	1 979 511	719 931	176 603	25 467
	Establishments not operated for the entire year	626	194 342	39 530	6 445	2 749
<b>7111</b>	<b>Performing arts companies</b>					
	<b>All establishments</b>	<b>3 316</b>	<b>3 298 514</b>	<b>1 273 094</b>	<b>312 889</b>	<b>70 201</b>
	Establishments operated for the entire year	2 936	3 194 458	1 244 471	307 391	68 041
	Establishments with revenue less than \$10,000	20	D	D	D	b
	Establishments with revenue of \$10,000 to \$24,999	105	D	D	D	c
	Establishments with revenue of \$25,000 to \$49,999	223	8 447	2 834	699	639
	Establishments with revenue of \$50,000 to \$99,999	464	33 635	10 400	2 457	1 813
	Establishments with revenue of \$100,000 to \$249,999	775	126 595	38 866	9 076	4 685
	Establishments with revenue of \$250,000 to \$499,999	502	178 410	56 968	13 327	6 939
	Establishments with revenue of \$500,000 to \$999,999	344	240 954	85 807	20 906	8 043
	Establishments with revenue of \$1,000,000 to \$2,499,999	265	409 237	149 108	36 468	10 805
	Establishments with revenue of \$2,500,000 to \$4,999,999	124	437 985	165 142	40 831	9 220
	Establishments with revenue of \$5,000,000 to \$9,999,999	59	416 171	176 974	45 445	7 941
	Establishments with revenue of \$10,000,000 or more	55	1 341 062	557 560	137 984	17 712
	Establishments not operated for the entire year	380	104 056	28 623	5 498	2 160
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b>	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Establishments operated for the entire year	1 430	1 687 761	605 845	147 659	31 184
	Establishments with revenue less than \$10,000	4	26	12	4	6
	Establishments with revenue of \$10,000 to \$24,999	23	432	171	38	37
	Establishments with revenue of \$25,000 to \$49,999	75	2 878	912	209	143
	Establishments with revenue of \$50,000 to \$99,999	228	16 794	4 585	1 054	531
	Establishments with revenue of \$100,000 to \$249,999	392	65 161	19 431	4 411	1 746
	Establishments with revenue of \$250,000 to \$499,999	249	87 439	27 858	5 897	2 141
	Establishments with revenue of \$500,000 to \$999,999	188	130 184	43 875	10 611	3 198
	Establishments with revenue of \$1,000,000 to \$2,499,999	141	215 055	76 772	17 776	4 648
	Establishments with revenue of \$2,500,000 to \$4,999,999	69	248 065	84 856	19 822	4 281
	Establishments with revenue of \$5,000,000 to \$9,999,999	35	250 266	93 374	24 240	4 818
	Establishments with revenue of \$10,000,000 or more	26	671 461	253 999	63 597	9 635
	Establishments not operated for the entire year	217	88 203	24 772	4 513	1 622
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b>	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Establishments operated for the entire year	1 430	1 687 761	605 845	147 659	31 184
	Establishments with revenue less than \$10,000	4	26	12	4	6
	Establishments with revenue of \$10,000 to \$24,999	23	432	171	38	37
	Establishments with revenue of \$25,000 to \$49,999	75	2 878	912	209	143
	Establishments with revenue of \$50,000 to \$99,999	228	16 794	4 585	1 054	531
	Establishments with revenue of \$100,000 to \$249,999	392	65 161	19 431	4 411	1 746
	Establishments with revenue of \$250,000 to \$499,999	249	87 439	27 858	5 897	2 141
	Establishments with revenue of \$500,000 to \$999,999	188	130 184	43 875	10 611	3 198
	Establishments with revenue of \$1,000,000 to \$2,499,999	141	215 055	76 772	17 776	4 648
	Establishments with revenue of \$2,500,000 to \$4,999,999	69	248 065	84 856	19 822	4 281
	Establishments with revenue of \$5,000,000 to \$9,999,999	35	250 266	93 374	24 240	4 818
	Establishments with revenue of \$10,000,000 or more	26	671 461	253 999	63 597	9 635
	Establishments not operated for the entire year	217	88 203	24 772	4 513	1 622

Table 1b. **Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
 Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7111101	Opera companies					
	<b>All establishments</b> .....	<b>147</b>	<b>593 608</b>	<b>235 218</b>	<b>60 120</b>	<b>9 400</b>
	Establishments operated for the entire year .....	137	582 541	231 180	58 933	9 175
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	2	D	D	D	a
	Establishments with revenue of \$50,000 to \$99,999 .....	5	396	102	16	5
	Establishments with revenue of \$100,000 to \$249,999 .....	22	3 652	752	188	99
	Establishments with revenue of \$250,000 to \$499,999 .....	22	8 115	1 721	337	100
	Establishments with revenue of \$500,000 to \$999,999 .....	19	13 567	3 834	997	658
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	30	45 860	14 038	3 322	762
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	19	66 891	20 362	4 637	989
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	7	55 078	18 399	6 131	1 076
	Establishments with revenue of \$10,000,000 or more .....	9	388 885	171 948	43 299	5 476
	Establishments not operated for the entire year .....	10	11 067	4 038	1 187	225
7111102	Theater companies					
	<b>All establishments</b> .....	<b>1 500</b>	<b>1 182 356</b>	<b>395 399</b>	<b>92 052</b>	<b>23 406</b>
	Establishments operated for the entire year .....	1 293	1 105 220	374 665	88 726	22 009
	Establishments with revenue less than \$10,000 .....	3	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	22	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999 .....	73	D	D	D	c
	Establishments with revenue of \$50,000 to \$99,999 .....	223	16 398	4 483	1 038	526
	Establishments with revenue of \$100,000 to \$249,999 .....	370	61 509	18 679	4 223	1 647
	Establishments with revenue of \$250,000 to \$499,999 .....	227	79 324	26 137	5 560	2 041
	Establishments with revenue of \$500,000 to \$999,999 .....	169	116 617	40 041	9 614	2 540
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	111	169 195	62 734	14 454	3 886
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	50	181 174	64 494	15 185	3 292
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	28	195 188	74 975	18 109	3 742
	Establishments with revenue of \$10,000,000 or more .....	17	282 576	82 051	20 298	4 159
	Establishments not operated for the entire year .....	207	77 136	20 734	3 326	1 397
71112	Dance companies					
	<b>All establishments</b> .....	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Establishments operated for the entire year .....	342	319 294	129 820	32 131	6 731
	Establishments with revenue less than \$10,000 .....	4	29	19	5	4
	Establishments with revenue of \$10,000 to \$24,999 .....	14	255	94	26	41
	Establishments with revenue of \$25,000 to \$49,999 .....	28	1 101	387	115	106
	Establishments with revenue of \$50,000 to \$99,999 .....	54	3 929	1 265	313	203
	Establishments with revenue of \$100,000 to \$249,999 .....	85	13 916	4 315	1 037	428
	Establishments with revenue of \$250,000 to \$499,999 .....	54	18 641	6 808	1 617	547
	Establishments with revenue of \$500,000 to \$999,999 .....	39	26 760	9 749	2 465	600
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	31	49 313	18 682	5 187	1 108
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	20	68 239	24 808	6 393	1 230
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	8	53 444	24 264	6 059	986
	Establishments with revenue of \$10,000,000 or more .....	5	83 667	39 429	8 914	1 478
	Establishments not operated for the entire year .....	29	4 012	1 199	355	90
711120	Dance companies					
	<b>All establishments</b> .....	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Establishments operated for the entire year .....	342	319 294	129 820	32 131	6 731
	Establishments with revenue less than \$10,000 .....	4	29	19	5	4
	Establishments with revenue of \$10,000 to \$24,999 .....	14	255	94	26	41
	Establishments with revenue of \$25,000 to \$49,999 .....	28	1 101	387	115	106
	Establishments with revenue of \$50,000 to \$99,999 .....	54	3 929	1 265	313	203
	Establishments with revenue of \$100,000 to \$249,999 .....	85	13 916	4 315	1 037	428
	Establishments with revenue of \$250,000 to \$499,999 .....	54	18 641	6 808	1 617	547
	Establishments with revenue of \$500,000 to \$999,999 .....	39	26 760	9 749	2 465	600
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	31	49 313	18 682	5 187	1 108
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	20	68 239	24 808	6 393	1 230
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	8	53 444	24 264	6 059	986
	Establishments with revenue of \$10,000,000 or more .....	5	83 667	39 429	8 914	1 478
	Establishments not operated for the entire year .....	29	4 012	1 199	355	90
71113	Musical groups & artists					
	<b>All establishments</b> .....	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Establishments operated for the entire year .....	1 089	1 143 313	496 279	124 846	29 335
	Establishments with revenue less than \$10,000 .....	10	60	40	10	12
	Establishments with revenue of \$10,000 to \$24,999 .....	65	1 093	456	109	140
	Establishments with revenue of \$25,000 to \$49,999 .....	111	4 147	1 456	357	379
	Establishments with revenue of \$50,000 to \$99,999 .....	170	11 990	4 163	1 013	1 047
	Establishments with revenue of \$100,000 to \$249,999 .....	280	44 753	14 348	3 469	2 466
	Establishments with revenue of \$250,000 to \$499,999 .....	184	66 543	21 108	5 550	4 159
	Establishments with revenue of \$500,000 to \$999,999 .....	110	78 810	30 176	7 372	4 127
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	86	D	D	D	h
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	34	D	D	D	h
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	16	112 461	59 336	15 146	2 137
	Establishments with revenue of \$10,000,000 or more .....	23	D	D	D	i
	Establishments not operated for the entire year .....	122	10 699	2 504	585	433

Table 1b. **Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
<b>711130</b>	<b>Musical groups &amp; artists</b>					
	<b>All establishments</b> .....	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Establishments operated for the entire year .....	1 089	1 143 313	496 279	124 846	29 335
	Establishments with revenue less than \$10,000 .....	10	60	40	10	12
	Establishments with revenue of \$10,000 to \$24,999 .....	65	1 093	456	109	140
	Establishments with revenue of \$25,000 to \$49,999 .....	111	4 147	1 456	357	379
	Establishments with revenue of \$50,000 to \$99,999 .....	170	11 990	4 163	1 013	1 047
	Establishments with revenue of \$100,000 to \$249,999 .....	280	44 753	14 348	3 469	2 466
	Establishments with revenue of \$250,000 to \$499,999 .....	184	66 543	21 108	5 550	4 159
	Establishments with revenue of \$500,000 to \$999,999 .....	110	78 810	30 176	7 372	4 127
	Establishments with revenue of \$1,000,000 to \$2,499,999 ...	86	D	D	D	h
	Establishments with revenue of \$2,500,000 to \$4,999,999 ...	34	D	D	D	h
	Establishments with revenue of \$5,000,000 to \$9,999,999 ...	16	112 461	59 336	15 146	2 137
	Establishments with revenue of \$10,000,000 or more .....	23	D	D	D	i
	Establishments not operated for the entire year .....	122	10 699	2 504	585	433
<b>7111301</b>	<b>Symphony orchestras &amp; chamber music organizations</b>					
	<b>All establishments</b> .....	<b>698</b>	<b>1 038 206</b>	<b>466 868</b>	<b>118 076</b>	<b>26 975</b>
	Establishments operated for the entire year .....	649	1 034 087	465 670	117 732	26 683
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	18	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999 .....	33	1 231	419	99	191
	Establishments with revenue of \$50,000 to \$99,999 .....	84	5 946	2 177	541	642
	Establishments with revenue of \$100,000 to \$249,999 .....	160	25 989	8 490	2 103	1 739
	Establishments with revenue of \$250,000 to \$499,999 .....	136	49 292	16 271	4 409	3 801
	Establishments with revenue of \$500,000 to \$999,999 .....	82	59 835	25 198	6 249	3 778
	Establishments with revenue of \$1,000,000 to \$2,499,999 ...	66	D	D	D	h
	Establishments with revenue of \$2,500,000 to \$4,999,999 ...	30	D	D	D	h
	Establishments with revenue of \$5,000,000 to \$9,999,999 ...	16	112 461	59 336	15 146	2 137
	Establishments with revenue of \$10,000,000 or more .....	23	D	D	D	i
	Establishments not operated for the entire year .....	49	4 119	1 198	344	292
<b>7111309</b>	<b>Other music groups &amp; artists</b>					
	<b>All establishments</b> .....	<b>513</b>	<b>115 806</b>	<b>31 915</b>	<b>7 355</b>	<b>2 793</b>
	Establishments operated for the entire year .....	440	109 226	30 609	7 114	2 652
	Establishments with revenue less than \$10,000 .....	9	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	47	D	D	D	c
	Establishments with revenue of \$25,000 to \$49,999 .....	78	2 916	1 037	258	188
	Establishments with revenue of \$50,000 to \$99,999 .....	86	6 044	1 986	472	405
	Establishments with revenue of \$100,000 to \$249,999 .....	120	18 764	5 858	1 366	727
	Establishments with revenue of \$250,000 to \$499,999 .....	48	17 251	4 837	1 141	358
	Establishments with revenue of \$500,000 to \$999,999 .....	28	18 975	4 978	1 123	349
	Establishments with revenue of \$1,000,000 to \$2,499,999 ...	20	30 357	6 717	1 529	400
	Establishments with revenue of \$2,500,000 to \$4,999,999 ...	4	14 068	4 851	1 138	113
	Establishments with revenue of \$5,000,000 to \$9,999,999 ...	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	73	6 580	1 306	241	141
<b>71119</b>	<b>Other performing arts companies</b>					
	<b>All establishments</b> .....	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Establishments operated for the entire year .....	75	44 090	12 527	2 755	791
	Establishments with revenue less than \$10,000 .....	2	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	3	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	9	321	79	18	11
	Establishments with revenue of \$50,000 to \$99,999 .....	12	922	387	77	32
	Establishments with revenue of \$100,000 to \$249,999 .....	18	2 765	772	159	45
	Establishments with revenue of \$250,000 to \$499,999 .....	15	5 787	1 194	263	92
	Establishments with revenue of \$500,000 to \$999,999 .....	7	5 200	2 007	458	118
	Establishments with revenue of \$1,000,000 to \$2,499,999 ...	7	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999 ...	1	D	D	D	a
	Establishments with revenue of \$5,000,000 to \$9,999,999 ...	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	e
	Establishments not operated for the entire year .....	12	1 142	148	45	15
<b>711190</b>	<b>Other performing arts companies</b>					
	<b>All establishments</b> .....	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Establishments operated for the entire year .....	75	44 090	12 527	2 755	791
	Establishments with revenue less than \$10,000 .....	2	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	3	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	9	321	79	18	11
	Establishments with revenue of \$50,000 to \$99,999 .....	12	922	387	77	32
	Establishments with revenue of \$100,000 to \$249,999 .....	18	2 765	772	159	45
	Establishments with revenue of \$250,000 to \$499,999 .....	15	5 787	1 194	263	92
	Establishments with revenue of \$500,000 to \$999,999 .....	7	5 200	2 007	458	118
	Establishments with revenue of \$1,000,000 to \$2,499,999 ...	7	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999 ...	1	D	D	D	a
	Establishments with revenue of \$5,000,000 to \$9,999,999 ...	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	e
	Establishments not operated for the entire year .....	12	1 142	148	45	15

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7111901	Circuses					
	<b>All establishments</b> .....	<b>17</b>	<b>20 697</b>	<b>6 538</b>	<b>1 508</b>	<b>342</b>
	Establishments operated for the entire year .....	12	20 436	6 502	1 504	339
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	4	775	86	19	7
	Establishments with revenue of \$250,000 to \$499,999 .....	6	D	D	D	b
	Establishments with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	—	—	—	—	—
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1	D	D	D	a
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	e
	Establishments not operated for the entire year .....	5	261	36	4	3
7111909	Other performing arts companies (except circuses)					
	<b>All establishments</b> .....	<b>70</b>	<b>24 535</b>	<b>6 137</b>	<b>1 292</b>	<b>464</b>
	Establishments operated for the entire year .....	63	23 654	6 025	1 251	452
	Establishments with revenue less than \$10,000 .....	2	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	3	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	9	321	79	18	11
	Establishments with revenue of \$50,000 to \$99,999 .....	12	922	387	77	32
	Establishments with revenue of \$100,000 to \$249,999 .....	14	1 990	686	140	38
	Establishments with revenue of \$250,000 to \$499,999 .....	9	D	D	D	b
	Establishments with revenue of \$500,000 to \$999,999 .....	7	5 200	2 007	458	118
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	7	11 679	2 195	398	212
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	7	881	112	41	12
7113	Promoters of performing arts, sports, & similar events					
	<b>All establishments</b> .....	<b>1 308</b>	<b>1 577 390</b>	<b>348 443</b>	<b>79 931</b>	<b>20 630</b>
	Establishments operated for the entire year .....	1 062	1 487 104	337 536	78 984	20 041
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	14	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	37	1 378	411	84	86
	Establishments with revenue of \$50,000 to \$99,999 .....	94	7 035	1 521	346	205
	Establishments with revenue of \$100,000 to \$249,999 .....	243	41 206	8 492	1 766	756
	Establishments with revenue of \$250,000 to \$499,999 .....	227	83 171	14 641	2 968	953
	Establishments with revenue of \$500,000 to \$999,999 .....	199	138 897	24 578	5 118	1 902
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	149	232 253	52 316	11 053	4 088
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	44	149 689	30 767	6 795	1 414
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	27	194 766	42 341	12 208	2 866
	Establishments with revenue of \$10,000,000 or more .....	27	638 449	162 371	38 619	7 755
	Establishments not operated for the entire year .....	246	90 286	10 907	947	589
71131	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Establishments operated for the entire year .....	341	820 891	223 390	53 081	13 384
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	5	88	39	12	5
	Establishments with revenue of \$25,000 to \$49,999 .....	14	532	187	37	35
	Establishments with revenue of \$50,000 to \$99,999 .....	25	1 893	444	104	68
	Establishments with revenue of \$100,000 to \$249,999 .....	72	12 063	3 212	731	251
	Establishments with revenue of \$250,000 to \$499,999 .....	61	22 450	5 985	1 306	376
	Establishments with revenue of \$500,000 to \$999,999 .....	57	38 253	9 535	2 082	836
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	61	99 958	29 835	6 869	2 393
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	13	44 778	11 195	2 612	574
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	12	86 885	17 532	4 699	1 425
	Establishments with revenue of \$10,000,000 or more .....	21	513 991	145 426	34 629	7 421
	Establishments not operated for the entire year .....	30	25 281	1 925	442	205
711310	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Establishments operated for the entire year .....	341	820 891	223 390	53 081	13 384
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	5	88	39	12	5
	Establishments with revenue of \$25,000 to \$49,999 .....	14	532	187	37	35
	Establishments with revenue of \$50,000 to \$99,999 .....	25	1 893	444	104	68
	Establishments with revenue of \$100,000 to \$249,999 .....	72	12 063	3 212	731	251
	Establishments with revenue of \$250,000 to \$499,999 .....	61	22 450	5 985	1 306	376
	Establishments with revenue of \$500,000 to \$999,999 .....	57	38 253	9 535	2 082	836
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	61	99 958	29 835	6 869	2 393
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	13	44 778	11 195	2 612	574
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	12	86 885	17 532	4 699	1 425
	Establishments with revenue of \$10,000,000 or more .....	21	513 991	145 426	34 629	7 421
	Establishments not operated for the entire year .....	30	25 281	1 925	442	205



Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—

Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
71132	Promoters of performing arts, sports, & similar events w/o facil					
	<b>All establishments</b> .....	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Establishments operated for the entire year .....	721	666 213	114 146	25 903	6 657
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	9	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	23	846	224	47	51
	Establishments with revenue of \$50,000 to \$99,999 .....	69	5 142	1 077	242	137
	Establishments with revenue of \$100,000 to \$249,999 .....	171	29 143	5 280	1 035	505
	Establishments with revenue of \$250,000 to \$499,999 .....	166	60 721	8 656	1 662	577
	Establishments with revenue of \$500,000 to \$999,999 .....	142	100 644	15 043	3 036	1 066
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	88	132 295	22 481	4 184	1 695
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	31	104 911	19 572	4 183	840
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	15	107 881	24 809	7 509	1 441
	Establishments with revenue of \$10,000,000 or more .....	6	124 458	16 945	3 990	334
	Establishments not operated for the entire year .....	216	65 005	8 982	505	384
711320	Promoters of performing arts, sports, & similar events w/o facil					
	<b>All establishments</b> .....	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Establishments operated for the entire year .....	721	666 213	114 146	25 903	6 657
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	9	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	23	846	224	47	51
	Establishments with revenue of \$50,000 to \$99,999 .....	69	5 142	1 077	242	137
	Establishments with revenue of \$100,000 to \$249,999 .....	171	29 143	5 280	1 035	505
	Establishments with revenue of \$250,000 to \$499,999 .....	166	60 721	8 656	1 662	577
	Establishments with revenue of \$500,000 to \$999,999 .....	142	100 644	15 043	3 036	1 066
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	88	132 295	22 481	4 184	1 695
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	31	104 911	19 572	4 183	840
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	15	107 881	24 809	7 509	1 441
	Establishments with revenue of \$10,000,000 or more .....	6	124 458	16 945	3 990	334
	Establishments not operated for the entire year .....	216	65 005	8 982	505	384
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>					
	<b>All establishments</b> .....	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Establishments operated for the entire year .....	4 223	6 190 397	1 687 410	394 347	83 021
	Establishments with revenue less than \$10,000 .....	31	196	114	31	30
	Establishments with revenue of \$10,000 to \$24,999 .....	175	3 143	1 136	250	234
	Establishments with revenue of \$25,000 to \$49,999 .....	409	15 198	4 920	1 090	720
	Establishments with revenue of \$50,000 to \$99,999 .....	642	46 265	15 178	3 452	1 552
	Establishments with revenue of \$100,000 to \$249,999 .....	1 025	168 950	55 511	12 515	4 373
	Establishments with revenue of \$250,000 to \$499,999 .....	663	233 638	70 872	16 272	4 888
	Establishments with revenue of \$500,000 to \$999,999 .....	446	314 004	94 726	21 390	5 507
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	413	635 395	198 651	45 965	11 401
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	192	677 341	202 619	45 644	9 764
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	116	820 425	233 018	55 061	10 996
	Establishments with revenue of \$10,000,000 or more .....	111	3 275 842	810 665	192 677	33 556
	Establishments not operated for the entire year .....	570	89 909	27 339	5 124	1 474
7121	Museums, historical sites, & similar institutions					
	<b>All establishments</b> .....	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Establishments operated for the entire year .....	4 223	6 190 397	1 687 410	394 347	83 021
	Establishments with revenue less than \$10,000 .....	31	196	114	31	30
	Establishments with revenue of \$10,000 to \$24,999 .....	175	3 143	1 136	250	234
	Establishments with revenue of \$25,000 to \$49,999 .....	409	15 198	4 920	1 090	720
	Establishments with revenue of \$50,000 to \$99,999 .....	642	46 265	15 178	3 452	1 552
	Establishments with revenue of \$100,000 to \$249,999 .....	1 025	168 950	55 511	12 515	4 373
	Establishments with revenue of \$250,000 to \$499,999 .....	663	233 638	70 872	16 272	4 888
	Establishments with revenue of \$500,000 to \$999,999 .....	446	314 004	94 726	21 390	5 507
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	413	635 395	198 651	45 965	11 401
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	192	677 341	202 619	45 644	9 764
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	116	820 425	233 018	55 061	10 996
	Establishments with revenue of \$10,000,000 or more .....	111	3 275 842	810 665	192 677	33 556
	Establishments not operated for the entire year .....	570	89 909	27 339	5 124	1 474
71211	Museums					
	<b>All establishments</b> .....	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Establishments operated for the entire year .....	3 020	4 469 248	1 195 676	282 884	59 145
	Establishments with revenue less than \$10,000 .....	21	137	77	19	20
	Establishments with revenue of \$10,000 to \$24,999 .....	125	2 258	800	180	166
	Establishments with revenue of \$25,000 to \$49,999 .....	266	9 843	3 258	727	496
	Establishments with revenue of \$50,000 to \$99,999 .....	477	34 231	11 314	2 599	1 194
	Establishments with revenue of \$100,000 to \$249,999 .....	711	117 372	39 052	8 993	3 082
	Establishments with revenue of \$250,000 to \$499,999 .....	472	166 627	50 904	11 754	3 590
	Establishments with revenue of \$500,000 to \$999,999 .....	326	229 297	70 354	16 073	4 137
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	310	482 472	150 467	35 294	8 924
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	145	505 928	149 021	33 400	7 106
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	91	631 859	173 609	41 432	8 186
	Establishments with revenue of \$10,000,000 or more .....	76	2 289 224	546 820	132 413	22 244
	Establishments not operated for the entire year .....	414	59 961	16 817	3 179	977

Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—

Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
71	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
712	<b>Museums, historical sites, &amp; similar institutions—Con.</b>					
712110	Museums					
	<b>All establishments</b> .....	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Establishments operated for the entire year .....	3 020	4 469 248	1 195 676	282 884	59 145
	Establishments with revenue less than \$10,000 .....	21	137	77	19	20
	Establishments with revenue of \$10,000 to \$24,999 .....	125	2 258	800	180	166
	Establishments with revenue of \$25,000 to \$49,999 .....	266	9 843	3 258	727	496
	Establishments with revenue of \$50,000 to \$99,999 .....	477	34 231	11 314	2 599	1 194
	Establishments with revenue of \$100,000 to \$249,999 .....	711	117 372	39 052	8 993	3 082
	Establishments with revenue of \$250,000 to \$499,999 .....	472	166 627	50 904	11 754	3 590
	Establishments with revenue of \$500,000 to \$999,999 .....	326	229 297	70 354	16 073	4 137
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	310	482 472	150 467	35 294	8 924
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	145	505 928	149 021	33 400	7 106
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	91	631 859	173 609	41 432	8 186
	Establishments with revenue of \$10,000,000 or more .....	76	2 289 224	546 820	132 413	22 244
	Establishments not operated for the entire year .....	414	59 961	16 817	3 179	977
71212	Historical sites					
	<b>All establishments</b> .....	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Establishments operated for the entire year .....	701	321 584	94 298	20 852	6 359
	Establishments with revenue less than \$10,000 .....	9	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	43	768	284	58	61
	Establishments with revenue of \$25,000 to \$49,999 .....	115	D	D	D	c
	Establishments with revenue of \$50,000 to \$99,999 .....	124	8 995	2 592	556	256
	Establishments with revenue of \$100,000 to \$249,999 .....	209	33 723	9 896	2 119	848
	Establishments with revenue of \$250,000 to \$499,999 .....	98	34 247	9 767	2 102	696
	Establishments with revenue of \$500,000 to \$999,999 .....	45	32 029	8 484	1 767	541
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	37	51 640	15 736	3 332	893
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	12	40 810	10 993	2 478	601
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	5	32 871	7 502	1 693	479
	Establishments with revenue of \$10,000,000 or more .....	4	82 163	27 821	6 484	1 791
	Establishments not operated for the entire year .....	113	21 022	7 191	1 382	398
712120	Historical sites					
	<b>All establishments</b> .....	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Establishments operated for the entire year .....	701	321 584	94 298	20 852	6 359
	Establishments with revenue less than \$10,000 .....	9	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	43	768	284	58	61
	Establishments with revenue of \$25,000 to \$49,999 .....	115	D	D	D	c
	Establishments with revenue of \$50,000 to \$99,999 .....	124	8 995	2 592	556	256
	Establishments with revenue of \$100,000 to \$249,999 .....	209	33 723	9 896	2 119	848
	Establishments with revenue of \$250,000 to \$499,999 .....	98	34 247	9 767	2 102	696
	Establishments with revenue of \$500,000 to \$999,999 .....	45	32 029	8 484	1 767	541
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	37	51 640	15 736	3 332	893
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	12	40 810	10 993	2 478	601
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	5	32 871	7 502	1 693	479
	Establishments with revenue of \$10,000,000 or more .....	4	82 163	27 821	6 484	1 791
	Establishments not operated for the entire year .....	113	21 022	7 191	1 382	398
71213	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Establishments operated for the entire year .....	249	1 272 063	361 498	82 512	15 641
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	11	D	D	D	a
	Establishments with revenue of \$50,000 to \$99,999 .....	12	916	302	72	27
	Establishments with revenue of \$100,000 to \$249,999 .....	35	5 460	1 869	405	164
	Establishments with revenue of \$250,000 to \$499,999 .....	35	12 569	4 257	1 063	267
	Establishments with revenue of \$500,000 to \$999,999 .....	36	26 374	9 238	2 034	480
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	39	63 978	23 226	5 217	1 142
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	31	118 290	40 600	9 265	1 969
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	19	D	D	D	g
	Establishments with revenue of \$10,000,000 or more .....	30	D	D	D	i
	Establishments not operated for the entire year .....	20	6 958	2 776	539	86
712130	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Establishments operated for the entire year .....	249	1 272 063	361 498	82 512	15 641
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	11	D	D	D	a
	Establishments with revenue of \$50,000 to \$99,999 .....	12	916	302	72	27
	Establishments with revenue of \$100,000 to \$249,999 .....	35	5 460	1 869	405	164
	Establishments with revenue of \$250,000 to \$499,999 .....	35	12 569	4 257	1 063	267
	Establishments with revenue of \$500,000 to \$999,999 .....	36	26 374	9 238	2 034	480
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	39	63 978	23 226	5 217	1 142
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	31	118 290	40 600	9 265	1 969
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	19	D	D	D	g
	Establishments with revenue of \$10,000,000 or more .....	30	D	D	D	i
	Establishments not operated for the entire year .....	20	6 958	2 776	539	86

Table 1b. **Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
 Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>					
71219	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Establishments operated for the entire year .....	253	127 502	35 938	8 099	1 876
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	7	117	52	12	7
	Establishments with revenue of \$25,000 to \$49,999 .....	17	D	D	D	b
	Establishments with revenue of \$50,000 to \$99,999 .....	29	2 123	970	225	75
	Establishments with revenue of \$100,000 to \$249,999 .....	70	12 395	4 694	998	279
	Establishments with revenue of \$250,000 to \$499,999 .....	58	20 195	5 944	1 353	335
	Establishments with revenue of \$500,000 to \$999,999 .....	39	26 304	6 650	1 516	349
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	27	37 305	9 222	2 122	442
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	4	12 313	2 005	501	88
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	1	D	D	D	b
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	23	1 968	555	24	13
712190	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Establishments operated for the entire year .....	253	127 502	35 938	8 099	1 876
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	7	117	52	12	7
	Establishments with revenue of \$25,000 to \$49,999 .....	17	D	D	D	b
	Establishments with revenue of \$50,000 to \$99,999 .....	29	2 123	970	225	75
	Establishments with revenue of \$100,000 to \$249,999 .....	70	12 395	4 694	998	279
	Establishments with revenue of \$250,000 to \$499,999 .....	58	20 195	5 944	1 353	335
	Establishments with revenue of \$500,000 to \$999,999 .....	39	26 304	6 650	1 516	349
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	27	37 305	9 222	2 122	442
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	4	12 313	2 005	501	88
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	1	D	D	D	b
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	23	1 968	555	24	13
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>					
	<b>All establishments</b> .....	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Establishments operated for the entire year .....	7 571	8 006 179	3 171 808	656 761	199 909
	Establishments with revenue less than \$10,000 .....	45	336	154	39	42
	Establishments with revenue of \$10,000 to \$24,999 .....	245	4 235	1 435	333	360
	Establishments with revenue of \$25,000 to \$49,999 .....	429	16 028	5 695	1 260	991
	Establishments with revenue of \$50,000 to \$99,999 .....	831	61 131	21 260	4 533	2 749
	Establishments with revenue of \$100,000 to \$249,999 .....	1 591	266 053	83 506	15 837	8 382
	Establishments with revenue of \$250,000 to \$499,999 .....	1 157	414 363	138 478	27 102	12 483
	Establishments with revenue of \$500,000 to \$999,999 .....	1 026	737 920	279 774	57 031	24 545
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 255	2 076 408	866 348	176 767	61 145
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	756	2 646 337	1 108 800	225 165	58 294
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	208	1 324 465	529 195	114 456	24 834
	Establishments with revenue of \$10,000,000 or more .....	28	458 903	137 163	34 238	6 084
	Establishments not operated for the entire year .....	2 475	464 175	175 323	17 538	5 052
7139	Other amusement & recreation services					
	<b>All establishments</b> .....	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Establishments operated for the entire year .....	7 571	8 006 179	3 171 808	656 761	199 909
	Establishments with revenue less than \$10,000 .....	45	336	154	39	42
	Establishments with revenue of \$10,000 to \$24,999 .....	245	4 235	1 435	333	360
	Establishments with revenue of \$25,000 to \$49,999 .....	429	16 028	5 695	1 260	991
	Establishments with revenue of \$50,000 to \$99,999 .....	831	61 131	21 260	4 533	2 749
	Establishments with revenue of \$100,000 to \$249,999 .....	1 591	266 053	83 506	15 837	8 382
	Establishments with revenue of \$250,000 to \$499,999 .....	1 157	414 363	138 478	27 102	12 483
	Establishments with revenue of \$500,000 to \$999,999 .....	1 026	737 920	279 774	57 031	24 545
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1 255	2 076 408	866 348	176 767	61 145
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	756	2 646 337	1 108 800	225 165	58 294
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	208	1 324 465	529 195	114 456	24 834
	Establishments with revenue of \$10,000,000 or more .....	28	458 903	137 163	34 238	6 084
	Establishments not operated for the entire year .....	2 475	464 175	175 323	17 538	5 052
71391	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Establishments operated for the entire year .....	2 890	5 343 570	2 200 199	442 950	112 993
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	7	128	34	7	14
	Establishments with revenue of \$25,000 to \$49,999 .....	29	1 114	398	76	51
	Establishments with revenue of \$50,000 to \$99,999 .....	75	5 624	1 788	329	172
	Establishments with revenue of \$100,000 to \$249,999 .....	407	71 612	20 795	3 344	1 569
	Establishments with revenue of \$250,000 to \$499,999 .....	376	135 434	43 386	7 300	3 355
	Establishments with revenue of \$500,000 to \$999,999 .....	422	309 280	113 904	20 639	7 458
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	764	1 316 591	554 523	107 833	31 824
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	619	2 184 594	925 699	184 446	44 106
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	177	1 129 182	461 225	98 665	20 636
	Establishments with revenue of \$10,000,000 or more .....	14	190 011	78 447	20 311	3 808
	Establishments not operated for the entire year .....	322	239 285	91 283	12 153	2 967

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
713910	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Establishments operated for the entire year .....	2 890	5 343 570	2 200 199	442 950	112 993
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	7	128	34	7	14
	Establishments with revenue of \$25,000 to \$49,999 .....	29	1 114	398	7	51
	Establishments with revenue of \$50,000 to \$99,999 .....	75	5 624	1 788	329	172
	Establishments with revenue of \$100,000 to \$249,999 .....	407	71 612	20 795	3 344	1 569
	Establishments with revenue of \$250,000 to \$499,999 .....	376	135 434	43 386	7 300	3 355
	Establishments with revenue of \$500,000 to \$999,999 .....	422	309 280	113 904	20 639	7 458
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	764	1 316 591	554 523	107 833	31 824
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	619	2 184 584	925 699	184 446	44 106
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	177	1 129 182	461 225	98 665	20 636
	Establishments with revenue of \$10,000,000 or more .....	14	190 011	78 447	20 311	3 808
	Establishments not operated for the entire year .....	322	239 285	91 283	12 153	2 967
71394	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Establishments operated for the entire year .....	3 029	2 049 510	793 239	175 044	74 415
	Establishments with revenue less than \$10,000 .....	24	208	95	25	26
	Establishments with revenue of \$10,000 to \$24,999 .....	92	1 636	618	152	143
	Establishments with revenue of \$25,000 to \$49,999 .....	213	7 949	3 096	681	556
	Establishments with revenue of \$50,000 to \$99,999 .....	422	31 163	11 690	2 446	1 447
	Establishments with revenue of \$100,000 to \$249,999 .....	739	123 057	43 527	8 412	4 654
	Establishments with revenue of \$250,000 to \$499,999 .....	551	197 520	74 039	15 354	7 490
	Establishments with revenue of \$500,000 to \$999,999 .....	456	326 533	137 069	30 141	14 903
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	388	606 354	262 997	58 317	26 556
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	107	365 836	152 322	34 105	12 822
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	27	170 801	61 217	14 229	3 977
	Establishments with revenue of \$10,000,000 or more .....	10	218 453	46 569	11 182	1 841
	Establishments not operated for the entire year .....	1 650	167 784	65 523	3 103	1 291
713940	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Establishments operated for the entire year .....	3 029	2 049 510	793 239	175 044	74 415
	Establishments with revenue less than \$10,000 .....	24	208	95	25	26
	Establishments with revenue of \$10,000 to \$24,999 .....	92	1 636	618	152	143
	Establishments with revenue of \$25,000 to \$49,999 .....	213	7 949	3 096	681	556
	Establishments with revenue of \$50,000 to \$99,999 .....	422	31 163	11 690	2 446	1 447
	Establishments with revenue of \$100,000 to \$249,999 .....	739	123 057	43 527	8 412	4 654
	Establishments with revenue of \$250,000 to \$499,999 .....	551	197 520	74 039	15 354	7 490
	Establishments with revenue of \$500,000 to \$999,999 .....	456	326 533	137 069	30 141	14 903
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	388	606 354	262 997	58 317	26 556
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	107	365 836	152 322	34 105	12 822
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	27	170 801	61 217	14 229	3 977
	Establishments with revenue of \$10,000,000 or more .....	10	218 453	46 569	11 182	1 841
	Establishments not operated for the entire year .....	1 650	167 784	65 523	3 103	1 291
71399	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Establishments operated for the entire year .....	1 652	613 099	178 370	38 767	12 501
	Establishments with revenue less than \$10,000 .....	21	128	59	14	16
	Establishments with revenue of \$10,000 to \$24,999 .....	146	2 471	783	174	203
	Establishments with revenue of \$25,000 to \$49,999 .....	187	6 965	2 201	503	384
	Establishments with revenue of \$50,000 to \$99,999 .....	334	24 344	7 782	1 758	1 130
	Establishments with revenue of \$100,000 to \$249,999 .....	445	71 384	19 184	4 081	2 159
	Establishments with revenue of \$250,000 to \$499,999 .....	230	81 409	21 053	4 448	1 638
	Establishments with revenue of \$500,000 to \$999,999 .....	148	102 107	28 801	6 251	2 184
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	103	153 463	48 828	10 617	2 765
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	30	95 907	30 779	6 614	1 366
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	4	24 482	6 753	1 562	221
	Establishments with revenue of \$10,000,000 or more .....	4	50 439	12 147	2 745	435
	Establishments not operated for the entire year .....	503	57 106	18 517	2 282	794
713990	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Establishments operated for the entire year .....	1 652	613 099	178 370	38 767	12 501
	Establishments with revenue less than \$10,000 .....	21	128	59	14	16
	Establishments with revenue of \$10,000 to \$24,999 .....	146	2 471	783	174	203
	Establishments with revenue of \$25,000 to \$49,999 .....	187	6 965	2 201	503	384
	Establishments with revenue of \$50,000 to \$99,999 .....	334	24 344	7 782	1 758	1 130
	Establishments with revenue of \$100,000 to \$249,999 .....	445	71 384	19 184	4 081	2 159
	Establishments with revenue of \$250,000 to \$499,999 .....	230	81 409	21 053	4 448	1 638
	Establishments with revenue of \$500,000 to \$999,999 .....	148	102 107	28 801	6 251	2 184
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	103	153 463	48 828	10 617	2 765
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	30	95 907	30 779	6 614	1 366
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	4	24 482	6 753	1 562	221
	Establishments with revenue of \$10,000,000 or more .....	4	50 439	12 147	2 745	435
	Establishments not operated for the entire year .....	503	57 106	18 517	2 282	794

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
	<b>All establishments</b>	<b>79 636</b>	<b>85 088 464</b>	<b>26 103 856</b>	<b>5 617 788</b>	<b>1 207 373</b>
	Establishments operated for the entire year	58 564	76 410 486	23 610 178	5 222 886	1 087 122
	Establishments with no employees	2 071	1 034 946	590 379	971	—
	Establishments with 1 employee	10 409	3 055 564	1 225 334	281 034	10 409
	Establishments with 2 employees	6 905	2 476 303	890 656	185 002	13 810
	Establishments with 3 or 4 employees	8 327	3 358 644	957 714	186 063	28 627
	Establishments with 5 or 6 employees	5 376	2 603 388	643 163	122 918	29 269
	Establishments with 7 to 9 employees	5 216	3 258 273	837 447	177 031	41 104
	Establishments with 10 to 14 employees	5 373	3 950 991	1 023 532	213 410	63 121
	Establishments with 15 to 19 employees	3 207	2 964 007	766 389	165 740	53 743
	Establishments with 20 to 49 employees	8 142	12 121 517	3 453 534	767 670	246 793
	Establishments with 50 to 99 employees	2 188	9 048 910	2 954 660	699 018	147 724
	Establishments with 100 employees or more	1 350	32 537 943	10 267 370	2 424 029	452 522
	Establishments not operated for the entire year	21 072	8 677 978	2 493 678	394 902	120 251
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>					
	<b>All establishments</b>	<b>25 942</b>	<b>32 743 586</b>	<b>12 834 362</b>	<b>2 653 922</b>	<b>235 926</b>
	Establishments operated for the entire year	19 108	29 434 979	11 745 522	2 485 569	215 001
	Establishments with no employees	1 771	962 939	573 646	785	—
	Establishments with 1 employee	6 072	2 447 908	1 121 340	263 886	6 072
	Establishments with 2 employees	3 130	1 727 952	748 127	159 519	6 260
	Establishments with 3 or 4 employees	2 647	1 805 323	633 256	124 141	8 955
	Establishments with 5 or 6 employees	1 357	1 158 894	330 237	59 101	7 363
	Establishments with 7 to 9 employees	1 106	1 274 856	391 487	84 556	8 648
	Establishments with 10 to 14 employees	939	1 256 170	352 141	67 353	10 906
	Establishments with 15 to 19 employees	459	899 023	234 918	46 922	7 615
	Establishments with 20 to 49 employees	921	3 308 617	1 007 171	213 350	27 324
	Establishments with 50 to 99 employees	320	3 560 499	1 417 786	350 602	22 019
	Establishments with 100 employees or more	386	11 032 798	4 935 413	1 115 354	109 839
	Establishments not operated for the entire year	6 834	3 308 607	1 088 840	168 353	20 925
<b>7111</b>	<b>Performing arts companies</b>					
	<b>All establishments</b>	<b>5 883</b>	<b>5 271 542</b>	<b>1 452 152</b>	<b>271 512</b>	<b>51 802</b>
	Establishments operated for the entire year	4 130	4 557 139	1 231 494	240 169	45 403
	Establishments with no employees	320	130 251	48 188	785	—
	Establishments with 1 employee	951	279 307	68 251	14 860	951
	Establishments with 2 employees	590	235 146	65 400	13 672	1 180
	Establishments with 3 or 4 employees	582	266 688	78 191	11 808	1 976
	Establishments with 5 or 6 employees	379	234 227	58 402	10 269	2 068
	Establishments with 7 to 9 employees	320	256 847	64 280	13 442	2 508
	Establishments with 10 to 14 employees	325	348 966	99 005	17 580	3 781
	Establishments with 15 to 19 employees	171	270 194	84 335	14 208	2 857
	Establishments with 20 to 49 employees	311	846 509	262 662	47 355	9 274
	Establishments with 50 to 99 employees	105	766 700	147 537	35 519	7 202
	Establishments with 100 employees or more	76	922 304	255 243	60 671	13 606
	Establishments not operated for the entire year	1 753	714 403	220 658	31 343	6 399
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Establishments operated for the entire year	1 061	2 029 793	495 467	108 520	22 137
	Establishments with no employees	50	18 173	7 553	785	—
	Establishments with 1 employee	195	49 434	13 210	2 311	195
	Establishments with 2 employees	143	45 491	12 263	2 251	286
	Establishments with 3 or 4 employees	134	55 062	16 641	2 730	463
	Establishments with 5 or 6 employees	80	56 760	12 662	2 375	436
	Establishments with 7 to 9 employees	68	37 838	9 648	2 182	539
	Establishments with 10 to 14 employees	87	53 809	17 930	3 967	1 018
	Establishments with 15 to 19 employees	44	76 490	17 423	3 965	732
	Establishments with 20 to 49 employees	129	333 446	91 726	17 844	4 018
	Establishments with 50 to 99 employees	74	653 277	113 917	29 268	5 150
	Establishments with 100 employees or more	57	650 013	182 494	40 842	9 300
	Establishments not operated for the entire year	539	314 447	98 323	18 615	4 351
<b>71110</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Establishments operated for the entire year	1 061	2 029 793	495 467	108 520	22 137
	Establishments with no employees	50	18 173	7 553	785	—
	Establishments with 1 employee	195	49 434	13 210	2 311	195
	Establishments with 2 employees	143	45 491	12 263	2 251	286
	Establishments with 3 or 4 employees	134	55 062	16 641	2 730	463
	Establishments with 5 or 6 employees	80	56 760	12 662	2 375	436
	Establishments with 7 to 9 employees	68	37 838	9 648	2 182	539
	Establishments with 10 to 14 employees	87	53 809	17 930	3 967	1 018
	Establishments with 15 to 19 employees	44	76 490	17 423	3 965	732
	Establishments with 20 to 49 employees	129	333 446	91 726	17 844	4 018
	Establishments with 50 to 99 employees	74	653 277	113 917	29 268	5 150
	Establishments with 100 employees or more	57	650 013	182 494	40 842	9 300
	Establishments not operated for the entire year	539	314 447	98 323	18 615	4 351

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7111101	Opera companies					
	<b>All establishments</b> .....	<b>23</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>
	Establishments operated for the entire year .....	12	D	D	D	c
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	3	D	D	D	a
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	3	D	D	D	a
	Establishments with 5 or 6 employees .....	4	D	D	D	b
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	—	—	—	—	—
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	11	D	D	D	c
7111102	Theater companies					
	<b>All establishments</b> .....	<b>1 393</b>	<b>2 043 181</b>	<b>502 901</b>	<b>108 258</b>	<b>19 157</b>
	Establishments operated for the entire year .....	917	1 787 169	423 835	92 403	15 698
	Establishments with no employees .....	50	18 173	7 553	785	—
	Establishments with 1 employee .....	189	47 824	13 014	2 274	189
	Establishments with 2 employees .....	136	D	D	D	e
	Establishments with 3 or 4 employees .....	123	52 416	15 857	2 547	424
	Establishments with 5 or 6 employees .....	68	52 246	11 828	2 227	369
	Establishments with 7 to 9 employees .....	56	D	D	D	e
	Establishments with 10 to 14 employees .....	69	47 610	15 771	3 480	802
	Establishments with 15 to 19 employees .....	37	D	D	D	f
	Establishments with 20 to 49 employees .....	100	D	D	D	h
	Establishments with 50 to 99 employees .....	54	607 952	99 189	25 622	3 801
	Establishments with 100 employees or more .....	35	D	D	D	i
	Establishments not operated for the entire year .....	476	256 012	79 066	15 855	3 459
7111103	Dinner theaters					
	<b>All establishments</b> .....	<b>184</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>
	Establishments operated for the entire year .....	132	D	D	D	i
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	3	D	D	D	a
	Establishments with 2 employees .....	7	D	D	D	a
	Establishments with 3 or 4 employees .....	8	D	D	D	b
	Establishments with 5 or 6 employees .....	8	D	D	D	b
	Establishments with 7 to 9 employees .....	12	D	D	D	b
	Establishments with 10 to 14 employees .....	17	D	D	D	c
	Establishments with 15 to 19 employees .....	7	D	D	D	c
	Establishments with 20 to 49 employees .....	29	D	D	D	f
	Establishments with 50 to 99 employees .....	19	D	D	D	g
	Establishments with 100 employees or more .....	22	D	D	D	h
	Establishments not operated for the entire year .....	52	D	D	D	f
71112	Dance companies					
	<b>All establishments</b> .....	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Establishments operated for the entire year .....	113	99 077	31 035	6 350	2 151
	Establishments with no employees .....	4	514	63	—	—
	Establishments with 1 employee .....	19	2 567	624	134	19
	Establishments with 2 employees .....	19	5 131	1 213	140	38
	Establishments with 3 or 4 employees .....	20	2 571	740	166	68
	Establishments with 5 or 6 employees .....	10	4 800	725	149	55
	Establishments with 7 to 9 employees .....	3	492	88	21	21
	Establishments with 10 to 14 employees .....	13	5 287	1 593	382	149
	Establishments with 15 to 19 employees .....	3	978	425	109	49
	Establishments with 20 to 49 employees .....	14	47 605	10 869	1 119	463
	Establishments with 50 to 99 employees .....	5	6 607	4 541	1 738	306
	Establishments with 100 employees or more .....	3	22 525	10 154	2 392	983
	Establishments not operated for the entire year .....	46	10 307	4 237	1 288	198
711120	Dance companies					
	<b>All establishments</b> .....	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Establishments operated for the entire year .....	113	99 077	31 035	6 350	2 151
	Establishments with no employees .....	4	514	63	—	—
	Establishments with 1 employee .....	19	2 567	624	134	19
	Establishments with 2 employees .....	19	5 131	1 213	140	38
	Establishments with 3 or 4 employees .....	20	2 571	740	166	68
	Establishments with 5 or 6 employees .....	10	4 800	725	149	55
	Establishments with 7 to 9 employees .....	3	492	88	21	21
	Establishments with 10 to 14 employees .....	13	5 287	1 593	382	149
	Establishments with 15 to 19 employees .....	3	978	425	109	49
	Establishments with 20 to 49 employees .....	14	47 605	10 869	1 119	463
	Establishments with 50 to 99 employees .....	5	6 607	4 541	1 738	306
	Establishments with 100 employees or more .....	3	22 525	10 154	2 392	983
	Establishments not operated for the entire year .....	46	10 307	4 237	1 288	198

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
71113	Musical groups & artists					
	<b>All establishments</b> .....	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Establishments operated for the entire year .....	2 447	1 881 449	546 636	84 507	15 027
	Establishments with no employees .....	214	92 003	32 260	—	—
	Establishments with 1 employee .....	622	197 723	41 820	7 686	622
	Establishments with 2 employees .....	354	146 507	33 925	4 908	708
	Establishments with 3 or 4 employees .....	357	183 895	53 721	7 606	1 208
	Establishments with 5 or 6 employees .....	249	154 190	39 324	6 615	1 360
	Establishments with 7 to 9 employees .....	209	161 600	46 918	9 575	1 631
	Establishments with 10 to 14 employees .....	198	275 905	74 577	12 182	2 291
	Establishments with 15 to 19 employees .....	98	174 775	59 879	8 583	1 635
	Establishments with 20 to 49 employees .....	124	401 241	138 438	23 737	3 437
	Establishments with 50 to 99 employees .....	14	D	D	D	f
	Establishments with 100 employees or more .....	8	D	D	D	g
	Establishments not operated for the entire year .....	922	291 048	88 404	7 381	1 327
711130	Musical groups & artists					
	<b>All establishments</b> .....	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Establishments operated for the entire year .....	2 447	1 881 449	546 636	84 507	15 027
	Establishments with no employees .....	214	92 003	32 260	—	—
	Establishments with 1 employee .....	622	197 723	41 820	7 686	622
	Establishments with 2 employees .....	354	146 507	33 925	4 908	708
	Establishments with 3 or 4 employees .....	357	183 895	53 721	7 606	1 208
	Establishments with 5 or 6 employees .....	249	154 190	39 324	6 615	1 360
	Establishments with 7 to 9 employees .....	209	161 600	46 918	9 575	1 631
	Establishments with 10 to 14 employees .....	198	275 905	74 577	12 182	2 291
	Establishments with 15 to 19 employees .....	98	174 775	59 879	8 583	1 635
	Establishments with 20 to 49 employees .....	124	401 241	138 438	23 737	3 437
	Establishments with 50 to 99 employees .....	14	D	D	D	f
	Establishments with 100 employees or more .....	8	D	D	D	g
	Establishments not operated for the entire year .....	922	291 048	88 404	7 381	1 327
7111301	Symphony orchestras & chamber music organizations					
	<b>All establishments</b> .....	<b>107</b>	<b>40 022</b>	<b>15 438</b>	<b>1 908</b>	<b>628</b>
	Establishments operated for the entire year .....	56	25 437	8 916	1 754	588
	Establishments with no employees .....	5	1 472	330	—	—
	Establishments with 1 employee .....	19	5 520	1 002	273	19
	Establishments with 2 employees .....	9	4 397	1 364	174	18
	Establishments with 3 or 4 employees .....	12	6 350	2 711	526	42
	Establishments with 5 or 6 employees .....	4	2 188	772	121	22
	Establishments with 7 to 9 employees .....	2	D	D	D	a
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	—	—	—	—	—
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	51	14 585	6 522	154	40
7111309	Other music groups & artists					
	<b>All establishments</b> .....	<b>3 262</b>	<b>2 132 475</b>	<b>619 602</b>	<b>89 980</b>	<b>15 726</b>
	Establishments operated for the entire year .....	2 391	1 856 012	537 720	82 753	14 439
	Establishments with no employees .....	209	90 531	31 930	—	—
	Establishments with 1 employee .....	603	192 203	40 818	7 413	603
	Establishments with 2 employees .....	345	142 110	32 561	4 734	690
	Establishments with 3 or 4 employees .....	345	177 545	51 010	7 080	1 166
	Establishments with 5 or 6 employees .....	245	152 002	38 552	6 494	1 338
	Establishments with 7 to 9 employees .....	207	D	D	D	g
	Establishments with 10 to 14 employees .....	196	D	D	D	g
	Establishments with 15 to 19 employees .....	97	D	D	D	g
	Establishments with 20 to 49 employees .....	124	401 241	138 438	23 737	3 437
	Establishments with 50 to 99 employees .....	14	D	D	D	f
	Establishments with 100 employees or more .....	6	17 520	4 139	884	782
	Establishments not operated for the entire year .....	871	276 463	81 882	7 227	1 287
71119	Other performing arts companies					
	<b>All establishments</b> .....	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Establishments operated for the entire year .....	509	546 820	158 356	40 792	6 088
	Establishments with no employees .....	52	19 561	8 312	—	—
	Establishments with 1 employee .....	115	29 583	12 597	4 729	115
	Establishments with 2 employees .....	74	38 017	17 999	6 373	148
	Establishments with 3 or 4 employees .....	71	25 160	7 089	1 306	237
	Establishments with 5 or 6 employees .....	40	18 477	5 691	1 130	217
	Establishments with 7 to 9 employees .....	40	56 917	7 626	1 664	317
	Establishments with 10 to 14 employees .....	27	13 965	4 905	1 049	323
	Establishments with 15 to 19 employees .....	26	17 951	6 608	1 551	441
	Establishments with 20 to 49 employees .....	44	64 217	21 629	4 655	1 356
	Establishments with 50 to 99 employees .....	12	D	D	D	f
	Establishments with 100 employees or more .....	8	D	D	D	g
	Establishments not operated for the entire year .....	246	98 601	29 694	4 059	523

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
711190	Other performing arts companies					
	<b>All establishments</b> .....	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Establishments operated for the entire year .....	509	546 820	158 356	40 792	6 088
	Establishments with no employees .....	52	19 561	8 312	—	—
	Establishments with 1 employee .....	115	29 583	12 597	4 729	115
	Establishments with 2 employees .....	74	38 017	17 999	6 373	148
	Establishments with 3 or 4 employees .....	71	25 160	7 089	1 306	237
	Establishments with 5 or 6 employees .....	40	18 477	5 691	1 130	217
	Establishments with 7 to 9 employees .....	40	56 917	7 626	1 664	317
	Establishments with 10 to 14 employees .....	27	13 965	4 905	1 049	323
	Establishments with 15 to 19 employees .....	26	17 951	6 608	1 551	441
	Establishments with 20 to 49 employees .....	44	64 217	21 629	4 655	1 356
	Establishments with 50 to 99 employees .....	12	D	D	D	f
	Establishments with 100 employees or more .....	8	D	D	D	g
	Establishments not operated for the entire year .....	246	98 601	29 694	4 059	523
7111901	Circuses					
	<b>All establishments</b> .....	<b>70</b>	<b>268 351</b>	<b>56 393</b>	<b>13 684</b>	<b>1 861</b>
	Establishments operated for the entire year .....	48	251 294	53 656	13 558	1 804
	Establishments with no employees .....	3	704	268	—	—
	Establishments with 1 employee .....	6	805	103	24	6
	Establishments with 2 employees .....	7	5 288	170	44	14
	Establishments with 3 or 4 employees .....	7	1 890	294	63	22
	Establishments with 5 or 6 employees .....	1	D	D	D	a
	Establishments with 7 to 9 employees .....	3	1 510	311	69	24
	Establishments with 10 to 14 employees .....	4	1 765	190	54	47
	Establishments with 15 to 19 employees .....	5	6 309	1 824	401	84
	Establishments with 20 to 49 employees .....	7	D	D	D	c
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	4	D	D	D	g
	Establishments not operated for the entire year .....	22	17 057	2 737	126	57
7111909	Other performing arts companies (except circuses)					
	<b>All establishments</b> .....	<b>685</b>	<b>377 070</b>	<b>131 657</b>	<b>31 167</b>	<b>4 750</b>
	Establishments operated for the entire year .....	461	295 526	104 700	27 234	4 284
	Establishments with no employees .....	49	18 857	8 044	—	—
	Establishments with 1 employee .....	109	28 778	12 494	4 705	109
	Establishments with 2 employees .....	67	32 729	17 829	6 329	134
	Establishments with 3 or 4 employees .....	64	23 270	6 795	1 243	215
	Establishments with 5 or 6 employees .....	39	D	D	D	c
	Establishments with 7 to 9 employees .....	37	55 407	7 315	1 595	293
	Establishments with 10 to 14 employees .....	23	12 200	4 715	995	276
	Establishments with 15 to 19 employees .....	21	11 642	4 784	1 150	357
	Establishments with 20 to 49 employees .....	37	D	D	D	g
	Establishments with 50 to 99 employees .....	11	D	D	D	f
	Establishments with 100 employees or more .....	4	D	D	D	f
	Establishments not operated for the entire year .....	224	81 544	26 957	3 933	466
7112	Spectator sports					
	<b>All establishments</b> .....	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Establishments operated for the entire year .....	2 768	12 465 433	5 710 681	1 288 725	85 219
	Establishments with no employees .....	69	25 984	9 763	—	—
	Establishments with 1 employee .....	533	146 256	41 441	7 654	533
	Establishments with 2 employees .....	368	120 745	25 245	4 501	736
	Establishments with 3 or 4 employees .....	422	221 814	45 869	8 458	1 453
	Establishments with 5 or 6 employees .....	239	193 576	29 598	6 232	1 292
	Establishments with 7 to 9 employees .....	213	190 082	41 864	8 804	1 680
	Establishments with 10 to 14 employees .....	208	284 575	64 186	12 214	2 419
	Establishments with 15 to 19 employees .....	121	226 045	57 826	9 857	2 012
	Establishments with 20 to 49 employees .....	281	1 119 502	382 351	95 936	8 478
	Establishments with 50 to 99 employees .....	101	1 861 307	982 480	242 987	7 148
	Establishments with 100 employees or more .....	213	8 075 547	4 030 058	892 082	59 468
	Establishments not operated for the entire year .....	1 113	1 190 600	440 534	85 497	7 174
71121	Spectator sports					
	<b>All establishments</b> .....	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Establishments operated for the entire year .....	2 768	12 465 433	5 710 681	1 288 725	85 219
	Establishments with no employees .....	69	25 984	9 763	—	—
	Establishments with 1 employee .....	533	146 256	41 441	7 654	533
	Establishments with 2 employees .....	368	120 745	25 245	4 501	736
	Establishments with 3 or 4 employees .....	422	221 814	45 869	8 458	1 453
	Establishments with 5 or 6 employees .....	239	193 576	29 598	6 232	1 292
	Establishments with 7 to 9 employees .....	213	190 082	41 864	8 804	1 680
	Establishments with 10 to 14 employees .....	208	284 575	64 186	12 214	2 419
	Establishments with 15 to 19 employees .....	121	226 045	57 826	9 857	2 012
	Establishments with 20 to 49 employees .....	281	1 119 502	382 351	95 936	8 478
	Establishments with 50 to 99 employees .....	101	1 861 307	982 480	242 987	7 148
	Establishments with 100 employees or more .....	213	8 075 547	4 030 058	892 082	59 468
	Establishments not operated for the entire year .....	1 113	1 190 600	440 534	85 497	7 174

See footnotes at end of table.



Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
711211	Sports teams & clubs					
	<b>All establishments</b> .....	<b>483</b>	<b>7 808 684</b>	<b>4 922 390</b>	<b>1 114 533</b>	<b>33 330</b>
	Establishments operated for the entire year .....	413	7 377 362	4 625 501	1 053 402	31 930
	Establishments with no employees .....	3	843	601	—	—
	Establishments with 1 employee .....	14	11 499	5 872	360	14
	Establishments with 2 employees .....	11	2 890	921	118	22
	Establishments with 3 or 4 employees .....	22	10 009	3 833	775	75
	Establishments with 5 or 6 employees .....	22	13 165	4 698	841	119
	Establishments with 7 to 9 employees .....	23	24 281	7 974	1 540	191
	Establishments with 10 to 14 employees .....	35	53 368	16 407	2 864	410
	Establishments with 15 to 19 employees .....	29	62 186	15 196	2 697	485
	Establishments with 20 to 49 employees .....	105	565 812	264 364	70 797	3 311
	Establishments with 50 to 99 employees .....	47	1 321 122	871 252	221 441	3 357
	Establishments with 100 employees or more .....	102	5 312 187	3 434 383	751 969	23 946
	Establishments not operated for the entire year .....	70	431 322	296 889	61 131	1 400
7112111	Football clubs					
	<b>All establishments</b> .....	<b>45</b>	<b>2 503 339</b>	<b>1 656 478</b>	<b>382 473</b>	<b>4 107</b>
	Establishments operated for the entire year .....	38	2 360 521	1 538 226	350 681	3 916
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	—	—	—	—	—
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	3	6 665	2 326	215	26
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	3	3 252	2 254	318	77
	Establishments with 50 to 99 employees .....	11	752 117	544 668	128 553	904
	Establishments with 100 employees or more .....	18	1 592 316	986 747	221 259	2 883
	Establishments not operated for the entire year .....	7	142 818	118 252	31 792	191
7112112	Baseball clubs					
	<b>All establishments</b> .....	<b>194</b>	<b>2 296 558</b>	<b>1 425 319</b>	<b>135 620</b>	<b>14 410</b>
	Establishments operated for the entire year .....	171	2 079 777	1 285 865	121 153	13 696
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	3	D	D	D	a
	Establishments with 2 employees .....	6	D	D	D	a
	Establishments with 3 or 4 employees .....	9	3 912	1 182	152	29
	Establishments with 5 or 6 employees .....	13	8 197	2 547	383	72
	Establishments with 7 to 9 employees .....	13	12 650	3 244	470	105
	Establishments with 10 to 14 employees .....	27	41 619	12 997	1 848	324
	Establishments with 15 to 19 employees .....	18	40 430	9 583	1 425	300
	Establishments with 20 to 49 employees .....	33	95 578	22 158	3 867	958
	Establishments with 50 to 99 employees .....	10	28 205	9 267	1 992	677
	Establishments with 100 employees or more .....	39	1 847 596	1 224 229	110 959	11 216
	Establishments not operated for the entire year .....	23	216 781	139 454	14 467	714
7112119	Other professional sports clubs					
	<b>All establishments</b> .....	<b>244</b>	<b>3 008 787</b>	<b>1 840 593</b>	<b>596 440</b>	<b>14 813</b>
	Establishments operated for the entire year .....	204	2 937 064	1 801 410	581 568	14 318
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	11	10 955	5 744	338	11
	Establishments with 2 employees .....	5	D	D	D	a
	Establishments with 3 or 4 employees .....	13	6 097	2 651	623	46
	Establishments with 5 or 6 employees .....	9	4 968	2 151	458	47
	Establishments with 7 to 9 employees .....	7	4 966	2 404	855	60
	Establishments with 10 to 14 employees .....	7	D	D	D	b
	Establishments with 15 to 19 employees .....	10	D	D	D	c
	Establishments with 20 to 49 employees .....	69	466 982	239 952	66 612	2 276
	Establishments with 50 to 99 employees .....	26	540 800	317 317	90 896	1 776
	Establishments with 100 employees or more .....	45	1 872 275	1 223 407	419 751	9 847
	Establishments not operated for the entire year .....	40	71 723	39 183	14 872	495
711212	Racetracks					
	<b>All establishments</b> .....	<b>807</b>	<b>4 142 020</b>	<b>797 261</b>	<b>173 543</b>	<b>44 880</b>
	Establishments operated for the entire year .....	418	3 534 702	690 095	154 938	40 142
	Establishments with no employees .....	7	2 420	350	—	—
	Establishments with 1 employee .....	37	18 933	1 040	123	37
	Establishments with 2 employees .....	37	14 999	1 711	283	74
	Establishments with 3 or 4 employees .....	52	28 397	4 653	737	180
	Establishments with 5 or 6 employees .....	28	99 879	5 985	1 080	152
	Establishments with 7 to 9 employees .....	30	44 781	5 435	917	238
	Establishments with 10 to 14 employees .....	19	39 921	4 507	754	226
	Establishments with 15 to 19 employees .....	16	46 710	7 526	1 011	264
	Establishments with 20 to 49 employees .....	52	226 256	33 192	5 412	1 618
	Establishments with 50 to 99 employees .....	33	344 732	57 766	9 857	2 400
	Establishments with 100 employees or more .....	107	2 667 674	567 930	134 764	34 953
	Establishments not operated for the entire year .....	389	607 318	107 166	18 605	4 738

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7112121	Dog racetrack operation					
	<b>All establishments</b> .....	<b>56</b>	<b>796 069</b>	<b>148 173</b>	<b>36 997</b>	<b>11 212</b>
	Establishments operated for the entire year .....	53	777 952	143 399	36 184	10 929
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	1	—	—	—	—
	Establishments with 2 employees .....	1	D	D	D	a
	Establishments with 3 or 4 employees .....	4	1 005	236	67	13
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	2	D	D	D	b
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	1	D	D	D	b
	Establishments with 50 to 99 employees .....	8	94 624	11 748	2 411	602
	Establishments with 100 employees or more .....	36	661 696	129 810	33 517	10 253
	Establishments not operated for the entire year .....	3	18 117	4 774	813	283
7112122	Auto racetrack operation					
	<b>All establishments</b> .....	<b>590</b>	<b>897 600</b>	<b>120 176</b>	<b>22 215</b>	<b>6 267</b>
	Establishments operated for the entire year .....	239	689 412	95 235	19 356	4 600
	Establishments with no employees .....	5	D	D	D	a
	Establishments with 1 employee .....	36	D	D	D	b
	Establishments with 2 employees .....	29	14 302	1 596	244	58
	Establishments with 3 or 4 employees .....	39	23 544	3 260	506	134
	Establishments with 5 or 6 employees .....	24	D	D	D	c
	Establishments with 7 to 9 employees .....	26	38 360	3 986	739	205
	Establishments with 10 to 14 employees .....	16	22 500	3 196	620	187
	Establishments with 15 to 19 employees .....	13	42 005	6 710	871	218
	Establishments with 20 to 49 employees .....	32	136 192	15 953	2 457	936
	Establishments with 50 to 99 employees .....	13	145 993	18 532	3 914	835
	Establishments with 100 employees or more .....	6	209 755	36 520	9 029	1 862
	Establishments not operated for the entire year .....	351	208 188	24 941	2 859	1 667
7112123	Horse racetrack operation					
	<b>All establishments</b> .....	<b>161</b>	<b>2 448 351</b>	<b>528 912</b>	<b>114 331</b>	<b>27 401</b>
	Establishments operated for the entire year .....	126	2 067 338	451 461	99 398	24 613
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	1	D	D	D	a
	Establishments with 2 employees .....	7	D	D	D	a
	Establishments with 3 or 4 employees .....	9	3 848	1 157	164	33
	Establishments with 5 or 6 employees .....	4	D	D	D	b
	Establishments with 7 to 9 employees .....	4	6 421	1 449	178	33
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	3	4 705	816	140	46
	Establishments with 20 to 49 employees .....	19	D	D	D	f
	Establishments with 50 to 99 employees .....	12	104 115	27 486	3 532	963
	Establishments with 100 employees or more .....	65	1 796 223	401 600	92 218	22 838
	Establishments not operated for the entire year .....	35	381 013	77 451	14 933	2 788
711219	Other spectator sports					
	<b>All establishments</b> .....	<b>2 591</b>	<b>1 705 329</b>	<b>431 564</b>	<b>86 146</b>	<b>14 183</b>
	Establishments operated for the entire year .....	1 937	1 553 369	395 085	80 385	13 147
	Establishments with no employees .....	59	22 721	8 812	—	—
	Establishments with 1 employee .....	482	115 824	34 529	7 171	482
	Establishments with 2 employees .....	320	102 856	22 613	4 100	640
	Establishments with 3 or 4 employees .....	348	183 408	37 383	6 946	1 198
	Establishments with 5 or 6 employees .....	189	80 532	18 915	4 311	1 021
	Establishments with 7 to 9 employees .....	160	121 020	28 455	6 347	1 251
	Establishments with 10 to 14 employees .....	154	191 286	43 272	8 596	1 783
	Establishments with 15 to 19 employees .....	76	117 149	35 104	6 149	1 263
	Establishments with 20 to 49 employees .....	124	327 434	84 795	19 727	3 549
	Establishments with 50 to 99 employees .....	21	195 453	53 462	11 689	1 391
	Establishments with 100 employees or more .....	4	95 686	27 745	5 349	569
	Establishments not operated for the entire year .....	654	151 960	36 479	5 761	1 036
7112191	Professional athletes					
	<b>All establishments</b> .....	<b>569</b>	<b>302 751</b>	<b>83 227</b>	<b>12 583</b>	<b>1 540</b>
	Establishments operated for the entire year .....	381	266 483	73 567	11 706	1 343
	Establishments with no employees .....	26	8 577	3 576	—	—
	Establishments with 1 employee .....	161	57 889	19 716	4 153	161
	Establishments with 2 employees .....	71	33 343	7 367	1 485	142
	Establishments with 3 or 4 employees .....	53	46 060	11 209	1 494	180
	Establishments with 5 or 6 employees .....	21	5 148	1 520	389	113
	Establishments with 7 to 9 employees .....	16	11 208	2 817	508	126
	Establishments with 10 to 14 employees .....	17	56 379	9 413	977	189
	Establishments with 15 to 19 employees .....	5	13 484	9 118	673	81
	Establishments with 20 to 49 employees .....	11	34 395	8 831	2 027	351
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	188	36 268	9 660	877	197

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7112192	Racing (except racetrack operation)					
	<b>All establishments</b> .....	<b>2 022</b>	<b>1 402 578</b>	<b>348 337</b>	<b>73 563</b>	<b>12 643</b>
	Establishments operated for the entire year .....	1 556	1 286 896	321 518	68 679	11 804
	Establishments with no employees .....	33	14 144	5 236	—	—
	Establishments with 1 employee .....	321	57 935	14 813	3 018	321
	Establishments with 2 employees .....	249	69 513	15 246	2 615	498
	Establishments with 3 or 4 employees .....	295	137 348	26 174	5 452	1 018
	Establishments with 5 or 6 employees .....	168	75 384	17 395	3 922	908
	Establishments with 7 to 9 employees .....	144	109 812	25 638	5 839	1 125
	Establishments with 10 to 14 employees .....	137	134 907	33 859	7 619	1 594
	Establishments with 15 to 19 employees .....	71	103 665	25 986	5 476	1 182
	Establishments with 20 to 49 employees .....	113	293 039	75 964	17 700	3 198
	Establishments with 50 to 99 employees .....	21	195 453	53 462	11 689	1 391
	Establishments with 100 employees or more .....	4	95 686	27 745	5 349	569
	Establishments not operated for the entire year .....	466	115 692	26 819	4 884	839
7113	Promoters of performing arts, sports, & similar events					
	<b>All establishments</b> .....	<b>2 633</b>	<b>5 045 093</b>	<b>1 052 645</b>	<b>232 997</b>	<b>51 411</b>
	Establishments operated for the entire year .....	1 793	4 425 750	954 445	220 946	47 135
	Establishments with no employees .....	95	46 304	15 506	—	—
	Establishments with 1 employee .....	403	169 898	49 751	11 920	403
	Establishments with 2 employees .....	255	116 882	27 218	5 626	510
	Establishments with 3 or 4 employees .....	295	258 008	54 987	10 817	1 004
	Establishments with 5 or 6 employees .....	149	217 993	27 632	6 061	809
	Establishments with 7 to 9 employees .....	143	256 925	46 576	10 029	1 131
	Establishments with 10 to 14 employees .....	116	255 596	41 876	8 346	1 376
	Establishments with 15 to 19 employees .....	65	242 968	33 752	7 026	1 075
	Establishments with 20 to 49 employees .....	123	789 702	126 916	27 158	3 617
	Establishments with 50 to 99 employees .....	69	644 407	178 575	42 753	4 658
	Establishments with 100 employees or more .....	80	1 427 067	351 656	91 210	32 552
	Establishments not operated for the entire year .....	840	619 343	98 200	12 051	4 276
71131	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Establishments operated for the entire year .....	375	1 278 184	381 926	93 076	23 352
	Establishments with no employees .....	7	1 201	454	—	—
	Establishments with 1 employee .....	70	16 540	2 421	483	70
	Establishments with 2 employees .....	39	16 617	2 489	412	78
	Establishments with 3 or 4 employees .....	46	37 543	4 829	1 033	160
	Establishments with 5 or 6 employees .....	24	18 510	2 551	591	131
	Establishments with 7 to 9 employees .....	36	45 174	10 173	1 766	284
	Establishments with 10 to 14 employees .....	22	35 864	8 911	1 989	264
	Establishments with 15 to 19 employees .....	16	30 675	4 969	991	264
	Establishments with 20 to 49 employees .....	33	106 328	29 961	5 961	1 026
	Establishments with 50 to 99 employees .....	31	235 232	89 800	24 201	2 160
	Establishments with 100 employees or more .....	51	734 500	225 368	55 649	18 915
	Establishments not operated for the entire year .....	182	269 922	36 959	4 534	2 361
711310	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Establishments operated for the entire year .....	375	1 278 184	381 926	93 076	23 352
	Establishments with no employees .....	7	1 201	454	—	—
	Establishments with 1 employee .....	70	16 540	2 421	483	70
	Establishments with 2 employees .....	39	16 617	2 489	412	78
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	Establishments with 5 or 6 employees .....	24	18 510	2 551	591	131
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	Establishments with 10 to 14 employees .....	22	35 864	8 911	1 989	264
	Establishments with 15 to 19 employees .....	16	30 675	4 969	991	264
	Establishments with 20 to 49 employees .....	33	106 328	29 961	5 961	1 026
	Establishments with 50 to 99 employees .....	31	235 232	89 800	24 201	2 160
	Establishments with 100 employees or more .....	51	734 500	225 368	55 649	18 915
	Establishments not operated for the entire year .....	182	269 922	36 959	4 534	2 361
71132	Promoters of performing arts, sports, & similar events w/o facil					
	<b>All establishments</b> .....	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Establishments operated for the entire year .....	1 418	3 147 566	572 519	127 870	23 783
	Establishments with no employees .....	88	45 103	15 052	—	—
	Establishments with 1 employee .....	333	153 358	47 330	11 437	333
	Establishments with 2 employees .....	216	100 265	24 729	5 214	432
	Establishments with 3 or 4 employees .....	249	220 465	50 158	9 784	844
	Establishments with 5 or 6 employees .....	125	199 483	25 081	5 470	678
	Establishments with 7 to 9 employees .....	107	211 751	36 403	8 263	847
	Establishments with 10 to 14 employees .....	94	219 732	32 965	6 357	1 112
	Establishments with 15 to 19 employees .....	49	212 293	28 783	6 035	811
	Establishments with 20 to 49 employees .....	90	683 374	96 955	21 197	2 591
	Establishments with 50 to 99 employees .....	38	409 175	88 775	18 552	2 498
	Establishments with 100 employees or more .....	29	692 567	126 288	35 561	13 637
	Establishments not operated for the entire year .....	658	349 421	61 241	7 517	1 915

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
711320	Promoters of performing arts, sports, & similar events w/o facil					
	<b>All establishments</b> .....	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Establishments operated for the entire year .....	1 418	3 147 566	572 519	127 870	23 783
	Establishments with no employees .....	88	45 103	15 052	—	—
	Establishments with 1 employee .....	333	153 358	47 330	11 437	333
	Establishments with 2 employees .....	216	100 265	24 729	5 214	432
	Establishments with 3 or 4 employees .....	249	220 465	50 158	9 784	844
	Establishments with 5 or 6 employees .....	125	199 483	25 081	5 470	678
	Establishments with 7 to 9 employees .....	107	211 751	36 403	8 263	847
	Establishments with 10 to 14 employees .....	94	219 732	32 965	6 357	1 112
	Establishments with 15 to 19 employees .....	49	212 293	28 783	6 035	811
	Establishments with 20 to 49 employees .....	90	683 374	96 955	21 197	2 591
	Establishments with 50 to 99 employees .....	38	409 175	88 775	18 552	2 498
	Establishments with 100 employees or more .....	29	692 567	126 288	35 561	13 637
	Establishments not operated for the entire year .....	658	349 421	61 241	7 517	1 915
7114	Agents/managers for artists, athletes, & other public figures					
	<b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Establishments operated for the entire year .....	2 096	2 305 715	878 987	191 204	12 577
	Establishments with no employees .....	71	43 422	23 925	—	—
	Establishments with 1 employee .....	571	134 908	29 372	7 424	571
	Establishments with 2 employees .....	369	178 438	45 250	12 066	738
	Establishments with 3 or 4 employees .....	478	325 173	93 623	18 210	1 617
	Establishments with 5 or 6 employees .....	237	197 280	62 692	12 515	1 275
	Establishments with 7 to 9 employees .....	151	214 186	74 921	13 612	1 171
	Establishments with 10 to 14 employees .....	92	153 361	64 924	13 357	1 064
	Establishments with 15 to 19 employees .....	36	62 988	30 980	9 501	589
	Establishments with 20 to 49 employees .....	66	269 329	123 441	22 578	1 917
	Establishments with 50 to 99 employees .....	14	151 181	49 458	15 792	961
	Establishments with 100 employees or more .....	11	575 449	280 401	66 149	2 674
	Establishments not operated for the entire year .....	436	104 203	31 857	4 528	662
71141	Agents/managers for artists, athletes, & other public figures					
	<b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Establishments operated for the entire year .....	2 096	2 305 715	878 987	191 204	12 577
	Establishments with no employees .....	71	43 422	23 925	—	—
	Establishments with 1 employee .....	571	134 908	29 372	7 424	571
	Establishments with 2 employees .....	369	178 438	45 250	12 066	738
	Establishments with 3 or 4 employees .....	478	325 173	93 623	18 210	1 617
	Establishments with 5 or 6 employees .....	237	197 280	62 692	12 515	1 275
	Establishments with 7 to 9 employees .....	151	214 186	74 921	13 612	1 171
	Establishments with 10 to 14 employees .....	92	153 361	64 924	13 357	1 064
	Establishments with 15 to 19 employees .....	36	62 988	30 980	9 501	589
	Establishments with 20 to 49 employees .....	66	269 329	123 441	22 578	1 917
	Establishments with 50 to 99 employees .....	14	151 181	49 458	15 792	961
	Establishments with 100 employees or more .....	11	575 449	280 401	66 149	2 674
	Establishments not operated for the entire year .....	436	104 203	31 857	4 528	662
711410	Agents/managers for artists, athletes, & other public figures					
	<b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Establishments operated for the entire year .....	2 096	2 305 715	878 987	191 204	12 577
	Establishments with no employees .....	71	43 422	23 925	—	—
	Establishments with 1 employee .....	571	134 908	29 372	7 424	571
	Establishments with 2 employees .....	369	178 438	45 250	12 066	738
	Establishments with 3 or 4 employees .....	478	325 173	93 623	18 210	1 617
	Establishments with 5 or 6 employees .....	237	197 280	62 692	12 515	1 275
	Establishments with 7 to 9 employees .....	151	214 186	74 921	13 612	1 171
	Establishments with 10 to 14 employees .....	92	153 361	64 924	13 357	1 064
	Establishments with 15 to 19 employees .....	36	62 988	30 980	9 501	589
	Establishments with 20 to 49 employees .....	66	269 329	123 441	22 578	1 917
	Establishments with 50 to 99 employees .....	14	151 181	49 458	15 792	961
	Establishments with 100 employees or more .....	11	575 449	280 401	66 149	2 674
	Establishments not operated for the entire year .....	436	104 203	31 857	4 528	662
7115	Independent artists, writers, & performers					
	<b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Establishments operated for the entire year .....	8 321	5 680 942	2 969 915	544 525	24 667
	Establishments with no employees .....	1 216	716 978	476 264	—	—
	Establishments with 1 employee .....	3 614	1 717 539	932 525	222 028	3 614
	Establishments with 2 employees .....	1 548	1 076 741	585 014	123 654	3 096
	Establishments with 3 or 4 employees .....	870	733 640	360 586	74 848	2 905
	Establishments with 5 or 6 employees .....	353	315 818	151 913	24 024	1 919
	Establishments with 7 to 9 employees .....	279	356 816	163 846	38 669	2 158
	Establishments with 10 to 14 employees .....	198	213 672	82 150	15 856	2 266
	Establishments with 15 to 19 employees .....	66	96 828	28 025	6 330	1 082
	Establishments with 20 to 49 employees .....	140	283 575	111 801	20 323	4 038
	Establishments with 50 to 99 employees .....	31	136 904	59 736	13 551	2 050
	Establishments with 100 employees or more .....	6	32 431	18 055	5 242	1 539
	Establishments not operated for the entire year .....	2 692	680 058	297 591	34 934	2 414

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
71151	Independent artists, writers, & performers					
	<b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Establishments operated for the entire year .....	8 321	5 680 942	2 969 915	544 525	24 667
	Establishments with no employees .....	1 216	716 978	476 264	—	—
	Establishments with 1 employee .....	3 614	1 717 539	932 525	222 028	3 614
	Establishments with 2 employees .....	1 548	1 076 741	585 014	123 654	3 096
	Establishments with 3 or 4 employees .....	870	733 640	360 586	74 848	2 905
	Establishments with 5 or 6 employees .....	353	315 818	151 913	24 024	1 919
	Establishments with 7 to 9 employees .....	279	356 816	163 846	38 669	2 158
	Establishments with 10 to 14 employees .....	198	213 672	82 150	15 856	2 266
	Establishments with 15 to 19 employees .....	66	96 828	28 025	6 330	1 082
	Establishments with 20 to 49 employees .....	140	283 575	111 801	20 323	4 038
	Establishments with 50 to 99 employees .....	31	136 904	59 736	13 551	2 050
	Establishments with 100 employees or more .....	6	32 431	18 055	5 242	1 539
	Establishments not operated for the entire year .....	2 692	680 058	297 591	34 934	2 414
711510	Independent artists, writers, & performers					
	<b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Establishments operated for the entire year .....	8 321	5 680 942	2 969 915	544 525	24 667
	Establishments with no employees .....	1 216	716 978	476 264	—	—
	Establishments with 1 employee .....	3 614	1 717 539	932 525	222 028	3 614
	Establishments with 2 employees .....	1 548	1 076 741	585 014	123 654	3 096
	Establishments with 3 or 4 employees .....	870	733 640	360 586	74 848	2 905
	Establishments with 5 or 6 employees .....	353	315 818	151 913	24 024	1 919
	Establishments with 7 to 9 employees .....	279	356 816	163 846	38 669	2 158
	Establishments with 10 to 14 employees .....	198	213 672	82 150	15 856	2 266
	Establishments with 15 to 19 employees .....	66	96 828	28 025	6 330	1 082
	Establishments with 20 to 49 employees .....	140	283 575	111 801	20 323	4 038
	Establishments with 50 to 99 employees .....	31	136 904	59 736	13 551	2 050
	Establishments with 100 employees or more .....	6	32 431	18 055	5 242	1 539
	Establishments not operated for the entire year .....	2 692	680 058	297 591	34 934	2 414
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>					
	<b>All establishments</b> .....	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Establishments operated for the entire year .....	528	436 915	112 012	23 424	6 878
	Establishments with no employees .....	9	1 405	529	—	—
	Establishments with 1 employee .....	95	13 560	1 973	335	95
	Establishments with 2 employees .....	73	17 148	2 746	485	146
	Establishments with 3 or 4 employees .....	97	28 813	6 181	1 149	331
	Establishments with 5 or 6 employees .....	42	16 650	3 318	1 006	222
	Establishments with 7 to 9 employees .....	49	26 797	6 323	1 421	384
	Establishments with 10 to 14 employees .....	39	27 564	7 085	1 444	454
	Establishments with 15 to 19 employees .....	35	36 801	11 234	2 087	583
	Establishments with 20 to 49 employees .....	64	83 124	25 223	4 959	1 767
	Establishments with 50 to 99 employees .....	17	52 922	16 491	3 440	1 166
	Establishments with 100 employees or more .....	8	132 131	30 909	7 098	1 730
	Establishments not operated for the entire year .....	259	46 768	10 392	963	403
7121	Museums, historical sites, & similar institutions					
	<b>All establishments</b> .....	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Establishments operated for the entire year .....	528	436 915	112 012	23 424	6 878
	Establishments with no employees .....	9	1 405	529	—	—
	Establishments with 1 employee .....	95	13 560	1 973	335	95
	Establishments with 2 employees .....	73	17 148	2 746	485	146
	Establishments with 3 or 4 employees .....	97	28 813	6 181	1 149	331
	Establishments with 5 or 6 employees .....	42	16 650	3 318	1 006	222
	Establishments with 7 to 9 employees .....	49	26 797	6 323	1 421	384
	Establishments with 10 to 14 employees .....	39	27 564	7 085	1 444	454
	Establishments with 15 to 19 employees .....	35	36 801	11 234	2 087	583
	Establishments with 20 to 49 employees .....	64	83 124	25 223	4 959	1 767
	Establishments with 50 to 99 employees .....	17	52 922	16 491	3 440	1 166
	Establishments with 100 employees or more .....	8	132 131	30 909	7 098	1 730
	Establishments not operated for the entire year .....	259	46 768	10 392	963	403
71211	Museums					
	<b>All establishments</b> .....	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Establishments operated for the entire year .....	297	237 626	48 986	10 826	2 828
	Establishments with no employees .....	4	386	71	—	—
	Establishments with 1 employee .....	67	10 657	1 223	258	67
	Establishments with 2 employees .....	49	14 248	2 093	370	98
	Establishments with 3 or 4 employees .....	69	22 899	4 856	942	235
	Establishments with 5 or 6 employees .....	24	13 222	2 386	821	127
	Establishments with 7 to 9 employees .....	24	16 523	3 200	727	189
	Establishments with 10 to 14 employees .....	22	17 897	4 194	925	252
	Establishments with 15 to 19 employees .....	13	15 448	3 435	756	217
	Establishments with 20 to 49 employees .....	18	22 735	6 554	1 416	458
	Establishments with 50 to 99 employees .....	5	D	D	D	e
	Establishments with 100 employees or more .....	2	D	D	D	f
	Establishments not operated for the entire year .....	129	21 589	3 706	404	147

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—</b>					
	<b>Con.</b>					
712110	Museums					
	<b>All establishments</b> .....	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Establishments operated for the entire year .....	297	237 626	48 986	10 826	2 828
	Establishments with no employees .....	4	386	71	—	—
	Establishments with 1 employee .....	67	10 657	1 223	258	67
	Establishments with 2 employees .....	49	14 248	2 093	370	98
	Establishments with 3 or 4 employees .....	69	22 899	4 856	942	235
	Establishments with 5 or 6 employees .....	24	13 222	2 386	821	127
	Establishments with 7 to 9 employees .....	24	16 523	3 200	727	189
	Establishments with 10 to 14 employees .....	22	17 897	4 194	925	252
	Establishments with 15 to 19 employees .....	13	15 448	3 435	756	217
	Establishments with 20 to 49 employees .....	18	22 735	6 554	1 416	458
	Establishments with 50 to 99 employees .....	5	D	D	D	e
	Establishments with 100 employees or more .....	2	D	D	D	f
	Establishments not operated for the entire year .....	129	21 589	3 706	404	147
71212	Historical sites					
	<b>All establishments</b> .....	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Establishments operated for the entire year .....	52	25 672	8 855	1 639	917
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	8	859	178	19	8
	Establishments with 2 employees .....	7	928	139	35	14
	Establishments with 3 or 4 employees .....	8	1 767	386	72	28
	Establishments with 5 or 6 employees .....	4	361	155	23	21
	Establishments with 7 to 9 employees .....	3	638	242	60	24
	Establishments with 10 to 14 employees .....	5	1 963	857	160	61
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	9	6 175	2 471	439	236
	Establishments with 50 to 99 employees .....	5	10 625	3 388	703	359
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	26	1 790	452	23	10
712120	Historical sites					
	<b>All establishments</b> .....	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Establishments operated for the entire year .....	52	25 672	8 855	1 639	917
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	8	859	178	19	8
	Establishments with 2 employees .....	7	928	139	35	14
	Establishments with 3 or 4 employees .....	8	1 767	386	72	28
	Establishments with 5 or 6 employees .....	4	361	155	23	21
	Establishments with 7 to 9 employees .....	3	638	242	60	24
	Establishments with 10 to 14 employees .....	5	1 963	857	160	61
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	9	6 175	2 471	439	236
	Establishments with 50 to 99 employees .....	5	10 625	3 388	703	359
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	26	1 790	452	23	10
71213	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Establishments operated for the entire year .....	78	87 330	26 758	5 624	1 533
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	9	D	D	D	a
	Establishments with 2 employees .....	6	658	159	26	12
	Establishments with 3 or 4 employees .....	10	1 926	479	95	33
	Establishments with 5 or 6 employees .....	8	1 828	442	97	43
	Establishments with 7 to 9 employees .....	11	5 996	1 815	419	88
	Establishments with 10 to 14 employees .....	4	1 705	543	106	45
	Establishments with 15 to 19 employees .....	8	8 473	2 987	462	127
	Establishments with 20 to 49 employees .....	13	20 101	5 773	1 106	373
	Establishments with 50 to 99 employees .....	3	10 254	3 401	757	180
	Establishments with 100 employees or more .....	4	34 678	10 755	2 527	623
	Establishments not operated for the entire year .....	39	9 585	2 142	221	112
712130	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Establishments operated for the entire year .....	78	87 330	26 758	5 624	1 533
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	9	D	D	D	a
	Establishments with 2 employees .....	6	658	159	26	12
	Establishments with 3 or 4 employees .....	10	1 926	479	95	33
	Establishments with 5 or 6 employees .....	8	1 828	442	97	43
	Establishments with 7 to 9 employees .....	11	5 996	1 815	419	88
	Establishments with 10 to 14 employees .....	4	1 705	543	106	45
	Establishments with 15 to 19 employees .....	8	8 473	2 987	462	127
	Establishments with 20 to 49 employees .....	13	20 101	5 773	1 106	373
	Establishments with 50 to 99 employees .....	3	10 254	3 401	757	180
	Establishments with 100 employees or more .....	4	34 678	10 755	2 527	623
	Establishments not operated for the entire year .....	39	9 585	2 142	221	112

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>					
71219	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Establishments operated for the entire year .....	101	86 287	27 413	5 335	1 600
	Establishments with no employees .....	3	D	D	D	a
	Establishments with 1 employee .....	11	D	D	D	a
	Establishments with 2 employees .....	11	1 314	355	54	22
	Establishments with 3 or 4 employees .....	10	2 221	460	40	35
	Establishments with 5 or 6 employees .....	6	1 239	335	65	31
	Establishments with 7 to 9 employees .....	11	3 640	1 066	215	83
	Establishments with 10 to 14 employees .....	8	5 999	1 491	253	96
	Establishments with 15 to 19 employees .....	12	D	D	D	c
	Establishments with 20 to 49 employees .....	24	34 113	10 425	1 998	700
	Establishments with 50 to 99 employees .....	4	D	D	D	e
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	65	13 804	4 092	315	134
712190	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Establishments operated for the entire year .....	101	86 287	27 413	5 335	1 600
	Establishments with no employees .....	3	D	D	D	a
	Establishments with 1 employee .....	11	D	D	D	a
	Establishments with 2 employees .....	11	1 314	355	54	22
	Establishments with 3 or 4 employees .....	10	2 221	460	40	35
	Establishments with 5 or 6 employees .....	6	1 239	335	65	31
	Establishments with 7 to 9 employees .....	11	3 640	1 066	215	83
	Establishments with 10 to 14 employees .....	8	5 999	1 491	253	96
	Establishments with 15 to 19 employees .....	12	D	D	D	c
	Establishments with 20 to 49 employees .....	24	34 113	10 425	1 998	700
	Establishments with 50 to 99 employees .....	4	D	D	D	e
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	65	13 804	4 092	315	134
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>					
	<b>All establishments</b> .....	<b>'52 907</b>	<b>'51 861 195</b>	<b>'13 147 090</b>	<b>'2 939 479</b>	<b>'964 166</b>
	Establishments operated for the entire year .....	38 928	46 538 592	11 752 644	2 713 893	865 243
	Establishments with no employees .....	291	70 602	16 204	186	—
	Establishments with 1 employee .....	4 242	594 096	102 021	16 813	4 242
	Establishments with 2 employees .....	3 702	731 203	139 783	24 998	7 404
	Establishments with 3 or 4 employees .....	5 583	1 524 508	318 277	60 773	19 341
	Establishments with 5 or 6 employees .....	3 977	1 427 844	309 608	62 811	21 684
	Establishments with 7 to 9 employees .....	4 061	1 956 620	439 637	91 054	32 072
	Establishments with 10 to 14 employees .....	4 395	2 667 257	664 306	144 613	51 761
	Establishments with 15 to 19 employees .....	2 713	2 028 183	520 237	116 371	45 545
	Establishments with 20 to 49 employees .....	7 157	8 729 776	2 421 140	549 361	217 702
	Establishments with 50 to 99 employees .....	1 851	5 435 489	1 520 383	344 976	124 539
	Establishments with 100 employees or more .....	956	21 373 014	5 301 048	1 301 577	340 953
	Establishments not operated for the entire year .....	13 979	5 322 603	1 394 446	225 586	98 923
7131	Amusement parks & arcades					
	<b>All establishments</b> .....	<b>3 344</b>	<b>8 418 476</b>	<b>1 961 871</b>	<b>396 359</b>	<b>138 930</b>
	Establishments operated for the entire year .....	2 340	6 519 618	1 475 280	330 008	103 800
	Establishments with no employees .....	9	4 073	892	—	—
	Establishments with 1 employee .....	146	23 066	4 166	729	146
	Establishments with 2 employees .....	140	26 402	4 988	921	280
	Establishments with 3 or 4 employees .....	478	117 773	23 568	4 883	1 708
	Establishments with 5 or 6 employees .....	367	109 236	20 965	4 538	1 999
	Establishments with 7 to 9 employees .....	292	118 970	23 669	5 354	2 289
	Establishments with 10 to 14 employees .....	201	118 058	26 448	5 217	2 350
	Establishments with 15 to 19 employees .....	134	89 991	20 608	4 364	2 240
	Establishments with 20 to 49 employees .....	410	425 445	119 419	23 345	11 959
	Establishments with 50 to 99 employees .....	98	253 905	79 528	14 700	6 479
	Establishments with 100 employees or more .....	65	5 232 699	1 151 029	265 957	74 350
	Establishments not operated for the entire year .....	1 004	1 898 858	486 591	66 351	35 130
71311	Amusement & theme parks					
	<b>All establishments</b> .....	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Establishments operated for the entire year .....	278	5 401 272	1 232 386	274 049	77 324
	Establishments with no employees .....	5	3 529	814	—	—
	Establishments with 1 employee .....	19	6 109	1 183	216	19
	Establishments with 2 employees .....	8	4 323	821	74	16
	Establishments with 3 or 4 employees .....	18	16 217	2 920	272	60
	Establishments with 5 or 6 employees .....	14	10 395	2 510	259	77
	Establishments with 7 to 9 employees .....	19	11 469	3 171	577	153
	Establishments with 10 to 14 employees .....	25	26 214	7 107	914	293
	Establishments with 15 to 19 employees .....	16	18 741	4 661	548	266
	Establishments with 20 to 49 employees .....	62	137 199	42 364	5 993	2 198
	Establishments with 50 to 99 employees .....	43	150 753	47 088	7 093	2 889
	Establishments with 100 employees or more .....	49	5 016 323	1 119 747	258 103	71 353
	Establishments not operated for the entire year .....	329	1 770 405	458 000	63 176	33 465

See footnotes at end of table.

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**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
713110	Amusement & theme parks					
	<b>All establishments</b> .....	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Establishments operated for the entire year .....	278	5 401 272	1 232 386	274 049	77 324
	Establishments with no employees .....	5	3 529	814	—	—
	Establishments with 1 employee .....	19	6 109	1 183	216	19
	Establishments with 2 employees .....	8	4 323	821	74	16
	Establishments with 3 or 4 employees .....	18	16 217	2 920	272	60
	Establishments with 5 or 6 employees .....	14	10 395	2 510	259	77
	Establishments with 7 to 9 employees .....	19	11 469	3 171	577	153
	Establishments with 10 to 14 employees .....	25	26 214	7 107	914	293
	Establishments with 15 to 19 employees .....	16	18 741	4 661	548	266
	Establishments with 20 to 49 employees .....	62	137 199	42 364	5 993	2 198
	Establishments with 50 to 99 employees .....	43	150 753	47 088	7 093	2 889
	Establishments with 100 employees or more .....	49	5 016 323	1 119 747	258 103	71 353
	Establishments not operated for the entire year .....	329	1 770 405	458 000	63 176	33 465
7131101	Waterparks					
	<b>All establishments</b> .....	<b>157</b>	<b>342 958</b>	<b>79 296</b>	<b>9 767</b>	<b>3 995</b>
	Establishments operated for the entire year .....	44	173 165	35 044	6 118	2 647
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	6	1 330	279	33	6
	Establishments with 2 employees .....	3	1 570	506	24	6
	Establishments with 3 or 4 employees .....	2	D	D	D	a
	Establishments with 5 or 6 employees .....	6	5 217	1 488	117	33
	Establishments with 7 to 9 employees .....	2	D	D	D	a
	Establishments with 10 to 14 employees .....	6	8 567	2 579	356	74
	Establishments with 15 to 19 employees .....	4	4 443	1 636	145	68
	Establishments with 20 to 49 employees .....	3	4 196	1 105	114	90
	Establishments with 50 to 99 employees .....	3	6 068	2 042	297	202
	Establishments with 100 employees or more .....	7	136 611	23 840	4 867	2 147
	Establishments not operated for the entire year .....	113	169 793	44 252	3 649	1 348
7131102	Amusement parks (except waterparks)					
	<b>All establishments</b> .....	<b>450</b>	<b>6 828 719</b>	<b>1 611 090</b>	<b>327 458</b>	<b>106 794</b>
	Establishments operated for the entire year .....	234	5 228 107	1 197 342	267 931	74 677
	Establishments with no employees .....	3	D	D	D	a
	Establishments with 1 employee .....	13	4 779	904	183	13
	Establishments with 2 employees .....	5	2 753	315	50	10
	Establishments with 3 or 4 employees .....	16	D	D	D	b
	Establishments with 5 or 6 employees .....	8	5 178	1 022	142	44
	Establishments with 7 to 9 employees .....	17	D	D	D	c
	Establishments with 10 to 14 employees .....	19	17 647	4 528	558	219
	Establishments with 15 to 19 employees .....	12	14 298	3 025	403	198
	Establishments with 20 to 49 employees .....	59	133 003	41 259	5 879	2 108
	Establishments with 50 to 99 employees .....	40	144 685	45 046	6 796	2 687
	Establishments with 100 employees or more .....	42	4 879 712	1 095 907	253 236	69 206
	Establishments not operated for the entire year .....	216	1 600 612	413 748	59 527	32 117
71312	Amusement arcades					
	<b>All establishments</b> .....	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Establishments operated for the entire year .....	2 062	1 118 346	242 894	55 959	26 476
	Establishments with no employees .....	4	544	78	—	—
	Establishments with 1 employee .....	127	16 957	2 983	513	127
	Establishments with 2 employees .....	132	22 079	4 167	847	264
	Establishments with 3 or 4 employees .....	460	101 556	20 648	4 611	1 648
	Establishments with 5 or 6 employees .....	353	98 841	18 455	4 279	1 922
	Establishments with 7 to 9 employees .....	273	107 501	20 498	4 777	2 136
	Establishments with 10 to 14 employees .....	176	91 844	19 341	4 303	2 057
	Establishments with 15 to 19 employees .....	118	71 250	15 947	3 816	1 974
	Establishments with 20 to 49 employees .....	348	288 246	77 055	17 352	9 761
	Establishments with 50 to 99 employees .....	55	103 152	32 440	7 607	3 590
	Establishments with 100 employees or more .....	16	216 376	31 282	7 854	2 997
	Establishments not operated for the entire year .....	675	128 453	28 591	3 175	1 665
713120	Amusement arcades					
	<b>All establishments</b> .....	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Establishments operated for the entire year .....	2 062	1 118 346	242 894	55 959	26 476
	Establishments with no employees .....	4	544	78	—	—
	Establishments with 1 employee .....	127	16 957	2 983	513	127
	Establishments with 2 employees .....	132	22 079	4 167	847	264
	Establishments with 3 or 4 employees .....	460	101 556	20 648	4 611	1 648
	Establishments with 5 or 6 employees .....	353	98 841	18 455	4 279	1 922
	Establishments with 7 to 9 employees .....	273	107 501	20 498	4 777	2 136
	Establishments with 10 to 14 employees .....	176	91 844	19 341	4 303	2 057
	Establishments with 15 to 19 employees .....	118	71 250	15 947	3 816	1 974
	Establishments with 20 to 49 employees .....	348	288 246	77 055	17 352	9 761
	Establishments with 50 to 99 employees .....	55	103 152	32 440	7 607	3 590
	Establishments with 100 employees or more .....	16	216 376	31 282	7 854	2 997
	Establishments not operated for the entire year .....	675	128 453	28 591	3 175	1 665

See footnotes at end of table.



**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
7132	Gambling industries					
	<b>All establishments</b> .....	<b>2 099</b>	<b>15 541 569</b>	<b>3 221 864</b>	<b>771 576</b>	<b>168 532</b>
	Establishments operated for the entire year .....	1 814	15 049 915	3 094 150	747 417	161 933
	Establishments with no employees .....	10	4 590	859	—	—
	Establishments with 1 employee .....	118	33 442	4 169	864	118
	Establishments with 2 employees .....	116	35 280	4 413	930	232
	Establishments with 3 or 4 employees .....	214	116 261	13 654	2 871	741
	Establishments with 5 or 6 employees .....	202	133 728	14 514	3 302	1 101
	Establishments with 7 to 9 employees .....	196	270 386	24 767	5 431	1 533
	Establishments with 10 to 14 employees .....	210	287 635	35 838	8 218	2 453
	Establishments with 15 to 19 employees .....	109	211 825	24 989	6 575	1 828
	Establishments with 20 to 49 employees .....	271	762 037	121 915	26 339	8 141
	Establishments with 50 to 99 employees .....	132	1 164 660	151 614	35 991	9 184
	Establishments with 100 employees or more .....	236	12 030 071	2 697 418	656 896	136 602
	Establishments not operated for the entire year .....	285	491 654	127 714	24 159	6 599
71321	Casinos (except casino hotels)					
	<b>All establishments</b> .....	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Establishments operated for the entire year .....	391	9 788 034	2 196 481	531 915	110 138
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	4	D	D	D	a
	Establishments with 2 employees .....	20	5 444	808	218	40
	Establishments with 3 or 4 employees .....	17	33 171	1 471	339	57
	Establishments with 5 or 6 employees .....	23	24 857	2 138	427	123
	Establishments with 7 to 9 employees .....	22	14 830	2 381	487	166
	Establishments with 10 to 14 employees .....	24	35 526	4 999	1 302	283
	Establishments with 15 to 19 employees .....	12	12 506	3 092	700	200
	Establishments with 20 to 49 employees .....	53	112 048	28 737	6 414	1 649
	Establishments with 50 to 99 employees .....	52	337 415	58 372	14 044	3 691
	Establishments with 100 employees or more .....	163	9 209 651	2 093 825	507 933	103 925
	Establishments not operated for the entire year .....	56	398 036	108 229	18 020	5 072
713210	Casinos (except casino hotels)					
	<b>All establishments</b> .....	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Establishments operated for the entire year .....	391	9 788 034	2 196 481	531 915	110 138
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	4	D	D	D	a
	Establishments with 2 employees .....	20	5 444	808	218	40
	Establishments with 3 or 4 employees .....	17	33 171	1 471	339	57
	Establishments with 5 or 6 employees .....	23	24 857	2 138	427	123
	Establishments with 7 to 9 employees .....	22	14 830	2 381	487	166
	Establishments with 10 to 14 employees .....	24	35 526	4 999	1 302	283
	Establishments with 15 to 19 employees .....	12	12 506	3 092	700	200
	Establishments with 20 to 49 employees .....	53	112 048	28 737	6 414	1 649
	Establishments with 50 to 99 employees .....	52	337 415	58 372	14 044	3 691
	Establishments with 100 employees or more .....	163	9 209 651	2 093 825	507 933	103 925
	Establishments not operated for the entire year .....	56	398 036	108 229	18 020	5 072
71329	Other gambling industries					
	<b>All establishments</b> .....	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Establishments operated for the entire year .....	1 423	5 261 881	897 669	215 502	51 795
	Establishments with no employees .....	9	D	D	D	a
	Establishments with 1 employee .....	114	D	D	D	c
	Establishments with 2 employees .....	96	29 836	3 605	712	192
	Establishments with 3 or 4 employees .....	197	83 090	12 183	2 532	684
	Establishments with 5 or 6 employees .....	179	108 871	12 376	2 875	978
	Establishments with 7 to 9 employees .....	174	255 556	22 386	4 944	1 367
	Establishments with 10 to 14 employees .....	186	252 109	30 839	6 916	2 170
	Establishments with 15 to 19 employees .....	97	199 319	21 897	5 875	1 628
	Establishments with 20 to 49 employees .....	218	649 989	93 178	19 925	6 492
	Establishments with 50 to 99 employees .....	80	827 245	93 242	21 947	5 493
	Establishments with 100 employees or more .....	73	2 820 420	603 593	148 963	32 677
	Establishments not operated for the entire year .....	229	93 618	19 485	6 139	1 527
713290	Other gambling industries					
	<b>All establishments</b> .....	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Establishments operated for the entire year .....	1 423	5 261 881	897 669	215 502	51 795
	Establishments with no employees .....	9	D	D	D	a
	Establishments with 1 employee .....	114	D	D	D	c
	Establishments with 2 employees .....	96	29 836	3 605	712	192
	Establishments with 3 or 4 employees .....	197	83 090	12 183	2 532	684
	Establishments with 5 or 6 employees .....	179	108 871	12 376	2 875	978
	Establishments with 7 to 9 employees .....	174	255 556	22 386	4 944	1 367
	Establishments with 10 to 14 employees .....	186	252 109	30 839	6 916	2 170
	Establishments with 15 to 19 employees .....	97	199 319	21 897	5 875	1 628
	Establishments with 20 to 49 employees .....	218	649 989	93 178	19 925	6 492
	Establishments with 50 to 99 employees .....	80	827 245	93 242	21 947	5 493
	Establishments with 100 employees or more .....	73	2 820 420	603 593	148 963	32 677
	Establishments not operated for the entire year .....	229	93 618	19 485	6 139	1 527

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
7132901	Slot machine operators					
	<b>All establishments</b> .....	<b>327</b>	<b>1 618 475</b>	<b>293 039</b>	<b>67 670</b>	<b>15 346</b>
	Establishments operated for the entire year .....	288	1 604 726	290 700	67 037	15 191
	Establishments with no employees .....	4	D	D	D	a
	Establishments with 1 employee .....	24	D	D	D	b
	Establishments with 2 employees .....	16	5 922	738	136	32
	Establishments with 3 or 4 employees .....	39	28 257	3 325	709	134
	Establishments with 5 or 6 employees .....	32	26 782	3 649	872	176
	Establishments with 7 to 9 employees .....	37	45 114	6 661	1 353	290
	Establishments with 10 to 14 employees .....	30	82 409	9 727	2 072	348
	Establishments with 15 to 19 employees .....	18	67 769	6 002	1 476	305
	Establishments with 20 to 49 employees .....	50	191 369	26 128	5 030	1 425
	Establishments with 50 to 99 employees .....	16	131 393	22 079	4 924	1 024
	Establishments with 100 employees or more .....	22	1 017 924	211 206	50 270	11 433
	Establishments not operated for the entire year .....	39	13 749	2 339	633	155
7132902	Lottery, bingo, bookie, & other betting operation					
	<b>All establishments</b> .....	<b>1 325</b>	<b>3 737 024</b>	<b>624 115</b>	<b>153 971</b>	<b>37 976</b>
	Establishments operated for the entire year .....	1 135	3 657 155	606 969	148 465	36 604
	Establishments with no employees .....	5	2 052	171	—	—
	Establishments with 1 employee .....	90	25 607	3 014	618	90
	Establishments with 2 employees .....	80	23 914	2 867	576	160
	Establishments with 3 or 4 employees .....	158	54 833	8 858	1 823	550
	Establishments with 5 or 6 employees .....	147	82 089	8 727	2 003	802
	Establishments with 7 to 9 employees .....	137	210 442	15 725	3 591	1 077
	Establishments with 10 to 14 employees .....	156	169 700	21 112	4 844	1 822
	Establishments with 15 to 19 employees .....	79	131 550	15 895	4 399	1 323
	Establishments with 20 to 49 employees .....	168	458 620	67 050	14 895	5 067
	Establishments with 50 to 99 employees .....	64	695 852	71 163	17 023	4 469
	Establishments with 100 employees or more .....	51	1 802 496	392 387	98 693	21 244
	Establishments not operated for the entire year .....	190	79 869	17 146	5 506	1 372
7139	Other amusement & recreation services					
	<b>All establishments</b> .....	<b>47 464</b>	<b>27 901 150</b>	<b>7 963 355</b>	<b>1 771 544</b>	<b>656 704</b>
	Establishments operated for the entire year .....	34 774	24 969 059	7 183 214	1 636 468	599 510
	Establishments with no employees .....	272	61 939	14 453	186	—
	Establishments with 1 employee .....	3 978	537 588	93 686	15 220	3 978
	Establishments with 2 employees .....	3 446	669 521	130 382	23 147	6 892
	Establishments with 3 or 4 employees .....	4 891	1 290 474	281 055	53 019	16 892
	Establishments with 5 or 6 employees .....	3 408	1 184 880	274 129	54 971	18 584
	Establishments with 7 to 9 employees .....	3 573	1 567 264	391 201	80 269	28 250
	Establishments with 10 to 14 employees .....	3 984	2 261 564	602 020	131 178	46 958
	Establishments with 15 to 19 employees .....	2 470	1 726 367	474 640	105 792	41 477
	Establishments with 20 to 49 employees .....	6 476	7 542 294	2 179 806	499 677	197 602
	Establishments with 50 to 99 employees .....	1 621	4 016 924	1 289 241	294 285	108 876
	Establishments with 100 employees or more .....	655	4 110 244	1 452 601	378 724	130 001
	Establishments not operated for the entire year .....	12 690	2 932 091	780 141	135 076	57 194
71391	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Establishments operated for the entire year .....	6 246	7 706 695	2 455 820	484 822	150 255
	Establishments with no employees .....	31	11 547	3 189	—	—
	Establishments with 1 employee .....	487	99 810	21 407	1 943	487
	Establishments with 2 employees .....	477	140 808	31 973	3 292	954
	Establishments with 3 or 4 employees .....	734	278 802	72 746	8 744	2 544
	Establishments with 5 or 6 employees .....	548	241 388	66 916	9 747	3 007
	Establishments with 7 to 9 employees .....	616	344 010	96 410	14 920	4 889
	Establishments with 10 to 14 employees .....	695	498 696	148 758	24 967	8 209
	Establishments with 15 to 19 employees .....	446	424 860	120 966	21 184	7 470
	Establishments with 20 to 49 employees .....	1 373	2 190 330	683 074	133 880	43 335
	Establishments with 50 to 99 employees .....	597	1 889 962	629 733	136 921	40 928
	Establishments with 100 employees or more .....	242	1 586 482	580 648	129 224	38 432
	Establishments not operated for the entire year .....	2 300	930 226	276 043	31 608	9 863
713910	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Establishments operated for the entire year .....	6 246	7 706 695	2 455 820	484 822	150 255
	Establishments with no employees .....	31	11 547	3 189	—	—
	Establishments with 1 employee .....	487	99 810	21 407	1 943	487
	Establishments with 2 employees .....	477	140 808	31 973	3 292	954
	Establishments with 3 or 4 employees .....	734	278 802	72 746	8 744	2 544
	Establishments with 5 or 6 employees .....	548	241 388	66 916	9 747	3 007
	Establishments with 7 to 9 employees .....	616	344 010	96 410	14 920	4 889
	Establishments with 10 to 14 employees .....	695	498 696	148 758	24 967	8 209
	Establishments with 15 to 19 employees .....	446	424 860	120 966	21 184	7 470
	Establishments with 20 to 49 employees .....	1 373	2 190 330	683 074	133 880	43 335
	Establishments with 50 to 99 employees .....	597	1 889 962	629 733	136 921	40 928
	Establishments with 100 employees or more .....	242	1 586 482	580 648	129 224	38 432
	Establishments not operated for the entire year .....	2 300	930 226	276 043	31 608	9 863

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
71392	Skiing facilities					
	<b>All establishments</b> .....	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Establishments operated for the entire year .....	184	1 054 798	340 915	125 026	39 597
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	9	1 306	422	38	9
	Establishments with 2 employees .....	6	1 976	499	110	12
	Establishments with 3 or 4 employees .....	12	4 737	897	317	39
	Establishments with 5 or 6 employees .....	7	D	D	D	b
	Establishments with 7 to 9 employees .....	2	D	D	D	a
	Establishments with 10 to 14 employees .....	9	4 003	1 118	314	108
	Establishments with 15 to 19 employees .....	5	3 962	663	198	80
	Establishments with 20 to 49 employees .....	23	25 390	7 481	3 911	781
	Establishments with 50 to 99 employees .....	22	37 979	11 683	5 214	1 550
	Establishments with 100 employees or more .....	89	973 085	317 676	114 740	36 964
	Establishments not operated for the entire year .....	195	286 015	90 232	41 749	18 916
713920	Skiing facilities					
	<b>All establishments</b> .....	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Establishments operated for the entire year .....	184	1 054 798	340 915	125 026	39 597
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	9	1 306	422	38	9
	Establishments with 2 employees .....	6	1 976	499	110	12
	Establishments with 3 or 4 employees .....	12	4 737	897	317	39
	Establishments with 5 or 6 employees .....	7	D	D	D	b
	Establishments with 7 to 9 employees .....	2	D	D	D	a
	Establishments with 10 to 14 employees .....	9	4 003	1 118	314	108
	Establishments with 15 to 19 employees .....	5	3 962	663	198	80
	Establishments with 20 to 49 employees .....	23	25 390	7 481	3 911	781
	Establishments with 50 to 99 employees .....	22	37 979	11 683	5 214	1 550
	Establishments with 100 employees or more .....	89	973 085	317 676	114 740	36 964
	Establishments not operated for the entire year .....	195	286 015	90 232	41 749	18 916
71393	Marinas					
	<b>All establishments</b> .....	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Establishments operated for the entire year .....	3 183	2 309 848	475 492	97 434	21 333
	Establishments with no employees .....	26	7 993	2 309	113	—
	Establishments with 1 employee .....	547	98 424	14 127	2 230	547
	Establishments with 2 employees .....	517	135 968	22 446	3 990	1 034
	Establishments with 3 or 4 employees .....	654	255 608	49 530	9 514	2 255
	Establishments with 5 or 6 employees .....	456	272 866	54 089	10 547	2 469
	Establishments with 7 to 9 employees .....	358	298 398	59 918	12 240	2 795
	Establishments with 10 to 14 employees .....	314	372 595	80 583	17 200	3 661
	Establishments with 15 to 19 employees .....	126	203 975	46 287	9 902	2 130
	Establishments with 20 to 49 employees .....	162	472 975	103 452	21 882	4 558
	Establishments with 50 to 99 employees .....	18	147 583	30 159	5 782	1 195
	Establishments with 100 employees or more .....	5	43 463	12 592	4 034	689
	Establishments not operated for the entire year .....	1 034	231 633	41 097	4 711	1 432
713930	Marinas					
	<b>All establishments</b> .....	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Establishments operated for the entire year .....	3 183	2 309 848	475 492	97 434	21 333
	Establishments with no employees .....	26	7 993	2 309	113	—
	Establishments with 1 employee .....	547	98 424	14 127	2 230	547
	Establishments with 2 employees .....	517	135 968	22 446	3 990	1 034
	Establishments with 3 or 4 employees .....	654	255 608	49 530	9 514	2 255
	Establishments with 5 or 6 employees .....	456	272 866	54 089	10 547	2 469
	Establishments with 7 to 9 employees .....	358	298 398	59 918	12 240	2 795
	Establishments with 10 to 14 employees .....	314	372 595	80 583	17 200	3 661
	Establishments with 15 to 19 employees .....	126	203 975	46 287	9 902	2 130
	Establishments with 20 to 49 employees .....	162	472 975	103 452	21 882	4 558
	Establishments with 50 to 99 employees .....	18	147 583	30 159	5 782	1 195
	Establishments with 100 employees or more .....	5	43 463	12 592	4 034	689
	Establishments not operated for the entire year .....	1 034	231 633	41 097	4 711	1 432
71394	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Establishments operated for the entire year .....	12 570	7 352 275	2 236 174	533 308	241 415
	Establishments with no employees .....	74	10 202	2 972	—	—
	Establishments with 1 employee .....	1 321	122 201	24 098	4 807	1 321
	Establishments with 2 employees .....	1 066	139 122	29 997	6 472	2 132
	Establishments with 3 or 4 employees .....	1 540	247 169	60 352	13 306	5 319
	Establishments with 5 or 6 employees .....	1 091	224 312	60 005	13 508	5 966
	Establishments with 7 to 9 employees .....	1 215	331 494	95 044	22 147	9 597
	Establishments with 10 to 14 employees .....	1 426	505 283	153 192	36 395	16 825
	Establishments with 15 to 19 employees .....	966	447 564	137 558	32 618	16 255
	Establishments with 20 to 49 employees .....	2 856	2 682 282	761 121	185 525	88 449
	Establishments with 50 to 99 employees .....	749	1 429 495	462 956	109 614	49 927
	Establishments with 100 employees or more .....	266	1 213 151	448 879	108 916	45 624
	Establishments not operated for the entire year .....	4 034	592 679	168 869	29 625	14 982

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
713940	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Establishments operated for the entire year .....	12 570	7 352 275	2 236 174	533 308	241 415
	Establishments with no employees .....	74	10 202	2 972	—	—
	Establishments with 1 employee .....	1 321	122 201	24 098	4 807	1 321
	Establishments with 2 employees .....	1 066	139 122	29 997	6 472	2 132
	Establishments with 3 or 4 employees .....	1 540	247 169	60 352	13 306	5 319
	Establishments with 5 or 6 employees .....	1 091	224 312	60 005	13 508	5 966
	Establishments with 7 to 9 employees .....	1 215	331 494	95 044	22 147	9 597
	Establishments with 10 to 14 employees .....	1 426	505 283	153 192	36 395	16 825
	Establishments with 15 to 19 employees .....	966	447 564	137 558	32 618	16 255
	Establishments with 20 to 49 employees .....	2 856	2 682 282	761 121	185 525	88 449
	Establishments with 50 to 99 employees .....	749	1 429 495	462 956	109 614	49 927
	Establishments with 100 employees or more .....	266	1 213 151	448 879	108 916	45 624
	Establishments not operated for the entire year .....	4 034	592 679	168 869	29 625	14 982
7139404	Ice skating rinks					
	<b>All establishments</b> .....	<b>381</b>	<b>298 737</b>	<b>78 587</b>	<b>19 552</b>	<b>8 870</b>
	Establishments operated for the entire year .....	292	272 038	72 327	18 112	8 078
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	16	2 652	392	81	16
	Establishments with 2 employees .....	8	2 330	293	78	16
	Establishments with 3 or 4 employees .....	19	6 666	1 268	304	68
	Establishments with 5 or 6 employees .....	11	3 943	967	238	60
	Establishments with 7 to 9 employees .....	20	7 729	1 802	491	159
	Establishments with 10 to 14 employees .....	31	18 505	4 166	989	375
	Establishments with 15 to 19 employees .....	28	20 156	4 748	1 221	491
	Establishments with 20 to 49 employees .....	115	127 931	34 296	8 551	3 636
	Establishments with 50 to 99 employees .....	38	66 265	20 243	5 136	2 544
	Establishments with 100 employees or more .....	6	15 861	4 152	1 023	713
	Establishments not operated for the entire year .....	89	26 699	6 260	1 440	792
7139405	Roller skating rinks					
	<b>All establishments</b> .....	<b>1 611</b>	<b>416 339</b>	<b>111 912</b>	<b>28 316</b>	<b>19 416</b>
	Establishments operated for the entire year .....	1 334	386 655	105 258	27 043	18 512
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	77	6 098	1 013	211	77
	Establishments with 2 employees .....	94	10 214	1 825	415	188
	Establishments with 3 or 4 employees .....	166	20 437	3 958	972	563
	Establishments with 5 or 6 employees .....	138	21 389	4 186	1 129	753
	Establishments with 7 to 9 employees .....	158	28 418	6 838	1 889	1 253
	Establishments with 10 to 14 employees .....	214	56 997	15 655	3 928	2 529
	Establishments with 15 to 19 employees .....	161	51 511	15 028	3 800	2 684
	Establishments with 20 to 49 employees .....	294	152 212	45 715	11 887	8 438
	Establishments with 50 to 99 employees .....	30	D	D	D	g
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	277	29 684	6 654	1 273	904
71395	Bowling centers					
	<b>All establishments</b> .....	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Establishments operated for the entire year .....	4 731	2 662 332	779 652	203 033	83 435
	Establishments with no employees .....	13	2 424	802	73	—
	Establishments with 1 employee .....	182	16 844	2 331	582	182
	Establishments with 2 employees .....	231	30 661	4 628	1 237	462
	Establishments with 3 or 4 employees .....	418	71 138	13 974	3 732	1 457
	Establishments with 5 or 6 employees .....	358	69 842	16 578	4 571	1 957
	Establishments with 7 to 9 employees .....	485	135 037	34 210	9 156	3 873
	Establishments with 10 to 14 employees .....	756	288 323	83 619	22 399	9 051
	Establishments with 15 to 19 employees .....	578	311 501	89 156	23 470	9 756
	Establishments with 20 to 49 employees .....	1 555	1 450 753	443 117	113 936	46 049
	Establishments with 50 to 99 employees .....	142	248 386	78 557	20 724	9 029
	Establishments with 100 employees or more .....	13	37 423	12 680	3 153	1 619
	Establishments not operated for the entire year .....	859	158 353	41 392	10 856	4 609
713950	Bowling centers					
	<b>All establishments</b> .....	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Establishments operated for the entire year .....	4 731	2 662 332	779 652	203 033	83 435
	Establishments with no employees .....	13	2 424	802	73	—
	Establishments with 1 employee .....	182	16 844	2 331	582	182
	Establishments with 2 employees .....	231	30 661	4 628	1 237	462
	Establishments with 3 or 4 employees .....	418	71 138	13 974	3 732	1 457
	Establishments with 5 or 6 employees .....	358	69 842	16 578	4 571	1 957
	Establishments with 7 to 9 employees .....	485	135 037	34 210	9 156	3 873
	Establishments with 10 to 14 employees .....	756	288 323	83 619	22 399	9 051
	Establishments with 15 to 19 employees .....	578	311 501	89 156	23 470	9 756
	Establishments with 20 to 49 employees .....	1 555	1 450 753	443 117	113 936	46 049
	Establishments with 50 to 99 employees .....	142	248 386	78 557	20 724	9 029
	Establishments with 100 employees or more .....	13	37 423	12 680	3 153	1 619
	Establishments not operated for the entire year .....	859	158 353	41 392	10 856	4 609

See footnotes at end of table.

**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
71399	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Establishments operated for the entire year .....	7 860	3 883 111	895 161	192 845	63 475
	Establishments with no employees .....	128	29 773	5 181	—	—
	Establishments with 1 employee .....	1 432	199 003	31 301	5 620	1 432
	Establishments with 2 employees .....	1 149	220 986	40 839	8 046	2 298
	Establishments with 3 or 4 employees .....	1 533	433 020	83 556	17 406	5 278
	Establishments with 5 or 6 employees .....	948	D	D	D	i
	Establishments with 7 to 9 employees .....	897	D	D	D	i
	Establishments with 10 to 14 employees .....	784	592 664	134 750	29 903	9 104
	Establishments with 15 to 19 employees .....	349	334 505	80 010	18 420	5 786
	Establishments with 20 to 49 employees .....	507	720 564	181 561	40 543	14 430
	Establishments with 50 to 99 employees .....	93	263 519	76 153	16 030	6 247
	Establishments with 100 employees or more .....	40	256 640	80 126	18 657	6 673
	Establishments not operated for the entire year .....	4 268	733 185	162 508	16 527	7 392
713990	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Establishments operated for the entire year .....	7 860	3 883 111	895 161	192 845	63 475
	Establishments with no employees .....	128	29 773	5 181	—	—
	Establishments with 1 employee .....	1 432	199 003	31 301	5 620	1 432
	Establishments with 2 employees .....	1 149	220 986	40 839	8 046	2 298
	Establishments with 3 or 4 employees .....	1 533	433 020	83 556	17 406	5 278
	Establishments with 5 or 6 employees .....	948	D	D	D	i
	Establishments with 7 to 9 employees .....	897	D	D	D	i
	Establishments with 10 to 14 employees .....	784	592 664	134 750	29 903	9 104
	Establishments with 15 to 19 employees .....	349	334 505	80 010	18 420	5 786
	Establishments with 20 to 49 employees .....	507	720 564	181 561	40 543	14 430
	Establishments with 50 to 99 employees .....	93	263 519	76 153	16 030	6 247
	Establishments with 100 employees or more .....	40	256 640	80 126	18 657	6 673
	Establishments not operated for the entire year .....	4 268	733 185	162 508	16 527	7 392
7139901	Dance studios & halls					
	<b>All establishments</b> .....	<b>293</b>	<b>91 068</b>	<b>26 303</b>	<b>5 839</b>	<b>2 663</b>
	Establishments operated for the entire year .....	231	80 695	24 656	5 642	2 555
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	33	D	D	D	b
	Establishments with 2 employees .....	39	5 317	939	194	78
	Establishments with 3 or 4 employees .....	46	9 960	1 428	352	160
	Establishments with 5 or 6 employees .....	24	4 778	1 239	257	129
	Establishments with 7 to 9 employees .....	30	6 532	1 993	440	241
	Establishments with 10 to 14 employees .....	19	6 478	1 407	351	216
	Establishments with 15 to 19 employees .....	8	4 177	1 194	172	128
	Establishments with 20 to 49 employees .....	20	18 505	5 813	1 232	564
	Establishments with 50 to 99 employees .....	5	7 241	2 665	619	306
	Establishments with 100 employees or more .....	5	14 401	7 611	1 954	700
	Establishments not operated for the entire year .....	62	10 373	1 647	197	108
7139902	Concession operators of amusement devices & rides					
	<b>All establishments</b> .....	<b>1 072</b>	<b>364 054</b>	<b>84 290</b>	<b>12 688</b>	<b>5 967</b>
	Establishments operated for the entire year .....	540	243 675	60 409	11 356	5 161
	Establishments with no employees .....	10	2 700	445	—	—
	Establishments with 1 employee .....	78	9 528	1 686	251	78
	Establishments with 2 employees .....	63	11 147	2 279	352	126
	Establishments with 3 or 4 employees .....	113	26 215	5 006	952	395
	Establishments with 5 or 6 employees .....	66	16 979	3 624	741	358
	Establishments with 7 to 9 employees .....	63	25 834	6 454	1 299	496
	Establishments with 10 to 14 employees .....	62	41 626	9 827	2 021	715
	Establishments with 15 to 19 employees .....	29	20 978	4 381	991	483
	Establishments with 20 to 49 employees .....	46	53 132	16 634	3 295	1 308
	Establishments with 50 to 99 employees .....	5	17 685	5 395	506	371
	Establishments with 100 employees or more .....	5	17 851	4 678	948	831
	Establishments not operated for the entire year .....	532	120 379	23 881	1 332	806
7139904	Miniature golf courses					
	<b>All establishments</b> .....	<b>1 041</b>	<b>307 886</b>	<b>72 833</b>	<b>12 432</b>	<b>5 326</b>
	Establishments operated for the entire year .....	484	233 325	55 849	11 302	4 585
	Establishments with no employees .....	9	2 242	362	—	—
	Establishments with 1 employee .....	61	8 244	1 428	167	61
	Establishments with 2 employees .....	55	11 284	2 156	370	110
	Establishments with 3 or 4 employees .....	70	16 881	3 699	549	253
	Establishments with 5 or 6 employees .....	63	17 629	4 412	800	344
	Establishments with 7 to 9 employees .....	64	27 811	6 503	1 128	505
	Establishments with 10 to 14 employees .....	73	43 538	11 679	2 945	848
	Establishments with 15 to 19 employees .....	32	28 223	5 681	1 136	532
	Establishments with 20 to 49 employees .....	50	65 581	15 184	3 126	1 340
	Establishments with 50 to 99 employees .....	5	D	D	D	e
	Establishments with 100 employees or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	557	74 561	16 984	1 130	741

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
7139905	Coin-operated amusement devices (except slot machine operation)					
	<b>All establishments .....</b>	<b>2 668</b>	<b>1 705 888</b>	<b>342 156</b>	<b>78 275</b>	<b>18 907</b>
	Establishments operated for the entire year .....	2 353	1 630 376	329 868	75 936	18 187
	Establishments with no employees .....	20	4 183	467	—	—
	Establishments with 1 employee .....	396	60 124	8 273	1 879	396
	Establishments with 2 employees .....	356	79 758	13 214	3 015	712
	Establishments with 3 or 4 employees .....	510	189 855	34 245	7 909	1 731
	Establishments with 5 or 6 employees .....	320	174 909	33 678	8 086	1 733
	Establishments with 7 to 9 employees .....	268	216 711	45 340	9 951	2 096
	Establishments with 10 to 14 employees .....	205	260 753	50 723	11 781	2 397
	Establishments with 15 to 19 employees .....	108	156 694	35 064	8 367	1 797
	Establishments with 20 to 49 employees .....	132	295 225	61 730	14 381	3 719
	Establishments with 50 to 99 employees .....	31	120 269	30 393	6 505	2 041
	Establishments with 100 employees or more .....	7	71 895	16 741	4 062	1 565
	Establishments not operated for the entire year .....	315	75 512	12 288	2 339	720

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
	<b>All establishments</b> .....	<b>19 463</b>	<b>19 626 564</b>	<b>6 683 417</b>	<b>1 466 590</b>	<b>380 287</b>
	Establishments operated for the entire year .....	15 792	18 878 138	6 441 225	1 437 483	371 012
	Establishments with no employees .....	142	14 791	3 694	-	-
	Establishments with 1 employee .....	2 596	288 975	53 940	9 088	2 596
	Establishments with 2 employees .....	1 961	328 868	67 897	13 376	3 922
	Establishments with 3 or 4 employees .....	2 419	591 479	138 380	27 953	8 267
	Establishments with 5 or 6 employees .....	1 347	487 794	125 891	25 128	7 328
	Establishments with 7 to 9 employees .....	1 158	593 700	154 401	31 448	9 108
	Establishments with 10 to 14 employees .....	1 196	800 250	223 735	47 146	14 038
	Establishments with 15 to 19 employees .....	702	635 266	191 378	40 002	11 734
	Establishments with 20 to 49 employees .....	2 081	3 202 394	1 126 798	234 445	66 656
	Establishments with 50 to 99 employees .....	1 407	4 313 417	1 635 769	351 937	97 635
	Establishments with 100 employees or more .....	783	7 621 204	2 719 342	656 960	149 728
	Establishments not operated for the entire year .....	3 671	748 426	242 192	29 107	9 275
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>					
	<b>All establishments</b> .....	<b>4 624</b>	<b>4 875 904</b>	<b>1 621 537</b>	<b>392 820</b>	<b>90 831</b>
	Establishments operated for the entire year .....	3 998	4 681 562	1 582 007	386 375	88 082
	Establishments with no employees .....	64	9 084	1 503	-	-
	Establishments with 1 employee .....	721	103 846	14 595	2 914	721
	Establishments with 2 employees .....	645	134 206	23 898	4 931	1 290
	Establishments with 3 or 4 employees .....	715	217 609	43 274	9 473	2 432
	Establishments with 5 or 6 employees .....	359	168 647	38 695	7 983	1 947
	Establishments with 7 to 9 employees .....	279	190 579	42 780	9 213	2 209
	Establishments with 10 to 14 employees .....	294	215 549	58 873	13 448	3 418
	Establishments with 15 to 19 employees .....	153	179 306	50 330	10 345	2 508
	Establishments with 20 to 49 employees .....	328	524 796	161 047	37 504	10 028
	Establishments with 50 to 99 employees .....	216	667 707	205 956	51 392	15 449
	Establishments with 100 employees or more .....	224	2 270 233	941 056	239 172	48 080
	Establishments not operated for the entire year .....	626	194 342	39 530	6 445	2 749
<b>7111</b>	<b>Performing arts companies</b>					
	<b>All establishments</b> .....	<b>3 316</b>	<b>3 298 514</b>	<b>1 273 094</b>	<b>312 889</b>	<b>70 201</b>
	Establishments operated for the entire year .....	2 936	3 194 458	1 244 471	307 391	68 041
	Establishments with no employees .....	53	4 411	840	-	-
	Establishments with 1 employee .....	479	50 157	9 484	2 029	479
	Establishments with 2 employees .....	466	78 526	17 299	3 609	932
	Establishments with 3 or 4 employees .....	510	120 639	29 126	6 607	1 739
	Establishments with 5 or 6 employees .....	256	87 670	25 542	5 354	1 387
	Establishments with 7 to 9 employees .....	209	101 464	30 761	6 703	1 664
	Establishments with 10 to 14 employees .....	228	135 607	44 197	10 287	2 645
	Establishments with 15 to 19 employees .....	119	128 372	38 711	8 159	1 951
	Establishments with 20 to 49 employees .....	250	301 768	109 973	25 893	7 656
	Establishments with 50 to 99 employees .....	180	417 895	160 455	40 982	12 940
	Establishments with 100 employees or more .....	186	1 767 949	778 083	197 768	36 648
	Establishments not operated for the entire year .....	380	104 056	28 623	5 498	2 160
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b> .....	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Establishments operated for the entire year .....	1 430	1 687 761	605 845	147 659	31 184
	Establishments with no employees .....	30	2 253	569	-	-
	Establishments with 1 employee .....	221	23 354	4 228	835	221
	Establishments with 2 employees .....	224	38 398	9 086	1 751	448
	Establishments with 3 or 4 employees .....	227	58 839	13 691	3 176	778
	Establishments with 5 or 6 employees .....	138	50 786	15 271	2 898	749
	Establishments with 7 to 9 employees .....	110	57 440	16 195	3 335	877
	Establishments with 10 to 14 employees .....	122	68 618	22 517	5 090	1 416
	Establishments with 15 to 19 employees .....	77	96 491	28 612	5 711	1 258
	Establishments with 20 to 49 employees .....	148	212 716	72 241	16 720	4 506
	Establishments with 50 to 99 employees .....	65	216 134	77 539	19 124	4 432
	Establishments with 100 employees or more .....	68	862 732	345 896	89 019	16 499
	Establishments not operated for the entire year .....	217	88 203	24 772	4 513	1 622
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b> .....	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Establishments operated for the entire year .....	1 430	1 687 761	605 845	147 659	31 184
	Establishments with no employees .....	30	2 253	569	-	-
	Establishments with 1 employee .....	221	23 354	4 228	835	221
	Establishments with 2 employees .....	224	38 398	9 086	1 751	448
	Establishments with 3 or 4 employees .....	227	58 839	13 691	3 176	778
	Establishments with 5 or 6 employees .....	138	50 786	15 271	2 898	749
	Establishments with 7 to 9 employees .....	110	57 440	16 195	3 335	877
	Establishments with 10 to 14 employees .....	122	68 618	22 517	5 090	1 416
	Establishments with 15 to 19 employees .....	77	96 491	28 612	5 711	1 258
	Establishments with 20 to 49 employees .....	148	212 716	72 241	16 720	4 506
	Establishments with 50 to 99 employees .....	65	216 134	77 539	19 124	4 432
	Establishments with 100 employees or more .....	68	862 732	345 896	89 019	16 499
	Establishments not operated for the entire year .....	217	88 203	24 772	4 513	1 622

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7111101	Opera companies					
	<b>All establishments</b> .....	<b>147</b>	<b>593 608</b>	<b>235 218</b>	<b>60 120</b>	<b>9 400</b>
	Establishments operated for the entire year .....	137	582 541	231 180	58 933	9 175
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	14	D	D	D	a
	Establishments with 2 employees .....	19	5 806	1 048	217	38
	Establishments with 3 or 4 employees .....	18	7 733	1 427	425	62
	Establishments with 5 or 6 employees .....	10	6 419	1 287	285	56
	Establishments with 7 to 9 employees .....	7	10 522	1 501	333	56
	Establishments with 10 to 14 employees .....	10	11 517	3 495	728	114
	Establishments with 15 to 19 employees .....	10	29 885	9 574	1 377	164
	Establishments with 20 to 49 employees .....	12	33 832	9 371	1 819	427
	Establishments with 50 to 99 employees .....	17	69 336	22 365	5 914	1 138
	Establishments with 100 employees or more .....	18	403 932	180 765	47 770	7 106
	Establishments not operated for the entire year .....	10	11 067	4 038	1 187	225
7111102	Theater companies					
	<b>All establishments</b> .....	<b>1 500</b>	<b>1 182 356</b>	<b>395 399</b>	<b>92 052</b>	<b>23 406</b>
	Establishments operated for the entire year .....	1 293	1 105 220	374 665	88 726	22 009
	Establishments with no employees .....	28	D	D	D	a
	Establishments with 1 employee .....	207	D	D	D	c
	Establishments with 2 employees .....	205	32 592	8 038	1 534	410
	Establishments with 3 or 4 employees .....	209	51 106	12 264	2 751	716
	Establishments with 5 or 6 employees .....	128	44 367	13 984	2 613	693
	Establishments with 7 to 9 employees .....	103	46 918	14 694	3 002	821
	Establishments with 10 to 14 employees .....	112	57 101	19 022	4 362	1 302
	Establishments with 15 to 19 employees .....	67	66 606	19 038	4 334	1 094
	Establishments with 20 to 49 employees .....	136	178 884	62 870	14 901	4 079
	Establishments with 50 to 99 employees .....	48	146 798	55 174	13 210	3 294
	Establishments with 100 employees or more .....	50	458 800	165 131	41 249	9 393
	Establishments not operated for the entire year .....	207	77 136	20 734	3 326	1 397
71112	Dance companies					
	<b>All establishments</b> .....	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Establishments operated for the entire year .....	342	319 294	129 820	32 131	6 731
	Establishments with no employees .....	8	625	65	—	—
	Establishments with 1 employee .....	46	3 772	768	185	46
	Establishments with 2 employees .....	42	6 915	1 342	301	84
	Establishments with 3 or 4 employees .....	51	10 282	2 431	558	173
	Establishments with 5 or 6 employees .....	32	9 222	2 126	486	174
	Establishments with 7 to 9 employees .....	32	10 303	3 699	820	260
	Establishments with 10 to 14 employees .....	38	19 256	6 263	1 566	442
	Establishments with 15 to 19 employees .....	22	11 241	4 638	1 163	361
	Establishments with 20 to 49 employees .....	32	39 850	16 140	4 315	934
	Establishments with 50 to 99 employees .....	25	73 684	30 340	7 970	1 590
	Establishments with 100 employees or more .....	14	134 144	62 008	14 767	2 667
	Establishments not operated for the entire year .....	29	4 012	1 199	355	90
711120	Dance companies					
	<b>All establishments</b> .....	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Establishments operated for the entire year .....	342	319 294	129 820	32 131	6 731
	Establishments with no employees .....	8	625	65	—	—
	Establishments with 1 employee .....	46	3 772	768	185	46
	Establishments with 2 employees .....	42	6 915	1 342	301	84
	Establishments with 3 or 4 employees .....	51	10 282	2 431	558	173
	Establishments with 5 or 6 employees .....	32	9 222	2 126	486	174
	Establishments with 7 to 9 employees .....	32	10 303	3 699	820	260
	Establishments with 10 to 14 employees .....	38	19 256	6 263	1 566	442
	Establishments with 15 to 19 employees .....	22	11 241	4 638	1 163	361
	Establishments with 20 to 49 employees .....	32	39 850	16 140	4 315	934
	Establishments with 50 to 99 employees .....	25	73 684	30 340	7 970	1 590
	Establishments with 100 employees or more .....	14	134 144	62 008	14 767	2 667
	Establishments not operated for the entire year .....	29	4 012	1 199	355	90
71113	Musical groups & artists					
	<b>All establishments</b> .....	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Establishments operated for the entire year .....	1 089	1 143 313	496 279	124 846	29 335
	Establishments with no employees .....	12	1 445	194	—	—
	Establishments with 1 employee .....	189	19 328	3 983	894	189
	Establishments with 2 employees .....	185	29 433	6 150	1 432	370
	Establishments with 3 or 4 employees .....	220	48 132	12 299	2 727	746
	Establishments with 5 or 6 employees .....	83	26 640	7 777	1 898	447
	Establishments with 7 to 9 employees .....	62	31 887	10 270	2 438	486
	Establishments with 10 to 14 employees .....	63	42 492	14 480	3 428	731
	Establishments with 15 to 19 employees .....	18	D	D	D	e
	Establishments with 20 to 49 employees .....	65	45 586	19 734	4 446	2 048
	Establishments with 50 to 99 employees .....	90	128 077	52 576	13 888	6 918
	Establishments with 100 employees or more .....	102	D	D	D	j
	Establishments not operated for the entire year .....	122	10 699	2 504	585	433

See footnotes at end of table.



Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
711130	Musical groups & artists					
	<b>All establishments</b> .....	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Establishments operated for the entire year .....	1 089	1 143 313	496 279	124 846	29 335
	Establishments with no employees .....	12	1 445	194	—	—
	Establishments with 1 employee .....	189	19 328	3 983	894	189
	Establishments with 2 employees .....	185	29 433	6 150	1 432	370
	Establishments with 3 or 4 employees .....	220	48 132	12 299	2 727	746
	Establishments with 5 or 6 employees .....	83	26 640	7 777	1 898	447
	Establishments with 7 to 9 employees .....	62	31 887	10 270	2 438	486
	Establishments with 10 to 14 employees .....	63	42 492	14 480	3 428	731
	Establishments with 15 to 19 employees .....	18	D	D	D	e
	Establishments with 20 to 49 employees .....	65	45 586	19 734	4 446	2 048
	Establishments with 50 to 99 employees .....	90	128 077	52 576	13 888	6 918
	Establishments with 100 employees or more .....	102	D	D	D	j
	Establishments not operated for the entire year .....	122	10 699	2 504	585	433
7111301	Symphony orchestras & chamber music organizations					
	<b>All establishments</b> .....	<b>698</b>	<b>1 038 206</b>	<b>466 868</b>	<b>118 076</b>	<b>26 975</b>
	Establishments operated for the entire year .....	649	1 034 087	465 670	117 732	26 683
	Establishments with no employees .....	6	851	76	—	—
	Establishments with 1 employee .....	87	11 102	2 600	583	87
	Establishments with 2 employees .....	84	17 023	3 670	855	168
	Establishments with 3 or 4 employees .....	129	32 244	8 059	1 851	436
	Establishments with 5 or 6 employees .....	48	17 875	5 407	1 332	257
	Establishments with 7 to 9 employees .....	21	15 610	5 808	1 352	162
	Establishments with 10 to 14 employees .....	32	29 007	10 869	2 490	364
	Establishments with 15 to 19 employees .....	11	D	D	D	c
	Establishments with 20 to 49 employees .....	45	23 334	10 668	2 358	1 434
	Establishments with 50 to 99 employees .....	85	126 650	52 023	13 747	6 609
	Establishments with 100 employees or more .....	101	D	D	D	j
	Establishments not operated for the entire year .....	49	4 119	1 198	344	292
7111309	Other music groups & artists					
	<b>All establishments</b> .....	<b>513</b>	<b>115 806</b>	<b>31 915</b>	<b>7 355</b>	<b>2 793</b>
	Establishments operated for the entire year .....	440	109 226	30 609	7 114	2 652
	Establishments with no employees .....	6	594	118	—	—
	Establishments with 1 employee .....	102	8 226	1 383	311	102
	Establishments with 2 employees .....	101	12 410	2 480	577	202
	Establishments with 3 or 4 employees .....	91	15 888	4 240	876	310
	Establishments with 5 or 6 employees .....	35	8 765	2 370	566	190
	Establishments with 7 to 9 employees .....	41	16 277	4 462	1 086	324
	Establishments with 10 to 14 employees .....	31	13 485	3 611	938	367
	Establishments with 15 to 19 employees .....	7	D	D	D	c
	Establishments with 20 to 49 employees .....	20	22 252	9 066	2 088	614
	Establishments with 50 to 99 employees .....	5	1 427	553	141	309
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	73	6 580	1 306	241	141
71119	Other performing arts companies					
	<b>All establishments</b> .....	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Establishments operated for the entire year .....	75	44 090	12 527	2 755	791
	Establishments with no employees .....	3	88	12	—	—
	Establishments with 1 employee .....	23	3 703	505	115	23
	Establishments with 2 employees .....	15	3 780	721	125	30
	Establishments with 3 or 4 employees .....	12	3 386	705	146	42
	Establishments with 5 or 6 employees .....	3	1 022	368	72	17
	Establishments with 7 to 9 employees .....	5	1 834	597	110	41
	Establishments with 10 to 14 employees .....	5	5 241	937	203	56
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	5	3 616	1 858	412	168
	Establishments with 50 to 99 employees .....	2	—	—	—	—
	Establishments with 100 employees or more .....	—	D	D	D	e
	Establishments not operated for the entire year .....	12	1 142	148	45	15
711190	Other performing arts companies					
	<b>All establishments</b> .....	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Establishments operated for the entire year .....	75	44 090	12 527	2 755	791
	Establishments with no employees .....	3	88	12	—	—
	Establishments with 1 employee .....	23	3 703	505	115	23
	Establishments with 2 employees .....	15	3 780	721	125	30
	Establishments with 3 or 4 employees .....	12	3 386	705	146	42
	Establishments with 5 or 6 employees .....	3	1 022	368	72	17
	Establishments with 7 to 9 employees .....	5	1 834	597	110	41
	Establishments with 10 to 14 employees .....	5	5 241	937	203	56
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	5	3 616	1 858	412	168
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	12	1 142	148	45	15

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
7111901	Circuses					
	<b>All establishments</b> .....	<b>17</b>	<b>20 697</b>	<b>6 538</b>	<b>1 508</b>	<b>342</b>
	Establishments operated for the entire year .....	12	20 436	6 502	1 504	339
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	2	D	D	D	a
	Establishments with 2 employees .....	3	547	76	16	6
	Establishments with 3 or 4 employees .....	2	D	D	D	a
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	1	D	D	D	a
	Establishments with 10 to 14 employees .....	1	D	D	D	a
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	1	D	D	D	b
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	1	D	D	D	e
	Establishments not operated for the entire year .....	5	261	36	4	3
7111909	Other performing arts companies (except circuses)					
	<b>All establishments</b> .....	<b>70</b>	<b>24 535</b>	<b>6 137</b>	<b>1 292</b>	<b>464</b>
	Establishments operated for the entire year .....	63	23 654	6 025	1 251	452
	Establishments with no employees .....	3	88	12	—	—
	Establishments with 1 employee .....	21	D	D	D	b
	Establishments with 2 employees .....	12	3 233	645	109	24
	Establishments with 3 or 4 employees .....	10	D	D	D	b
	Establishments with 5 or 6 employees .....	3	1 022	368	72	17
	Establishments with 7 to 9 employees .....	4	D	D	D	b
	Establishments with 10 to 14 employees .....	4	D	D	D	b
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	4	D	D	D	c
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	7	881	112	41	12
7113	Promoters of performing arts, sports, & similar events					
	<b>All establishments</b> .....	<b>1 308</b>	<b>1 577 390</b>	<b>348 443</b>	<b>79 931</b>	<b>20 630</b>
	Establishments operated for the entire year .....	1 062	1 487 104	337 536	78 984	20 041
	Establishments with no employees .....	11	4 673	663	—	—
	Establishments with 1 employee .....	242	53 689	5 111	885	242
	Establishments with 2 employees .....	179	55 680	6 599	1 322	358
	Establishments with 3 or 4 employees .....	205	96 970	14 148	2 866	693
	Establishments with 5 or 6 employees .....	103	80 977	13 153	2 629	560
	Establishments with 7 to 9 employees .....	70	89 115	12 019	2 510	545
	Establishments with 10 to 14 employees .....	66	79 942	14 676	3 161	773
	Establishments with 15 to 19 employees .....	34	50 934	11 619	2 186	557
	Establishments with 20 to 49 employees .....	78	223 028	51 074	11 611	2 372
	Establishments with 50 to 99 employees .....	36	249 812	45 501	10 410	2 509
	Establishments with 100 employees or more .....	38	502 284	162 973	41 404	11 432
	Establishments not operated for the entire year .....	246	90 286	10 907	947	589
71131	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Establishments operated for the entire year .....	341	820 891	223 390	53 081	13 384
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	56	12 849	1 240	267	56
	Establishments with 2 employees .....	40	9 636	1 680	371	80
	Establishments with 3 or 4 employees .....	53	25 760	4 047	868	183
	Establishments with 5 or 6 employees .....	32	16 500	3 612	737	172
	Establishments with 7 to 9 employees .....	30	31 537	5 243	1 217	234
	Establishments with 10 to 14 employees .....	24	23 327	4 981	1 110	281
	Establishments with 15 to 19 employees .....	17	19 891	5 308	1 086	281
	Establishments with 20 to 49 employees .....	35	71 472	19 124	4 475	1 149
	Establishments with 50 to 99 employees .....	26	164 284	31 952	6 607	1 811
	Establishments with 100 employees or more .....	28	445 635	146 203	36 343	9 137
	Establishments not operated for the entire year .....	30	25 281	1 925	442	205
711310	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Establishments operated for the entire year .....	341	820 891	223 390	53 081	13 384
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	56	12 849	1 240	267	56
	Establishments with 2 employees .....	40	9 636	1 680	371	80
	Establishments with 3 or 4 employees .....	53	25 760	4 047	868	183
	Establishments with 5 or 6 employees .....	32	16 500	3 612	737	172
	Establishments with 7 to 9 employees .....	30	31 537	5 243	1 217	234
	Establishments with 10 to 14 employees .....	24	23 327	4 981	1 110	281
	Establishments with 15 to 19 employees .....	17	19 891	5 308	1 086	281
	Establishments with 20 to 49 employees .....	35	71 472	19 124	4 475	1 149
	Establishments with 50 to 99 employees .....	26	164 284	31 952	6 607	1 811
	Establishments with 100 employees or more .....	28	445 635	146 203	36 343	9 137
	Establishments not operated for the entire year .....	30	25 281	1 925	442	205

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>					
71132	Promoters of performing arts, sports, & similar events w/o facil					
	<b>All establishments</b> .....	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Establishments operated for the entire year .....	721	666 213	114 146	25 903	6 657
	Establishments with no employees .....	11	4 673	663	—	—
	Establishments with 1 employee .....	186	40 840	3 871	618	186
	Establishments with 2 employees .....	139	46 044	4 919	951	278
	Establishments with 3 or 4 employees .....	152	71 210	10 101	1 998	510
	Establishments with 5 or 6 employees .....	71	64 477	9 541	1 892	388
	Establishments with 7 to 9 employees .....	40	57 578	6 776	1 293	311
	Establishments with 10 to 14 employees .....	42	56 615	9 695	2 051	492
	Establishments with 15 to 19 employees .....	17	31 043	6 311	1 100	276
	Establishments with 20 to 49 employees .....	43	151 556	31 950	7 136	1 223
	Establishments with 50 to 99 employees .....	10	85 528	13 549	3 803	698
	Establishments with 100 employees or more .....	10	56 649	16 770	5 061	2 295
	Establishments not operated for the entire year .....	216	65 005	8 982	505	384
711320	Promoters of performing arts, sports, & similar events w/o facil					
	<b>All establishments</b> .....	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Establishments operated for the entire year .....	721	666 213	114 146	25 903	6 657
	Establishments with no employees .....	11	4 673	663	—	—
	Establishments with 1 employee .....	186	40 840	3 871	618	186
	Establishments with 2 employees .....	139	46 044	4 919	951	278
	Establishments with 3 or 4 employees .....	152	71 210	10 101	1 998	510
	Establishments with 5 or 6 employees .....	71	64 477	9 541	1 892	388
	Establishments with 7 to 9 employees .....	40	57 578	6 776	1 293	311
	Establishments with 10 to 14 employees .....	42	56 615	9 695	2 051	492
	Establishments with 15 to 19 employees .....	17	31 043	6 311	1 100	276
	Establishments with 20 to 49 employees .....	43	151 556	31 950	7 136	1 223
	Establishments with 50 to 99 employees .....	10	85 528	13 549	3 803	698
	Establishments with 100 employees or more .....	10	56 649	16 770	5 061	2 295
	Establishments not operated for the entire year .....	216	65 005	8 982	505	384
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>					
	<b>All establishments</b> .....	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Establishments operated for the entire year .....	4 223	6 190 397	1 687 410	394 347	83 021
	Establishments with no employees .....	19	715	177	—	—
	Establishments with 1 employee .....	824	68 442	13 082	2 769	824
	Establishments with 2 employees .....	613	94 935	20 138	4 374	1 226
	Establishments with 3 or 4 employees .....	755	174 974	40 980	9 144	2 591
	Establishments with 5 or 6 employees .....	411	140 347	35 416	7 992	2 241
	Establishments with 7 to 9 employees .....	364	191 210	46 099	10 493	2 876
	Establishments with 10 to 14 employees .....	328	291 063	63 432	14 410	3 854
	Establishments with 15 to 19 employees .....	186	215 847	54 990	12 440	3 144
	Establishments with 20 to 49 employees .....	400	826 341	229 331	52 698	12 449
	Establishments with 50 to 99 employees .....	161	765 384	225 903	52 821	10 970
	Establishments with 100 employees or more .....	162	3 421 139	957 862	227 206	42 846
	Establishments not operated for the entire year .....	570	89 909	27 339	5 124	1 474
7121	Museums, historical sites, & similar institutions					
	<b>All establishments</b> .....	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Establishments operated for the entire year .....	4 223	6 190 397	1 687 410	394 347	83 021
	Establishments with no employees .....	19	715	177	—	—
	Establishments with 1 employee .....	824	68 442	13 082	2 769	824
	Establishments with 2 employees .....	613	94 935	20 138	4 374	1 226
	Establishments with 3 or 4 employees .....	755	174 974	40 980	9 144	2 591
	Establishments with 5 or 6 employees .....	411	140 347	35 416	7 992	2 241
	Establishments with 7 to 9 employees .....	364	191 210	46 099	10 493	2 876
	Establishments with 10 to 14 employees .....	328	291 063	63 432	14 410	3 854
	Establishments with 15 to 19 employees .....	186	215 847	54 990	12 440	3 144
	Establishments with 20 to 49 employees .....	400	826 341	229 331	52 698	12 449
	Establishments with 50 to 99 employees .....	161	765 384	225 903	52 821	10 970
	Establishments with 100 employees or more .....	162	3 421 139	957 862	227 206	42 846
	Establishments not operated for the entire year .....	570	89 909	27 339	5 124	1 474
71211	Museums					
	<b>All establishments</b> .....	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Establishments operated for the entire year .....	3 020	4 469 248	1 195 676	282 884	59 145
	Establishments with no employees .....	16	669	165	—	—
	Establishments with 1 employee .....	538	45 399	8 556	1 846	538
	Establishments with 2 employees .....	421	62 106	13 476	3 009	842
	Establishments with 3 or 4 employees .....	549	123 715	29 188	6 604	1 882
	Establishments with 5 or 6 employees .....	310	104 166	26 243	6 023	1 694
	Establishments with 7 to 9 employees .....	265	149 029	33 826	7 669	2 097
	Establishments with 10 to 14 employees .....	234	220 301	45 165	10 392	2 757
	Establishments with 15 to 19 employees .....	148	163 901	42 114	9 666	2 497
	Establishments with 20 to 49 employees .....	306	656 138	176 708	40 835	9 648
	Establishments with 50 to 99 employees .....	122	603 493	171 183	40 423	8 257
	Establishments with 100 employees or more .....	111	2 340 331	649 052	156 417	28 933
	Establishments not operated for the entire year .....	414	59 961	16 817	3 179	977

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>					
712110	Museums					
	<b>All establishments</b> .....	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Establishments operated for the entire year .....	3 020	4 469 248	1 195 676	282 884	59 145
	Establishments with no employees .....	16	669	165	—	—
	Establishments with 1 employee .....	538	45 399	8 556	1 846	538
	Establishments with 2 employees .....	421	62 106	13 476	3 009	842
	Establishments with 3 or 4 employees .....	549	123 715	29 188	6 604	1 882
	Establishments with 5 or 6 employees .....	310	104 166	26 243	6 023	1 694
	Establishments with 7 to 9 employees .....	265	149 029	33 826	7 669	2 097
	Establishments with 10 to 14 employees .....	234	220 301	45 165	10 392	2 757
	Establishments with 15 to 19 employees .....	148	163 901	42 114	9 666	2 497
	Establishments with 20 to 49 employees .....	306	656 138	176 708	40 835	9 648
	Establishments with 50 to 99 employees .....	122	603 493	171 183	40 423	8 257
	Establishments with 100 employees or more .....	111	2 340 331	649 052	156 417	28 933
	Establishments not operated for the entire year .....	414	59 961	16 817	3 179	977
71212	Historical sites					
	<b>All establishments</b> .....	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Establishments operated for the entire year .....	701	321 584	94 298	20 852	6 359
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	224	15 909	2 987	604	224
	Establishments with 2 employees .....	129	17 989	3 661	742	258
	Establishments with 3 or 4 employees .....	131	26 031	6 693	1 374	451
	Establishments with 5 or 6 employees .....	53	13 435	3 796	848	283
	Establishments with 7 to 9 employees .....	42	17 611	4 730	1 125	331
	Establishments with 10 to 14 employees .....	51	25 281	8 042	1 751	582
	Establishments with 15 to 19 employees .....	17	19 377	4 718	945	295
	Establishments with 20 to 49 employees .....	37	57 175	16 557	3 515	1 028
	Establishments with 50 to 99 employees .....	12	44 002	15 067	3 476	835
	Establishments with 100 employees or more .....	5	84 774	28 047	6 472	2 072
	Establishments not operated for the entire year .....	113	21 022	7 191	1 382	398
712120	Historical sites					
	<b>All establishments</b> .....	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Establishments operated for the entire year .....	701	321 584	94 298	20 852	6 359
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	224	15 909	2 987	604	224
	Establishments with 2 employees .....	129	17 989	3 661	742	258
	Establishments with 3 or 4 employees .....	131	26 031	6 693	1 374	451
	Establishments with 5 or 6 employees .....	53	13 435	3 796	848	283
	Establishments with 7 to 9 employees .....	42	17 611	4 730	1 125	331
	Establishments with 10 to 14 employees .....	51	25 281	8 042	1 751	582
	Establishments with 15 to 19 employees .....	17	19 377	4 718	945	295
	Establishments with 20 to 49 employees .....	37	57 175	16 557	3 515	1 028
	Establishments with 50 to 99 employees .....	12	44 002	15 067	3 476	835
	Establishments with 100 employees or more .....	5	84 774	28 047	6 472	2 072
	Establishments not operated for the entire year .....	113	21 022	7 191	1 382	398
71213	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Establishments operated for the entire year .....	249	1 272 063	361 498	82 512	15 641
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	18	D	D	D	a
	Establishments with 2 employees .....	20	5 110	1 003	179	40
	Establishments with 3 or 4 employees .....	22	6 022	1 388	306	76
	Establishments with 5 or 6 employees .....	16	8 814	1 920	397	89
	Establishments with 7 to 9 employees .....	23	8 639	2 929	602	178
	Establishments with 10 to 14 employees .....	27	35 073	6 798	1 529	325
	Establishments with 15 to 19 employees .....	13	21 827	5 333	1 115	218
	Establishments with 20 to 49 employees .....	38	86 597	27 385	6 362	1 255
	Establishments with 50 to 99 employees .....	26	D	D	D	g
	Establishments with 100 employees or more .....	45	D	D	D	j
	Establishments not operated for the entire year .....	20	6 958	2 776	539	86
712130	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Establishments operated for the entire year .....	249	1 272 063	361 498	82 512	15 641
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	18	D	D	D	a
	Establishments with 2 employees .....	20	5 110	1 003	179	40
	Establishments with 3 or 4 employees .....	22	6 022	1 388	306	76
	Establishments with 5 or 6 employees .....	16	8 814	1 920	397	89
	Establishments with 7 to 9 employees .....	23	8 639	2 929	602	178
	Establishments with 10 to 14 employees .....	27	35 073	6 798	1 529	325
	Establishments with 15 to 19 employees .....	13	21 827	5 333	1 115	218
	Establishments with 20 to 49 employees .....	38	86 597	27 385	6 362	1 255
	Establishments with 50 to 99 employees .....	26	D	D	D	g
	Establishments with 100 employees or more .....	45	D	D	D	j
	Establishments not operated for the entire year .....	20	6 958	2 776	539	86

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>					
71219	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Establishments operated for the entire year .....	253	127 502	35 938	8 099	1 876
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	44	D	D	D	b
	Establishments with 2 employees .....	43	9 730	1 998	444	86
	Establishments with 3 or 4 employees .....	53	19 206	3 711	860	182
	Establishments with 5 or 6 employees .....	32	13 932	3 457	724	175
	Establishments with 7 to 9 employees .....	34	15 931	4 614	1 097	270
	Establishments with 10 to 14 employees .....	16	10 408	3 427	738	190
	Establishments with 15 to 19 employees .....	8	10 742	2 825	714	134
	Establishments with 20 to 49 employees .....	19	26 431	8 681	1 986	518
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	23	1 968	555	24	13
712190	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Establishments operated for the entire year .....	253	127 502	35 938	8 099	1 876
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	44	D	D	D	b
	Establishments with 2 employees .....	43	9 730	1 998	444	86
	Establishments with 3 or 4 employees .....	53	19 206	3 711	860	182
	Establishments with 5 or 6 employees .....	32	13 932	3 457	724	175
	Establishments with 7 to 9 employees .....	34	15 931	4 614	1 097	270
	Establishments with 10 to 14 employees .....	16	10 408	3 427	738	190
	Establishments with 15 to 19 employees .....	8	10 742	2 825	714	134
	Establishments with 20 to 49 employees .....	19	26 431	8 681	1 986	518
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	23	1 968	555	24	13
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>					
	<b>All establishments</b> .....	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Establishments operated for the entire year .....	7 571	8 006 179	3 171 808	656 761	199 909
	Establishments with no employees .....	59	4 992	2 014	—	—
	Establishments with 1 employee .....	1 051	116 687	26 263	3 405	1 051
	Establishments with 2 employees .....	703	99 727	23 861	4 071	1 406
	Establishments with 3 or 4 employees .....	949	198 896	54 126	9 336	3 244
	Establishments with 5 or 6 employees .....	577	178 800	51 780	9 153	3 140
	Establishments with 7 to 9 employees .....	515	211 911	65 522	11 742	4 023
	Establishments with 10 to 14 employees .....	574	293 638	101 430	19 288	6 766
	Establishments with 15 to 19 employees .....	363	240 113	86 058	17 217	6 082
	Establishments with 20 to 49 employees .....	1 353	1 851 257	736 420	144 243	44 179
	Establishments with 50 to 99 employees .....	1 030	2 880 326	1 203 910	247 724	71 216
	Establishments with 100 employees or more .....	397	1 929 832	820 424	190 582	58 802
	Establishments not operated for the entire year .....	2 475	464 175	175 323	17 538	5 052
7139	Other amusement & recreation services					
	<b>All establishments</b> .....	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Establishments operated for the entire year .....	7 571	8 006 179	3 171 808	656 761	199 909
	Establishments with no employees .....	59	4 992	2 014	—	—
	Establishments with 1 employee .....	1 051	116 687	26 263	3 405	1 051
	Establishments with 2 employees .....	703	99 727	23 861	4 071	1 406
	Establishments with 3 or 4 employees .....	949	198 896	54 126	9 336	3 244
	Establishments with 5 or 6 employees .....	577	178 800	51 780	9 153	3 140
	Establishments with 7 to 9 employees .....	515	211 911	65 522	11 742	4 023
	Establishments with 10 to 14 employees .....	574	293 638	101 430	19 288	6 766
	Establishments with 15 to 19 employees .....	363	240 113	86 058	17 217	6 082
	Establishments with 20 to 49 employees .....	1 353	1 851 257	736 420	144 243	44 179
	Establishments with 50 to 99 employees .....	1 030	2 880 326	1 203 910	247 724	71 216
	Establishments with 100 employees or more .....	397	1 929 832	820 424	190 582	58 802
	Establishments not operated for the entire year .....	2 475	464 175	175 323	17 538	5 052
71391	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Establishments operated for the entire year .....	2 890	5 343 570	2 200 199	442 950	112 993
	Establishments with no employees .....	7	1 661	950	—	—
	Establishments with 1 employee .....	157	27 101	6 623	612	157
	Establishments with 2 employees .....	121	22 045	5 925	818	242
	Establishments with 3 or 4 employees .....	233	64 528	18 058	2 641	804
	Establishments with 5 or 6 employees .....	168	60 521	19 219	2 649	919
	Establishments with 7 to 9 employees .....	173	83 882	27 355	4 172	1 359
	Establishments with 10 to 14 employees .....	194	126 401	43 992	7 673	2 290
	Establishments with 15 to 19 employees .....	157	128 113	45 832	8 137	2 644
	Establishments with 20 to 49 employees .....	759	1 272 984	511 495	95 348	25 693
	Establishments with 50 to 99 employees .....	712	2 315 104	979 560	196 043	48 905
	Establishments with 100 employees or more .....	209	1 241 230	541 190	124 857	29 980
	Establishments not operated for the entire year .....	322	239 285	91 283	12 153	2 967

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
713910	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Establishments operated for the entire year .....	2 890	5 343 570	2 200 199	442 950	112 993
	Establishments with no employees .....	7	1 661	950	—	—
	Establishments with 1 employee .....	157	27 101	6 623	612	157
	Establishments with 2 employees .....	121	22 045	5 925	818	242
	Establishments with 3 or 4 employees .....	233	64 528	18 058	2 641	804
	Establishments with 5 or 6 employees .....	168	60 521	19 219	2 649	919
	Establishments with 7 to 9 employees .....	173	83 882	27 355	4 172	1 359
	Establishments with 10 to 14 employees .....	194	126 401	43 992	7 673	2 290
	Establishments with 15 to 19 employees .....	157	128 113	45 832	8 137	2 644
	Establishments with 20 to 49 employees .....	759	1 272 984	511 495	95 348	25 693
	Establishments with 50 to 99 employees .....	712	2 315 104	979 560	196 043	48 905
	Establishments with 100 employees or more .....	209	1 241 230	541 190	124 857	29 980
	Establishments not operated for the entire year .....	322	239 285	91 283	12 153	2 967
71394	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Establishments operated for the entire year .....	3 029	2 049 510	793 239	175 044	74 415
	Establishments with no employees .....	13	1 144	445	—	—
	Establishments with 1 employee .....	468	49 361	11 876	1 399	468
	Establishments with 2 employees .....	301	40 500	10 321	1 630	602
	Establishments with 3 or 4 employees .....	390	70 177	21 027	3 627	1 340
	Establishments with 5 or 6 employees .....	257	64 150	20 817	4 023	1 394
	Establishments with 7 to 9 employees .....	235	76 284	24 583	4 845	1 824
	Establishments with 10 to 14 employees .....	261	108 331	40 131	8 005	3 082
	Establishments with 15 to 19 employees .....	157	79 435	30 122	6 680	2 625
	Establishments with 20 to 49 employees .....	480	424 868	172 954	37 681	15 182
	Establishments with 50 to 99 employees .....	287	486 113	195 527	45 050	20 136
	Establishments with 100 employees or more .....	180	649 147	265 436	62 104	27 762
	Establishments not operated for the entire year .....	1 650	167 784	65 523	3 103	1 291
713940	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Establishments operated for the entire year .....	3 029	2 049 510	793 239	175 044	74 415
	Establishments with no employees .....	13	1 144	445	—	—
	Establishments with 1 employee .....	468	49 361	11 876	1 399	468
	Establishments with 2 employees .....	301	40 500	10 321	1 630	602
	Establishments with 3 or 4 employees .....	390	70 177	21 027	3 627	1 340
	Establishments with 5 or 6 employees .....	257	64 150	20 817	4 023	1 394
	Establishments with 7 to 9 employees .....	235	76 284	24 583	4 845	1 824
	Establishments with 10 to 14 employees .....	261	108 331	40 131	8 005	3 082
	Establishments with 15 to 19 employees .....	157	79 435	30 122	6 680	2 625
	Establishments with 20 to 49 employees .....	480	424 868	172 954	37 681	15 182
	Establishments with 50 to 99 employees .....	287	486 113	195 527	45 050	20 136
	Establishments with 100 employees or more .....	180	649 147	265 436	62 104	27 762
	Establishments not operated for the entire year .....	1 650	167 784	65 523	3 103	1 291
71399	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Establishments operated for the entire year .....	1 652	613 099	178 370	38 767	12 501
	Establishments with no employees .....	39	2 187	619	—	—
	Establishments with 1 employee .....	426	40 225	7 764	1 394	426
	Establishments with 2 employees .....	281	37 182	7 615	1 623	562
	Establishments with 3 or 4 employees .....	326	64 191	15 041	3 068	1 100
	Establishments with 5 or 6 employees .....	152	54 129	11 744	2 481	827
	Establishments with 7 to 9 employees .....	107	51 745	13 584	2 725	840
	Establishments with 10 to 14 employees .....	119	58 906	17 307	3 610	1 394
	Establishments with 15 to 19 employees .....	49	32 565	10 104	2 400	813
	Establishments with 20 to 49 employees .....	114	153 405	51 971	11 214	3 304
	Establishments with 50 to 99 employees .....	31	79 109	28 823	6 631	2 175
	Establishments with 100 employees or more .....	8	39 455	13 798	3 621	1 060
	Establishments not operated for the entire year .....	503	57 106	18 517	2 282	794
713990	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Establishments operated for the entire year .....	1 652	613 099	178 370	38 767	12 501
	Establishments with no employees .....	39	2 187	619	—	—
	Establishments with 1 employee .....	426	40 225	7 764	1 394	426
	Establishments with 2 employees .....	281	37 182	7 615	1 623	562
	Establishments with 3 or 4 employees .....	326	64 191	15 041	3 068	1 100
	Establishments with 5 or 6 employees .....	152	54 129	11 744	2 481	827
	Establishments with 7 to 9 employees .....	107	51 745	13 584	2 725	840
	Establishments with 10 to 14 employees .....	119	58 906	17 307	3 610	1 394
	Establishments with 15 to 19 employees .....	49	32 565	10 104	2 400	813
	Establishments with 20 to 49 employees .....	114	153 405	51 971	11 214	3 304
	Establishments with 50 to 99 employees .....	31	79 109	28 823	6 631	2 175
	Establishments with 100 employees or more .....	8	39 455	13 798	3 621	1 060
	Establishments not operated for the entire year .....	503	57 106	18 517	2 282	794

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>						
	<b>All firms</b> .....	<b>74 206</b>	<b>'79 636</b>	<b>'85 088 464</b>	<b>'26 103 856</b>	<b>'5 617 788</b>	<b>'1 207 373</b>
	Single unit firms .....	71 868	71 868	54 262 215	17 233 856	3 529 759	770 312
	Multiunit firms .....	2 338	7 768	30 826 249	8 870 000	2 088 029	437 061
	Firms with 1 establishment .....	1 187	1 187	6 189 810	2 444 954	578 924	71 590
	Firms with 2 establishments .....	639	1 278	4 626 281	1 668 372	373 520	60 679
	Firms with 3 or 4 establishments .....	305	1 007	3 926 214	1 034 044	261 394	54 261
	Firms with 5 to 9 establishments .....	132	821	5 073 131	1 246 818	283 735	67 014
	Firms with 10 establishments or more .....	75	3 475	11 010 813	2 475 812	590 456	183 517
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>						
	<b>All firms</b> .....	<b>25 526</b>	<b>25 942</b>	<b>32 743 586</b>	<b>12 834 362</b>	<b>2 653 922</b>	<b>235 926</b>
	Single unit firms .....	25 067	25 067	23 505 773	9 127 871	1 767 698	165 437
	Multiunit firms .....	459	875	9 237 813	3 706 491	886 224	70 489
	Firms with 1 establishment .....	274	274	3 775 870	1 763 836	410 884	26 057
	Firms with 2 establishments .....	105	210	1 691 476	875 623	180 045	10 032
	Firms with 3 or 4 establishments .....	53	175	1 731 928	491 666	135 025	16 759
	Firms with 5 to 9 establishments .....	21	121	945 021	265 197	69 822	5 815
	Firms with 10 establishments or more .....	6	95	1 093 518	310 169	90 448	11 826
<b>7111</b>	<b>Performing arts companies</b>						
	<b>All firms</b> .....	<b>5 807</b>	<b>5 883</b>	<b>5 271 542</b>	<b>1 452 152</b>	<b>271 512</b>	<b>51 802</b>
	Single unit firms .....	5 714	5 714	4 421 953	1 253 101	224 266	42 882
	Multiunit firms .....	93	169	849 589	199 051	47 246	8 920
	Firms with 1 establishment .....	58	58	218 513	40 853	10 618	2 152
	Firms with 2 establishments .....	16	32	47 661	17 478	3 633	993
	Firms with 3 or 4 establishments .....	14	47	506 363	121 497	29 128	4 805
	Firms with 5 to 9 establishments .....	5	32	77 052	19 223	3 867	970
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 555</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Single unit firms .....	1 499	1 499	1 802 244	469 704	99 240	20 049
	Multiunit firms .....	56	101	541 996	124 086	27 895	6 439
	Firms with 1 establishment .....	35	35	172 985	29 963	7 351	1 826
	Firms with 2 establishments .....	8	16	24 779	9 931	2 783	714
	Firms with 3 or 4 establishments .....	10	33	D	D	D	h
	Firms with 5 to 9 establishments .....	3	17	D	D	D	f
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 555</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Single unit firms .....	1 499	1 499	1 802 244	469 704	99 240	20 049
	Multiunit firms .....	56	101	541 996	124 086	27 895	6 439
	Firms with 1 establishment .....	35	35	172 985	29 963	7 351	1 826
	Firms with 2 establishments .....	8	16	24 779	9 931	2 783	714
	Firms with 3 or 4 establishments .....	10	33	D	D	D	h
	Firms with 5 to 9 establishments .....	3	17	D	D	D	f
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>7111101</b>	<b>Opera companies</b>						
	<b>All firms</b> .....	<b>23</b>	<b>23</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>
	Single unit firms .....	22	22	D	D	D	c
	Multiunit firms .....	1	1	D	D	D	b
	Firms with 1 establishment .....	1	1	D	D	D	b
	Firms with 2 establishments .....	-	-	-	-	-	-
	Firms with 3 or 4 establishments .....	-	-	-	-	-	-
	Firms with 5 to 9 establishments .....	-	-	-	-	-	-
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>7111102</b>	<b>Theater companies</b>						
	<b>All firms</b> .....	<b>1 353</b>	<b>1 393</b>	<b>2 043 181</b>	<b>502 901</b>	<b>108 258</b>	<b>19 157</b>
	Single unit firms .....	1 308	1 308	1 589 080	401 373	83 958	14 539
	Multiunit firms .....	45	85	454 101	101 528	24 300	4 618
	Firms with 1 establishment .....	27	27	147 770	22 037	6 050	1 344
	Firms with 2 establishments .....	7	14	22 791	9 278	2 532	548
	Firms with 3 or 4 establishments .....	8	27	D	D	D	g
	Firms with 5 to 9 establishments .....	3	17	D	D	D	f
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>7111103</b>	<b>Dinner theaters</b>						
	<b>All firms</b> .....	<b>180</b>	<b>184</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>
	Single unit firms .....	169	169	D	D	D	i
	Multiunit firms .....	11	15	D	D	D	g
	Firms with 1 establishment .....	9	9	D	D	D	f
	Firms with 2 establishments .....	-	-	-	-	-	-
	Firms with 3 or 4 establishments .....	2	6	D	D	D	g
	Firms with 5 to 9 establishments .....	-	-	-	-	-	-
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>71112</b>	<b>Dance companies</b>						
	<b>All firms</b> .....	<b>159</b>	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Single unit firms .....	156	156	D	D	D	g

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
71112	Dance companies—Con.						
	Multiunit firms .....	3	3	D	D	D	c
	Firms with 1 establishment .....	3	3	D	D	D	c
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711120	Dance companies						
	<b>All firms .....</b>	<b>159</b>	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Single unit firms .....	156	156	D	D	D	g
	Multiunit firms .....	3	3	D	D	D	c
	Firms with 1 establishment .....	3	3	D	D	D	c
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71113	Musical groups & artists						
	<b>All firms .....</b>	<b>3 364</b>	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Single unit firms .....	3 346	3 346	2 115 040	622 397	89 660	15 840
	Multiunit firms .....	18	23	57 457	12 643	2 228	514
	Firms with 1 establishment .....	13	13	37 596	7 916	1 430	299
	Firms with 2 establishments .....	5	10	19 861	4 727	798	215
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711130	Musical groups & artists						
	<b>All firms .....</b>	<b>3 364</b>	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Single unit firms .....	3 346	3 346	2 115 040	622 397	89 660	15 840
	Multiunit firms .....	18	23	57 457	12 643	2 228	514
	Firms with 1 establishment .....	13	13	37 596	7 916	1 430	299
	Firms with 2 establishments .....	5	10	19 861	4 727	798	215
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7111301	Symphony orchestras & chamber music organizations						
	<b>All firms .....</b>	<b>107</b>	<b>107</b>	<b>40 022</b>	<b>15 438</b>	<b>1 908</b>	<b>628</b>
	Single unit firms .....	107	107	40 022	15 438	1 908	628
	Multiunit firms .....	—	—	—	—	—	—
	Firms with 1 establishment .....	—	—	—	—	—	—
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7111309	Other music groups & artists						
	<b>All firms .....</b>	<b>3 257</b>	<b>3 262</b>	<b>2 132 475</b>	<b>619 602</b>	<b>89 980</b>	<b>15 726</b>
	Single unit firms .....	3 239	3 239	2 075 018	606 959	87 752	15 212
	Multiunit firms .....	18	23	57 457	12 643	2 228	514
	Firms with 1 establishment .....	13	13	37 596	7 916	1 430	299
	Firms with 2 establishments .....	5	10	19 861	4 727	798	215
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71119	Other performing arts companies						
	<b>All firms .....</b>	<b>731</b>	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Single unit firms .....	713	713	D	D	D	h
	Multiunit firms .....	18	42	D	D	D	g
	Firms with 1 establishment .....	10	10	D	D	D	c
	Firms with 2 establishments .....	3	6	2 496	1 156	229	105
	Firms with 3 or 4 establishments .....	3	11	D	D	D	g
	Firms with 5 to 9 establishments .....	2	15	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711190	Other performing arts companies						
	<b>All firms .....</b>	<b>731</b>	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Single unit firms .....	713	713	D	D	D	h
	Multiunit firms .....	18	42	D	D	D	g
	Firms with 1 establishment .....	10	10	D	D	D	c
	Firms with 2 establishments .....	3	6	2 496	1 156	229	105
	Firms with 3 or 4 establishments .....	3	11	D	D	D	g
	Firms with 5 to 9 establishments .....	2	15	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—



**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111901	Circuses						
	<b>All firms</b> .....	<b>68</b>	<b>70</b>	<b>268 351</b>	<b>56 393</b>	<b>13 684</b>	<b>1 861</b>
	Single unit firms .....	63	63	D	D	D	f
	Multiunit firms .....	5	7	D	D	D	a
	Firms with 1 establishment .....	4	4	D	D	D	g
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	1	3	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7111909	Other performing arts companies (except circuses)						
	<b>All firms</b> .....	<b>664</b>	<b>685</b>	<b>377 070</b>	<b>131 657</b>	<b>31 167</b>	<b>4 750</b>
	Single unit firms .....	650	650	336 776	116 561	26 842	4 067
	Multiunit firms .....	14	35	40 294	15 096	4 325	683
	Firms with 1 establishment .....	7	7	19 612	8 286	3 288	419
	Firms with 2 establishments .....	3	6	2 496	1 156	229	105
	Firms with 3 or 4 establishments .....	2	7	D	D	D	b
	Firms with 5 to 9 establishments .....	2	15	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112	Spectator sports						
	<b>All firms</b> .....	<b>3 753</b>	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Single unit firms .....	3 569	3 569	7 734 761	3 463 170	739 935	54 859
	Multiunit firms .....	184	312	5 921 272	2 688 045	634 287	37 534
	Firms with 1 establishment .....	114	114	3 013 123	1 543 970	369 845	17 954
	Firms with 2 establishments .....	41	82	1 388 187	750 277	147 779	7 266
	Firms with 3 or 4 establishments .....	23	76	899 606	251 884	73 849	7 120
	Firms with 5 to 9 establishments .....	6	40	620 356	141 914	42 814	5 194
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71121	Spectator sports						
	<b>All firms</b> .....	<b>3 753</b>	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Single unit firms .....	3 569	3 569	7 734 761	3 463 170	739 935	54 859
	Multiunit firms .....	184	312	5 921 272	2 688 045	634 287	37 534
	Firms with 1 establishment .....	114	114	3 013 123	1 543 970	369 845	17 954
	Firms with 2 establishments .....	41	82	1 388 187	750 277	147 779	7 266
	Firms with 3 or 4 establishments .....	23	76	899 606	251 884	73 849	7 120
	Firms with 5 to 9 establishments .....	6	40	620 356	141 914	42 814	5 194
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711211	Sports teams & clubs						
	<b>All firms</b> .....	<b>453</b>	<b>483</b>	<b>7 808 684</b>	<b>4 922 390</b>	<b>1 114 533</b>	<b>33 330</b>
	Single unit firms .....	388	388	4 065 664	2 679 055	585 067	18 421
	Multiunit firms .....	65	95	3 743 020	2 243 335	529 466	14 909
	Firms with 1 establishment .....	46	46	2 329 527	1 485 316	371 729	7 399
	Firms with 2 establishments .....	14	28	1 041 637	650 756	123 968	3 852
	Firms with 3 or 4 establishments .....	4	13	D	D	D	g
	Firms with 5 to 9 establishments .....	1	8	D	D	D	g
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112111	Football clubs						
	<b>All firms</b> .....	<b>45</b>	<b>45</b>	<b>2 503 339</b>	<b>1 656 478</b>	<b>382 473</b>	<b>4 107</b>
	Single unit firms .....	33	33	1 524 426	1 049 188	228 072	2 704
	Multiunit firms .....	12	12	978 913	607 290	154 401	1 403
	Firms with 1 establishment .....	12	12	978 913	607 290	154 401	1 403
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112112	Baseball clubs						
	<b>All firms</b> .....	<b>180</b>	<b>194</b>	<b>2 296 558</b>	<b>1 425 319</b>	<b>135 620</b>	<b>14 410</b>
	Single unit firms .....	158	158	1 290 582	824 471	77 084	8 286
	Multiunit firms .....	22	36	1 005 976	600 848	58 536	6 124
	Firms with 1 establishment .....	14	14	412 568	267 562	28 149	1 716
	Firms with 2 establishments .....	6	12	D	D	D	g
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	1	7	D	D	D	g
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112119	Other professional sports clubs						
	<b>All firms</b> .....	<b>231</b>	<b>244</b>	<b>3 008 787</b>	<b>1 840 593</b>	<b>596 440</b>	<b>14 813</b>
	Single unit firms .....	197	197	1 250 656	805 396	279 911	7 431
	Multiunit firms .....	34	47	1 758 131	1 035 197	316 529	7 382
	Firms with 1 establishment .....	24	24	1 080 728	659 414	208 857	4 766
	Firms with 2 establishments .....	8	16	D	D	D	g
	Firms with 3 or 4 establishments .....	2	7	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
711212	Racetracks						
	<b>All firms</b> .....	<b>758</b>	<b>807</b>	<b>4 142 020</b>	<b>797 261</b>	<b>173 543</b>	<b>44 880</b>
	Single unit firms .....	690	690	2 123 114	386 764	76 637	23 483
	Multiunit firms .....	68	117	2 018 906	410 497	96 906	21 397
	Firms with 1 establishment .....	44	44	876 007	180 179	44 551	10 802
	Firms with 2 establishments .....	11	22	198 344	52 924	12 849	2 866
	Firms with 3 or 4 establishments .....	10	33	661 813	132 011	29 760	5 200
	Firms with 5 to 9 establishments .....	3	18	282 742	45 383	9 746	2 529
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112121	Dog racetrack operation						
	<b>All firms</b> .....	<b>46</b>	<b>56</b>	<b>796 069</b>	<b>148 173</b>	<b>36 997</b>	<b>11 212</b>
	Single unit firms .....	32	32	498 888	92 531	23 428	7 192
	Multiunit firms .....	14	24	297 181	55 642	13 569	4 020
	Firms with 1 establishment .....	10	10	99 870	22 040	5 364	1 630
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	2	6	D	D	D	g
	Firms with 5 to 9 establishments .....	1	6	D	D	D	g
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112122	Auto racetrack operation						
	<b>All firms</b> .....	<b>573</b>	<b>590</b>	<b>897 600</b>	<b>120 176</b>	<b>22 215</b>	<b>6 267</b>
	Single unit firms .....	555	555	535 098	71 387	10 454	4 715
	Multiunit firms .....	18	35	362 502	48 789	11 761	1 552
	Firms with 1 establishment .....	10	10	118 128	22 987	4 480	682
	Firms with 2 establishments .....	3	6	D	D	D	b
	Firms with 3 or 4 establishments .....	4	13	D	D	D	f
	Firms with 5 to 9 establishments .....	1	6	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112123	Horse racetrack operation						
	<b>All firms</b> .....	<b>144</b>	<b>161</b>	<b>2 448 351</b>	<b>528 912</b>	<b>114 331</b>	<b>27 401</b>
	Single unit firms .....	103	103	1 089 128	222 846	42 755	11 576
	Multiunit firms .....	41	58	1 359 223	306 066	71 576	15 825
	Firms with 1 establishment .....	31	31	731 682	151 532	38 108	9 552
	Firms with 2 establishments .....	6	12	216 566	63 636	14 382	2 741
	Firms with 3 or 4 establishments .....	3	10	D	D	D	g
	Firms with 5 to 9 establishments .....	1	5	D	D	D	g
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711219	Other spectator sports						
	<b>All firms</b> .....	<b>2 548</b>	<b>2 591</b>	<b>1 705 329</b>	<b>431 564</b>	<b>86 146</b>	<b>14 183</b>
	Single unit firms .....	2 491	2 491	1 545 983	397 351	78 231	12 955
	Multiunit firms .....	57	100	159 346	34 213	7 915	1 228
	Firms with 1 establishment .....	31	31	38 143	9 966	2 340	345
	Firms with 2 establishments .....	16	32	96 976	15 544	3 696	432
	Firms with 3 or 4 establishments .....	9	29	D	D	D	e
	Firms with 5 to 9 establishments .....	1	8	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112191	Professional athletes						
	<b>All firms</b> .....	<b>567</b>	<b>569</b>	<b>302 751</b>	<b>83 227</b>	<b>12 583</b>	<b>1 540</b>
	Single unit firms .....	564	564	D	D	D	g
	Multiunit firms .....	3	5	D	D	D	a
	Firms with 1 establishment .....	2	2	D	D	D	a
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	1	3	D	D	D	a
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7112192	Racing (except racetrack operation)						
	<b>All firms</b> .....	<b>1 981</b>	<b>2 022</b>	<b>1 402 578</b>	<b>348 337</b>	<b>73 563</b>	<b>12 643</b>
	Single unit firms .....	1 927	1 927	D	D	D	j
	Multiunit firms .....	54	95	D	D	D	g
	Firms with 1 establishment .....	29	29	D	D	D	e
	Firms with 2 establishments .....	16	32	96 976	15 544	3 696	432
	Firms with 3 or 4 establishments .....	8	26	D	D	D	e
	Firms with 5 to 9 establishments .....	1	8	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7113	Promoters of performing arts, sports, & similar events						
	<b>All firms</b> .....	<b>2 531</b>	<b>2 633</b>	<b>5 045 093</b>	<b>1 052 645</b>	<b>232 997</b>	<b>51 411</b>
	Single unit firms .....	2 438	2 438	3 513 259	642 497	130 912	32 053
	Multiunit firms .....	93	195	1 531 834	410 148	102 085	19 358
	Firms with 1 establishment .....	59	59	640 413	199 000	47 490	7 378
	Firms with 2 establishments .....	15	30	107 832	32 385	8 403	1 314
	Firms with 3 or 4 establishments .....	12	44	475 680	83 549	19 008	5 385
	Firms with 5 to 9 establishments .....	5	27	D	D	D	f
	Firms with 10 establishments or more .....	2	35	D	D	D	h

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
71131	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>504</b>	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Single unit firms .....	466	466	898 656	177 362	36 380	12 731
	Multiunit firms .....	38	91	649 450	241 523	61 230	12 982
	Firms with 1 establishment .....	25	25	320 120	121 115	28 074	5 107
	Firms with 2 establishments .....	7	14	62 798	19 564	3 974	1 976
	Firms with 3 or 4 establishments .....	2	7	D	D	D	f
	Firms with 5 to 9 establishments .....	2	10	D	D	D	f
	Firms with 10 establishments or more .....	2	35	D	D	D	h
711310	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>504</b>	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Single unit firms .....	466	466	898 656	177 362	36 380	12 731
	Multiunit firms .....	38	91	649 450	241 523	61 230	12 982
	Firms with 1 establishment .....	25	25	320 120	121 115	28 074	5 107
	Firms with 2 establishments .....	7	14	62 798	19 564	3 974	1 976
	Firms with 3 or 4 establishments .....	2	7	D	D	D	f
	Firms with 5 to 9 establishments .....	2	10	D	D	D	f
	Firms with 10 establishments or more .....	2	35	D	D	D	h
71132	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>2 032</b>	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Single unit firms .....	1 972	1 972	2 614 603	465 135	94 532	19 322
	Multiunit firms .....	60	104	882 384	168 625	40 855	6 376
	Firms with 1 establishment .....	37	37	333 944	78 281	19 504	2 280
	Firms with 2 establishments .....	12	24	226 497	34 210	8 981	826
	Firms with 3 or 4 establishments .....	9	32	D	D	D	h
	Firms with 5 to 9 establishments .....	2	11	D	D	D	b
	Firms with 10 establishments or more .....	-	-	-	-	-	-
711320	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>2 032</b>	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Single unit firms .....	1 972	1 972	2 614 603	465 135	94 532	19 322
	Multiunit firms .....	60	104	882 384	168 625	40 855	6 376
	Firms with 1 establishment .....	37	37	333 944	78 281	19 504	2 280
	Firms with 2 establishments .....	12	24	226 497	34 210	8 981	826
	Firms with 3 or 4 establishments .....	9	32	D	D	D	h
	Firms with 5 to 9 establishments .....	2	11	D	D	D	b
	Firms with 10 establishments or more .....	-	-	-	-	-	-
7114	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Single unit firms .....	2 410	2 410	1 586 504	543 965	103 160	9 461
	Multiunit firms .....	62	122	823 414	366 879	92 572	3 778
	Firms with 1 establishment .....	34	34	267 670	90 652	9 430	1 065
	Firms with 2 establishments .....	18	36	81 972	48 967	17 328	611
	Firms with 3 or 4 establishments .....	8	27	D	D	D	g
	Firms with 5 to 9 establishments .....	1	5	D	D	D	b
	Firms with 10 establishments or more .....	1	20	D	D	D	f
71141	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Single unit firms .....	2 410	2 410	1 586 504	543 965	103 160	9 461
	Multiunit firms .....	62	122	823 414	366 879	92 572	3 778
	Firms with 1 establishment .....	34	34	267 670	90 652	9 430	1 065
	Firms with 2 establishments .....	18	36	81 972	48 967	17 328	611
	Firms with 3 or 4 establishments .....	8	27	D	D	D	g
	Firms with 5 to 9 establishments .....	1	5	D	D	D	b
	Firms with 10 establishments or more .....	1	20	D	D	D	f
711410	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Single unit firms .....	2 410	2 410	1 586 504	543 965	103 160	9 461
	Multiunit firms .....	62	122	823 414	366 879	92 572	3 778
	Firms with 1 establishment .....	34	34	267 670	90 652	9 430	1 065
	Firms with 2 establishments .....	18	36	81 972	48 967	17 328	611
	Firms with 3 or 4 establishments .....	8	27	D	D	D	g
	Firms with 5 to 9 establishments .....	1	5	D	D	D	b
	Firms with 10 establishments or more .....	1	20	D	D	D	f
7115	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Single unit firms .....	10 936	10 936	6 249 296	3 225 138	569 425	26 182

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7115	Independent artists, writers, & performers—Con.						
	Multiunit firms .....	56	77	111 704	42 368	10 034	899
	Firms with 1 establishment .....	40	40	54 045	22 418	5 268	406
	Firms with 2 establishments .....	13	26	36 753	14 280	3 736	236
	Firms with 3 or 4 establishments .....	2	6	D	D	D	b
	Firms with 5 to 9 establishments .....	1	5	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71151	Independent artists, writers, & performers						
	<b>All firms .....</b>	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Single unit firms .....	10 936	10 936	6 249 296	3 225 138	569 425	26 182
	Multiunit firms .....	56	77	111 704	42 368	10 034	899
	Firms with 1 establishment .....	40	40	54 045	22 418	5 268	406
	Firms with 2 establishments .....	13	26	36 753	14 280	3 736	236
	Firms with 3 or 4 establishments .....	2	6	D	D	D	b
	Firms with 5 to 9 establishments .....	1	5	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711510	Independent artists, writers, & performers						
	<b>All firms .....</b>	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Single unit firms .....	10 936	10 936	6 249 296	3 225 138	569 425	26 182
	Multiunit firms .....	56	77	111 704	42 368	10 034	899
	Firms with 1 establishment .....	40	40	54 045	22 418	5 268	406
	Firms with 2 establishments .....	13	26	36 753	14 280	3 736	236
	Firms with 3 or 4 establishments .....	2	6	D	D	D	b
	Firms with 5 to 9 establishments .....	1	5	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>						
	<b>All firms .....</b>	<b>777</b>	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Single unit firms .....	727	727	310 213	80 502	14 972	4 958
	Multiunit firms .....	50	60	173 470	41 902	9 415	2 323
	Firms with 1 establishment .....	43	43	145 107	34 998	7 812	1 945
	Firms with 2 establishments .....	5	10	D	D	D	e
	Firms with 3 or 4 establishments .....	2	7	D	D	D	b
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7121	Museums, historical sites, & similar institutions						
	<b>All firms .....</b>	<b>777</b>	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Single unit firms .....	727	727	310 213	80 502	14 972	4 958
	Multiunit firms .....	50	60	173 470	41 902	9 415	2 323
	Firms with 1 establishment .....	43	43	145 107	34 998	7 812	1 945
	Firms with 2 establishments .....	5	10	D	D	D	e
	Firms with 3 or 4 establishments .....	2	7	D	D	D	b
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71211	Museums						
	<b>All firms .....</b>	<b>422</b>	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Single unit firms .....	400	400	140 816	29 199	6 038	1 752
	Multiunit firms .....	22	26	118 399	23 493	5 192	1 223
	Firms with 1 establishment .....	20	20	D	D	D	g
	Firms with 2 establishments .....	1	2	D	D	D	c
	Firms with 3 or 4 establishments .....	1	4	D	D	D	b
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
712110	Museums						
	<b>All firms .....</b>	<b>422</b>	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Single unit firms .....	400	400	140 816	29 199	6 038	1 752
	Multiunit firms .....	22	26	118 399	23 493	5 192	1 223
	Firms with 1 establishment .....	20	20	D	D	D	g
	Firms with 2 establishments .....	1	2	D	D	D	c
	Firms with 3 or 4 establishments .....	1	4	D	D	D	b
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71212	Historical sites						
	<b>All firms .....</b>	<b>78</b>	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Single unit firms .....	69	69	23 806	7 935	1 372	812
	Multiunit firms .....	9	9	3 656	1 372	290	115
	Firms with 1 establishment .....	9	9	3 656	1 372	290	115
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
712120	Historical sites						
	<b>All firms</b> .....	<b>78</b>	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Single unit firms .....	69	69	23 806	7 935	1 372	812
	Multiunit firms .....	9	9	3 656	1 372	290	115
	Firms with 1 establishment .....	9	9	3 656	1 372	290	115
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71213	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>117</b>	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Single unit firms .....	107	107	59 294	17 107	2 994	970
	Multiunit firms .....	10	10	37 621	11 793	2 851	675
	Firms with 1 establishment .....	10	10	37 621	11 793	2 851	675
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
712130	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>117</b>	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Single unit firms .....	107	107	59 294	17 107	2 994	970
	Multiunit firms .....	10	10	37 621	11 793	2 851	675
	Firms with 1 establishment .....	10	10	37 621	11 793	2 851	675
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71219	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>163</b>	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Single unit firms .....	151	151	86 297	26 261	4 568	1 424
	Multiunit firms .....	12	15	13 794	5 244	1 082	310
	Firms with 1 establishment .....	10	10	D	D	D	e
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	1	3	D	D	D	a
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
712190	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>163</b>	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Single unit firms .....	151	151	86 297	26 261	4 568	1 424
	Multiunit firms .....	12	15	13 794	5 244	1 082	310
	Firms with 1 establishment .....	10	10	D	D	D	e
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	1	3	D	D	D	a
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>47 957</b>	<b>52 907</b>	<b>51 861 195</b>	<b>13 147 090</b>	<b>2 939 479</b>	<b>964 166</b>
	Single unit firms .....	46 074	46 074	30 446 229	8 025 483	1 747 089	599 917
	Multiunit firms .....	1 883	6 833	21 414 966	5 121 607	1 192 390	364 249
	Firms with 1 establishment .....	932	932	3 251 083	849 404	213 518	54 724
	Firms with 2 establishments .....	528	1 056	2 922 250	776 639	185 203	51 404
	Firms with 3 or 4 establishments .....	247	815	2 296 300	586 746	139 345	38 840
	Firms with 5 to 9 establishments .....	106	674	3 819 401	935 726	190 527	72 434
	Firms with 10 establishments or more .....	70	3 356	9 125 932	1 973 092	463 797	146 847
7131	Amusement parks & arcades						
	<b>All firms</b> .....	<b>2 171</b>	<b>3 344</b>	<b>8 418 476</b>	<b>1 961 871</b>	<b>396 359</b>	<b>138 930</b>
	Single unit firms .....	2 029	2 029	1 703 373	465 077	81 446	31 873
	Multiunit firms .....	142	1 315	6 715 103	1 496 794	314 913	107 057
	Firms with 1 establishment .....	79	79	656 328	164 691	37 972	9 232
	Firms with 2 establishments .....	23	46	182 333	35 556	7 235	2 042
	Firms with 3 or 4 establishments .....	14	48	186 914	53 745	9 359	2 575
	Firms with 5 to 9 establishments .....	14	93	4 482 708	972 666	200 599	65 938
	Firms with 10 establishments or more .....	12	1 049	1 206 820	270 136	59 748	27 270
71311	Amusement & theme parks						
	<b>All firms</b> .....	<b>541</b>	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Single unit firms .....	488	488	1 109 198	320 494	53 595	18 530
	Multiunit firms .....	53	119	6 062 479	1 369 892	283 630	92 259
	Firms with 1 establishment .....	35	35	570 518	152 350	35 091	8 458
	Firms with 2 establishments .....	7	14	66 078	19 941	3 428	903
	Firms with 3 or 4 establishments .....	4	13	D	D	D	g
	Firms with 5 to 9 establishments .....	5	33	4 447 822	966 778	199 290	65 492
	Firms with 10 establishments or more .....	2	24	D	D	D	j

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
713110	Amusement & theme parks						
	<b>All firms</b> .....	<b>541</b>	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Single unit firms .....	488	488	1 109 198	320 494	53 595	18 530
	Multiunit firms .....	53	119	6 062 479	1 369 892	283 630	92 259
	Firms with 1 establishment .....	35	35	570 518	152 350	35 091	8 458
	Firms with 2 establishments .....	7	14	66 078	19 941	3 428	903
	Firms with 3 or 4 establishments .....	4	13	D	D	D	g
	Firms with 5 to 9 establishments .....	5	33	4 447 822	966 778	199 290	65 492
	Firms with 10 establishments or more .....	2	24	D	D	D	j
7131101	Waterparks						
	<b>All firms</b> .....	<b>152</b>	<b>157</b>	<b>342 958</b>	<b>79 296</b>	<b>9 767</b>	<b>3 995</b>
	Single unit firms .....	138	138	159 602	42 252	3 566	1 757
	Multiunit firms .....	14	19	183 356	37 044	6 201	2 238
	Firms with 1 establishment .....	11	11	37 713	11 727	1 307	464
	Firms with 2 establishments .....	2	2	D	D	D	c
	Firms with 3 or 4 establishments .....	1	6	D	D	D	g
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7131102	Amusement parks (except waterparks)						
	<b>All firms</b> .....	<b>395</b>	<b>450</b>	<b>6 828 719</b>	<b>1 611 090</b>	<b>327 458</b>	<b>106 794</b>
	Single unit firms .....	350	350	949 596	278 242	50 029	16 773
	Multiunit firms .....	45	100	5 879 123	1 332 848	277 429	90 021
	Firms with 1 establishment .....	29	29	558 416	146 866	34 331	8 100
	Firms with 2 establishments .....	8	16	165 288	50 696	8 406	1 671
	Firms with 3 or 4 establishments .....	2	7	D	D	D	i
	Firms with 5 to 9 establishments .....	4	24	D	D	D	i
	Firms with 10 establishments or more .....	2	24	D	D	D	j
71312	Amusement arcades						
	<b>All firms</b> .....	<b>1 635</b>	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Single unit firms .....	1 541	1 541	594 175	144 583	27 851	13 343
	Multiunit firms .....	94	1 196	652 624	126 902	31 283	14 798
	Firms with 1 establishment .....	49	49	91 136	13 940	3 275	1 008
	Firms with 2 establishments .....	17	34	126 324	18 402	4 379	1 425
	Firms with 3 or 4 establishments .....	9	31	21 265	6 180	1 415	606
	Firms with 5 to 9 establishments .....	9	60	34 886	5 888	1 309	446
	Firms with 10 establishments or more .....	10	1 022	379 013	82 492	20 905	11 313
713120	Amusement arcades						
	<b>All firms</b> .....	<b>1 635</b>	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Single unit firms .....	1 541	1 541	594 175	144 583	27 851	13 343
	Multiunit firms .....	94	1 196	652 624	126 902	31 283	14 798
	Firms with 1 establishment .....	49	49	91 136	13 940	3 275	1 008
	Firms with 2 establishments .....	17	34	126 324	18 402	4 379	1 425
	Firms with 3 or 4 establishments .....	9	31	21 265	6 180	1 415	606
	Firms with 5 to 9 establishments .....	9	60	34 886	5 888	1 309	446
	Firms with 10 establishments or more .....	10	1 022	379 013	82 492	20 905	11 313
7132	Gambling industries						
	<b>All firms</b> .....	<b>1 754</b>	<b>2 099</b>	<b>15 541 569</b>	<b>3 221 864</b>	<b>771 576</b>	<b>168 532</b>
	Single unit firms .....	1 564	1 564	9 001 652	1 939 290	462 225	103 024
	Multiunit firms .....	190	535	6 539 917	1 282 574	309 351	65 508
	Firms with 1 establishment .....	97	97	1 536 672	341 950	84 400	16 862
	Firms with 2 establishments .....	43	86	1 836 197	399 801	96 116	20 477
	Firms with 3 or 4 establishments .....	26	88	1 185 601	257 407	62 109	13 798
	Firms with 5 to 9 establishments .....	16	101	1 143 163	186 994	43 093	9 704
	Firms with 10 establishments or more .....	8	163	838 284	96 422	23 633	4 667
71321	Casinos (except casino hotels)						
	<b>All firms</b> .....	<b>383</b>	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Single unit firms .....	323	323	5 963 681	1 338 587	313 880	66 418
	Multiunit firms .....	60	124	4 222 389	966 123	236 055	48 792
	Firms with 1 establishment .....	35	35	1 128 056	273 141	71 892	13 382
	Firms with 2 establishments .....	10	20	1 380 508	312 827	72 403	16 055
	Firms with 3 or 4 establishments .....	11	37	D	D	D	j
	Firms with 5 to 9 establishments .....	3	15	D	D	D	h
	Firms with 10 establishments or more .....	1	17	D	D	D	b
713210	Casinos (except casino hotels)						
	<b>All firms</b> .....	<b>383</b>	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Single unit firms .....	323	323	5 963 681	1 338 587	313 880	66 418
	Multiunit firms .....	60	124	4 222 389	966 123	236 055	48 792
	Firms with 1 establishment .....	35	35	1 128 056	273 141	71 892	13 382
	Firms with 2 establishments .....	10	20	1 380 508	312 827	72 403	16 055
	Firms with 3 or 4 establishments .....	11	37	D	D	D	j
	Firms with 5 to 9 establishments .....	3	15	D	D	D	h
	Firms with 10 establishments or more .....	1	17	D	D	D	b

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
71329	Other gambling industries						
	<b>All firms</b> .....	<b>1 383</b>	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Single unit firms .....	1 241	1 241	3 037 971	600 703	148 345	36 606
	Multiunit firms .....	142	411	2 317 528	316 451	73 296	16 716
	Firms with 1 establishment .....	77	77	743 053	161 885	38 449	8 001
	Firms with 2 establishments .....	30	60	225 426	21 634	4 859	1 515
	Firms with 3 or 4 establishments .....	16	55	234 550	25 638	5 601	1 918
	Firms with 5 to 9 establishments .....	11	74	339 743	34 973	6 997	2 039
	Firms with 10 establishments or more .....	8	145	774 756	72 321	17 390	3 243
713290	Other gambling industries						
	<b>All firms</b> .....	<b>1 383</b>	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Single unit firms .....	1 241	1 241	3 037 971	600 703	148 345	36 606
	Multiunit firms .....	142	411	2 317 528	316 451	73 296	16 716
	Firms with 1 establishment .....	77	77	743 053	161 885	38 449	8 001
	Firms with 2 establishments .....	30	60	225 426	21 634	4 859	1 515
	Firms with 3 or 4 establishments .....	16	55	234 550	25 638	5 601	1 918
	Firms with 5 to 9 establishments .....	11	74	339 743	34 973	6 997	2 039
	Firms with 10 establishments or more .....	8	145	774 756	72 321	17 390	3 243
7132901	Slot machine operators						
	<b>All firms</b> .....	<b>302</b>	<b>327</b>	<b>1 618 475</b>	<b>293 039</b>	<b>67 670</b>	<b>15 346</b>
	Single unit firms .....	271	271	1 068 491	173 457	40 672	9 526
	Multiunit firms .....	31	56	549 984	119 582	26 998	5 820
	Firms with 1 establishment .....	21	21	346 503	93 063	22 034	4 324
	Firms with 2 establishments .....	5	10	13 174	2 173	367	134
	Firms with 3 or 4 establishments .....	3	11	D	D	D	c
	Firms with 5 to 9 establishments .....	2	14	D	D	D	g
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7132902	Lottery, bingo, bookie, & other betting operation						
	<b>All firms</b> .....	<b>1 085</b>	<b>1 325</b>	<b>3 737 024</b>	<b>624 115</b>	<b>153 971</b>	<b>37 976</b>
	Single unit firms .....	970	970	1 969 480	427 246	107 673	27 080
	Multiunit firms .....	115	355	1 767 544	196 869	46 298	10 896
	Firms with 1 establishment .....	62	62	433 682	73 801	17 610	3 965
	Firms with 2 establishments .....	24	48	195 170	17 778	4 036	1 349
	Firms with 3 or 4 establishments .....	13	45	D	D	D	g
	Firms with 5 to 9 establishments .....	8	55	D	D	D	f
	Firms with 10 establishments or more .....	8	145	774 756	72 321	17 390	3 243
7139	Other amusement & recreation services						
	<b>All firms</b> .....	<b>44 085</b>	<b>47 464</b>	<b>27 901 150</b>	<b>7 963 355</b>	<b>1 771 544</b>	<b>656 704</b>
	Single unit firms .....	42 481	42 481	19 741 204	5 621 116	1 203 418	465 020
	Multiunit firms .....	1 604	4 983	8 159 946	2 342 239	568 126	191 684
	Firms with 1 establishment .....	822	822	1 254 618	388 523	99 719	31 366
	Firms with 2 establishments .....	453	906	1 072 751	366 025	90 583	30 348
	Firms with 3 or 4 establishments .....	206	672	801 716	244 683	59 520	21 188
	Firms with 5 to 9 establishments .....	75	481	1 039 228	330 962	77 365	25 381
	Firms with 10 establishments or more .....	48	2 102	3 991 633	1 012 046	240 939	83 401
71391	Golf courses & country clubs						
	<b>All firms</b> .....	<b>7 844</b>	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Single unit firms .....	7 466	7 466	5 958 529	1 918 848	342 717	109 106
	Multiunit firms .....	378	1 080	2 678 392	813 015	173 713	51 012
	Firms with 1 establishment .....	259	259	554 200	185 252	39 565	10 489
	Firms with 2 establishments .....	68	136	267 331	110 513	20 510	6 639
	Firms with 3 or 4 establishments .....	31	99	240 274	68 223	14 366	3 828
	Firms with 5 to 9 establishments .....	10	63	187 194	55 398	9 800	3 245
	Firms with 10 establishments or more .....	10	523	1 429 393	393 629	89 472	26 811
713910	Golf courses & country clubs						
	<b>All firms</b> .....	<b>7 844</b>	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Single unit firms .....	7 466	7 466	5 958 529	1 918 848	342 717	109 106
	Multiunit firms .....	378	1 080	2 678 392	813 015	173 713	51 012
	Firms with 1 establishment .....	259	259	554 200	185 252	39 565	10 489
	Firms with 2 establishments .....	68	136	267 331	110 513	20 510	6 639
	Firms with 3 or 4 establishments .....	31	99	240 274	68 223	14 366	3 828
	Firms with 5 to 9 establishments .....	10	63	187 194	55 398	9 800	3 245
	Firms with 10 establishments or more .....	10	523	1 429 393	393 629	89 472	26 811
71392	Skiing facilities						
	<b>All firms</b> .....	<b>350</b>	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Single unit firms .....	301	301	559 106	184 178	80 197	33 567
	Multiunit firms .....	49	78	781 707	246 969	86 578	24 946
	Firms with 1 establishment .....	34	34	222 686	65 499	28 269	8 873
	Firms with 2 establishments .....	11	22	116 580	36 102	17 194	5 201
	Firms with 3 or 4 establishments .....	2	8	D	D	D	h
	Firms with 5 to 9 establishments .....	2	14	D	D	D	i
	Firms with 10 establishments or more .....	—	—	—	—	—	—

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
713920	Skiing facilities						
	<b>All firms</b> .....	<b>350</b>	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Single unit firms .....	301	301	559 106	184 178	80 197	33 567
	Multiunit firms .....	49	78	781 707	246 969	86 578	24 946
	Firms with 1 establishment .....	34	34	222 686	65 499	28 269	8 873
	Firms with 2 establishments .....	11	22	116 580	36 102	17 194	5 201
	Firms with 3 or 4 establishments .....	2	8	D	D	D	h
	Firms with 5 to 9 establishments .....	2	14	D	D	D	i
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71393	Marinas						
	<b>All firms</b> .....	<b>4 119</b>	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Single unit firms .....	3 953	3 953	2 181 811	443 363	85 402	19 589
	Multiunit firms .....	166	264	359 670	73 226	16 743	3 176
	Firms with 1 establishment .....	119	119	139 207	33 675	7 298	1 373
	Firms with 2 establishments .....	34	68	91 397	19 762	5 474	757
	Firms with 3 or 4 establishments .....	10	32	36 990	5 684	1 295	298
	Firms with 5 to 9 establishments .....	1	5	D	D	D	c
	Firms with 10 establishments or more .....	2	40	D	D	D	f
713930	Marinas						
	<b>All firms</b> .....	<b>4 119</b>	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Single unit firms .....	3 953	3 953	2 181 811	443 363	85 402	19 589
	Multiunit firms .....	166	264	359 670	73 226	16 743	3 176
	Firms with 1 establishment .....	119	119	139 207	33 675	7 298	1 373
	Firms with 2 establishments .....	34	68	91 397	19 762	5 474	757
	Firms with 3 or 4 establishments .....	10	32	36 990	5 684	1 295	298
	Firms with 5 to 9 establishments .....	1	5	D	D	D	c
	Firms with 10 establishments or more .....	2	40	D	D	D	f
71394	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>15 231</b>	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Single unit firms .....	14 662	14 662	5 092 072	1 616 656	373 191	180 422
	Multiunit firms .....	569	1 942	2 852 882	788 387	189 742	75 975
	Firms with 1 establishment .....	254	254	311 249	105 585	25 621	10 058
	Firms with 2 establishments .....	160	320	268 568	94 780	21 861	9 330
	Firms with 3 or 4 establishments .....	98	323	253 119	88 973	21 456	9 308
	Firms with 5 to 9 establishments .....	38	250	279 520	92 411	21 064	9 538
	Firms with 10 establishments or more .....	19	795	1 740 426	406 638	99 740	37 741
713940	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>15 231</b>	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Single unit firms .....	14 662	14 662	5 092 072	1 616 656	373 191	180 422
	Multiunit firms .....	569	1 942	2 852 882	788 387	189 742	75 975
	Firms with 1 establishment .....	254	254	311 249	105 585	25 621	10 058
	Firms with 2 establishments .....	160	320	268 568	94 780	21 861	9 330
	Firms with 3 or 4 establishments .....	98	323	253 119	88 973	21 456	9 308
	Firms with 5 to 9 establishments .....	38	250	279 520	92 411	21 064	9 538
	Firms with 10 establishments or more .....	19	795	1 740 426	406 638	99 740	37 741
7139404	Ice skating rinks						
	<b>All firms</b> .....	<b>352</b>	<b>381</b>	<b>298 737</b>	<b>78 587</b>	<b>19 552</b>	<b>8 870</b>
	Single unit firms .....	327	327	242 885	63 841	15 771	7 193
	Multiunit firms .....	25	54	55 852	14 746	3 781	1 677
	Firms with 1 establishment .....	14	14	12 503	3 271	936	346
	Firms with 2 establishments .....	6	12	12 370	3 596	939	417
	Firms with 3 or 4 establishments .....	3	10	D	D	D	c
	Firms with 5 to 9 establishments .....	1	7	D	D	D	e
	Firms with 10 establishments or more .....	1	11	D	D	D	e
7139405	Roller skating rinks						
	<b>All firms</b> .....	<b>1 536</b>	<b>1 611</b>	<b>416 339</b>	<b>111 912</b>	<b>28 316</b>	<b>19 416</b>
	Single unit firms .....	1 469	1 469	357 006	94 160	23 691	16 604
	Multiunit firms .....	67	142	59 333	17 752	4 625	2 812
	Firms with 1 establishment .....	21	21	9 210	2 774	656	399
	Firms with 2 establishments .....	30	60	23 993	7 259	1 820	1 172
	Firms with 3 or 4 establishments .....	14	46	D	D	D	f
	Firms with 5 to 9 establishments .....	2	15	D	D	D	e
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71395	Bowling centers						
	<b>All firms</b> .....	<b>4 905</b>	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Single unit firms .....	4 688	4 688	1 980 410	568 647	148 178	63 117
	Multiunit firms .....	217	902	840 275	252 397	65 711	24 927
	Firms with 1 establishment .....	95	95	69 040	22 481	5 969	2 432
	Firms with 2 establishments .....	82	164	123 926	39 285	10 118	4 254
	Firms with 3 or 4 establishments .....	24	78	67 018	20 035	5 600	2 241
	Firms with 5 to 9 establishments .....	10	60	43 425	15 683	3 963	1 734
	Firms with 10 establishments or more .....	6	505	536 866	154 913	40 061	14 266



**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
713950	Bowling centers						
	<b>All firms</b> .....	<b>4 905</b>	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Single unit firms .....	4 688	4 688	1 980 410	568 647	148 178	63 117
	Multiunit firms .....	217	902	840 275	252 397	65 711	24 927
	Firms with 1 establishment .....	95	95	69 040	22 481	5 969	2 432
	Firms with 2 establishments .....	82	164	123 926	39 285	10 118	4 254
	Firms with 3 or 4 establishments .....	24	78	67 018	20 035	5 600	2 241
	Firms with 5 to 9 establishments .....	10	60	43 425	15 683	3 963	1 734
	Firms with 10 establishments or more .....	6	505	536 866	154 913	40 061	14 266
71399	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>11 745</b>	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Single unit firms .....	11 411	11 411	3 969 276	889 424	173 733	59 219
	Multiunit firms .....	334	717	647 020	168 245	35 639	11 648
	Firms with 1 establishment .....	211	211	214 992	57 306	12 376	3 878
	Firms with 2 establishments .....	68	136	84 228	21 935	5 118	1 133
	Firms with 3 or 4 establishments .....	36	115	143 388	43 089	9 400	3 038
	Firms with 5 to 9 establishments .....	8	47	D	D	D	f
	Firms with 10 establishments or more .....	11	208	D	D	D	h
713990	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>11 745</b>	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Single unit firms .....	11 411	11 411	3 969 276	889 424	173 733	59 219
	Multiunit firms .....	334	717	647 020	168 245	35 639	11 648
	Firms with 1 establishment .....	211	211	214 992	57 306	12 376	3 878
	Firms with 2 establishments .....	68	136	84 228	21 935	5 118	1 133
	Firms with 3 or 4 establishments .....	36	115	143 388	43 089	9 400	3 038
	Firms with 5 to 9 establishments .....	8	47	D	D	D	f
	Firms with 10 establishments or more .....	11	208	D	D	D	h
7139901	Dance studios & halls						
	<b>All firms</b> .....	<b>293</b>	<b>293</b>	<b>91 068</b>	<b>26 303</b>	<b>5 839</b>	<b>2 663</b>
	Single unit firms .....	289	289	89 737	25 900	5 741	2 633
	Multiunit firms .....	4	4	1 331	403	98	30
	Firms with 1 establishment .....	4	4	1 331	403	98	30
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7139902	Concession operators of amusement devices & rides						
	<b>All firms</b> .....	<b>1 027</b>	<b>1 072</b>	<b>364 054</b>	<b>84 290</b>	<b>12 688</b>	<b>5 967</b>
	Single unit firms .....	997	997	293 636	66 268	10 205	4 857
	Multiunit firms .....	30	75	70 418	18 022	2 483	1 110
	Firms with 1 establishment .....	19	19	28 277	7 215	884	466
	Firms with 2 establishments .....	5	10	7 454	1 639	314	116
	Firms with 3 or 4 establishments .....	4	12	D	D	D	c
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	2	34	D	D	D	e
7139904	Miniature golf courses						
	<b>All firms</b> .....	<b>981</b>	<b>1 041</b>	<b>307 886</b>	<b>72 833</b>	<b>12 432</b>	<b>5 326</b>
	Single unit firms .....	934	934	237 505	57 840	8 992	4 131
	Multiunit firms .....	47	107	70 381	14 993	3 440	1 195
	Firms with 1 establishment .....	38	38	15 693	4 041	980	357
	Firms with 2 establishments .....	6	12	D	D	D	c
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	1	5	D	D	D	a
	Firms with 10 establishments or more .....	1	49	D	D	D	f
7139905	Coin-operated amusement devices (except slot machine operation)						
	<b>All firms</b> .....	<b>2 561</b>	<b>2 668</b>	<b>1 705 888</b>	<b>342 156</b>	<b>78 275</b>	<b>18 907</b>
	Single unit firms .....	2 448	2 448	1 505 776	294 192	66 667	15 526
	Multiunit firms .....	113	220	200 112	47 964	11 608	3 381
	Firms with 1 establishment .....	71	71	73 128	19 214	4 977	1 230
	Firms with 2 establishments .....	26	52	33 116	7 674	1 624	384
	Firms with 3 or 4 establishments .....	12	40	44 378	13 847	3 326	1 193
	Firms with 5 to 9 establishments .....	1	8	D	D	D	b
	Firms with 10 establishments or more .....	3	49	D	D	D	f

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>						
	<b>All firms</b> .....	<b>18 491</b>	<b>19 463</b>	<b>19 626 564</b>	<b>6 683 417</b>	<b>1 466 590</b>	<b>380 287</b>
	Single unit firms .....	17 758	17 758	15 690 293	5 340 503	1 153 867	302 921
	Multiunit firms .....	733	1 705	3 936 271	1 342 914	312 723	77 366
	Firms with 1 establishment .....	367	367	1 518 005	496 286	117 290	24 195
	Firms with 2 establishments .....	218	436	1 159 960	388 856	87 917	20 034
	Firms with 3 or 4 establishments .....	94	316	687 687	241 930	57 717	14 718
	Firms with 5 to 9 establishments .....	35	215	284 493	102 924	22 751	8 918
	Firms with 10 establishments or more .....	19	371	286 126	112 918	27 048	9 501
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>						
	<b>All firms</b> .....	<b>4 573</b>	<b>4 624</b>	<b>4 875 904</b>	<b>1 621 537</b>	<b>392 820</b>	<b>90 831</b>
	Single unit firms .....	4 465	4 465	4 124 300	1 362 923	329 400	80 479
	Multiunit firms .....	108	159	751 604	258 614	63 420	10 352
	Firms with 1 establishment .....	68	68	486 488	173 189	42 424	6 281
	Firms with 2 establishments .....	33	66	191 371	62 168	15 533	3 182
	Firms with 3 or 4 establishments .....	6	19	D	D	D	f
	Firms with 5 to 9 establishments .....	1	6	D	D	D	c
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>7111</b>	<b>Performing arts companies</b>						
	<b>All firms</b> .....	<b>3 285</b>	<b>3 316</b>	<b>3 298 514</b>	<b>1 273 094</b>	<b>312 889</b>	<b>70 201</b>
	Single unit firms .....	3 211	3 211	2 763 910	1 071 148	262 353	63 162
	Multiunit firms .....	74	105	534 604	201 946	50 536	7 039
	Firms with 1 establishment .....	47	47	372 597	144 308	36 418	4 593
	Firms with 2 establishments .....	24	48	141 602	50 882	13 051	2 283
	Firms with 3 or 4 establishments .....	3	10	20 405	6 756	1 067	163
	Firms with 5 to 9 establishments .....	-	-	-	-	-	-
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 627</b>	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Single unit firms .....	1 578	1 578	1 481 612	534 068	127 174	28 826
	Multiunit firms .....	49	69	294 352	96 549	24 998	3 980
	Firms with 1 establishment .....	33	33	216 831	70 686	18 794	2 693
	Firms with 2 establishments .....	13	26	57 116	19 107	5 137	1 124
	Firms with 3 or 4 establishments .....	3	10	20 405	6 756	1 067	163
	Firms with 5 to 9 establishments .....	-	-	-	-	-	-
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 627</b>	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Single unit firms .....	1 578	1 578	1 481 612	534 068	127 174	28 826
	Multiunit firms .....	49	69	294 352	96 549	24 998	3 980
	Firms with 1 establishment .....	33	33	216 831	70 686	18 794	2 693
	Firms with 2 establishments .....	13	26	57 116	19 107	5 137	1 124
	Firms with 3 or 4 establishments .....	3	10	20 405	6 756	1 067	163
	Firms with 5 to 9 establishments .....	-	-	-	-	-	-
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>7111101</b>	<b>Opera companies</b>						
	<b>All firms</b> .....	<b>141</b>	<b>147</b>	<b>593 608</b>	<b>235 218</b>	<b>60 120</b>	<b>9 400</b>
	Single unit firms .....	131	131	437 352	188 300	47 226	7 725
	Multiunit firms .....	10	16	156 256	46 918	12 894	1 675
	Firms with 1 establishment .....	5	5	124 800	35 755	10 760	1 241
	Firms with 2 establishments .....	4	8	D	D	D	e
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	-	-	-	-	-	-
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>7111102</b>	<b>Theater companies</b>						
	<b>All firms</b> .....	<b>1 486</b>	<b>1 500</b>	<b>1 182 356</b>	<b>395 399</b>	<b>92 052</b>	<b>23 406</b>
	Single unit firms .....	1 447	1 447	1 044 260	345 768	79 948	21 101
	Multiunit firms .....	39	53	138 096	49 631	12 104	2 305
	Firms with 1 establishment .....	28	28	92 031	34 931	8 034	1 452
	Firms with 2 establishments .....	9	18	D	D	D	f
	Firms with 3 or 4 establishments .....	2	7	D	D	D	c
	Firms with 5 to 9 establishments .....	-	-	-	-	-	-
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>71112</b>	<b>Dance companies</b>						
	<b>All firms</b> .....	<b>366</b>	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Single unit firms .....	357	357	286 230	114 157	28 163	5 864
	Multiunit firms .....	9	14	37 076	16 862	4 323	957
	Firms with 1 establishment .....	4	4	21 310	9 578	2 512	545
	Firms with 2 establishments .....	5	10	15 766	7 284	1 811	412
	Firms with 3 or 4 establishments .....	-	-	-	-	-	-
	Firms with 5 to 9 establishments .....	-	-	-	-	-	-
	Firms with 10 establishments or more .....	-	-	-	-	-	-
<b>711120</b>	<b>Dance companies</b>						
	<b>All firms</b> .....	<b>366</b>	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Single unit firms .....	357	357	286 230	114 157	28 163	5 864

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
711120	Dance companies—Con.						
	Multiunit firms .....	9	14	37 076	16 862	4 323	957
	Firms with 1 establishment .....	4	4	21 310	9 578	2 512	545
	Firms with 2 establishments .....	5	10	15 766	7 284	1 811	412
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71113	Musical groups & artists						
	<b>All firms .....</b>	<b>1 206</b>	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Single unit firms .....	1 190	1 190	D	D	D	k
	Multiunit firms .....	16	21	D	D	D	g
	Firms with 1 establishment .....	11	11	D	D	D	g
	Firms with 2 establishments .....	5	10	38 299	12 946	3 183	418
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711130	Musical groups & artists						
	<b>All firms .....</b>	<b>1 206</b>	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Single unit firms .....	1 190	1 190	D	D	D	k
	Multiunit firms .....	16	21	D	D	D	g
	Firms with 1 establishment .....	11	11	D	D	D	g
	Firms with 2 establishments .....	5	10	38 299	12 946	3 183	418
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7111301	Symphony orchestras & chamber music organizations						
	<b>All firms .....</b>	<b>693</b>	<b>698</b>	<b>1 038 206</b>	<b>466 868</b>	<b>118 076</b>	<b>26 975</b>
	Single unit firms .....	678	678	D	D	D	j
	Multiunit firms .....	15	20	D	D	D	g
	Firms with 1 establishment .....	10	10	D	D	D	g
	Firms with 2 establishments .....	5	10	38 299	12 946	3 183	418
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7111309	Other music groups & artists						
	<b>All firms .....</b>	<b>513</b>	<b>513</b>	<b>115 806</b>	<b>31 915</b>	<b>7 355</b>	<b>2 793</b>
	Single unit firms .....	512	512	D	D	D	h
	Multiunit firms .....	1	1	D	D	D	b
	Firms with 1 establishment .....	1	1	D	D	D	b
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71119	Other performing arts companies						
	<b>All firms .....</b>	<b>87</b>	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Single unit firms .....	86	86	D	D	D	f
	Multiunit firms .....	1	1	D	D	D	a
	Firms with 1 establishment .....	1	1	D	D	D	a
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711190	Other performing arts companies						
	<b>All firms .....</b>	<b>87</b>	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Single unit firms .....	86	86	D	D	D	f
	Multiunit firms .....	1	1	D	D	D	a
	Firms with 1 establishment .....	1	1	D	D	D	a
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7111901	Circuses						
	<b>All firms .....</b>	<b>17</b>	<b>17</b>	<b>20 697</b>	<b>6 538</b>	<b>1 508</b>	<b>342</b>
	Single unit firms .....	16	16	D	D	D	e
	Multiunit firms .....	1	1	D	D	D	a
	Firms with 1 establishment .....	1	1	D	D	D	a
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111909	Other performing arts companies (except circuses)						
	<b>All firms</b> .....	<b>70</b>	<b>70</b>	<b>24 535</b>	<b>6 137</b>	<b>1 292</b>	<b>464</b>
	Single unit firms .....	70	70	24 535	6 137	1 292	464
	Multiunit firms .....	—	—	—	—	—	—
	Firms with 1 establishment .....	—	—	—	—	—	—
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
7113	Promoters of performing arts, sports, & similar events						
	<b>All firms</b> .....	<b>1 289</b>	<b>1 308</b>	<b>1 577 390</b>	<b>348 443</b>	<b>79 931</b>	<b>20 630</b>
	Single unit firms .....	1 254	1 254	1 360 390	291 775	67 047	17 317
	Multiunit firms .....	35	54	217 000	56 668	12 884	3 313
	Firms with 1 establishment .....	23	23	116 886	29 466	6 149	1 703
	Firms with 2 establishments .....	8	16	46 774	10 701	2 339	884
	Firms with 3 or 4 establishments .....	3	9	D	D	D	f
	Firms with 5 to 9 establishments .....	1	6	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71131	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>361</b>	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Single unit firms .....	342	342	694 215	184 480	44 149	11 030
	Multiunit firms .....	19	29	151 957	40 835	9 374	2 559
	Firms with 1 establishment .....	11	11	90 094	23 262	5 200	1 233
	Firms with 2 establishments .....	6	12	D	D	D	f
	Firms with 3 or 4 establishments .....	2	6	D	D	D	e
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711310	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>361</b>	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Single unit firms .....	342	342	694 215	184 480	44 149	11 030
	Multiunit firms .....	19	29	151 957	40 835	9 374	2 559
	Firms with 1 establishment .....	11	11	90 094	23 262	5 200	1 233
	Firms with 2 establishments .....	6	12	D	D	D	f
	Firms with 3 or 4 establishments .....	2	6	D	D	D	e
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71132	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>928</b>	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Single unit firms .....	912	912	666 175	107 295	22 898	6 287
	Multiunit firms .....	16	25	65 043	15 833	3 510	754
	Firms with 1 establishment .....	12	12	26 792	6 204	949	470
	Firms with 2 establishments .....	2	4	D	D	D	a
	Firms with 3 or 4 establishments .....	1	3	D	D	D	c
	Firms with 5 to 9 establishments .....	1	6	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
711320	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>928</b>	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Single unit firms .....	912	912	666 175	107 295	22 898	6 287
	Multiunit firms .....	16	25	65 043	15 833	3 510	754
	Firms with 1 establishment .....	12	12	26 792	6 204	949	470
	Firms with 2 establishments .....	2	4	D	D	D	a
	Firms with 3 or 4 establishments .....	1	3	D	D	D	c
	Firms with 5 to 9 establishments .....	1	6	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>						
	<b>All firms</b> .....	<b>4 399</b>	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Single unit firms .....	4 175	4 175	4 142 796	1 079 777	249 600	56 933
	Multiunit firms .....	224	618	2 137 510	634 972	149 871	27 562
	Firms with 1 establishment .....	98	98	809 131	233 045	55 203	10 230
	Firms with 2 establishments .....	69	138	688 495	198 227	45 963	8 362
	Firms with 3 or 4 establishments .....	43	144	416 181	132 480	32 093	6 066
	Firms with 5 to 9 establishments .....	8	49	114 098	33 617	7 183	1 503
	Firms with 10 establishments or more .....	6	189	109 605	37 603	9 429	1 401
7121	Museums, historical sites, & similar institutions						
	<b>All firms</b> .....	<b>4 399</b>	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Single unit firms .....	4 175	4 175	4 142 796	1 079 777	249 600	56 933
	Multiunit firms .....	224	618	2 137 510	634 972	149 871	27 562
	Firms with 1 establishment .....	98	98	809 131	233 045	55 203	10 230
	Firms with 2 establishments .....	69	138	688 495	198 227	45 963	8 362
	Firms with 3 or 4 establishments .....	43	144	416 181	132 480	32 093	6 066
	Firms with 5 to 9 establishments .....	8	49	114 098	33 617	7 183	1 503
	Firms with 10 establishments or more .....	6	189	109 605	37 603	9 429	1 401

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
71211	Museums						
	<b>All firms</b> .....	<b>3 236</b>	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Single unit firms .....	3 054	3 054	2 952 750	744 828	175 163	39 995
	Multiunit firms .....	182	380	1 576 459	467 665	110 900	20 127
	Firms with 1 establishment .....	95	95	688 146	206 941	49 230	9 139
	Firms with 2 establishments .....	51	102	611 852	171 501	39 496	6 724
	Firms with 3 or 4 establishments .....	28	93	237 010	69 086	16 802	3 269
	Firms with 5 to 9 establishments .....	5	29	12 159	5 991	1 308	458
	Firms with 10 establishments or more .....	3	61	27 292	14 146	4 064	537
712110	Museums						
	<b>All firms</b> .....	<b>3 236</b>	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Single unit firms .....	3 054	3 054	2 952 750	744 828	175 163	39 995
	Multiunit firms .....	182	380	1 576 459	467 665	110 900	20 127
	Firms with 1 establishment .....	95	95	688 146	206 941	49 230	9 139
	Firms with 2 establishments .....	51	102	611 852	171 501	39 496	6 724
	Firms with 3 or 4 establishments .....	28	93	237 010	69 086	16 802	3 269
	Firms with 5 to 9 establishments .....	5	29	12 159	5 991	1 308	458
	Firms with 10 establishments or more .....	3	61	27 292	14 146	4 064	537
71212	Historical sites						
	<b>All firms</b> .....	<b>771</b>	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Single unit firms .....	730	730	228 133	59 839	12 984	4 202
	Multiunit firms .....	41	84	114 473	41 650	9 250	2 555
	Firms with 1 establishment .....	24	24	58 088	19 112	4 364	897
	Firms with 2 establishments .....	9	18	43 028	16 121	3 642	1 323
	Firms with 3 or 4 establishments .....	6	20	D	D	D	c
	Firms with 5 to 9 establishments .....	1	7	D	D	D	a
	Firms with 10 establishments or more .....	1	15	D	D	D	b
712120	Historical sites						
	<b>All firms</b> .....	<b>771</b>	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Single unit firms .....	730	730	228 133	59 839	12 984	4 202
	Multiunit firms .....	41	84	114 473	41 650	9 250	2 555
	Firms with 1 establishment .....	24	24	58 088	19 112	4 364	897
	Firms with 2 establishments .....	9	18	43 028	16 121	3 642	1 323
	Firms with 3 or 4 establishments .....	6	20	D	D	D	c
	Firms with 5 to 9 establishments .....	1	7	D	D	D	a
	Firms with 10 establishments or more .....	1	15	D	D	D	b
71213	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>257</b>	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Single unit firms .....	238	238	892 995	252 036	56 517	11 457
	Multiunit firms .....	19	31	386 026	112 238	26 534	4 270
	Firms with 1 establishment .....	13	13	129 512	30 661	7 268	1 097
	Firms with 2 establishments .....	3	6	30 639	11 425	3 041	514
	Firms with 3 or 4 establishments .....	2	7	D	D	D	g
	Firms with 5 to 9 establishments .....	1	5	D	D	D	f
	Firms with 10 establishments or more .....	—	—	—	—	—	—
712130	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>257</b>	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Single unit firms .....	238	238	892 995	252 036	56 517	11 457
	Multiunit firms .....	19	31	386 026	112 238	26 534	4 270
	Firms with 1 establishment .....	13	13	129 512	30 661	7 268	1 097
	Firms with 2 establishments .....	3	6	30 639	11 425	3 041	514
	Firms with 3 or 4 establishments .....	2	7	D	D	D	g
	Firms with 5 to 9 establishments .....	1	5	D	D	D	f
	Firms with 10 establishments or more .....	—	—	—	—	—	—
71219	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>166</b>	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Single unit firms .....	153	153	68 918	23 074	4 936	1 279
	Multiunit firms .....	13	123	60 552	13 419	3 187	610
	Firms with 1 establishment .....	4	4	441	269	52	18
	Firms with 2 establishments .....	5	10	4 250	2 203	474	115
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	1	5	D	D	D	b
	Firms with 10 establishments or more .....	2	101	D	D	D	e
712190	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>166</b>	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Single unit firms .....	153	153	68 918	23 074	4 936	1 279
	Multiunit firms .....	13	123	60 552	13 419	3 187	610
	Firms with 1 establishment .....	4	4	441	269	52	18
	Firms with 2 establishments .....	5	10	4 250	2 203	474	115
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	1	5	D	D	D	b
	Firms with 10 establishments or more .....	2	101	D	D	D	e

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>9 528</b>	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Single unit firms .....	9 118	9 118	7 423 197	2 897 803	574 867	165 509
	Multiunit firms .....	410	928	1 047 157	449 328	99 432	39 452
	Firms with 1 establishment .....	214	214	250 950	99 816	22 042	8 158
	Firms with 2 establishments .....	115	230	339 590	151 458	31 921	9 818
	Firms with 3 or 4 establishments .....	42	143	138 341	58 105	13 583	6 100
	Firms with 5 to 9 establishments .....	26	160	141 933	64 752	14 282	7 281
	Firms with 10 establishments or more .....	13	181	176 343	75 197	17 604	8 095
<b>7139</b>	<b>Other amusement &amp; recreation services</b>						
	<b>All firms</b> .....	<b>9 528</b>	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Single unit firms .....	9 118	9 118	7 423 197	2 897 803	574 867	165 509
	Multiunit firms .....	410	928	1 047 157	449 328	99 432	39 452
	Firms with 1 establishment .....	214	214	250 950	99 816	22 042	8 158
	Firms with 2 establishments .....	115	230	339 590	151 458	31 921	9 818
	Firms with 3 or 4 establishments .....	42	143	138 341	58 105	13 583	6 100
	Firms with 5 to 9 establishments .....	26	160	141 933	64 752	14 282	7 281
	Firms with 10 establishments or more .....	13	181	176 343	75 197	17 604	8 095
<b>71391</b>	<b>Golf courses &amp; country clubs</b>						
	<b>All firms</b> .....	<b>3 171</b>	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Single unit firms .....	3 110	3 110	5 328 515	2 184 988	433 405	110 374
	Multiunit firms .....	61	102	254 340	106 494	21 698	5 586
	Firms with 1 establishment .....	37	37	112 226	46 810	9 329	2 343
	Firms with 2 establishments .....	20	40	114 030	48 441	9 704	2 320
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	2	11	D	D	D	e
	Firms with 10 establishments or more .....	1	11	D	D	D	e
<b>713910</b>	<b>Golf courses &amp; country clubs</b>						
	<b>All firms</b> .....	<b>3 171</b>	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Single unit firms .....	3 110	3 110	5 328 515	2 184 988	433 405	110 374
	Multiunit firms .....	61	102	254 340	106 494	21 698	5 586
	Firms with 1 establishment .....	37	37	112 226	46 810	9 329	2 343
	Firms with 2 establishments .....	20	40	114 030	48 441	9 704	2 320
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	2	11	D	D	D	e
	Firms with 10 establishments or more .....	1	11	D	D	D	e
<b>71394</b>	<b>Fitness &amp; recreational sports centers</b>						
	<b>All firms</b> .....	<b>4 306</b>	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Single unit firms .....	4 008	4 008	1 496 345	543 935	106 310	43 485
	Multiunit firms .....	298	671	720 949	314 827	71 837	32 221
	Firms with 1 establishment .....	160	160	185 476	74 328	17 306	7 229
	Firms with 2 establishments .....	70	140	168 640	75 911	16 929	6 061
	Firms with 3 or 4 establishments .....	40	134	137 187	63 212	14 618	7 376
	Firms with 5 to 9 establishments .....	23	156	163 127	73 591	16 573	8 418
	Firms with 10 establishments or more .....	5	81	66 519	27 785	6 411	3 137
<b>713940</b>	<b>Fitness &amp; recreational sports centers</b>						
	<b>All firms</b> .....	<b>4 306</b>	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Single unit firms .....	4 008	4 008	1 496 345	543 935	106 310	43 485
	Multiunit firms .....	298	671	720 949	314 827	71 837	32 221
	Firms with 1 establishment .....	160	160	185 476	74 328	17 306	7 229
	Firms with 2 establishments .....	70	140	168 640	75 911	16 929	6 061
	Firms with 3 or 4 establishments .....	40	134	137 187	63 212	14 618	7 376
	Firms with 5 to 9 establishments .....	23	156	163 127	73 591	16 573	8 418
	Firms with 10 establishments or more .....	5	81	66 519	27 785	6 411	3 137
<b>71399</b>	<b>All other amusement &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>2 091</b>	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Single unit firms .....	2 000	2 000	598 337	168 880	35 152	11 650
	Multiunit firms .....	91	155	71 868	28 007	5 897	1 645
	Firms with 1 establishment .....	67	67	28 806	9 948	1 811	583
	Firms with 2 establishments .....	14	28	11 241	5 596	1 032	186
	Firms with 3 or 4 establishments .....	5	17	10 091	5 724	1 271	396
	Firms with 5 to 9 establishments .....	4	26	D	D	D	e
	Firms with 10 establishments or more .....	1	17	D	D	D	b
<b>713990</b>	<b>All other amusement &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>2 091</b>	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Single unit firms .....	2 000	2 000	598 337	168 880	35 152	11 650
	Multiunit firms .....	91	155	71 868	28 007	5 897	1 645
	Firms with 1 establishment .....	67	67	28 806	9 948	1 811	583
	Firms with 2 establishments .....	14	28	11 241	5 596	1 032	186
	Firms with 3 or 4 establishments .....	5	17	10 091	5 724	1 271	396
	Firms with 5 to 9 establishments .....	4	26	D	D	D	e
	Firms with 10 establishments or more .....	1	17	D	D	D	b

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>						
	<b>All firms</b> .....	<b>74 206</b>	<b>79 636</b>	<b>85 088 464</b>	<b>26 103 856</b>	<b>5 617 788</b>	<b>1 207 373</b>
	Firms operated for the entire year .....	53 641	59 008	77 758 535	23 972 195	5 290 558	1 118 779
	Firms with receipts less than \$100,000 .....	10 258	10 267	576 407	204 405	46 276	26 319
	Firms with receipts of \$100,000 to \$249,999 .....	13 719	13 740	2 297 136	683 964	151 110	63 015
	Firms with receipts of \$250,000 to \$499,999 .....	11 261	11 345	4 023 043	1 252 781	272 882	94 569
	Firms with receipts of \$500,000 to \$999,999 .....	8 970	9 194	6 289 519	1 988 267	419 028	128 670
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5 986	6 501	9 047 743	2 874 480	606 692	156 290
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	1 871	2 305	6 410 209	2 083 441	451 079	101 937
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	773	1 280	5 261 615	1 670 885	341 084	70 973
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	397	881	6 076 784	1 700 638	365 265	71 919
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	199	618	7 016 710	2 270 958	566 238	83 097
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	123	582	8 615 762	3 919 027	886 764	69 710
	Firms with receipts of \$100,000,000 or more .....	84	2 295	22 143 607	5 323 349	1 184 140	252 280
	Firms not operated for the entire year .....	20 565	20 628	7 329 929	2 131 661	327 230	88 594
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>						
	<b>All firms</b> .....	<b>25 526</b>	<b>25 942</b>	<b>32 743 586</b>	<b>12 834 362</b>	<b>2 653 922</b>	<b>235 926</b>
	Firms operated for the entire year .....	18 750	19 154	29 623 380	11 802 236	2 502 506	217 191
	Firms with receipts less than \$100,000 .....	4 231	4 236	224 989	99 718	21 870	8 690
	Firms with receipts of \$100,000 to \$249,999 .....	4 613	4 619	761 284	272 348	58 787	12 706
	Firms with receipts of \$250,000 to \$499,999 .....	3 601	3 617	1 284 262	486 274	103 087	14 731
	Firms with receipts of \$500,000 to \$999,999 .....	2 765	2 795	1 943 478	751 565	151 407	18 519
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	2 011	2 049	3 074 281	1 139 322	229 459	22 815
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	729	761	2 523 392	918 795	191 993	20 766
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	363	403	2 479 104	869 039	152 457	16 185
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	218	258	3 381 769	990 486	190 605	22 385
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	104	151	3 602 338	1 382 646	343 664	25 993
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	85	120	6 007 331	3 254 665	740 265	32 712
	Firms with receipts of \$100,000,000 or more .....	30	145	4 341 152	1 637 378	318 932	21 689
	Firms not operated for the entire year .....	6 776	6 788	3 120 206	1 032 126	151 416	18 735
<b>7111</b>	<b>Performing arts companies</b>						
	<b>All firms</b> .....	<b>5 807</b>	<b>5 883</b>	<b>5 271 542</b>	<b>1 452 152</b>	<b>271 512</b>	<b>51 802</b>
	Firms operated for the entire year .....	4 078	4 152	4 598 744	1 245 861	242 559	46 046
	Firms with receipts less than \$100,000 .....	1 023	1 024	51 007	20 608	4 434	2 923
	Firms with receipts of \$100,000 to \$249,999 .....	980	981	160 018	50 890	10 466	4 185
	Firms with receipts of \$250,000 to \$499,999 .....	721	728	251 828	81 287	17 156	4 332
	Firms with receipts of \$500,000 to \$999,999 .....	563	566	397 178	134 069	26 141	6 095
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	474	489	736 360	236 846	45 492	8 742
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	168	174	584 057	183 117	35 187	5 891
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	80	87	548 569	150 346	22 843	4 132
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	43	56	699 362	167 958	30 795	3 655
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	21	30	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	9	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	2	8	D	D	D	g
	Firms not operated for the entire year .....	1 729	1 731	672 798	206 291	28 953	5 756
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 555</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Firms operated for the entire year .....	1 025	1 069	2 055 556	505 363	110 354	22 677
	Firms with receipts less than \$100,000 .....	188	189	11 023	3 795	881	519
	Firms with receipts of \$100,000 to \$249,999 .....	240	240	39 399	12 143	2 717	1 174
	Firms with receipts of \$250,000 to \$499,999 .....	187	191	66 141	20 200	4 508	1 259
	Firms with receipts of \$500,000 to \$999,999 .....	151	151	106 742	35 598	7 116	2 217
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	127	132	199 089	63 116	13 915	4 091
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	56	60	194 671	62 999	14 860	3 352
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	32	39	215 607	64 528	12 236	2 900
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	24	29	397 199	88 484	18 823	2 688
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	16	25	529 566	102 034	24 693	3 209
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	9	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	1	4	D	D	D	f
	Firms not operated for the entire year .....	530	531	288 684	88 427	16 781	3 811
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 555</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Firms operated for the entire year .....	1 025	1 069	2 055 556	505 363	110 354	22 677
	Firms with receipts less than \$100,000 .....	188	189	11 023	3 795	881	519
	Firms with receipts of \$100,000 to \$249,999 .....	240	240	39 399	12 143	2 717	1 174
	Firms with receipts of \$250,000 to \$499,999 .....	187	191	66 141	20 200	4 508	1 259
	Firms with receipts of \$500,000 to \$999,999 .....	151	151	106 742	35 598	7 116	2 217
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	127	132	199 089	63 116	13 915	4 091
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	56	60	194 671	62 999	14 860	3 352
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	32	39	215 607	64 528	12 236	2 900
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	24	29	397 199	88 484	18 823	2 688
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	16	25	529 566	102 034	24 693	3 209
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	9	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	1	4	D	D	D	f
	Firms not operated for the entire year .....	530	531	288 684	88 427	16 781	3 811

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111101	Opera companies						
	<b>All firms</b> .....	<b>23</b>	<b>23</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>
	Firms operated for the entire year .....	12	12	D	D	D	c
	Firms with receipts less than \$100,000 .....	4	4	D	D	D	b
	Firms with receipts of \$100,000 to \$249,999 .....	3	3	D	D	D	a
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	4	4	D	D	D	b
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1	1	D	D	D	a
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	11	11	D	D	D	c
7111102	Theater companies						
	<b>All firms</b> .....	<b>1 353</b>	<b>1 393</b>	<b>2 043 181</b>	<b>502 901</b>	<b>108 258</b>	<b>19 157</b>
	Firms operated for the entire year .....	883	922	1 796 218	428 357	93 722	15 875
	Firms with receipts less than \$100,000 .....	180	181	10 484	3 610	835	481
	Firms with receipts of \$100,000 to \$249,999 .....	215	215	35 062	10 982	2 454	994
	Firms with receipts of \$250,000 to \$499,999 .....	158	162	D	D	D	f
	Firms with receipts of \$500,000 to \$999,999 .....	128	128	91 193	31 075	6 169	1 758
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	93	97	145 574	45 463	9 643	2 168
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	43	47	D	D	D	g
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	26	33	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	22	27	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	14	19	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	9	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	1	4	D	D	D	f
	Firms not operated for the entire year .....	470	471	246 963	74 544	14 536	3 282
7111103	Dinner theaters						
	<b>All firms</b> .....	<b>180</b>	<b>184</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>
	Firms operated for the entire year .....	130	134	D	D	D	i
	Firms with receipts less than \$100,000 .....	4	4	D	D	D	a
	Firms with receipts of \$100,000 to \$249,999 .....	22	22	D	D	D	c
	Firms with receipts of \$250,000 to \$499,999 .....	29	29	D	D	D	e
	Firms with receipts of \$500,000 to \$999,999 .....	19	19	D	D	D	e
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	33	33	D	D	D	g
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	13	13	D	D	D	g
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	6	6	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	2	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	6	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	50	50	D	D	D	e
7111104	Dance companies						
	<b>All firms</b> .....	<b>159</b>	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Firms operated for the entire year .....	113	113	99 077	31 035	6 350	2 151
	Firms with receipts less than \$100,000 .....	43	43	2 229	642	142	130
	Firms with receipts of \$100,000 to \$249,999 .....	25	25	3 825	1 369	319	193
	Firms with receipts of \$250,000 to \$499,999 .....	17	17	5 729	1 494	345	170
	Firms with receipts of \$500,000 to \$999,999 .....	11	11	7 965	2 641	691	259
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	10	10	D	D	D	c
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	2	2	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	4	4	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	46	46	10 307	4 237	1 288	198
711120	Dance companies						
	<b>All firms</b> .....	<b>159</b>	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Firms operated for the entire year .....	113	113	99 077	31 035	6 350	2 151
	Firms with receipts less than \$100,000 .....	43	43	2 229	642	142	130
	Firms with receipts of \$100,000 to \$249,999 .....	25	25	3 825	1 369	319	193
	Firms with receipts of \$250,000 to \$499,999 .....	17	17	5 729	1 494	345	170
	Firms with receipts of \$500,000 to \$999,999 .....	11	11	7 965	2 641	691	259
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	10	10	D	D	D	c
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	2	2	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	4	4	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	46	46	10 307	4 237	1 288	198



**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
71113	Musical groups & artists						
	<b>All firms</b> .....	<b>3 364</b>	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Firms operated for the entire year .....	2 443	2 448	1 881 476	546 643	84 514	15 029
	Firms with receipts less than \$100,000 .....	661	661	30 913	13 987	2 942	1 958
	Firms with receipts of \$100,000 to \$249,999 .....	592	592	96 759	30 137	5 960	2 091
	Firms with receipts of \$250,000 to \$499,999 .....	430	430	148 644	47 011	9 604	2 161
	Firms with receipts of \$500,000 to \$999,999 .....	330	332	233 431	75 213	13 405	2 901
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	273	273	423 671	129 638	20 083	3 098
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	95	97	325 125	96 133	14 086	1 433
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	44	44	298 801	76 506	8 730	792
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	15	16	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	3	D	D	D	c
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	921	921	291 021	88 397	7 374	1 325
711130	Musical groups & artists						
	<b>All firms</b> .....	<b>3 364</b>	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Firms operated for the entire year .....	2 443	2 448	1 881 476	546 643	84 514	15 029
	Firms with receipts less than \$100,000 .....	661	661	30 913	13 987	2 942	1 958
	Firms with receipts of \$100,000 to \$249,999 .....	592	592	96 759	30 137	5 960	2 091
	Firms with receipts of \$250,000 to \$499,999 .....	430	430	148 644	47 011	9 604	2 161
	Firms with receipts of \$500,000 to \$999,999 .....	330	332	233 431	75 213	13 405	2 901
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	273	273	423 671	129 638	20 083	3 098
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	95	97	325 125	96 133	14 086	1 433
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	44	44	298 801	76 506	8 730	792
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	15	16	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	3	D	D	D	c
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	921	921	291 021	88 397	7 374	1 325
7111301	Symphony orchestras & chamber music organizations						
	<b>All firms</b> .....	<b>107</b>	<b>107</b>	<b>40 022</b>	<b>15 438</b>	<b>1 908</b>	<b>628</b>
	Firms operated for the entire year .....	56	56	25 437	8 916	1 754	588
	Firms with receipts less than \$100,000 .....	14	14	777	310	60	32
	Firms with receipts of \$100,000 to \$249,999 .....	14	14	2 446	722	139	26
	Firms with receipts of \$250,000 to \$499,999 .....	13	13	4 378	923	168	47
	Firms with receipts of \$500,000 to \$999,999 .....	7	7	4 938	1 509	301	301
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	7	7	D	D	D	c
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	51	51	14 585	6 522	154	40
7111309	Other music groups & artists						
	<b>All firms</b> .....	<b>3 257</b>	<b>3 262</b>	<b>2 132 475</b>	<b>619 602</b>	<b>89 980</b>	<b>15 726</b>
	Firms operated for the entire year .....	2 387	2 392	1 856 039	537 727	82 760	14 441
	Firms with receipts less than \$100,000 .....	647	647	30 136	13 677	2 882	1 926
	Firms with receipts of \$100,000 to \$249,999 .....	578	578	94 313	29 415	5 821	2 065
	Firms with receipts of \$250,000 to \$499,999 .....	417	417	144 266	46 088	9 436	2 114
	Firms with receipts of \$500,000 to \$999,999 .....	323	325	228 493	73 704	13 104	2 600
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	266	266	D	D	D	h
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	94	96	D	D	D	g
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	44	44	298 801	76 506	8 730	792
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	15	16	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	3	D	D	D	c
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	870	870	276 436	81 875	7 220	1 285
71119	Other performing arts companies						
	<b>All firms</b> .....	<b>731</b>	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Firms operated for the entire year .....	498	522	562 635	162 820	41 341	6 189
	Firms with receipts less than \$100,000 .....	131	131	6 842	2 184	469	316
	Firms with receipts of \$100,000 to \$249,999 .....	123	124	20 035	7 241	1 470	727
	Firms with receipts of \$250,000 to \$499,999 .....	87	90	31 314	12 582	2 699	742
	Firms with receipts of \$500,000 to \$999,999 .....	71	72	49 040	20 617	4 929	718
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	64	74	D	D	D	g
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	15	15	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	10	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	4	D	D	D	g
	Firms not operated for the entire year .....	233	233	82 786	25 230	3 510	422

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
711190	Other performing arts companies						
	<b>All firms</b> .....	<b>731</b>	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Firms operated for the entire year .....	498	522	562 635	162 820	41 341	6 189
	Firms with receipts less than \$100,000 .....	131	131	6 842	2 184	469	316
	Firms with receipts of \$100,000 to \$249,999 .....	123	124	20 035	7 241	1 470	727
	Firms with receipts of \$250,000 to \$499,999 .....	87	90	31 314	12 582	2 699	742
	Firms with receipts of \$500,000 to \$999,999 .....	71	72	49 040	20 617	4 929	718
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	64	74	D	D	D	g
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	15	15	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	10	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	4	D	D	D	g
	Firms not operated for the entire year .....	233	233	82 786	25 230	3 510	422
7111901	Circuses						
	<b>All firms</b> .....	<b>68</b>	<b>70</b>	<b>268 351</b>	<b>56 393</b>	<b>13 684</b>	<b>1 861</b>
	Firms operated for the entire year .....	46	48	251 294	53 656	13 558	1 804
	Firms with receipts less than \$100,000 .....	9	9	631	210	38	31
	Firms with receipts of \$100,000 to \$249,999 .....	13	13	2 183	396	93	74
	Firms with receipts of \$250,000 to \$499,999 .....	8	8	3 132	1 201	144	91
	Firms with receipts of \$500,000 to \$999,999 .....	5	5	3 691	669	156	67
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	4	4	D	D	D	b
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	5	5	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	c
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	3	D	D	D	g
	Firms not operated for the entire year .....	22	22	17 057	2 737	126	57
7111909	Other performing arts companies (except circuses)						
	<b>All firms</b> .....	<b>664</b>	<b>685</b>	<b>377 070</b>	<b>131 657</b>	<b>31 167</b>	<b>4 750</b>
	Firms operated for the entire year .....	453	474	311 341	109 164	27 783	4 385
	Firms with receipts less than \$100,000 .....	122	122	6 211	1 974	431	285
	Firms with receipts of \$100,000 to \$249,999 .....	110	111	17 852	6 845	1 377	653
	Firms with receipts of \$250,000 to \$499,999 .....	79	82	28 182	11 381	2 555	651
	Firms with receipts of \$500,000 to \$999,999 .....	66	67	45 349	19 948	4 773	651
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	60	70	91 602	38 063	9 792	1 252
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	10	10	D	D	D	e
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	3	9	D	D	D	c
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	211	211	65 729	22 493	3 384	365
7112	Spectator sports						
	<b>All firms</b> .....	<b>3 753</b>	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Firms operated for the entire year .....	2 665	2 784	12 560 321	5 744 974	1 301 673	85 634
	Firms with receipts less than \$100,000 .....	427	430	23 177	7 540	1 743	796
	Firms with receipts of \$100,000 to \$249,999 .....	607	612	97 943	28 899	6 442	2 030
	Firms with receipts of \$250,000 to \$499,999 .....	487	492	174 233	50 158	10 849	3 232
	Firms with receipts of \$500,000 to \$999,999 .....	399	408	284 843	80 792	16 646	4 177
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	312	319	468 542	129 388	26 060	5 633
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	145	152	498 572	143 177	30 032	6 663
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	82	97	552 383	149 020	30 528	5 720
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	61	68	1 003 687	210 212	49 331	11 262
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	54	64	1 921 477	876 677	243 743	12 931
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	72	89	5 152 252	3 099 603	699 586	19 560
	Firms with receipts of \$100,000,000 or more .....	19	53	2 383 212	969 508	186 713	13 630
	Firms not operated for the entire year .....	1 088	1 097	1 095 712	406 241	72 549	6 759
71121	Spectator sports						
	<b>All firms</b> .....	<b>3 753</b>	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Firms operated for the entire year .....	2 665	2 784	12 560 321	5 744 974	1 301 673	85 634
	Firms with receipts less than \$100,000 .....	427	430	23 177	7 540	1 743	796
	Firms with receipts of \$100,000 to \$249,999 .....	607	612	97 943	28 899	6 442	2 030
	Firms with receipts of \$250,000 to \$499,999 .....	487	492	174 233	50 158	10 849	3 232
	Firms with receipts of \$500,000 to \$999,999 .....	399	408	284 843	80 792	16 646	4 177
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	312	319	468 542	129 388	26 060	5 633
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	145	152	498 572	143 177	30 032	6 663
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	82	97	552 383	149 020	30 528	5 720
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	61	68	1 003 687	210 212	49 331	11 262
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	54	64	1 921 477	876 677	243 743	12 931
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	72	89	5 152 252	3 099 603	699 586	19 560
	Firms with receipts of \$100,000,000 or more .....	19	53	2 383 212	969 508	186 713	13 630
	Firms not operated for the entire year .....	1 088	1 097	1 095 712	406 241	72 549	6 759

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
711211	Sports teams & clubs						
	<b>All firms</b> .....	<b>453</b>	<b>483</b>	<b>7 808 684</b>	<b>4 922 390</b>	<b>1 114 533</b>	<b>33 330</b>
	Firms operated for the entire year .....	385	415	7 377 803	4 625 807	1 053 460	31 934
	Firms with receipts less than \$100,000 .....	9	9	552	336	68	40
	Firms with receipts of \$100,000 to \$249,999 .....	16	17	2 794	1 340	201	113
	Firms with receipts of \$250,000 to \$499,999 .....	44	44	16 290	7 207	1 527	552
	Firms with receipts of \$500,000 to \$999,999 .....	60	60	45 255	18 406	4 052	1 026
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	77	77	123 163	39 782	9 149	2 271
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	59	59	200 682	64 452	13 948	3 131
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	20	23	128 073	43 396	9 707	1 584
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	5	8	79 005	21 470	5 485	1 586
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	22	23	895 206	687 005	205 617	3 515
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	62	71	4 502 399	3 012 649	690 790	12 203
	Firms with receipts of \$100,000,000 or more .....	11	24	1 384 384	729 764	112 916	5 913
	Firms not operated for the entire year .....	68	68	430 881	296 583	61 073	1 396
7112111	Football clubs						
	<b>All firms</b> .....	<b>45</b>	<b>45</b>	<b>2 503 339</b>	<b>1 656 478</b>	<b>382 473</b>	<b>4 107</b>
	Firms operated for the entire year .....	38	38	2 360 521	1 538 226	350 681	3 916
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with receipts of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with receipts of \$500,000 to \$999,999 .....	3	3	2 328	1 965	195	57
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5	5	8 198	4 378	519	130
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	2	D	D	D	D	b
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	26	26	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	2	2	D	D	D	e
	Firms not operated for the entire year .....	7	7	142 818	118 252	31 792	191
7112112	Baseball clubs						
	<b>All firms</b> .....	<b>180</b>	<b>194</b>	<b>2 296 558</b>	<b>1 425 319</b>	<b>135 620</b>	<b>14 410</b>
	Firms operated for the entire year .....	159	173	2 080 218	1 286 171	121 211	13 700
	Firms with receipts less than \$100,000 .....	1	1	D	D	D	a
	Firms with receipts of \$100,000 to \$249,999 .....	10	11	1 722	833	110	83
	Firms with receipts of \$250,000 to \$499,999 .....	21	21	8 393	3 553	484	347
	Firms with receipts of \$500,000 to \$999,999 .....	27	27	20 786	6 481	1 008	499
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	40	40	65 143	17 123	2 991	1 038
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	27	27	94 345	31 418	4 771	1 853
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	8	10	45 994	9 073	1 467	292
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	2	D	D	D	c
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	6	6	276 216	148 847	14 353	1 115
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	12	13	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	6	15	D	D	D	h
	Firms not operated for the entire year .....	21	21	216 340	139 148	14 409	710
7112119	Other professional sports clubs						
	<b>All firms</b> .....	<b>231</b>	<b>244</b>	<b>3 008 787</b>	<b>1 840 593</b>	<b>596 440</b>	<b>14 813</b>
	Firms operated for the entire year .....	191	204	2 937 064	1 801 410	581 568	14 318
	Firms with receipts less than \$100,000 .....	8	8	D	D	D	b
	Firms with receipts of \$100,000 to \$249,999 .....	6	6	1 072	507	91	30
	Firms with receipts of \$250,000 to \$499,999 .....	23	23	7 897	3 654	1 043	205
	Firms with receipts of \$500,000 to \$999,999 .....	30	30	22 141	9 960	2 849	470
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	32	32	49 822	18 281	5 639	1 103
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	31	31	D	D	D	g
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	12	13	82 079	34 323	8 240	1 292
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	6	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	18	19	704 689	557 832	203 267	2 796
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	25	33	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	2	3	D	D	D	c
	Firms not operated for the entire year .....	40	40	71 723	39 183	14 872	495
711212	Racetracks						
	<b>All firms</b> .....	<b>758</b>	<b>807</b>	<b>4 142 020</b>	<b>797 261</b>	<b>173 543</b>	<b>44 880</b>
	Firms operated for the entire year .....	379	424	3 584 273	694 328	155 867	40 331
	Firms with receipts less than \$100,000 .....	17	17	932	294	83	52
	Firms with receipts of \$100,000 to \$249,999 .....	38	41	6 269	1 096	234	103
	Firms with receipts of \$250,000 to \$499,999 .....	55	55	20 695	4 077	655	399
	Firms with receipts of \$500,000 to \$999,999 .....	74	74	52 487	8 688	1 437	661
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	38	40	57 164	9 216	1 743	579
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	43	46	155 332	35 359	7 223	2 727
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	29	31	202 292	44 021	9 268	3 129
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	40	43	689 056	143 868	34 407	8 984
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	27	37	878 412	178 626	35 939	10 146
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	12	21	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	6	19	D	D	D	i
	Firms not operated for the entire year .....	379	383	557 747	102 933	17 676	4 549

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7112121	Dog racetrack operation						
	<b>All firms</b> .....	<b>46</b>	<b>56</b>	<b>796 069</b>	<b>148 173</b>	<b>36 997</b>	<b>11 212</b>
	Firms operated for the entire year .....	44	54	D	D	D	j
	Firms with receipts less than \$100,000 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000 to \$249,999 .....	3	3	520	101	25	9
	Firms with receipts of \$250,000 to \$499,999 .....	3	3	994	185	43	6
	Firms with receipts of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1	1	D	D	D	b
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	6	7	25 544	8 425	1 789	729
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	12	12	81 943	21 084	5 295	1 948
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	11	13	212 797	42 687	11 180	2 804
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	5	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	3	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	2	7	D	D	D	h
	Firms not operated for the entire year .....	2	2	D	D	D	e
7112122	Auto racetrack operation						
	<b>All firms</b> .....	<b>573</b>	<b>590</b>	<b>897 600</b>	<b>120 176</b>	<b>22 215</b>	<b>6 267</b>
	Firms operated for the entire year .....	226	241	725 775	97 156	19 682	4 636
	Firms with receipts less than \$100,000 .....	13	13	695	187	43	39
	Firms with receipts of \$100,000 to \$249,999 .....	27	27	4 443	684	136	64
	Firms with receipts of \$250,000 to \$499,999 .....	48	48	18 212	3 055	502	374
	Firms with receipts of \$500,000 to \$999,999 .....	68	68	48 034	7 070	1 110	574
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	31	33	47 812	6 923	1 307	404
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	19	20	62 367	8 178	1 463	635
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	5	33 944	7 016	550	88
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	6	6	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	6	13	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	4	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	1	4	D	D	D	e
	Firms not operated for the entire year .....	347	349	171 825	23 020	2 533	1 631
7112123	Horse racetrack operation						
	<b>All firms</b> .....	<b>144</b>	<b>161</b>	<b>2 448 351</b>	<b>528 912</b>	<b>114 331</b>	<b>27 401</b>
	Firms operated for the entire year .....	113	128	D	D	D	j
	Firms with receipts less than \$100,000 .....	4	4	237	107	40	13
	Firms with receipts of \$100,000 to \$249,999 .....	8	11	1 306	311	73	30
	Firms with receipts of \$250,000 to \$499,999 .....	4	4	1 489	837	110	19
	Firms with receipts of \$500,000 to \$999,999 .....	6	6	4 453	1 618	327	87
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	6	6	D	D	D	c
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	20	21	76 325	21 070	4 438	1 479
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	14	16	104 406	20 883	4 469	1 465
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	24	24	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	15	17	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	9	12	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	3	7	D	D	D	h
	Firms not operated for the entire year .....	31	33	D	D	D	h
711219	Other spectator sports						
	<b>All firms</b> .....	<b>2 548</b>	<b>2 591</b>	<b>1 705 329</b>	<b>431 564</b>	<b>86 146</b>	<b>14 183</b>
	Firms operated for the entire year .....	1 906	1 944	1 555 744	396 106	80 569	13 185
	Firms with receipts less than \$100,000 .....	402	405	21 697	6 914	1 593	705
	Firms with receipts of \$100,000 to \$249,999 .....	553	554	88 880	26 463	6 007	1 814
	Firms with receipts of \$250,000 to \$499,999 .....	389	394	137 507	38 942	8 688	2 284
	Firms with receipts of \$500,000 to \$999,999 .....	267	277	188 507	54 016	11 247	2 499
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	196	199	287 196	80 128	15 088	2 772
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	43	47	142 558	43 366	8 861	805
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	33	42	221 372	61 479	11 522	1 006
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	16	17	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	7	9	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	642	647	149 585	35 458	5 577	998
7112191	Professional athletes						
	<b>All firms</b> .....	<b>567</b>	<b>569</b>	<b>302 751</b>	<b>83 227</b>	<b>12 583</b>	<b>1 540</b>
	Firms operated for the entire year .....	381	381	266 483	73 567	11 706	1 343
	Firms with receipts less than \$100,000 .....	119	119	6 099	2 092	471	238
	Firms with receipts of \$100,000 to \$249,999 .....	101	101	15 733	5 076	980	239
	Firms with receipts of \$250,000 to \$499,999 .....	58	58	19 902	6 058	1 117	157
	Firms with receipts of \$500,000 to \$999,999 .....	52	52	37 595	11 317	1 904	237
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	35	35	51 901	15 629	2 569	297
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	8	8	29 044	12 274	2 183	68
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	4	4	31 753	12 801	1 078	68
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	3	3	D	D	D	b
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	a
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	186	188	36 268	9 660	877	197

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7112192	Racing (except racetrack operation)						
	<b>All firms</b> .....	<b>1 981</b>	<b>2 022</b>	<b>1 402 578</b>	<b>348 337</b>	<b>73 563</b>	<b>12 643</b>
	Firms operated for the entire year .....	1 525	1 563	1 289 261	322 539	68 863	11 842
	Firms with receipts less than \$100,000 .....	283	286	15 598	4 822	1 122	467
	Firms with receipts of \$100,000 to \$249,999 .....	452	453	73 147	21 387	5 027	1 575
	Firms with receipts of \$250,000 to \$499,999 .....	331	336	117 605	32 884	7 571	2 127
	Firms with receipts of \$500,000 to \$999,999 .....	215	225	150 912	42 699	9 343	2 262
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	161	164	235 295	64 499	12 519	2 475
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	35	39	113 514	31 092	6 678	737
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	29	38	189 619	48 678	10 444	938
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	13	14	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	6	8	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	456	459	113 317	25 798	4 700	801
7113	Promoters of performing arts, sports, & similar events						
	<b>All firms</b> .....	<b>2 531</b>	<b>2 633</b>	<b>5 045 093</b>	<b>1 052 645</b>	<b>232 997</b>	<b>51 411</b>
	Firms operated for the entire year .....	1 696	1 798	4 435 833	960 400	222 287	48 187
	Firms with receipts less than \$100,000 .....	226	227	13 122	4 345	1 090	562
	Firms with receipts of \$100,000 to \$249,999 .....	336	336	57 048	15 453	3 430	934
	Firms with receipts of \$250,000 to \$499,999 .....	308	309	110 646	32 957	6 564	1 528
	Firms with receipts of \$500,000 to \$999,999 .....	303	308	215 521	59 713	12 987	2 447
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	254	261	395 234	87 306	19 656	3 175
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	111	115	397 298	96 636	19 964	4 016
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	75	80	534 601	119 219	24 533	4 933
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	45	55	686 523	100 244	22 011	6 446
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	20	47	676 035	150 800	36 540	8 909
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	15	34	D	D	D	j
	Firms with receipts of \$100,000,000 or more .....	3	26	D	D	D	h
	Firms not operated for the entire year .....	835	835	609 260	92 245	10 710	3 224
71131	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>504</b>	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Firms operated for the entire year .....	324	377	1 286 615	387 124	94 269	24 383
	Firms with receipts less than \$100,000 .....	56	56	2 723	861	199	168
	Firms with receipts of \$100,000 to \$249,999 .....	61	61	10 551	2 438	547	208
	Firms with receipts of \$250,000 to \$499,999 .....	59	59	21 177	5 011	1 111	457
	Firms with receipts of \$500,000 to \$999,999 .....	45	45	32 489	9 048	2 007	653
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	36	39	53 458	12 309	2 902	915
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	23	25	85 270	22 011	5 495	2 518
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	15	16	113 309	23 837	4 562	1 664
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	14	20	211 072	53 972	11 373	4 340
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	8	26	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	9	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	1	21	D	D	D	g
	Firms not operated for the entire year .....	180	180	261 491	31 761	3 341	1 330
711310	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>504</b>	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Firms operated for the entire year .....	324	377	1 286 615	387 124	94 269	24 383
	Firms with receipts less than \$100,000 .....	56	56	2 723	861	199	168
	Firms with receipts of \$100,000 to \$249,999 .....	61	61	10 551	2 438	547	208
	Firms with receipts of \$250,000 to \$499,999 .....	59	59	21 177	5 011	1 111	457
	Firms with receipts of \$500,000 to \$999,999 .....	45	45	32 489	9 048	2 007	653
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	36	39	53 458	12 309	2 902	915
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	23	25	85 270	22 011	5 495	2 518
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	15	16	113 309	23 837	4 562	1 664
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	14	20	211 072	53 972	11 373	4 340
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	8	26	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	9	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	1	21	D	D	D	g
	Firms not operated for the entire year .....	180	180	261 491	31 761	3 341	1 330
71132	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>2 032</b>	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Firms operated for the entire year .....	1 377	1 421	3 149 218	573 276	128 018	23 804
	Firms with receipts less than \$100,000 .....	171	172	10 431	3 491	892	398
	Firms with receipts of \$100,000 to \$249,999 .....	275	275	46 497	13 015	2 883	726
	Firms with receipts of \$250,000 to \$499,999 .....	249	249	89 437	27 939	5 452	1 067
	Firms with receipts of \$500,000 to \$999,999 .....	258	263	183 032	50 665	10 980	1 794
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	219	224	343 282	75 549	16 895	2 349
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	88	90	312 028	74 625	14 469	1 498
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	60	64	421 292	95 382	19 971	3 269
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	35	43	526 484	64 363	14 765	3 307
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	12	19	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	8	19	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	2	3	D	D	D	e
	Firms not operated for the entire year .....	655	655	347 769	60 484	7 369	1 894
711320	Promoters of performing arts, sports, & similar events w/ o facil						

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
711320	Promoters of performing arts, sports, & similar events w/ o facil—Con.						
	<b>All firms</b> .....	<b>2 032</b>	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Firms operated for the entire year .....	1 377	1 421	3 149 218	573 276	128 018	23 804
	Firms with receipts less than \$100,000 .....	171	172	10 431	3 491	892	398
	Firms with receipts of \$100,000 to \$249,999 .....	275	275	46 497	13 015	2 883	726
	Firms with receipts of \$250,000 to \$499,999 .....	249	249	89 437	27 939	5 452	1 067
	Firms with receipts of \$500,000 to \$999,999 .....	258	263	183 032	50 665	10 980	1 794
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	219	224	343 282	75 549	16 895	2 349
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	88	90	312 028	74 625	14 469	1 498
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	60	64	421 292	95 382	19 971	3 269
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	35	43	526 484	64 363	14 765	3 307
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	12	D	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	8	D	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	2	3	D	D	D	e
	Firms not operated for the entire year .....	655	655	347 769	60 484	7 369	1 894
7114	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Firms operated for the entire year .....	2 036	2 096	2 305 715	878 987	191 204	12 577
	Firms with receipts less than \$100,000 .....	350	350	20 220	10 276	1 880	611
	Firms with receipts of \$100,000 to \$249,999 .....	511	512	86 061	29 168	6 722	1 287
	Firms with receipts of \$250,000 to \$499,999 .....	416	417	149 213	48 575	10 461	1 361
	Firms with receipts of \$500,000 to \$999,999 .....	375	382	265 431	87 821	18 236	2 067
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	244	249	371 820	130 300	28 005	1 905
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	81	88	266 429	83 087	19 943	1 117
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	37	45	247 773	118 884	23 593	1 243
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	15	D	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	3	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	4	29	566 742	271 382	65 180	2 160
	Firms not operated for the entire year .....	436	436	104 203	31 857	4 528	662
71141	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Firms operated for the entire year .....	2 036	2 096	2 305 715	878 987	191 204	12 577
	Firms with receipts less than \$100,000 .....	350	350	20 220	10 276	1 880	611
	Firms with receipts of \$100,000 to \$249,999 .....	511	512	86 061	29 168	6 722	1 287
	Firms with receipts of \$250,000 to \$499,999 .....	416	417	149 213	48 575	10 461	1 361
	Firms with receipts of \$500,000 to \$999,999 .....	375	382	265 431	87 821	18 236	2 067
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	244	249	371 820	130 300	28 005	1 905
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	81	88	266 429	83 087	19 943	1 117
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	37	45	247 773	118 884	23 593	1 243
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	15	D	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	3	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	4	29	566 742	271 382	65 180	2 160
	Firms not operated for the entire year .....	436	436	104 203	31 857	4 528	662
711410	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Firms operated for the entire year .....	2 036	2 096	2 305 715	878 987	191 204	12 577
	Firms with receipts less than \$100,000 .....	350	350	20 220	10 276	1 880	611
	Firms with receipts of \$100,000 to \$249,999 .....	511	512	86 061	29 168	6 722	1 287
	Firms with receipts of \$250,000 to \$499,999 .....	416	417	149 213	48 575	10 461	1 361
	Firms with receipts of \$500,000 to \$999,999 .....	375	382	265 431	87 821	18 236	2 067
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	244	249	371 820	130 300	28 005	1 905
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	81	88	266 429	83 087	19 943	1 117
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	37	45	247 773	118 884	23 593	1 243
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	15	D	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	3	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	4	29	566 742	271 382	65 180	2 160
	Firms not operated for the entire year .....	436	436	104 203	31 857	4 528	662
7115	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Firms operated for the entire year .....	8 301	8 321	5 680 942	2 969 915	544 525	24 667
	Firms with receipts less than \$100,000 .....	2 206	2 206	117 533	56 979	12 738	3 807
	Firms with receipts of \$100,000 to \$249,999 .....	2 183	2 185	360 902	148 053	31 731	4 286
	Firms with receipts of \$250,000 to \$499,999 .....	1 671	1 672	598 907	273 556	58 117	4 285
	Firms with receipts of \$500,000 to \$999,999 .....	1 127	1 128	781 987	390 150	77 632	3 742
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	735	741	1 116 249	560 337	111 884	3 633
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	222	224	768 712	408 814	85 334	2 789
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	92	95	620 495	344 593	53 587	1 043
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	55	60	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	9	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	1	D	D	D	a
	Firms not operated for the entire year .....	2 691	2 692	680 058	297 591	34 934	2 414

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
71151	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Firms operated for the entire year .....	8 301	8 321	5 680 942	2 969 915	544 525	24 667
	Firms with receipts less than \$100,000 .....	2 206	2 206	117 533	56 979	12 738	3 807
	Firms with receipts of \$100,000 to \$249,999 .....	2 183	2 185	360 902	148 053	31 731	4 286
	Firms with receipts of \$250,000 to \$499,999 .....	1 671	1 672	598 907	273 556	58 117	4 285
	Firms with receipts of \$500,000 to \$999,999 .....	1 127	1 128	781 987	390 150	77 632	3 742
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	735	741	1 116 249	560 337	111 884	3 633
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	222	224	768 712	408 814	85 334	2 789
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	92	95	620 495	344 593	53 587	1 043
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	55	60	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	9	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	1	D	D	D	a
	Firms not operated for the entire year .....	2 691	2 692	680 058	297 591	34 934	2 414
711510	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Firms operated for the entire year .....	8 301	8 321	5 680 942	2 969 915	544 525	24 667
	Firms with receipts less than \$100,000 .....	2 206	2 206	117 533	56 979	12 738	3 807
	Firms with receipts of \$100,000 to \$249,999 .....	2 183	2 185	360 902	148 053	31 731	4 286
	Firms with receipts of \$250,000 to \$499,999 .....	1 671	1 672	598 907	273 556	58 117	4 285
	Firms with receipts of \$500,000 to \$999,999 .....	1 127	1 128	781 987	390 150	77 632	3 742
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	735	741	1 116 249	560 337	111 884	3 633
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	222	224	768 712	408 814	85 334	2 789
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	92	95	620 495	344 593	53 587	1 043
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	55	60	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	9	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	1	D	D	D	a
	Firms not operated for the entire year .....	2 691	2 692	680 058	297 591	34 934	2 414
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>						
	<b>All firms</b> .....	<b>777</b>	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Firms operated for the entire year .....	520	530	437 206	112 166	23 424	6 878
	Firms with receipts less than \$100,000 .....	123	124	6 686	2 264	429	314
	Firms with receipts of \$100,000 to \$249,999 .....	128	128	21 497	5 608	1 176	487
	Firms with receipts of \$250,000 to \$499,999 .....	99	99	34 208	9 315	1 928	701
	Firms with receipts of \$500,000 to \$999,999 .....	78	81	54 353	16 354	2 967	1 171
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	65	66	98 892	26 597	5 369	1 662
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	15	15	50 623	14 667	3 131	586
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	7	9	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	3	6	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	257	257	46 477	10 238	963	403
7121	Museums, historical sites, & similar institutions						
	<b>All firms</b> .....	<b>777</b>	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Firms operated for the entire year .....	520	530	437 206	112 166	23 424	6 878
	Firms with receipts less than \$100,000 .....	123	124	6 686	2 264	429	314
	Firms with receipts of \$100,000 to \$249,999 .....	128	128	21 497	5 608	1 176	487
	Firms with receipts of \$250,000 to \$499,999 .....	99	99	34 208	9 315	1 928	701
	Firms with receipts of \$500,000 to \$999,999 .....	78	81	54 353	16 354	2 967	1 171
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	65	66	98 892	26 597	5 369	1 662
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	15	15	50 623	14 667	3 131	586
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	7	9	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	3	6	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	257	257	46 477	10 238	963	403
71211	Museums						
	<b>All firms</b> .....	<b>422</b>	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Firms operated for the entire year .....	293	297	237 626	48 986	10 826	2 828
	Firms with receipts less than \$100,000 .....	72	72	3 841	1 315	261	178
	Firms with receipts of \$100,000 to \$249,999 .....	84	84	13 934	3 202	718	257
	Firms with receipts of \$250,000 to \$499,999 .....	56	56	19 284	4 830	1 073	280
	Firms with receipts of \$500,000 to \$999,999 .....	40	40	27 419	6 660	1 356	420
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	31	31	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	5	5	D	D	D	b
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	3	D	D	D	c
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	4	D	D	D	b
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	129	129	21 589	3 706	404	147

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
712110	Museums						
	<b>All firms</b> .....	<b>422</b>	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Firms operated for the entire year .....	293	297	237 626	48 986	10 826	2 828
	Firms with receipts less than \$100,000 .....	72	72	3 841	1 315	261	178
	Firms with receipts of \$100,000 to \$249,999 .....	84	84	13 934	3 202	718	257
	Firms with receipts of \$250,000 to \$499,999 .....	56	56	19 294	4 830	1 073	280
	Firms with receipts of \$500,000 to \$999,999 .....	40	40	27 419	6 660	1 356	420
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	31	31	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	5	5	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	3	D	D	D	b
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	4	D	D	D	c
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	e
	Firms not operated for the entire year .....	129	129	21 589	3 706	404	147
71212	Historical sites						
	<b>All firms</b> .....	<b>78</b>	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Firms operated for the entire year .....	52	52	25 672	8 855	1 639	917
	Firms with receipts less than \$100,000 .....	18	18	890	325	56	46
	Firms with receipts of \$100,000 to \$249,999 .....	7	7	1 099	368	74	42
	Firms with receipts of \$250,000 to \$499,999 .....	13	13	4 641	1 591	350	193
	Firms with receipts of \$500,000 to \$999,999 .....	7	7	D	D	D	c
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5	5	D	D	D	e
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	2	2	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	26	26	1 790	452	23	10
712120	Historical sites						
	<b>All firms</b> .....	<b>78</b>	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Firms operated for the entire year .....	52	52	25 672	8 855	1 639	917
	Firms with receipts less than \$100,000 .....	18	18	890	325	56	46
	Firms with receipts of \$100,000 to \$249,999 .....	7	7	1 099	368	74	42
	Firms with receipts of \$250,000 to \$499,999 .....	13	13	4 641	1 591	350	193
	Firms with receipts of \$500,000 to \$999,999 .....	7	7	D	D	D	c
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	5	5	D	D	D	e
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	2	2	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	26	26	1 790	452	23	10
71213	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>117</b>	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Firms operated for the entire year .....	78	78	87 330	26 758	5 624	1 533
	Firms with receipts less than \$100,000 .....	13	13	791	256	46	30
	Firms with receipts of \$100,000 to \$249,999 .....	16	16	2 631	793	153	71
	Firms with receipts of \$250,000 to \$499,999 .....	16	16	5 352	1 435	257	110
	Firms with receipts of \$500,000 to \$999,999 .....	14	14	9 576	3 128	568	211
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	11	11	17 886	5 625	1 360	337
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	4	4	14 632	6 300	1 193	240
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	c
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	2	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	39	39	9 585	2 142	221	112
712130	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>117</b>	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Firms operated for the entire year .....	78	78	87 330	26 758	5 624	1 533
	Firms with receipts less than \$100,000 .....	13	13	791	256	46	30
	Firms with receipts of \$100,000 to \$249,999 .....	16	16	2 631	793	153	71
	Firms with receipts of \$250,000 to \$499,999 .....	16	16	5 352	1 435	257	110
	Firms with receipts of \$500,000 to \$999,999 .....	14	14	9 576	3 128	568	211
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	11	11	17 886	5 625	1 360	337
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	4	4	14 632	6 300	1 193	240
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	c
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	2	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	39	39	9 585	2 142	221	112



**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
71219	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>163</b>	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Firms operated for the entire year .....	100	103	86 578	27 567	5 335	1 600
	Firms with receipts less than \$100,000 .....	21	21	1 164	368	66	60
	Firms with receipts of \$100,000 to \$249,999 .....	21	21	3 833	1 245	231	117
	Firms with receipts of \$250,000 to \$499,999 .....	14	14	4 921	1 459	248	118
	Firms with receipts of \$500,000 to \$999,999 .....	18	21	D	D	D	e
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	19	19	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	4	4	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	3	3	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	63	63	13 513	3 938	315	134
712190	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>163</b>	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Firms operated for the entire year .....	100	103	86 578	27 567	5 335	1 600
	Firms with receipts less than \$100,000 .....	21	21	1 164	368	66	60
	Firms with receipts of \$100,000 to \$249,999 .....	21	21	3 833	1 245	231	117
	Firms with receipts of \$250,000 to \$499,999 .....	14	14	4 921	1 459	248	118
	Firms with receipts of \$500,000 to \$999,999 .....	18	21	D	D	D	e
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	19	19	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	4	4	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	3	3	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	63	63	13 513	3 938	315	134
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>47 957</b>	<b>52 907</b>	<b>51 861 195</b>	<b>13 147 090</b>	<b>2 939 479</b>	<b>964 166</b>
	Firms operated for the entire year .....	34 413	39 313	47 689 794	12 055 749	2 764 223	894 548
	Firms with receipts less than \$100,000 .....	5 905	5 908	344 789	102 441	23 981	17 319
	Firms with receipts of \$100,000 to \$249,999 .....	8 981	8 996	1 514 927	406 133	91 185	49 833
	Firms with receipts of \$250,000 to \$499,999 .....	7 568	7 638	2 707 069	758 014	168 025	79 187
	Firms with receipts of \$500,000 to \$999,999 .....	6 131	6 325	4 294 743	1 221 388	264 928	109 063
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	3 916	4 386	5 884 740	1 710 989	372 297	132 018
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	1 133	1 531	3 859 810	1 157 316	257 997	80 942
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	405	858	2 741 401	789 952	185 754	54 064
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	185	653	2 808 228	730 500	180 733	51 325
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	94	438	3 348 839	878 833	219 015	55 982
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	40	450	2 765 172	677 149	148 917	37 854
	Firms with receipts of \$100,000,000 or more .....	55	2 130	17 420 076	3 623 034	851 391	226 961
	Firms not operated for the entire year .....	13 544	13 594	4 171 401	1 091 341	175 256	69 618
7131	Amusement parks & arcades						
	<b>All firms</b> .....	<b>2 171</b>	<b>3 344</b>	<b>8 418 476</b>	<b>1 961 871</b>	<b>396 359</b>	<b>138 930</b>
	Firms operated for the entire year .....	1 285	2 450	7 448 117	1 701 663	364 492	126 426
	Firms with receipts less than \$100,000 .....	194	194	12 036	3 611	816	553
	Firms with receipts of \$100,000 to \$249,999 .....	342	343	57 267	14 459	3 159	1 867
	Firms with receipts of \$250,000 to \$499,999 .....	277	285	99 232	26 813	5 748	3 396
	Firms with receipts of \$500,000 to \$999,999 .....	211	226	148 672	40 220	8 340	3 998
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	153	189	234 222	61 789	11 820	5 463
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	50	91	174 832	47 522	8 417	4 105
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	20	52	137 715	35 389	7 213	2 307
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	19	210	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	22	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	215	422 306	79 005	14 227	4 275
	Firms with receipts of \$100,000,000 or more .....	8	623	5 708 161	1 245 372	276 303	89 305
	Firms not operated for the entire year .....	886	894	970 359	260 208	31 867	12 504
71311	Amusement & theme parks						
	<b>All firms</b> .....	<b>541</b>	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Firms operated for the entire year .....	240	299	6 319 242	1 456 092	307 722	99 513
	Firms with receipts less than \$100,000 .....	14	14	1 053	291	60	39
	Firms with receipts of \$100,000 to \$249,999 .....	25	25	4 204	1 334	219	120
	Firms with receipts of \$250,000 to \$499,999 .....	30	30	11 219	3 206	561	385
	Firms with receipts of \$500,000 to \$999,999 .....	49	51	35 752	10 651	1 960	1 103
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	56	59	89 501	24 388	4 026	2 021
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	29	31	99 917	27 834	4 029	2 429
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	13	15	89 858	27 372	5 284	1 820
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	10	11	168 400	79 050	13 949	5 093
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	21	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	7	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	6	35	D	D	D	i
	Firms not operated for the entire year .....	301	308	852 435	234 294	29 503	11 276

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
713110	Amusement & theme parks						
	<b>All firms</b> .....	<b>541</b>	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Firms operated for the entire year .....	240	299	6 319 242	1 456 092	307 722	99 513
	Firms with receipts less than \$100,000 .....	14	14	1 053	291	60	39
	Firms with receipts of \$100,000 to \$249,999 .....	25	25	4 204	1 334	219	120
	Firms with receipts of \$250,000 to \$499,999 .....	30	30	11 219	3 206	561	385
	Firms with receipts of \$500,000 to \$999,999 .....	49	51	35 752	10 651	1 960	1 103
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	56	59	89 501	24 388	4 026	2 021
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	29	31	99 917	27 834	4 029	2 429
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	13	15	89 858	27 372	5 284	1 820
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	10	11	168 400	79 050	13 949	5 093
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	21	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	7	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	6	35	D	D	D	i
	Firms not operated for the entire year .....	301	308	852 435	234 294	29 503	11 276
7131101	Waterparks						
	<b>All firms</b> .....	<b>152</b>	<b>157</b>	<b>342 958</b>	<b>79 296</b>	<b>9 767</b>	<b>3 995</b>
	Firms operated for the entire year .....	41	45	182 795	37 806	6 437	2 780
	Firms with receipts less than \$100,000 .....	6	6	431	149	22	9
	Firms with receipts of \$100,000 to \$249,999 .....	1	1	D	D	D	a
	Firms with receipts of \$250,000 to \$499,999 .....	5	5	1 777	596	107	70
	Firms with receipts of \$500,000 to \$999,999 .....	9	9	6 206	1 593	247	156
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	14	14	22 377	7 373	653	495
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	3	3	10 541	2 487	358	274
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	c
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	3	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	3	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	111	112	160 163	41 490	3 330	1 215
7131102	Amusement parks (except waterparks)						
	<b>All firms</b> .....	<b>395</b>	<b>450</b>	<b>6 828 719</b>	<b>1 611 090</b>	<b>327 458</b>	<b>106 794</b>
	Firms operated for the entire year .....	200	251	6 121 840	1 415 110	300 849	96 658
	Firms with receipts less than \$100,000 .....	8	8	622	142	38	30
	Firms with receipts of \$100,000 to \$249,999 .....	24	24	D	D	D	c
	Firms with receipts of \$250,000 to \$499,999 .....	25	25	9 442	2 610	454	315
	Firms with receipts of \$500,000 to \$999,999 .....	40	41	29 286	9 018	1 713	947
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	42	45	67 124	17 015	3 373	1 526
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	26	28	89 376	25 347	3 671	2 155
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	12	13	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	10	11	168 400	79 050	13 949	5 093
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	4	18	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	7	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	6	31	D	D	D	i
	Firms not operated for the entire year .....	195	199	706 879	195 980	26 609	10 136
71312	Amusement arcades						
	<b>All firms</b> .....	<b>1 635</b>	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Firms operated for the entire year .....	1 050	2 151	1 128 875	245 571	56 770	26 913
	Firms with receipts less than \$100,000 .....	180	180	10 983	3 320	756	514
	Firms with receipts of \$100,000 to \$249,999 .....	319	320	53 383	13 201	2 960	1 753
	Firms with receipts of \$250,000 to \$499,999 .....	246	253	87 693	23 531	5 167	3 005
	Firms with receipts of \$500,000 to \$999,999 .....	162	175	112 920	29 569	6 380	2 895
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	100	133	149 727	38 924	8 168	3 670
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	21	60	74 915	19 688	4 388	1 676
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	9	41	58 246	10 880	2 521	779
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	8	194	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	208	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	2	587	D	D	D	i
	Firms not operated for the entire year .....	585	586	117 924	25 914	2 364	1 228
713120	Amusement arcades						
	<b>All firms</b> .....	<b>1 635</b>	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Firms operated for the entire year .....	1 050	2 151	1 128 875	245 571	56 770	26 913
	Firms with receipts less than \$100,000 .....	180	180	10 983	3 320	756	514
	Firms with receipts of \$100,000 to \$249,999 .....	319	320	53 383	13 201	2 960	1 753
	Firms with receipts of \$250,000 to \$499,999 .....	246	253	87 693	23 531	5 167	3 005
	Firms with receipts of \$500,000 to \$999,999 .....	162	175	112 920	29 569	6 380	2 895
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	100	133	149 727	38 924	8 168	3 670
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	21	60	74 915	19 688	4 388	1 676
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	9	41	58 246	10 880	2 521	779
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	8	194	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	208	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	2	587	D	D	D	i
	Firms not operated for the entire year .....	585	586	117 924	25 914	2 364	1 228

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
7132	Gambling industries						
	<b>All firms</b> .....	<b>1 754</b>	<b>2 099</b>	<b>15 541 569</b>	<b>3 221 864</b>	<b>771 576</b>	<b>168 532</b>
	Firms operated for the entire year .....	1 494	1 839	15 088 748	3 115 987	750 124	163 228
	Firms with receipts less than \$100,000 .....	169	169	9 827	3 289	792	668
	Firms with receipts of \$100,000 to \$249,999 .....	250	252	42 006	11 604	2 812	1 532
	Firms with receipts of \$250,000 to \$499,999 .....	218	219	78 933	19 787	4 547	1 975
	Firms with receipts of \$500,000 to \$999,999 .....	249	264	175 490	38 005	9 040	3 659
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	196	238	311 474	61 999	14 111	4 453
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	132	174	466 110	96 137	22 147	5 976
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	82	139	581 548	140 736	31 896	8 390
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	77	113	1 183 032	245 085	64 163	15 310
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	57	86	2 038 410	500 427	123 954	25 446
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	28	68	1 976 232	483 832	109 522	23 513
	Firms with receipts of \$100,000,000 or more .....	36	117	8 225 686	1 515 086	367 140	72 306
	Firms not operated for the entire year .....	260	260	452 821	105 877	21 452	5 304
71321	Casinos (except casino hotels)						
	<b>All firms</b> .....	<b>383</b>	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Firms operated for the entire year .....	332	396	9 824 233	2 217 605	534 374	111 326
	Firms with receipts less than \$100,000 .....	6	6	390	184	43	21
	Firms with receipts of \$100,000 to \$249,999 .....	20	20	3 857	1 129	258	115
	Firms with receipts of \$250,000 to \$499,999 .....	28	28	11 111	3 038	808	337
	Firms with receipts of \$500,000 to \$999,999 .....	35	35	26 063	6 545	1 540	592
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	49	53	82 157	19 726	4 386	1 334
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	46	62	165 509	48 882	11 499	3 056
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	35	42	250 540	82 515	20 578	4 914
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	33	36	504 569	129 230	35 481	8 113
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	34	34	1 222 928	294 558	72 212	15 235
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	21	35	1 505 538	401 619	90 029	18 978
	Firms with receipts of \$100,000,000 or more .....	25	45	6 051 571	1 230 179	297 540	58 631
	Firms not operated for the entire year .....	51	51	361 837	87 105	15 561	3 884
713210	Casinos (except casino hotels)						
	<b>All firms</b> .....	<b>383</b>	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Firms operated for the entire year .....	332	396	9 824 233	2 217 605	534 374	111 326
	Firms with receipts less than \$100,000 .....	6	6	390	184	43	21
	Firms with receipts of \$100,000 to \$249,999 .....	20	20	3 857	1 129	258	115
	Firms with receipts of \$250,000 to \$499,999 .....	28	28	11 111	3 038	808	337
	Firms with receipts of \$500,000 to \$999,999 .....	35	35	26 063	6 545	1 540	592
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	49	53	82 157	19 726	4 386	1 334
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	46	62	165 509	48 882	11 499	3 056
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	35	42	250 540	82 515	20 578	4 914
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	33	36	504 569	129 230	35 481	8 113
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	34	34	1 222 928	294 558	72 212	15 235
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	21	35	1 505 538	401 619	90 029	18 978
	Firms with receipts of \$100,000,000 or more .....	25	45	6 051 571	1 230 179	297 540	58 631
	Firms not operated for the entire year .....	51	51	361 837	87 105	15 561	3 884
71329	Other gambling industries						
	<b>All firms</b> .....	<b>1 383</b>	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Firms operated for the entire year .....	1 174	1 443	5 264 515	898 382	215 750	51 902
	Firms with receipts less than \$100,000 .....	163	163	9 437	3 105	749	647
	Firms with receipts of \$100,000 to \$249,999 .....	231	233	38 390	10 546	2 570	1 422
	Firms with receipts of \$250,000 to \$499,999 .....	191	192	68 223	16 822	3 751	1 640
	Firms with receipts of \$500,000 to \$999,999 .....	217	232	151 595	31 769	7 587	3 102
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	147	183	228 675	42 129	9 697	3 112
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	89	166	310 161	49 575	11 148	3 048
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	46	54	324 672	56 918	11 029	3 379
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	50	87	784 636	131 530	32 631	8 028
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	24	49	858 981	220 298	55 311	10 841
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	21	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	10	63	D	D	D	j
	Firms not operated for the entire year .....	209	209	90 984	18 772	5 891	1 420
713290	Other gambling industries						
	<b>All firms</b> .....	<b>1 383</b>	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Firms operated for the entire year .....	1 174	1 443	5 264 515	898 382	215 750	51 902
	Firms with receipts less than \$100,000 .....	163	163	9 437	3 105	749	647
	Firms with receipts of \$100,000 to \$249,999 .....	231	233	38 390	10 546	2 570	1 422
	Firms with receipts of \$250,000 to \$499,999 .....	191	192	68 223	16 822	3 751	1 640
	Firms with receipts of \$500,000 to \$999,999 .....	217	232	151 595	31 769	7 587	3 102
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	147	183	228 675	42 129	9 697	3 112
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	89	166	310 161	49 575	11 148	3 048
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	46	54	324 672	56 918	11 029	3 379
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	50	87	784 636	131 530	32 631	8 028
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	24	49	858 981	220 298	55 311	10 841
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	21	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	10	63	D	D	D	j
	Firms not operated for the entire year .....	209	209	90 984	18 772	5 891	1 420

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
7132901	Slot machine operators						
	<b>All firms</b> .....	<b>302</b>	<b>327</b>	<b>1 618 475</b>	<b>293 039</b>	<b>67 670</b>	<b>15 346</b>
	Firms operated for the entire year .....	263	288	1 604 726	290 700	67 037	15 191
	Firms with receipts less than \$100,000 .....	14	14	731	235	61	32
	Firms with receipts of \$100,000 to \$249,999 .....	38	38	6 221	1 830	402	140
	Firms with receipts of \$250,000 to \$499,999 .....	36	36	12 853	4 053	842	241
	Firms with receipts of \$500,000 to \$999,999 .....	50	52	36 259	8 092	1 781	492
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	52	53	82 406	17 409	4 135	993
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	29	33	100 562	19 923	4 433	840
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	13	16	89 736	10 739	2 256	578
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	18	18	281 702	44 189	10 091	2 747
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	8	11	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	14	D	D	D	g
	Firms with receipts of \$100,000,000 or more .....	3	3	D	D	D	h
	Firms not operated for the entire year .....	39	39	13 749	2 339	633	155
7132902	Lottery, bingo, bookie, & other betting operation						
	<b>All firms</b> .....	<b>1 085</b>	<b>1 325</b>	<b>3 737 024</b>	<b>624 115</b>	<b>153 971</b>	<b>37 976</b>
	Firms operated for the entire year .....	915	1 155	3 659 789	607 682	148 713	36 711
	Firms with receipts less than \$100,000 .....	149	149	8 706	2 870	688	615
	Firms with receipts of \$100,000 to \$249,999 .....	193	195	32 169	8 716	2 168	1 282
	Firms with receipts of \$250,000 to \$499,999 .....	156	157	55 804	13 018	2 984	1 426
	Firms with receipts of \$500,000 to \$999,999 .....	169	182	116 872	23 989	5 884	2 635
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	95	130	146 269	24 720	5 562	2 119
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	60	132	209 039	29 471	6 669	2 193
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	34	40	240 767	47 729	9 110	2 920
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	32	65	495 693	85 411	22 096	5 125
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	16	38	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	7	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	7	60	D	D	D	i
	Firms not operated for the entire year .....	170	170	77 235	16 433	5 258	1 265
7139	Other amusement & recreation services						
	<b>All firms</b> .....	<b>44 085</b>	<b>47 464</b>	<b>27 901 150</b>	<b>7 963 355</b>	<b>1 771 544</b>	<b>656 704</b>
	Firms operated for the entire year .....	31 682	35 021	25 148 130	7 236 773	1 649 437	604 819
	Firms with receipts less than \$100,000 .....	5 548	5 551	323 290	95 643	22 407	16 136
	Firms with receipts of \$100,000 to \$249,999 .....	8 400	8 415	1 417 787	380 652	85 356	46 486
	Firms with receipts of \$250,000 to \$499,999 .....	7 083	7 142	2 532 643	712 204	157 916	73 895
	Firms with receipts of \$500,000 to \$999,999 .....	5 681	5 847	3 977 865	1 145 636	248 089	101 539
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	3 567	3 934	5 338 366	1 586 688	346 311	122 053
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	953	1 269	3 223 212	1 013 841	227 267	70 762
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	308	670	2 061 029	624 418	148 817	44 195
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	93	366	1 362 581	394 816	98 948	29 646
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	32	288	1 156 093	334 716	87 922	26 463
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	8	169	D	D	D	j
	Firms with receipts of \$100,000,000 or more .....	9	1 370	D	D	D	i
	Firms not operated for the entire year .....	12 403	12 443	2 753 020	726 582	122 107	51 885
71391	Golf courses & country clubs						
	<b>All firms</b> .....	<b>7 844</b>	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Firms operated for the entire year .....	5 597	6 291	7 757 240	2 472 121	488 132	151 359
	Firms with receipts less than \$100,000 .....	309	309	20 482	7 520	1 366	764
	Firms with receipts of \$100,000 to \$249,999 .....	967	967	169 745	50 919	7 889	3 804
	Firms with receipts of \$250,000 to \$499,999 .....	1 217	1 219	445 828	136 175	21 522	9 201
	Firms with receipts of \$500,000 to \$999,999 .....	1 333	1 342	960 579	293 297	48 197	18 195
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 170	1 210	1 815 281	586 451	110 935	35 891
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	431	468	1 455 333	522 533	108 979	30 783
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	126	164	828 633	274 699	57 662	15 104
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	30	100	454 162	141 450	31 197	7 738
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	105	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	41	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	2	366	D	D	D	j
	Firms not operated for the entire year .....	2 247	2 255	879 681	259 742	28 298	8 759
713910	Golf courses & country clubs						
	<b>All firms</b> .....	<b>7 844</b>	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Firms operated for the entire year .....	5 597	6 291	7 757 240	2 472 121	488 132	151 359
	Firms with receipts less than \$100,000 .....	309	309	20 482	7 520	1 366	764
	Firms with receipts of \$100,000 to \$249,999 .....	967	967	169 745	50 919	7 889	3 804
	Firms with receipts of \$250,000 to \$499,999 .....	1 217	1 219	445 828	136 175	21 522	9 201
	Firms with receipts of \$500,000 to \$999,999 .....	1 333	1 342	960 579	293 297	48 197	18 195
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 170	1 210	1 815 281	586 451	110 935	35 891
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	431	468	1 455 333	522 533	108 979	30 783
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	126	164	828 633	274 699	57 662	15 104
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	30	100	454 162	141 450	31 197	7 738
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	105	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	3	41	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	2	366	D	D	D	j
	Firms not operated for the entire year .....	2 247	2 255	879 681	259 742	28 298	8 759

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
71392	Skiing facilities						
	<b>All firms</b> .....	<b>350</b>	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Firms operated for the entire year .....	162	187	1 061 526	343 772	126 936	40 248
	Firms with receipts less than \$100,000 .....	7	7	527	194	81	60
	Firms with receipts of \$100,000 to \$249,999 .....	23	23	3 894	1 061	390	194
	Firms with receipts of \$250,000 to \$499,999 .....	25	25	8 619	3 040	1 381	628
	Firms with receipts of \$500,000 to \$999,999 .....	18	18	12 454	3 391	1 719	1 025
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	27	27	42 176	15 939	7 956	3 875
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	21	25	70 222	24 216	11 646	4 269
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	20	23	130 483	43 552	18 874	7 119
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	12	17	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	7	8	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	2	14	D	D	D	i
	Firms not operated for the entire year .....	188	192	279 287	87 375	39 839	18 265
713920	Skiing facilities						
	<b>All firms</b> .....	<b>350</b>	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Firms operated for the entire year .....	162	187	1 061 526	343 772	126 936	40 248
	Firms with receipts less than \$100,000 .....	7	7	527	194	81	60
	Firms with receipts of \$100,000 to \$249,999 .....	23	23	3 894	1 061	390	194
	Firms with receipts of \$250,000 to \$499,999 .....	25	25	8 619	3 040	1 381	628
	Firms with receipts of \$500,000 to \$999,999 .....	18	18	12 454	3 391	1 719	1 025
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	27	27	42 176	15 939	7 956	3 875
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	21	25	70 222	24 216	11 646	4 269
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	20	23	130 483	43 552	18 874	7 119
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	12	17	D	D	D	i
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	7	8	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	2	14	D	D	D	i
	Firms not operated for the entire year .....	188	192	279 287	87 375	39 839	18 265
71393	Marinas						
	<b>All firms</b> .....	<b>4 119</b>	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Firms operated for the entire year .....	3 107	3 203	2 321 744	477 118	97 828	21 445
	Firms with receipts less than \$100,000 .....	344	344	21 130	6 835	1 415	584
	Firms with receipts of \$100,000 to \$249,999 .....	739	739	126 784	29 852	5 787	1 835
	Firms with receipts of \$250,000 to \$499,999 .....	782	782	284 225	65 069	12 642	3 384
	Firms with receipts of \$500,000 to \$999,999 .....	665	672	464 710	101 791	20 255	4 699
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	434	456	642 241	135 422	27 857	5 795
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	101	113	332 687	69 278	15 085	2 640
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	32	45	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	7	11	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	40	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 012	1 014	219 737	39 471	4 317	1 320
713930	Marinas						
	<b>All firms</b> .....	<b>4 119</b>	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Firms operated for the entire year .....	3 107	3 203	2 321 744	477 118	97 828	21 445
	Firms with receipts less than \$100,000 .....	344	344	21 130	6 835	1 415	584
	Firms with receipts of \$100,000 to \$249,999 .....	739	739	126 784	29 852	5 787	1 835
	Firms with receipts of \$250,000 to \$499,999 .....	782	782	284 225	65 069	12 642	3 384
	Firms with receipts of \$500,000 to \$999,999 .....	665	672	464 710	101 791	20 255	4 699
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	434	456	642 241	135 422	27 857	5 795
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	101	113	332 687	69 278	15 085	2 640
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	32	45	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	7	11	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	40	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 012	1 014	219 737	39 471	4 317	1 320
71394	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>15 231</b>	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Firms operated for the entire year .....	11 321	12 681	7 415 984	2 253 977	538 234	243 433
	Firms with receipts less than \$100,000 .....	2 764	2 767	156 425	47 018	11 451	9 328
	Firms with receipts of \$100,000 to \$249,999 .....	3 260	3 265	539 010	158 758	37 834	24 051
	Firms with receipts of \$250,000 to \$499,999 .....	2 396	2 432	849 946	264 976	63 480	35 277
	Firms with receipts of \$500,000 to \$999,999 .....	1 686	1 766	1 172 897	380 446	90 710	44 570
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	887	1 059	1 313 810	441 484	104 291	44 995
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	215	356	742 706	258 892	60 560	24 045
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	77	255	528 790	178 968	43 076	15 947
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	22	94	329 426	104 028	24 906	8 101
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	7	67	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	100	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	3	520	D	D	D	j
	Firms not operated for the entire year .....	3 910	3 923	528 970	151 066	24 699	12 964

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
713940	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>15 231</b>	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Firms operated for the entire year .....	11 321	12 681	7 415 984	2 253 977	538 234	243 433
	Firms with receipts less than \$100,000 .....	2 764	2 767	156 425	47 018	11 451	9 328
	Firms with receipts of \$100,000 to \$249,999 .....	3 260	3 265	539 010	158 758	37 834	24 051
	Firms with receipts of \$250,000 to \$499,999 .....	2 396	2 432	849 946	264 976	63 480	35 277
	Firms with receipts of \$500,000 to \$999,999 .....	1 686	1 766	1 172 897	380 446	90 710	44 570
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	887	1 059	1 313 810	441 484	104 291	44 995
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	215	356	742 706	258 892	60 560	24 045
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	77	255	528 790	178 968	43 076	15 947
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	22	94	329 426	104 028	24 906	8 101
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	7	67	D	D	D	i
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	100	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	3	520	D	D	D	j
	Firms not operated for the entire year .....	3 910	3 923	528 970	151 066	24 699	12 964
7139404	Ice skating rinks						
	<b>All firms</b> .....	<b>352</b>	<b>381</b>	<b>298 737</b>	<b>78 587</b>	<b>19 552</b>	<b>8 870</b>
	Firms operated for the entire year .....	268	296	275 413	72 966	18 168	8 093
	Firms with receipts less than \$100,000 .....	12	12	631	213	73	35
	Firms with receipts of \$100,000 to \$249,999 .....	33	33	5 702	1 364	368	201
	Firms with receipts of \$250,000 to \$499,999 .....	45	45	16 345	4 800	1 322	629
	Firms with receipts of \$500,000 to \$999,999 .....	78	78	56 628	15 080	3 883	1 812
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	83	92	124 957	33 340	8 279	3 588
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	15	18	D	D	D	g
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	18	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	84	85	23 324	5 621	1 384	777
7139405	Roller skating rinks						
	<b>All firms</b> .....	<b>1 536</b>	<b>1 611</b>	<b>416 339</b>	<b>111 912</b>	<b>28 316</b>	<b>19 416</b>
	Firms operated for the entire year .....	1 263	1 337	387 621	105 542	27 134	18 562
	Firms with receipts less than \$100,000 .....	281	281	17 868	4 105	1 136	1 139
	Firms with receipts of \$100,000 to \$249,999 .....	444	445	74 675	18 295	4 805	3 786
	Firms with receipts of \$250,000 to \$499,999 .....	338	348	117 633	34 015	8 709	5 974
	Firms with receipts of \$500,000 to \$999,999 .....	160	186	109 210	30 277	7 518	4 973
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	36	64	47 632	13 626	3 462	2 024
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	2	2	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	11	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	273	274	28 718	6 370	1 182	854
71395	Bowling centers						
	<b>All firms</b> .....	<b>4 905</b>	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Firms operated for the entire year .....	4 072	4 755	2 676 834	784 497	203 877	83 764
	Firms with receipts less than \$100,000 .....	394	394	25 898	6 127	1 859	1 169
	Firms with receipts of \$100,000 to \$249,999 .....	1 079	1 080	188 174	46 286	12 885	6 676
	Firms with receipts of \$250,000 to \$499,999 .....	1 120	1 125	401 803	115 025	31 131	14 314
	Firms with receipts of \$500,000 to \$999,999 .....	939	974	653 453	198 530	51 100	21 896
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	479	533	669 919	203 675	51 484	19 509
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	49	117	156 496	46 352	11 879	4 756
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	24	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	46	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	25	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	2	437	D	D	D	j
	Firms not operated for the entire year .....	833	835	143 851	36 547	10 012	4 280
713950	Bowling centers						
	<b>All firms</b> .....	<b>4 905</b>	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Firms operated for the entire year .....	4 072	4 755	2 676 834	784 497	203 877	83 764
	Firms with receipts less than \$100,000 .....	394	394	25 898	6 127	1 859	1 169
	Firms with receipts of \$100,000 to \$249,999 .....	1 079	1 080	188 174	46 286	12 885	6 676
	Firms with receipts of \$250,000 to \$499,999 .....	1 120	1 125	401 803	115 025	31 131	14 314
	Firms with receipts of \$500,000 to \$999,999 .....	939	974	653 453	198 530	51 100	21 896
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	479	533	669 919	203 675	51 484	19 509
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	49	117	156 496	46 352	11 879	4 756
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	24	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	46	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	25	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	2	437	D	D	D	j
	Firms not operated for the entire year .....	833	835	143 851	36 547	10 012	4 280

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
71399	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>11 745</b>	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Firms operated for the entire year .....	7 516	7 892	3 910 437	903 295	193 680	64 148
	Firms with receipts less than \$100,000 .....	1 740	1 740	99 573	28 196	6 308	4 255
	Firms with receipts of \$100,000 to \$249,999 .....	2 348	2 357	392 994	94 815	20 811	10 055
	Firms with receipts of \$250,000 to \$499,999 .....	1 553	1 563	546 123	129 112	28 057	11 149
	Firms with receipts of \$500,000 to \$999,999 .....	1 071	1 102	735 462	174 931	37 642	11 781
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	585	655	879 314	209 477	45 225	12 375
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	149	198	505 443	108 564	22 851	5 347
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	49	124	328 616	74 206	16 355	3 752
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	16	77	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	76	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	4 229	4 236	705 859	154 374	15 692	6 719
713990	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>11 745</b>	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Firms operated for the entire year .....	7 516	7 892	3 910 437	903 295	193 680	64 148
	Firms with receipts less than \$100,000 .....	1 740	1 740	99 573	28 196	6 308	4 255
	Firms with receipts of \$100,000 to \$249,999 .....	2 348	2 357	392 994	94 815	20 811	10 055
	Firms with receipts of \$250,000 to \$499,999 .....	1 553	1 563	546 123	129 112	28 057	11 149
	Firms with receipts of \$500,000 to \$999,999 .....	1 071	1 102	735 462	174 931	37 642	11 781
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	585	655	879 314	209 477	45 225	12 375
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	149	198	505 443	108 564	22 851	5 347
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	49	124	328 616	74 206	16 355	3 752
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	16	77	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	76	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	4 229	4 236	705 859	154 374	15 692	6 719
7139901	Dance studios & halls						
	<b>All firms</b> .....	<b>293</b>	<b>293</b>	<b>91 068</b>	<b>26 303</b>	<b>5 839</b>	<b>2 663</b>
	Firms operated for the entire year .....	231	231	80 695	24 656	5 642	2 555
	Firms with receipts less than \$100,000 .....	69	69	3 843	726	171	205
	Firms with receipts of \$100,000 to \$249,999 .....	78	78	12 444	2 574	581	376
	Firms with receipts of \$250,000 to \$499,999 .....	42	42	13 745	3 241	777	370
	Firms with receipts of \$500,000 to \$999,999 .....	22	22	15 229	4 044	708	403
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	17	17	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	2	2	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	c
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	62	62	10 373	1 647	197	108
7139902	Concession operators of amusement devices & rides						
	<b>All firms</b> .....	<b>1 027</b>	<b>1 072</b>	<b>364 054</b>	<b>84 290</b>	<b>12 688</b>	<b>5 967</b>
	Firms operated for the entire year .....	498	543	246 312	60 938	11 356	5 161
	Firms with receipts less than \$100,000 .....	125	125	7 074	2 345	512	413
	Firms with receipts of \$100,000 to \$249,999 .....	174	175	29 517	7 640	1 539	967
	Firms with receipts of \$250,000 to \$499,999 .....	92	94	32 146	7 834	1 462	766
	Firms with receipts of \$500,000 to \$999,999 .....	53	53	35 920	8 406	1 499	612
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	39	46	54 876	15 703	3 453	1 282
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	7	8	25 076	3 662	794	207
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	6	22	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	20	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	529	529	117 742	23 352	1 332	806
7139904	Miniature golf courses						
	<b>All firms</b> .....	<b>981</b>	<b>1 041</b>	<b>307 886</b>	<b>72 833</b>	<b>12 432</b>	<b>5 326</b>
	Firms operated for the entire year .....	435	493	237 913	56 771	11 329	4 617
	Firms with receipts less than \$100,000 .....	90	90	5 157	1 560	289	261
	Firms with receipts of \$100,000 to \$249,999 .....	120	120	20 097	4 886	900	542
	Firms with receipts of \$250,000 to \$499,999 .....	111	112	39 545	10 035	1 878	1 084
	Firms with receipts of \$500,000 to \$999,999 .....	76	77	54 050	13 678	2 524	994
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	31	38	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	5	6	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	49	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	546	548	69 973	16 062	1 103	709

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
7139905	Coin-operated amusement devices (except slot machine operation)						
	<b>All firms</b> .....	<b>2 561</b>	<b>2 668</b>	<b>1 705 888</b>	<b>342 156</b>	<b>78 275</b>	<b>18 907</b>
	Firms operated for the entire year .....	2 253	2 359	1 632 340	330 239	76 047	18 194
	Firms with receipts less than \$100,000 .....	350	350	20 399	6 567	1 642	718
	Firms with receipts of \$100,000 to \$249,999 .....	566	570	96 918	23 568	5 766	1 708
	Firms with receipts of \$250,000 to \$499,999 .....	515	518	183 726	41 239	9 951	2 658
	Firms with receipts of \$500,000 to \$999,999 .....	440	457	308 781	70 553	16 606	3 774
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	279	307	433 172	91 056	20 720	4 356
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	72	83	245 538	46 666	10 391	1 800
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	23	42	157 537	25 978	6 021	1 491
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	5	7	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	25	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	308	309	73 548	11 917	2 228	713



**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>						
	<b>All firms</b> .....	<b>18 491</b>	<b>19 463</b>	<b>19 626 564</b>	<b>6 683 417</b>	<b>1 466 590</b>	<b>380 287</b>
	Firms operated for the entire year .....	14 920	15 885	18 902 209	6 451 420	1 438 987	371 543
	Firms with revenue less than \$100,000 .....	3 584	3 592	190 177	61 159	13 755	9 217
	Firms with revenue of \$100,000 to \$249,999 .....	3 444	3 461	571 043	171 011	35 815	16 782
	Firms with revenue of \$250,000 to \$499,999 .....	2 362	2 407	842 693	252 634	53 436	22 833
	Firms with revenue of \$500,000 to \$999,999 .....	1 842	1 916	1 308 217	431 030	92 137	35 360
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 932	2 075	3 117 990	1 165 699	246 610	78 579
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1 094	1 265	3 834 521	1 485 233	314 388	77 668
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	420	606	2 823 769	1 029 076	236 522	53 135
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	179	388	2 697 167	872 236	209 131	43 249
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	41	144	1 428 638	430 211	104 026	15 993
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	16	22	D	D	D	i
	Firms with revenue of \$100,000,000 or more .....	6	9	D	D	D	j
	Firms not operated for the entire year .....	3 571	3 578	724 355	231 997	27 603	8 744
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>						
	<b>All firms</b> .....	<b>4 573</b>	<b>4 624</b>	<b>4 875 904</b>	<b>1 621 537</b>	<b>392 820</b>	<b>90 831</b>
	Firms operated for the entire year .....	3 948	3 999	4 681 617	1 582 040	386 386	88 083
	Firms with revenue less than \$100,000 .....	954	955	52 600	16 015	3 795	2 998
	Firms with revenue of \$100,000 to \$249,999 .....	1 015	1 015	167 321	47 066	10 784	5 435
	Firms with revenue of \$250,000 to \$499,999 .....	712	712	255 285	69 309	15 823	7 754
	Firms with revenue of \$500,000 to \$999,999 .....	536	543	375 182	109 183	25 531	9 863
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	395	402	609 445	188 269	44 015	14 201
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	167	177	579 043	194 853	48 475	10 931
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	83	95	588 543	217 538	56 956	10 686
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	63	70	D	D	D	j
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	17	24	D	D	D	i
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	5	5	D	D	D	h
	Firms with revenue of \$100,000,000 or more .....	1	1	D	D	D	h
	Firms not operated for the entire year .....	625	625	194 287	39 497	6 434	2 748
<b>7111</b>	<b>Performing arts companies</b>						
	<b>All firms</b> .....	<b>3 285</b>	<b>3 316</b>	<b>3 298 514</b>	<b>1 273 094</b>	<b>312 889</b>	<b>70 201</b>
	Firms operated for the entire year .....	2 905	2 936	3 194 458	1 244 471	307 391	68 041
	Firms with revenue less than \$100,000 .....	808	809	43 927	13 985	3 338	2 691
	Firms with revenue of \$100,000 to \$249,999 .....	775	775	126 595	38 866	9 076	4 685
	Firms with revenue of \$250,000 to \$499,999 .....	491	491	174 435	55 475	12 976	6 828
	Firms with revenue of \$500,000 to \$999,999 .....	341	346	239 309	85 084	20 580	8 013
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	250	255	386 344	139 935	33 871	10 243
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	124	131	431 473	165 012	41 958	9 566
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	59	66	417 184	177 493	45 412	7 900
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	42	47	640 322	238 156	57 631	9 043
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	11	12	385 884	170 407	41 483	4 092
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	3	3	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	1	1	D	D	D	h
	Firms not operated for the entire year .....	380	380	104 056	28 623	5 498	2 160
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 627</b>	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Firms operated for the entire year .....	1 410	1 430	1 687 761	605 845	147 659	31 184
	Firms with revenue less than \$100,000 .....	329	329	20 107	5 665	1 301	716
	Firms with revenue of \$100,000 to \$249,999 .....	392	392	65 161	19 431	4 411	1 746
	Firms with revenue of \$250,000 to \$499,999 .....	242	242	85 081	26 993	5 710	2 062
	Firms with revenue of \$500,000 to \$999,999 .....	185	188	128 468	43 164	10 268	3 155
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	131	134	199 881	69 978	15 793	4 207
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	68	73	239 957	84 591	20 682	4 541
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	35	41	254 382	95 678	24 886	4 924
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	23	26	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	3	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	1	1	D	D	D	h
	Firms not operated for the entire year .....	217	217	88 203	24 772	4 513	1 622
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 627</b>	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Firms operated for the entire year .....	1 410	1 430	1 687 761	605 845	147 659	31 184
	Firms with revenue less than \$100,000 .....	329	329	20 107	5 665	1 301	716
	Firms with revenue of \$100,000 to \$249,999 .....	392	392	65 161	19 431	4 411	1 746
	Firms with revenue of \$250,000 to \$499,999 .....	242	242	85 081	26 993	5 710	2 062
	Firms with revenue of \$500,000 to \$999,999 .....	185	188	128 468	43 164	10 268	3 155
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	131	134	199 881	69 978	15 793	4 207
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	68	73	239 957	84 591	20 682	4 541
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	35	41	254 382	95 678	24 886	4 924
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	23	26	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	3	3	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	1	1	D	D	D	h
	Firms not operated for the entire year .....	217	217	88 203	24 772	4 513	1 622

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111101	Opera companies						
	<b>All firms</b> .....	<b>141</b>	<b>147</b>	<b>593 608</b>	<b>235 218</b>	<b>60 120</b>	<b>9 400</b>
	Firms operated for the entire year .....	131	137	582 541	231 180	58 933	9 175
	Firms with revenue less than \$100,000 .....	9	9	493	126	22	15
	Firms with revenue of \$100,000 to \$249,999 .....	22	22	3 652	752	188	99
	Firms with revenue of \$250,000 to \$499,999 .....	22	22	8 115	1 721	337	100
	Firms with revenue of \$500,000 to \$999,999 .....	18	18	12 785	3 479	959	647
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	26	27	40 405	12 045	2 671	594
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	17	19	59 239	17 296	4 634	1 068
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	7	8	D	D	D	g
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	7	9	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	1	1	D	D	D	h
	Firms not operated for the entire year .....	10	10	11 067	4 038	1 187	225
7111102	Theater companies						
	<b>All firms</b> .....	<b>1 486</b>	<b>1 500</b>	<b>1 182 356</b>	<b>395 399</b>	<b>92 052</b>	<b>23 406</b>
	Firms operated for the entire year .....	1 279	1 293	1 105 220	374 665	88 726	22 009
	Firms with revenue less than \$100,000 .....	320	320	19 614	5 539	1 279	701
	Firms with revenue of \$100,000 to \$249,999 .....	370	370	61 509	18 679	4 223	1 647
	Firms with revenue of \$250,000 to \$499,999 .....	220	220	76 966	25 272	5 373	1 962
	Firms with revenue of \$500,000 to \$999,999 .....	167	170	115 683	39 685	9 309	2 508
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	105	107	159 476	57 933	13 122	3 613
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	51	54	180 718	67 295	16 048	3 473
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	28	33	D	D	D	h
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	16	17	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	2	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	207	207	77 136	20 734	3 326	1 397
71112	Dance companies						
	<b>All firms</b> .....	<b>366</b>	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Firms operated for the entire year .....	337	342	319 294	129 820	32 131	6 731
	Firms with revenue less than \$100,000 .....	98	99	5 282	1 752	456	353
	Firms with revenue of \$100,000 to \$249,999 .....	85	85	13 916	4 315	1 037	428
	Firms with revenue of \$250,000 to \$499,999 .....	50	50	17 024	6 180	1 453	515
	Firms with revenue of \$500,000 to \$999,999 .....	40	42	27 693	10 071	2 543	615
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	31	32	49 655	18 819	5 232	1 116
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	20	20	68 239	24 808	6 393	1 230
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	8	8	D	D	D	f
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	4	5	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	29	29	4 012	1 199	355	90
711120	Dance companies						
	<b>All firms</b> .....	<b>366</b>	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Firms operated for the entire year .....	337	342	319 294	129 820	32 131	6 731
	Firms with revenue less than \$100,000 .....	98	99	5 282	1 752	456	353
	Firms with revenue of \$100,000 to \$249,999 .....	85	85	13 916	4 315	1 037	428
	Firms with revenue of \$250,000 to \$499,999 .....	50	50	17 024	6 180	1 453	515
	Firms with revenue of \$500,000 to \$999,999 .....	40	42	27 693	10 071	2 543	615
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	31	32	49 655	18 819	5 232	1 116
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	20	20	68 239	24 808	6 393	1 230
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	8	8	D	D	D	f
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	4	5	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	29	29	4 012	1 199	355	90
71113	Musical groups & artists						
	<b>All firms</b> .....	<b>1 206</b>	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Firms operated for the entire year .....	1 084	1 089	1 143 313	496 279	124 846	29 335
	Firms with revenue less than \$100,000 .....	355	355	17 228	6 082	1 480	1 575
	Firms with revenue of \$100,000 to \$249,999 .....	280	280	44 753	14 345	3 469	2 466
	Firms with revenue of \$250,000 to \$499,999 .....	184	184	66 543	21 108	5 550	4 159
	Firms with revenue of \$500,000 to \$999,999 .....	109	109	D	D	D	h
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	81	82	D	D	D	h
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	35	37	D	D	D	h
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	17	18	D	D	D	g
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	15	16	253 898	114 389	28 735	2 879
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	6	6	D	D	D	h
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	2	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	122	122	10 699	2 504	585	433

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
711130	Musical groups & artists						
	<b>All firms</b> .....	<b>1 206</b>	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Firms operated for the entire year .....	1 084	1 089	1 143 313	496 279	124 846	29 335
	Firms with revenue less than \$100,000 .....	355	355	17 228	6 082	1 480	1 575
	Firms with revenue of \$100,000 to \$249,999 .....	280	280	44 753	14 345	3 469	2 466
	Firms with revenue of \$250,000 to \$499,999 .....	184	184	66 543	21 108	5 550	4 159
	Firms with revenue of \$500,000 to \$999,999 .....	109	109	D	D	D	h
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	81	82	D	D	D	h
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	35	37	D	D	D	h
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	17	18	D	D	D	g
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	15	16	253 898	114 389	28 735	2 879
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	6	6	D	D	D	h
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	2	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	122	122	10 699	2 504	585	433
7111301	Symphony orchestras & chamber music organizations						
	<b>All firms</b> .....	<b>693</b>	<b>698</b>	<b>1 038 206</b>	<b>466 868</b>	<b>118 076</b>	<b>26 975</b>
	Firms operated for the entire year .....	644	649	1 034 087	465 670	117 732	26 683
	Firms with revenue less than \$100,000 .....	135	135	7 417	2 714	663	870
	Firms with revenue of \$100,000 to \$249,999 .....	160	160	25 989	8 490	2 103	1 739
	Firms with revenue of \$250,000 to \$499,999 .....	136	136	49 292	16 271	4 409	3 801
	Firms with revenue of \$500,000 to \$999,999 .....	81	81	D	D	D	h
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	61	62	D	D	D	h
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	31	33	D	D	D	h
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	17	18	D	D	D	g
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	15	16	253 898	114 389	28 735	2 879
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	6	6	D	D	D	h
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	2	D	D	D	f
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	49	49	4 119	1 198	344	292
7111309	Other music groups & artists						
	<b>All firms</b> .....	<b>513</b>	<b>513</b>	<b>115 806</b>	<b>31 915</b>	<b>7 355</b>	<b>2 793</b>
	Firms operated for the entire year .....	440	440	109 226	30 609	7 114	2 652
	Firms with revenue less than \$100,000 .....	220	220	9 811	3 368	817	705
	Firms with revenue of \$100,000 to \$249,999 .....	120	120	18 764	5 858	1 366	727
	Firms with revenue of \$250,000 to \$499,999 .....	48	48	17 251	4 837	1 141	358
	Firms with revenue of \$500,000 to \$999,999 .....	28	28	18 975	4 978	1 123	349
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	20	20	30 357	6 717	1 529	400
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	4	4	14 068	4 851	1 138	113
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	73	73	6 580	1 306	241	141
71119	Other performing arts companies						
	<b>All firms</b> .....	<b>87</b>	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Firms operated for the entire year .....	75	75	44 090	12 527	2 755	791
	Firms with revenue less than \$100,000 .....	26	26	1 310	486	101	47
	Firms with revenue of \$100,000 to \$249,999 .....	18	18	2 765	772	159	45
	Firms with revenue of \$250,000 to \$499,999 .....	15	15	5 787	1 194	263	92
	Firms with revenue of \$500,000 to \$999,999 .....	7	7	D	D	D	c
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	7	7	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	1	D	D	D	a
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	1 142	148	45	15
711190	Other performing arts companies						
	<b>All firms</b> .....	<b>87</b>	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Firms operated for the entire year .....	75	75	44 090	12 527	2 755	791
	Firms with revenue less than \$100,000 .....	26	26	1 310	486	101	47
	Firms with revenue of \$100,000 to \$249,999 .....	18	18	2 765	772	159	45
	Firms with revenue of \$250,000 to \$499,999 .....	15	15	5 787	1 194	263	92
	Firms with revenue of \$500,000 to \$999,999 .....	7	7	D	D	D	c
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	7	7	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	1	D	D	D	a
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	1 142	148	45	15

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111901	Circuses						
	<b>All firms</b> .....	<b>17</b>	<b>17</b>	<b>20 697</b>	<b>6 538</b>	<b>1 508</b>	<b>342</b>
	Firms operated for the entire year .....	12	12	20 436	6 502	1 504	339
	Firms with revenue less than \$100,000 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000 to \$249,999 .....	4	4	775	86	19	7
	Firms with revenue of \$250,000 to \$499,999 .....	6	6	D	D	D	b
	Firms with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	1	D	D	D	a
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	5	5	261	36	4	3
7111909	Other performing arts companies (except circuses)						
	<b>All firms</b> .....	<b>70</b>	<b>70</b>	<b>24 535</b>	<b>6 137</b>	<b>1 292</b>	<b>464</b>
	Firms operated for the entire year .....	63	63	23 654	6 025	1 251	452
	Firms with revenue less than \$100,000 .....	26	26	1 310	486	101	47
	Firms with revenue of \$100,000 to \$249,999 .....	14	14	1 990	686	140	38
	Firms with revenue of \$250,000 to \$499,999 .....	9	9	D	D	D	b
	Firms with revenue of \$500,000 to \$999,999 .....	7	7	D	D	D	c
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	7	7	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	7	7	881	112	41	12
7113	Promoters of performing arts, sports, & similar events						
	<b>All firms</b> .....	<b>1 289</b>	<b>1 308</b>	<b>1 577 390</b>	<b>348 443</b>	<b>79 931</b>	<b>20 630</b>
	Firms operated for the entire year .....	1 044	1 063	1 487 159	337 569	78 995	20 042
	Firms with revenue less than \$100,000 .....	146	146	8 673	2 030	457	307
	Firms with revenue of \$100,000 to \$249,999 .....	240	240	40 726	8 200	1 708	750
	Firms with revenue of \$250,000 to \$499,999 .....	222	222	81 104	14 015	2 892	929
	Firms with revenue of \$500,000 to \$999,999 .....	195	197	135 873	24 099	4 951	1 850
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	145	147	223 101	48 334	10 144	3 958
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	43	45	147 316	29 660	6 472	1 362
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	24	29	171 359	40 045	11 544	2 786
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	21	23	335 774	76 150	16 065	4 241
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	6	12	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	2	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	245	245	90 231	10 874	936	588
71131	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>361</b>	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Firms operated for the entire year .....	331	341	820 891	223 390	53 081	13 384
	Firms with revenue less than \$100,000 .....	44	44	2 513	670	153	108
	Firms with revenue of \$100,000 to \$249,999 .....	70	70	11 819	3 070	712	248
	Firms with revenue of \$250,000 to \$499,999 .....	58	58	21 255	5 521	1 260	361
	Firms with revenue of \$500,000 to \$999,999 .....	56	58	37 783	9 604	2 020	798
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	56	56	88 941	25 580	5 913	2 253
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	13	15	44 967	10 501	2 406	536
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	12	15	D	D	D	g
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	16	18	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	4	5	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	2	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	30	30	25 281	1 925	442	205
711310	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>361</b>	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Firms operated for the entire year .....	331	341	820 891	223 390	53 081	13 384
	Firms with revenue less than \$100,000 .....	44	44	2 513	670	153	108
	Firms with revenue of \$100,000 to \$249,999 .....	70	70	11 819	3 070	712	248
	Firms with revenue of \$250,000 to \$499,999 .....	58	58	21 255	5 521	1 260	361
	Firms with revenue of \$500,000 to \$999,999 .....	56	58	37 783	9 604	2 020	798
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	56	56	88 941	25 580	5 913	2 253
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	13	15	44 967	10 501	2 406	536
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	12	15	D	D	D	g
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	16	18	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	4	5	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	2	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	30	30	25 281	1 925	442	205

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
71132	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>928</b>	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Firms operated for the entire year .....	713	722	666 268	114 179	25 914	6 658
	Firms with revenue less than \$100,000 .....	102	102	6 160	1 360	304	199
	Firms with revenue of \$100,000 to \$249,999 .....	170	170	28 907	5 130	996	502
	Firms with revenue of \$250,000 to \$499,999 .....	164	164	59 849	8 494	1 632	568
	Firms with revenue of \$500,000 to \$999,999 .....	139	139	98 090	14 495	2 931	1 052
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	89	91	134 160	22 754	4 231	1 705
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	30	30	102 349	19 159	4 066	826
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	12	14	D	D	D	g
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	5	5	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	7	D	D	D	c
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	215	215	64 950	8 949	494	383
711320	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>928</b>	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Firms operated for the entire year .....	713	722	666 268	114 179	25 914	6 658
	Firms with revenue less than \$100,000 .....	102	102	6 160	1 360	304	199
	Firms with revenue of \$100,000 to \$249,999 .....	170	170	28 907	5 130	996	502
	Firms with revenue of \$250,000 to \$499,999 .....	164	164	59 849	8 494	1 632	568
	Firms with revenue of \$500,000 to \$999,999 .....	139	139	98 090	14 495	2 931	1 052
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	89	91	134 160	22 754	4 231	1 705
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	30	30	102 349	19 159	4 066	826
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	12	14	D	D	D	g
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	5	5	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	7	D	D	D	c
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	215	215	64 950	8 949	494	383
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>						
	<b>All firms</b> .....	<b>4 399</b>	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Firms operated for the entire year .....	3 891	4 283	6 202 639	1 691 977	395 176	83 263
	Firms with revenue less than \$100,000 .....	1 169	1 170	60 638	19 210	4 344	2 334
	Firms with revenue of \$100,000 to \$249,999 .....	932	940	153 957	48 759	10 950	3 897
	Firms with revenue of \$250,000 to \$499,999 .....	599	631	211 534	64 113	14 769	4 528
	Firms with revenue of \$500,000 to \$999,999 .....	395	426	278 947	82 465	18 617	4 996
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	386	426	602 037	186 293	42 981	10 946
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	184	251	643 776	193 118	43 392	9 725
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	110	133	777 441	216 111	50 976	10 514
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	79	167	1 177 644	346 679	83 759	15 279
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	22	115	750 653	205 587	49 063	8 976
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	10	16	D	D	D	h
	Firms with revenue of \$100,000,000 or more .....	5	8	D	D	D	i
	Firms not operated for the entire year .....	508	510	77 667	22 772	4 295	1 232
7121	Museums, historical sites, & similar institutions						
	<b>All firms</b> .....	<b>4 399</b>	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Firms operated for the entire year .....	3 891	4 283	6 202 639	1 691 977	395 176	83 263
	Firms with revenue less than \$100,000 .....	1 169	1 170	60 638	19 210	4 344	2 334
	Firms with revenue of \$100,000 to \$249,999 .....	932	940	153 957	48 759	10 950	3 897
	Firms with revenue of \$250,000 to \$499,999 .....	599	631	211 534	64 113	14 769	4 528
	Firms with revenue of \$500,000 to \$999,999 .....	395	426	278 947	82 465	18 617	4 996
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	386	426	602 037	186 293	42 981	10 946
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	184	251	643 776	193 118	43 392	9 725
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	110	133	777 441	216 111	50 976	10 514
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	79	167	1 177 644	346 679	83 759	15 279
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	22	115	750 653	205 587	49 063	8 976
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	10	16	D	D	D	h
	Firms with revenue of \$100,000,000 or more .....	5	8	D	D	D	i
	Firms not operated for the entire year .....	508	510	77 667	22 772	4 295	1 232
71211	Museums						
	<b>All firms</b> .....	<b>3 236</b>	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Firms operated for the entire year .....	2 869	3 065	4 479 028	1 199 091	283 468	59 314
	Firms with revenue less than \$100,000 .....	847	847	44 430	14 443	3 302	1 779
	Firms with revenue of \$100,000 to \$249,999 .....	663	670	110 110	35 767	8 186	2 848
	Firms with revenue of \$250,000 to \$499,999 .....	448	468	158 145	47 686	11 015	3 360
	Firms with revenue of \$500,000 to \$999,999 .....	307	328	216 255	63 798	14 520	3 862
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	295	325	463 775	140 730	32 873	8 527
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	142	187	487 525	144 891	32 407	7 123
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	87	108	605 118	161 997	38 429	7 880
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	55	99	827 474	230 509	58 169	10 166
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	14	19	452 887	119 214	29 125	5 030
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	8	10	D	D	D	h
	Firms with revenue of \$100,000,000 or more .....	3	4	D	D	D	i
	Firms not operated for the entire year .....	367	369	50 181	13 402	2 595	808

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
712110	Museums						
	<b>All firms</b> .....	<b>3 236</b>	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Firms operated for the entire year .....	2 869	3 065	4 479 028	1 199 091	283 468	59 314
	Firms with revenue less than \$100,000 .....	847	847	44 430	14 443	3 302	1 779
	Firms with revenue of \$100,000 to \$249,999 .....	663	670	110 110	35 767	8 186	2 848
	Firms with revenue of \$250,000 to \$499,999 .....	448	468	158 145	47 686	11 015	3 360
	Firms with revenue of \$500,000 to \$999,999 .....	307	328	216 255	63 798	14 520	3 862
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	295	325	463 775	140 730	32 873	8 527
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	142	187	487 525	144 891	32 407	7 123
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	87	108	605 118	161 997	38 429	7 880
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	55	99	827 474	230 509	58 169	10 166
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	14	19	452 887	119 214	29 125	5 030
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	8	10	D	D	D	h
	Firms with revenue of \$100,000,000 or more .....	3	4	D	D	D	i
	Firms not operated for the entire year .....	367	369	50 181	13 402	2 595	808
71212	Historical sites						
	<b>All firms</b> .....	<b>771</b>	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Firms operated for the entire year .....	668	709	323 659	95 254	21 052	6 423
	Firms with revenue less than \$100,000 .....	274	276	13 549	3 735	807	474
	Firms with revenue of \$100,000 to \$249,999 .....	201	203	32 596	9 280	2 013	770
	Firms with revenue of \$250,000 to \$499,999 .....	92	98	32 278	8 867	1 987	698
	Firms with revenue of \$500,000 to \$999,999 .....	42	49	29 932	7 373	1 582	487
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	36	42	D	D	D	f
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	14	31	D	D	D	f
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	5	5	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	3	3	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	2	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	103	105	18 947	6 235	1 182	334
712120	Historical sites						
	<b>All firms</b> .....	<b>771</b>	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Firms operated for the entire year .....	668	709	323 659	95 254	21 052	6 423
	Firms with revenue less than \$100,000 .....	274	276	13 549	3 735	807	474
	Firms with revenue of \$100,000 to \$249,999 .....	201	203	32 596	9 280	2 013	770
	Firms with revenue of \$250,000 to \$499,999 .....	92	98	32 278	8 867	1 987	698
	Firms with revenue of \$500,000 to \$999,999 .....	42	49	29 932	7 373	1 582	487
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	36	42	D	D	D	f
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	14	31	D	D	D	f
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	5	5	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	3	3	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	2	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	103	105	18 947	6 235	1 182	334
71213	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>257</b>	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Firms operated for the entire year .....	237	249	1 272 063	361 498	82 512	15 641
	Firms with revenue less than \$100,000 .....	24	24	1 343	438	103	44
	Firms with revenue of \$100,000 to \$249,999 .....	35	35	5 460	1 869	405	164
	Firms with revenue of \$250,000 to \$499,999 .....	34	34	12 263	4 101	1 039	260
	Firms with revenue of \$500,000 to \$999,999 .....	31	31	22 965	7 741	1 709	426
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	39	39	63 978	23 226	5 217	1 142
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	27	28	104 182	33 236	7 624	1 698
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	17	18	133 866	45 179	10 554	2 085
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	21	25	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	5	5	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	6	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	2	4	D	D	D	g
	Firms not operated for the entire year .....	20	20	6 958	2 776	539	86
712130	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>257</b>	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Firms operated for the entire year .....	237	249	1 272 063	361 498	82 512	15 641
	Firms with revenue less than \$100,000 .....	24	24	1 343	438	103	44
	Firms with revenue of \$100,000 to \$249,999 .....	35	35	5 460	1 869	405	164
	Firms with revenue of \$250,000 to \$499,999 .....	34	34	12 263	4 101	1 039	260
	Firms with revenue of \$500,000 to \$999,999 .....	31	31	22 965	7 741	1 709	426
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	39	39	63 978	23 226	5 217	1 142
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	27	28	104 182	33 236	7 624	1 698
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	17	18	133 866	45 179	10 554	2 085
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	21	25	D	D	D	h
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	5	5	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	2	6	D	D	D	g
	Firms with revenue of \$100,000,000 or more .....	2	4	D	D	D	g
	Firms not operated for the entire year .....	20	20	6 958	2 776	539	86

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
71219	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>166</b>	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Firms operated for the entire year .....	146	256	127 532	35 947	8 103	1 880
	Firms with revenue less than \$100,000 .....	36	36	1 995	866	198	81
	Firms with revenue of \$100,000 to \$249,999 .....	44	45	7 812	2 888	590	201
	Firms with revenue of \$250,000 to \$499,999 .....	27	28	9 482	3 507	753	229
	Firms with revenue of \$500,000 to \$999,999 .....	18	22	12 038	4 373	986	247
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	16	21	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	2	32	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	70	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	20	20	1 938	546	20	9
712190	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>166</b>	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Firms operated for the entire year .....	146	256	127 532	35 947	8 103	1 880
	Firms with revenue less than \$100,000 .....	36	36	1 995	866	198	81
	Firms with revenue of \$100,000 to \$249,999 .....	44	45	7 812	2 888	590	201
	Firms with revenue of \$250,000 to \$499,999 .....	27	28	9 482	3 507	753	229
	Firms with revenue of \$500,000 to \$999,999 .....	18	22	12 038	4 373	986	247
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	16	21	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	2	32	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	70	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	20	20	1 938	546	20	9
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>9 528</b>	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Firms operated for the entire year .....	7 088	7 603	8 017 953	3 177 403	657 425	200 197
	Firms with revenue less than \$100,000 .....	1 461	1 467	76 939	25 934	5 616	3 885
	Firms with revenue of \$100,000 to \$249,999 .....	1 499	1 508	250 189	75 475	14 126	7 495
	Firms with revenue of \$250,000 to \$499,999 .....	1 054	1 067	376 897	119 698	22 931	10 580
	Firms with revenue of \$500,000 to \$999,999 .....	910	945	653 571	239 142	47 937	20 453
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 153	1 252	1 910 052	792 347	159 896	53 502
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	744	835	2 613 603	1 098 642	222 974	57 088
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	226	373	1 451 824	592 686	127 832	31 783
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	38	152	D	D	D	j
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 440	2 443	452 401	169 728	16 874	4 764
7139	Other amusement & recreation services						
	<b>All firms</b> .....	<b>9 528</b>	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Firms operated for the entire year .....	7 088	7 603	8 017 953	3 177 403	657 425	200 197
	Firms with revenue less than \$100,000 .....	1 461	1 467	76 939	25 934	5 616	3 885
	Firms with revenue of \$100,000 to \$249,999 .....	1 499	1 508	250 189	75 475	14 126	7 495
	Firms with revenue of \$250,000 to \$499,999 .....	1 054	1 067	376 897	119 698	22 931	10 580
	Firms with revenue of \$500,000 to \$999,999 .....	910	945	653 571	239 142	47 937	20 453
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	1 153	1 252	1 910 052	792 347	159 896	53 502
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	744	835	2 613 603	1 098 642	222 974	57 088
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	226	373	1 451 824	592 686	127 832	31 783
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	38	152	D	D	D	j
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 440	2 443	452 401	169 728	16 874	4 764
71391	Golf courses & country clubs						
	<b>All firms</b> .....	<b>3 171</b>	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Firms operated for the entire year .....	2 851	2 892	5 347 260	2 202 223	443 136	113 035
	Firms with revenue less than \$100,000 .....	111	111	6 866	2 220	412	237
	Firms with revenue of \$100,000 to \$249,999 .....	403	403	71 051	20 605	3 291	1 552
	Firms with revenue of \$250,000 to \$499,999 .....	370	370	132 974	41 974	7 015	3 263
	Firms with revenue of \$500,000 to \$999,999 .....	410	410	300 848	109 445	19 651	7 156
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	742	746	1 281 802	539 788	104 607	30 792
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	620	633	2 184 750	924 169	184 525	44 190
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	179	190	1 146 692	470 739	100 264	21 242
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	16	29	222 277	93 283	23 371	4 603
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	320	320	235 595	89 259	11 967	2 925

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
713910	Golf courses & country clubs						
	<b>All firms</b> .....	<b>3 171</b>	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Firms operated for the entire year .....	2 851	2 892	5 347 260	2 202 223	443 136	113 035
	Firms with revenue less than \$100,000 .....	111	111	6 866	2 220	412	237
	Firms with revenue of \$100,000 to \$249,999 .....	403	403	71 051	20 605	3 291	1 552
	Firms with revenue of \$250,000 to \$499,999 .....	370	370	132 974	41 974	7 015	3 263
	Firms with revenue of \$500,000 to \$999,999 .....	410	410	300 848	109 445	19 651	7 156
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	742	746	1 281 802	539 788	104 607	30 792
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	620	633	2 184 750	924 169	184 525	44 190
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	179	190	1 146 692	470 739	100 264	21 242
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	16	29	222 277	93 283	23 371	4 603
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	320	320	235 595	89 259	11 967	2 925
71394	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>4 306</b>	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Firms operated for the entire year .....	2 674	3 046	2 052 936	795 167	175 288	74 575
	Firms with revenue less than \$100,000 .....	690	693	37 733	13 778	2 947	1 987
	Firms with revenue of \$100,000 to \$249,999 .....	671	674	110 795	37 368	7 103	3 908
	Firms with revenue of \$250,000 to \$499,999 .....	473	484	169 738	60 432	12 207	5 925
	Firms with revenue of \$500,000 to \$999,999 .....	369	399	262 458	105 779	23 171	11 514
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	316	396	486 611	209 378	45 939	20 401
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	91	143	D	D	D	j
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	44	158	D	D	D	j
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	17	95	D	D	D	i
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 632	1 633	164 358	63 595	2 859	1 131
713940	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>4 306</b>	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Firms operated for the entire year .....	2 674	3 046	2 052 936	795 167	175 288	74 575
	Firms with revenue less than \$100,000 .....	690	693	37 733	13 778	2 947	1 987
	Firms with revenue of \$100,000 to \$249,999 .....	671	674	110 795	37 368	7 103	3 908
	Firms with revenue of \$250,000 to \$499,999 .....	473	484	169 738	60 432	12 207	5 925
	Firms with revenue of \$500,000 to \$999,999 .....	369	399	262 458	105 779	23 171	11 514
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	316	396	486 611	209 378	45 939	20 401
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	91	143	D	D	D	j
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	44	158	D	D	D	j
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	17	95	D	D	D	i
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 632	1 633	164 358	63 595	2 859	1 131
71399	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>2 091</b>	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Firms operated for the entire year .....	1 593	1 656	613 858	178 581	38 803	12 505
	Firms with revenue less than \$100,000 .....	662	664	32 437	10 033	2 278	1 674
	Firms with revenue of \$100,000 to \$249,999 .....	431	439	69 472	18 240	3 872	2 101
	Firms with revenue of \$250,000 to \$499,999 .....	221	226	78 167	19 073	4 117	1 547
	Firms with revenue of \$500,000 to \$999,999 .....	136	139	93 741	25 168	5 377	1 910
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	100	106	149 337	46 173	9 806	2 550
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	34	61	D	D	D	g
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	5	17	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	4	4	50 439	12 147	2 745	435
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	498	499	56 347	18 306	2 246	790
713990	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>2 091</b>	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Firms operated for the entire year .....	1 593	1 656	613 858	178 581	38 803	12 505
	Firms with revenue less than \$100,000 .....	662	664	32 437	10 033	2 278	1 674
	Firms with revenue of \$100,000 to \$249,999 .....	431	439	69 472	18 240	3 872	2 101
	Firms with revenue of \$250,000 to \$499,999 .....	221	226	78 167	19 073	4 117	1 547
	Firms with revenue of \$500,000 to \$999,999 .....	136	139	93 741	25 168	5 377	1 910
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	100	106	149 337	46 173	9 806	2 550
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	34	61	D	D	D	g
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	5	17	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	4	4	50 439	12 147	2 745	435
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	498	499	56 347	18 306	2 246	790



**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>						
	<b>All firms</b> .....	<b>74 206</b>	<b>79 636</b>	<b>85 088 464</b>	<b>26 103 856</b>	<b>5 617 788</b>	<b>1 207 373</b>
	Firms operated for the entire year .....	53 641	59 008	77 758 535	23 972 195	5 290 558	1 118 779
	Firms with less than 5 employees .....	26 910	26 947	9 655 646	3 615 297	642 444	50 576
	Firms with 5 to 9 employees .....	9 685	9 757	5 282 631	1 382 778	278 889	64 406
	Firms with 10 to 19 employees .....	7 779	7 984	6 150 907	1 618 902	338 408	105 354
	Firms with 20 to 49 employees .....	6 306	6 719	9 089 475	2 634 146	569 336	189 946
	Firms with 50 to 99 employees .....	1 690	2 199	6 864 398	2 617 045	619 157	115 199
	Firms with 100 to 249 employees .....	821	1 459	8 896 056	3 619 149	870 169	120 697
	Firms with 250 to 499 employees .....	238	627	6 509 920	2 095 026	423 037	83 573
	Firms with 500 to 999 employees .....	114	829	5 315 794	1 527 998	357 136	77 726
	Firms with 1,000 employees or more .....	98	2 487	19 993 708	4 861 854	1 191 982	311 302
	Firms not operated for the entire year .....	20 565	20 628	7 329 929	2 131 661	327 230	88 594
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>						
	<b>All firms</b> .....	<b>25 526</b>	<b>25 942</b>	<b>32 743 586</b>	<b>12 834 362</b>	<b>2 653 922</b>	<b>235 926</b>
	Firms operated for the entire year .....	18 750	19 154	29 623 380	11 802 236	2 502 506	217 191
	Firms with less than 5 employees .....	13 512	13 525	6 850 896	3 062 517	544 989	21 053
	Firms with 5 to 9 employees .....	2 393	2 418	2 355 136	695 034	137 935	15 541
	Firms with 10 to 19 employees .....	1 359	1 397	2 024 957	561 873	106 435	17 973
	Firms with 20 to 49 employees .....	870	917	2 909 783	807 544	163 018	25 768
	Firms with 50 to 99 employees .....	276	315	3 238 631	1 474 537	362 930	18 877
	Firms with 100 to 249 employees .....	213	275	5 162 127	2 510 813	608 395	32 829
	Firms with 250 to 499 employees .....	73	108	2 913 206	1 297 670	223 507	25 793
	Firms with 500 to 999 employees .....	32	97	1 883 570	726 051	157 864	22 231
	Firms with 1,000 employees or more .....	22	102	2 285 074	666 197	197 433	37 126
	Firms not operated for the entire year .....	6 776	6 788	3 120 206	1 032 126	151 416	18 735
<b>7111</b>	<b>Performing arts companies</b>						
	<b>All firms</b> .....	<b>5 807</b>	<b>5 883</b>	<b>5 271 542</b>	<b>1 452 152</b>	<b>271 512</b>	<b>51 802</b>
	Firms operated for the entire year .....	4 078	4 152	4 598 744	1 245 861	242 559	46 046
	Firms with less than 5 employees .....	2 428	2 431	900 765	255 781	40 098	4 080
	Firms with 5 to 9 employees .....	691	696	488 989	121 212	23 470	4 521
	Firms with 10 to 19 employees .....	484	487	606 308	177 734	31 095	6 463
	Firms with 20 to 49 employees .....	309	327	835 598	263 276	46 998	9 231
	Firms with 50 to 99 employees .....	92	96	617 408	128 695	30 911	6 342
	Firms with 100 to 249 employees .....	61	75	598 397	159 624	37 389	8 790
	Firms with 250 to 499 employees .....	7	16	90 518	29 644	6 838	2 360
	Firms with 500 to 999 employees .....	5	20	D	D	D	h
	Firms with 1,000 employees or more .....	1	4	D	D	D	g
	Firms not operated for the entire year .....	1 729	1 731	672 798	206 291	28 953	5 756
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 555</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Firms operated for the entire year .....	1 025	1 069	2 055 556	505 363	110 354	22 677
	Firms with less than 5 employees .....	515	515	161 337	45 940	7 177	932
	Firms with 5 to 9 employees .....	143	147	90 707	21 117	4 323	937
	Firms with 10 to 19 employees .....	123	124	120 880	31 747	7 483	1 645
	Firms with 20 to 49 employees .....	125	131	317 387	89 938	17 329	3 918
	Firms with 50 to 99 employees .....	61	64	503 900	94 987	24 615	4 274
	Firms with 100 to 249 employees .....	49	57	536 442	136 849	32 149	6 838
	Firms with 250 to 499 employees .....	4	11	D	D	D	g
	Firms with 500 to 999 employees .....	5	20	D	D	D	h
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	530	531	288 684	88 427	16 781	3 811
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 555</b>	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Firms operated for the entire year .....	1 025	1 069	2 055 556	505 363	110 354	22 677
	Firms with less than 5 employees .....	515	515	161 337	45 940	7 177	932
	Firms with 5 to 9 employees .....	143	147	90 707	21 117	4 323	937
	Firms with 10 to 19 employees .....	123	124	120 880	31 747	7 483	1 645
	Firms with 20 to 49 employees .....	125	131	317 387	89 938	17 329	3 918
	Firms with 50 to 99 employees .....	61	64	503 900	94 987	24 615	4 274
	Firms with 100 to 249 employees .....	49	57	536 442	136 849	32 149	6 838
	Firms with 250 to 499 employees .....	4	11	D	D	D	g
	Firms with 500 to 999 employees .....	5	20	D	D	D	h
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	530	531	288 684	88 427	16 781	3 811
<b>7111101</b>	<b>Opera companies</b>						
	<b>All firms</b> .....	<b>23</b>	<b>23</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>
	Firms operated for the entire year .....	12	12	D	D	D	c
	Firms with less than 5 employees .....	6	6	D	D	D	a
	Firms with 5 to 9 employees .....	4	4	D	D	D	b
	Firms with 10 to 19 employees .....	1	1	D	D	D	a
	Firms with 20 to 49 employees .....	-	-	-	-	-	-
	Firms with 50 to 99 employees .....	1	1	D	D	D	b
	Firms with 100 to 249 employees .....	-	-	-	-	-	-
	Firms with 250 to 499 employees .....	-	-	-	-	-	-
	Firms with 500 to 999 employees .....	-	-	-	-	-	-
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	11	11	D	D	D	c

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111102	Theater companies						
	<b>All firms</b> .....	<b>1 353</b>	<b>1 393</b>	<b>2 043 181</b>	<b>502 901</b>	<b>108 258</b>	<b>19 157</b>
	Firms operated for the entire year .....	883	922	1 796 218	428 357	93 722	15 875
	Firms with less than 5 employees .....	491	491	155 328	44 747	6 906	873
	Firms with 5 to 9 employees .....	119	123	82 330	19 471	4 008	775
	Firms with 10 to 19 employees .....	98	99	111 416	28 683	6 792	1 314
	Firms with 20 to 49 employees .....	96	102	D	D	D	h
	Firms with 50 to 99 employees .....	41	44	458 575	80 259	20 969	2 925
	Firms with 100 to 249 employees .....	32	39	D	D	D	h
	Firms with 250 to 499 employees .....	3	10	53 282	18 629	4 325	1 012
	Firms with 500 to 999 employees .....	3	14	197 069	48 916	10 117	1 656
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	470	471	246 963	74 544	14 536	3 282
7111103	Dinner theaters						
	<b>All firms</b> .....	<b>180</b>	<b>184</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>
	Firms operated for the entire year .....	130	134	D	D	D	i
	Firms with less than 5 employees .....	18	18	D	D	D	b
	Firms with 5 to 9 employees .....	20	20	D	D	D	c
	Firms with 10 to 19 employees .....	24	24	D	D	D	e
	Firms with 20 to 49 employees .....	29	29	D	D	D	f
	Firms with 50 to 99 employees .....	19	19	D	D	D	g
	Firms with 100 to 249 employees .....	17	17	D	D	D	g
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	2	6	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	50	50	D	D	D	e
71112	Dance companies						
	<b>All firms</b> .....	<b>159</b>	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Firms operated for the entire year .....	113	113	99 077	31 035	6 350	2 151
	Firms with less than 5 employees .....	62	62	10 783	2 640	440	125
	Firms with 5 to 9 employees .....	13	13	5 292	813	170	76
	Firms with 10 to 19 employees .....	16	16	6 265	2 018	491	198
	Firms with 20 to 49 employees .....	14	14	47 605	10 869	1 119	463
	Firms with 50 to 99 employees .....	5	5	6 607	4 541	1 738	306
	Firms with 100 to 249 employees .....	2	2	D	D	D	e
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	46	46	10 307	4 237	1 288	198
711120	Dance companies						
	<b>All firms</b> .....	<b>159</b>	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Firms operated for the entire year .....	113	113	99 077	31 035	6 350	2 151
	Firms with less than 5 employees .....	62	62	10 783	2 640	440	125
	Firms with 5 to 9 employees .....	13	13	5 292	813	170	76
	Firms with 10 to 19 employees .....	16	16	6 265	2 018	491	198
	Firms with 20 to 49 employees .....	14	14	47 605	10 869	1 119	463
	Firms with 50 to 99 employees .....	5	5	6 607	4 541	1 738	306
	Firms with 100 to 249 employees .....	2	2	D	D	D	e
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	46	46	10 307	4 237	1 288	198
71113	Musical groups & artists						
	<b>All firms</b> .....	<b>3 364</b>	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Firms operated for the entire year .....	2 443	2 448	1 881 476	546 643	84 514	15 029
	Firms with less than 5 employees .....	1 544	1 544	616 676	161 335	20 113	2 529
	Firms with 5 to 9 employees .....	459	460	318 829	86 468	16 247	2 997
	Firms with 10 to 19 employees .....	293	294	447 792	132 950	20 650	3 875
	Firms with 20 to 49 employees .....	125	127	402 969	139 312	23 731	3 464
	Firms with 50 to 99 employees .....	14	14	73 356	19 580	2 228	920
	Firms with 100 to 249 employees .....	7	8	D	D	D	f
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	921	921	291 021	88 397	7 374	1 325
711130	Musical groups & artists						
	<b>All firms</b> .....	<b>3 364</b>	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Firms operated for the entire year .....	2 443	2 448	1 881 476	546 643	84 514	15 029
	Firms with less than 5 employees .....	1 544	1 544	616 676	161 335	20 113	2 529
	Firms with 5 to 9 employees .....	459	460	318 829	86 468	16 247	2 997
	Firms with 10 to 19 employees .....	293	294	447 792	132 950	20 650	3 875
	Firms with 20 to 49 employees .....	125	127	402 969	139 312	23 731	3 464
	Firms with 50 to 99 employees .....	14	14	73 356	19 580	2 228	920
	Firms with 100 to 249 employees .....	7	8	D	D	D	f
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	921	921	291 021	88 397	7 374	1 325

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111301	Symphony orchestras & chamber music organizations						
	<b>All firms</b> .....	<b>107</b>	<b>107</b>	<b>40 022</b>	<b>15 438</b>	<b>1 908</b>	<b>628</b>
	Firms operated for the entire year .....	56	56	25 437	8 916	1 754	588
	Firms with less than 5 employees .....	45	45	17 739	5 407	973	79
	Firms with 5 to 9 employees .....	6	6	2 993	962	170	36
	Firms with 10 to 19 employees .....	3	3	D	D	D	b
	Firms with 20 to 49 employees .....	—	—	—	—	—	—
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	51	51	14 585	6 522	154	40
7111309	Other music groups & artists						
	<b>All firms</b> .....	<b>3 257</b>	<b>3 262</b>	<b>2 132 475</b>	<b>619 602</b>	<b>89 980</b>	<b>15 726</b>
	Firms operated for the entire year .....	2 387	2 392	1 856 039	537 727	82 760	14 441
	Firms with less than 5 employees .....	1 499	1 499	598 937	155 928	19 140	2 450
	Firms with 5 to 9 employees .....	453	454	315 836	85 506	16 077	2 961
	Firms with 10 to 19 employees .....	290	291	D	D	D	h
	Firms with 20 to 49 employees .....	125	127	402 969	139 312	23 731	3 464
	Firms with 50 to 99 employees .....	14	14	73 356	19 580	2 228	920
	Firms with 100 to 249 employees .....	6	7	D	D	D	f
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	870	870	276 436	81 875	7 220	1 285
71119	Other performing arts companies						
	<b>All firms</b> .....	<b>731</b>	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Firms operated for the entire year .....	498	522	562 635	162 820	41 341	6 189
	Firms with less than 5 employees .....	307	310	111 969	45 866	12 368	494
	Firms with 5 to 9 employees .....	76	76	74 161	12 814	2 730	511
	Firms with 10 to 19 employees .....	52	53	31 371	11 019	2 471	745
	Firms with 20 to 49 employees .....	45	55	67 637	23 157	4 819	1 386
	Firms with 50 to 99 employees .....	12	13	33 545	9 587	2 330	842
	Firms with 100 to 249 employees .....	5	11	D	D	D	f
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	4	D	D	D	g
	Firms not operated for the entire year .....	233	233	82 786	25 230	3 510	422
711190	Other performing arts companies						
	<b>All firms</b> .....	<b>731</b>	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Firms operated for the entire year .....	498	522	562 635	162 820	41 341	6 189
	Firms with less than 5 employees .....	307	310	111 969	45 866	12 368	494
	Firms with 5 to 9 employees .....	76	76	74 161	12 814	2 730	511
	Firms with 10 to 19 employees .....	52	53	31 371	11 019	2 471	745
	Firms with 20 to 49 employees .....	45	55	67 637	23 157	4 819	1 386
	Firms with 50 to 99 employees .....	12	13	33 545	9 587	2 330	842
	Firms with 100 to 249 employees .....	5	11	D	D	D	f
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	4	D	D	D	g
	Firms not operated for the entire year .....	233	233	82 786	25 230	3 510	422
7111901	Circuses						
	<b>All firms</b> .....	<b>68</b>	<b>70</b>	<b>268 351</b>	<b>56 393</b>	<b>13 684</b>	<b>1 861</b>
	Firms operated for the entire year .....	46	48	251 294	53 656	13 558	1 804
	Firms with less than 5 employees .....	23	23	8 687	835	131	42
	Firms with 5 to 9 employees .....	4	4	3 010	447	81	30
	Firms with 10 to 19 employees .....	9	9	8 074	2 014	455	131
	Firms with 20 to 49 employees .....	7	7	D	D	D	c
	Firms with 50 to 99 employees .....	1	1	D	D	D	b
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	3	D	D	D	g
	Firms not operated for the entire year .....	22	22	17 057	2 737	126	57
7111909	Other performing arts companies (except circuses)						
	<b>All firms</b> .....	<b>664</b>	<b>685</b>	<b>377 070</b>	<b>131 657</b>	<b>31 167</b>	<b>4 750</b>
	Firms operated for the entire year .....	453	474	311 341	109 164	27 783	4 385
	Firms with less than 5 employees .....	284	287	103 282	45 031	12 237	452
	Firms with 5 to 9 employees .....	72	72	71 151	12 367	2 649	481
	Firms with 10 to 19 employees .....	43	44	23 297	9 005	2 016	614
	Firms with 20 to 49 employees .....	38	48	D	D	D	g
	Firms with 50 to 99 employees .....	11	12	D	D	D	f
	Firms with 100 to 249 employees .....	4	10	D	D	D	f
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	211	211	65 729	22 493	3 384	365

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7112	Spectator sports						
	<b>All firms</b> .....	<b>3 753</b>	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Firms operated for the entire year .....	2 665	2 784	12 560 321	5 744 974	1 301 673	85 634
	Firms with less than 5 employees .....	1 358	1 360	472 520	120 269	20 159	2 641
	Firms with 5 to 9 employees .....	444	458	395 298	68 810	13 984	2 925
	Firms with 10 to 19 employees .....	322	329	492 887	119 330	21 567	4 296
	Firms with 20 to 49 employees .....	260	270	829 316	210 719	49 875	7 862
	Firms with 50 to 99 employees .....	90	104	1 893 990	1 096 404	272 789	6 406
	Firms with 100 to 249 employees .....	111	135	3 970 657	2 207 742	536 437	17 433
	Firms with 250 to 499 employees .....	54	70	2 471 022	1 228 813	224 200	19 465
	Firms with 500 to 999 employees .....	17	28	D	D	D	j
	Firms with 1,000 employees or more .....	9	30	D	D	D	j
	Firms not operated for the entire year .....	1 088	1 097	1 095 712	406 241	72 549	6 759
71121	Spectator sports						
	<b>All firms</b> .....	<b>3 753</b>	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Firms operated for the entire year .....	2 665	2 784	12 560 321	5 744 974	1 301 673	85 634
	Firms with less than 5 employees .....	1 358	1 360	472 520	120 269	20 159	2 641
	Firms with 5 to 9 employees .....	444	458	395 298	68 810	13 984	2 925
	Firms with 10 to 19 employees .....	322	329	492 887	119 330	21 567	4 296
	Firms with 20 to 49 employees .....	260	270	829 316	210 719	49 875	7 862
	Firms with 50 to 99 employees .....	90	104	1 893 990	1 096 404	272 789	6 406
	Firms with 100 to 249 employees .....	111	135	3 970 657	2 207 742	536 437	17 433
	Firms with 250 to 499 employees .....	54	70	2 471 022	1 228 813	224 200	19 465
	Firms with 500 to 999 employees .....	17	28	D	D	D	j
	Firms with 1,000 employees or more .....	9	30	D	D	D	j
	Firms not operated for the entire year .....	1 088	1 097	1 095 712	406 241	72 549	6 759
711211	Sports teams & clubs						
	<b>All firms</b> .....	<b>453</b>	<b>483</b>	<b>7 808 684</b>	<b>4 922 390</b>	<b>1 114 533</b>	<b>33 330</b>
	Firms operated for the entire year .....	385	415	7 377 803	4 625 807	1 053 460	31 934
	Firms with less than 5 employees .....	48	49	24 895	11 120	1 229	107
	Firms with 5 to 9 employees .....	43	43	34 591	11 759	1 809	293
	Firms with 10 to 19 employees .....	64	64	115 554	31 603	5 561	895
	Firms with 20 to 49 employees .....	93	93	292 389	96 181	25 335	2 915
	Firms with 50 to 99 employees .....	44	49	1 479 443	1 004 074	254 897	3 177
	Firms with 100 to 249 employees .....	62	66	3 288 282	2 116 629	533 765	9 557
	Firms with 250 to 499 employees .....	25	34	1 545 308	1 055 861	182 486	8 922
	Firms with 500 to 999 employees .....	4	8	D	D	D	h
	Firms with 1,000 employees or more .....	2	9	D	D	D	h
	Firms not operated for the entire year .....	68	68	430 881	296 583	61 073	1 396
7112111	Football clubs						
	<b>All firms</b> .....	<b>45</b>	<b>45</b>	<b>2 503 339</b>	<b>1 656 478</b>	<b>382 473</b>	<b>4 107</b>
	Firms operated for the entire year .....	38	38	2 360 521	1 538 226	350 681	3 916
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	3	3	D	D	D	b
	Firms with 10 to 19 employees .....	2	2	D	D	D	b
	Firms with 20 to 49 employees .....	3	3	3 252	2 254	318	77
	Firms with 50 to 99 employees .....	11	11	752 117	544 668	128 553	904
	Firms with 100 to 249 employees .....	17	17	1 518 095	939 206	216 629	2 569
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	7	7	142 818	118 252	31 792	191
7112112	Baseball clubs						
	<b>All firms</b> .....	<b>180</b>	<b>194</b>	<b>2 296 558</b>	<b>1 425 319</b>	<b>135 620</b>	<b>14 410</b>
	Firms operated for the entire year .....	159	173	2 080 218	1 286 171	121 211	13 700
	Firms with less than 5 employees .....	16	17	5 156	1 733	185	40
	Firms with 5 to 9 employees .....	25	25	19 552	5 761	846	168
	Firms with 10 to 19 employees .....	45	45	82 049	22 580	3 273	624
	Firms with 20 to 49 employees .....	31	31	89 895	19 775	3 494	885
	Firms with 50 to 99 employees .....	7	9	15 115	5 515	1 050	460
	Firms with 100 to 249 employees .....	19	20	563 161	351 589	33 363	3 250
	Firms with 250 to 499 employees .....	12	14	847 099	638 639	54 456	4 228
	Firms with 500 to 999 employees .....	3	5	D	D	D	g
	Firms with 1,000 employees or more .....	1	7	D	D	D	g
	Firms not operated for the entire year .....	21	21	216 340	139 148	14 409	710
7112119	Other professional sports clubs						
	<b>All firms</b> .....	<b>231</b>	<b>244</b>	<b>3 008 787</b>	<b>1 840 593</b>	<b>596 440</b>	<b>14 813</b>
	Firms operated for the entire year .....	191	204	2 937 064	1 801 410	581 568	14 318
	Firms with less than 5 employees .....	31	31	D	D	D	b
	Firms with 5 to 9 employees .....	15	15	D	D	D	b
	Firms with 10 to 19 employees .....	17	17	D	D	D	c
	Firms with 20 to 49 employees .....	60	60	202 039	74 853	21 698	1 973
	Firms with 50 to 99 employees .....	26	28	709 414	453 190	125 119	1 793
	Firms with 100 to 249 employees .....	27	30	1 249 026	830 511	284 811	3 878
	Firms with 250 to 499 employees .....	13	19	D	D	D	h
	Firms with 500 to 999 employees .....	1	3	D	D	D	f
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	40	40	71 723	39 183	14 872	495

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
711212	Racetracks						
	<b>All firms</b> .....	<b>758</b>	<b>807</b>	<b>4 142 020</b>	<b>797 261</b>	<b>173 543</b>	<b>44 880</b>
	Firms operated for the entire year .....	379	424	3 584 273	694 328	155 867	40 331
	Firms with less than 5 employees .....	128	129	64 629	7 726	1 139	283
	Firms with 5 to 9 employees .....	54	57	123 568	9 698	1 575	365
	Firms with 10 to 19 employees .....	32	33	72 800	10 607	1 518	442
	Firms with 20 to 49 employees .....	45	49	215 569	31 535	5 022	1 431
	Firms with 50 to 99 employees .....	26	27	244 752	43 281	7 493	1 881
	Firms with 100 to 249 employees .....	45	54	641 137	116 849	22 770	7 188
	Firms with 250 to 499 employees .....	29	36	925 714	172 952	41 714	10 543
	Firms with 500 to 999 employees .....	13	20	605 886	150 056	36 920	9 330
	Firms with 1,000 employees or more .....	7	19	690 218	151 624	37 716	8 868
	Firms not operated for the entire year .....	379	383	557 747	102 933	17 676	4 549
7112121	Dog racetrack operation						
	<b>All firms</b> .....	<b>46</b>	<b>56</b>	<b>796 069</b>	<b>148 173</b>	<b>36 997</b>	<b>11 212</b>
	Firms operated for the entire year .....	44	54	D	D	D	j
	Firms with less than 5 employees .....	6	6	1 514	286	68	15
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	1	1	D	D	D	a
	Firms with 20 to 49 employees .....	—	—	—	—	—	—
	Firms with 50 to 99 employees .....	7	8	86 358	9 246	2 092	518
	Firms with 100 to 249 employees .....	17	17	144 289	33 432	7 945	2 731
	Firms with 250 to 499 employees .....	7	9	160 408	33 837	8 367	2 505
	Firms with 500 to 999 employees .....	4	6	151 701	32 752	9 126	2 592
	Firms with 1,000 employees or more .....	2	7	D	D	D	h
	Firms not operated for the entire year .....	2	2	D	D	D	e
7112122	Auto racetrack operation						
	<b>All firms</b> .....	<b>573</b>	<b>590</b>	<b>897 600</b>	<b>120 176</b>	<b>22 215</b>	<b>6 267</b>
	Firms operated for the entire year .....	226	241	725 775	97 156	19 682	4 636
	Firms with less than 5 employees .....	108	109	58 558	6 155	868	228
	Firms with 5 to 9 employees .....	45	45	53 197	6 419	1 171	301
	Firms with 10 to 19 employees .....	27	28	51 398	8 723	1 274	371
	Firms with 20 to 49 employees .....	28	31	132 037	15 536	2 319	848
	Firms with 50 to 99 employees .....	10	10	80 532	12 104	2 745	651
	Firms with 100 to 249 employees .....	5	12	148 609	15 842	3 118	825
	Firms with 250 to 499 employees .....	3	6	201 444	32 377	8 187	1 412
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	347	349	171 825	23 020	2 533	1 631
7112123	Horse racetrack operation						
	<b>All firms</b> .....	<b>144</b>	<b>161</b>	<b>2 448 351</b>	<b>528 912</b>	<b>114 331</b>	<b>27 401</b>
	Firms operated for the entire year .....	113	128	D	D	D	j
	Firms with less than 5 employees .....	14	14	4 557	1 285	203	40
	Firms with 5 to 9 employees .....	9	12	70 371	3 279	404	64
	Firms with 10 to 19 employees .....	4	4	D	D	D	b
	Firms with 20 to 49 employees .....	18	19	88 417	16 806	2 810	609
	Firms with 50 to 99 employees .....	11	11	101 644	26 625	3 290	884
	Firms with 100 to 249 employees .....	25	27	366 240	72 537	12 753	4 004
	Firms with 250 to 499 employees .....	18	18	539 351	100 560	23 609	6 119
	Firms with 500 to 999 employees .....	9	12	445 281	114 990	27 327	6 622
	Firms with 1,000 employees or more .....	5	11	D	D	D	i
	Firms not operated for the entire year .....	31	33	D	D	D	h
711219	Other spectator sports						
	<b>All firms</b> .....	<b>2 548</b>	<b>2 591</b>	<b>1 705 329</b>	<b>431 564</b>	<b>86 146</b>	<b>14 183</b>
	Firms operated for the entire year .....	1 906	1 944	1 555 744	396 106	80 569	13 185
	Firms with less than 5 employees .....	1 185	1 185	383 905	101 619	17 844	2 256
	Firms with 5 to 9 employees .....	348	360	237 899	47 547	10 659	2 275
	Firms with 10 to 19 employees .....	225	229	303 514	76 858	14 408	2 948
	Firms with 20 to 49 employees .....	122	128	321 358	83 003	19 518	3 516
	Firms with 50 to 99 employees .....	20	28	169 795	49 049	10 399	1 348
	Firms with 100 to 249 employees .....	6	14	139 273	38 030	7 741	842
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	642	647	149 585	35 458	5 577	998
7112191	Professional athletes						
	<b>All firms</b> .....	<b>567</b>	<b>569</b>	<b>302 751</b>	<b>83 227</b>	<b>12 583</b>	<b>1 540</b>
	Firms operated for the entire year .....	381	381	266 483	73 567	11 706	1 343
	Firms with less than 5 employees .....	311	311	145 869	41 868	7 132	483
	Firms with 5 to 9 employees .....	37	37	16 356	4 337	897	239
	Firms with 10 to 19 employees .....	22	22	69 863	18 531	1 650	270
	Firms with 20 to 49 employees .....	11	11	34 395	8 831	2 027	351
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	186	188	36 268	9 660	877	197

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7112192	Racing (except racetrack operation)						
	<b>All firms</b> .....	<b>1 981</b>	<b>2 022</b>	<b>1 402 578</b>	<b>348 337</b>	<b>73 563</b>	<b>12 643</b>
	Firms operated for the entire year .....	1 525	1 563	1 289 261	322 539	68 863	11 842
	Firms with less than 5 employees .....	874	874	238 036	59 751	10 712	1 773
	Firms with 5 to 9 employees .....	311	323	221 543	43 210	9 762	2 036
	Firms with 10 to 19 employees .....	203	207	233 651	58 327	12 758	2 678
	Firms with 20 to 49 employees .....	111	117	286 963	74 172	17 491	3 165
	Firms with 50 to 99 employees .....	20	28	169 795	49 049	10 399	1 348
	Firms with 100 to 249 employees .....	6	14	139 273	38 030	7 741	842
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	456	459	113 317	25 798	4 700	801
7113	Promoters of performing arts, sports, & similar events						
	<b>All firms</b> .....	<b>2 531</b>	<b>2 633</b>	<b>5 045 093</b>	<b>1 052 645</b>	<b>232 997</b>	<b>51 411</b>
	Firms operated for the entire year .....	1 696	1 798	4 435 833	960 400	222 287	48 187
	Firms with less than 5 employees .....	1 025	1 026	562 010	143 829	27 467	1 864
	Firms with 5 to 9 employees .....	276	280	436 294	65 352	14 673	1 826
	Firms with 10 to 19 employees .....	170	177	426 717	68 232	13 464	2 297
	Firms with 20 to 49 employees .....	109	114	714 136	110 011	23 376	3 163
	Firms with 50 to 99 employees .....	52	68	616 150	152 823	33 066	3 394
	Firms with 100 to 249 employees .....	31	48	487 498	90 547	23 255	4 991
	Firms with 250 to 499 employees .....	15	22	295 876	70 663	16 320	5 318
	Firms with 500 to 999 employees .....	6	10	228 804	60 753	15 694	4 035
	Firms with 1,000 employees or more .....	12	53	668 348	198 190	54 972	21 299
	Firms not operated for the entire year .....	835	835	609 260	92 245	10 710	3 224
71131	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>504</b>	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Firms operated for the entire year .....	324	377	1 286 615	387 124	94 269	24 383
	Firms with less than 5 employees .....	161	161	69 648	9 256	1 660	305
	Firms with 5 to 9 employees .....	50	50	46 290	6 898	1 596	337
	Firms with 10 to 19 employees .....	34	36	61 578	11 879	2 573	481
	Firms with 20 to 49 employees .....	23	23	74 371	20 236	3 541	696
	Firms with 50 to 99 employees .....	18	22	177 878	67 067	15 624	1 145
	Firms with 100 to 249 employees .....	16	21	194 422	35 561	8 582	2 534
	Firms with 250 to 499 employees .....	10	14	140 829	39 695	8 271	3 535
	Firms with 500 to 999 employees .....	3	7	128 228	27 232	6 790	2 388
	Firms with 1,000 employees or more .....	9	43	393 371	169 300	45 632	12 962
	Firms not operated for the entire year .....	180	180	261 491	31 761	3 341	1 330
711310	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>504</b>	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Firms operated for the entire year .....	324	377	1 286 615	387 124	94 269	24 383
	Firms with less than 5 employees .....	161	161	69 648	9 256	1 660	305
	Firms with 5 to 9 employees .....	50	50	46 290	6 898	1 596	337
	Firms with 10 to 19 employees .....	34	36	61 578	11 879	2 573	481
	Firms with 20 to 49 employees .....	23	23	74 371	20 236	3 541	696
	Firms with 50 to 99 employees .....	18	22	177 878	67 067	15 624	1 145
	Firms with 100 to 249 employees .....	16	21	194 422	35 561	8 582	2 534
	Firms with 250 to 499 employees .....	10	14	140 829	39 695	8 271	3 535
	Firms with 500 to 999 employees .....	3	7	128 228	27 232	6 790	2 388
	Firms with 1,000 employees or more .....	9	43	393 371	169 300	45 632	12 962
	Firms not operated for the entire year .....	180	180	261 491	31 761	3 341	1 330
71132	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>2 032</b>	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Firms operated for the entire year .....	1 377	1 421	3 149 218	573 276	128 018	23 804
	Firms with less than 5 employees .....	867	868	506 013	134 969	25 895	1 568
	Firms with 5 to 9 employees .....	225	228	389 596	58 271	13 040	1 483
	Firms with 10 to 19 employees .....	136	141	365 139	56 353	10 891	1 816
	Firms with 20 to 49 employees .....	87	93	685 634	92 682	20 524	2 508
	Firms with 50 to 99 employees .....	35	46	393 909	83 401	16 894	2 297
	Firms with 100 to 249 employees .....	15	24	278 327	54 221	14 481	2 365
	Firms with 250 to 499 employees .....	6	10	265 129	40 345	9 983	2 066
	Firms with 500 to 999 employees .....	3	3	100 576	33 521	8 904	1 647
	Firms with 1,000 employees or more .....	3	8	164 895	19 513	7 406	8 054
	Firms not operated for the entire year .....	655	655	347 769	60 484	7 369	1 894

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
711320	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>2 032</b>	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Firms operated for the entire year .....	1 377	1 421	3 149 218	573 276	128 018	23 804
	Firms with less than 5 employees .....	867	868	506 013	134 969	25 895	1 568
	Firms with 5 to 9 employees .....	225	228	389 596	58 271	13 040	1 483
	Firms with 10 to 19 employees .....	136	141	365 139	56 353	10 891	1 816
	Firms with 20 to 49 employees .....	87	93	685 634	92 682	20 524	2 508
	Firms with 50 to 99 employees .....	35	46	393 909	83 401	16 894	2 297
	Firms with 100 to 249 employees .....	15	24	278 327	54 221	14 481	2 365
	Firms with 250 to 499 employees .....	6	10	265 129	40 345	9 983	2 066
	Firms with 500 to 999 employees .....	3	3	100 576	33 521	8 904	1 647
	Firms with 1,000 employees or more .....	3	8	164 895	19 513	7 406	8 054
	Firms not operated for the entire year .....	655	655	347 769	60 484	7 369	1 894
7114	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Firms operated for the entire year .....	2 036	2 096	2 305 715	878 987	191 204	12 577
	Firms with less than 5 employees .....	1 465	1 466	672 920	189 242	36 878	2 871
	Firms with 5 to 9 employees .....	365	371	378 060	129 063	24 052	2 295
	Firms with 10 to 19 employees .....	123	130	203 536	87 629	18 307	1 600
	Firms with 20 to 49 employees .....	57	66	253 957	113 076	22 990	1 633
	Firms with 50 to 99 employees .....	16	25	142 602	53 003	16 555	1 082
	Firms with 100 to 249 employees .....	6	9	87 898	35 592	7 242	936
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	3	28	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	436	436	104 203	31 857	4 528	662
71141	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Firms operated for the entire year .....	2 036	2 096	2 305 715	878 987	191 204	12 577
	Firms with less than 5 employees .....	1 465	1 466	672 920	189 242	36 878	2 871
	Firms with 5 to 9 employees .....	365	371	378 060	129 063	24 052	2 295
	Firms with 10 to 19 employees .....	123	130	203 536	87 629	18 307	1 600
	Firms with 20 to 49 employees .....	57	66	253 957	113 076	22 990	1 633
	Firms with 50 to 99 employees .....	16	25	142 602	53 003	16 555	1 082
	Firms with 100 to 249 employees .....	6	9	87 898	35 592	7 242	936
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	3	28	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	436	436	104 203	31 857	4 528	662
711410	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 472</b>	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Firms operated for the entire year .....	2 036	2 096	2 305 715	878 987	191 204	12 577
	Firms with less than 5 employees .....	1 465	1 466	672 920	189 242	36 878	2 871
	Firms with 5 to 9 employees .....	365	371	378 060	129 063	24 052	2 295
	Firms with 10 to 19 employees .....	123	130	203 536	87 629	18 307	1 600
	Firms with 20 to 49 employees .....	57	66	253 957	113 076	22 990	1 633
	Firms with 50 to 99 employees .....	16	25	142 602	53 003	16 555	1 082
	Firms with 100 to 249 employees .....	6	9	87 898	35 592	7 242	936
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	3	28	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	436	436	104 203	31 857	4 528	662
7115	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Firms operated for the entire year .....	8 301	8 321	5 680 942	2 969 915	544 525	24 667
	Firms with less than 5 employees .....	7 240	7 245	4 243 862	2 353 862	420 483	9 608
	Firms with 5 to 9 employees .....	627	627	667 566	313 776	62 456	4 041
	Firms with 10 to 19 employees .....	260	264	301 079	107 397	21 642	3 311
	Firms with 20 to 49 employees .....	135	139	272 449	110 500	19 803	3 877
	Firms with 50 to 99 employees .....	32	35	146 819	62 761	14 246	2 114
	Firms with 100 to 249 employees .....	5	9	D	D	D	f
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	1	1	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 691	2 692	680 058	297 591	34 934	2 414

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
71151	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Firms operated for the entire year .....	8 301	8 321	5 680 942	2 969 915	544 525	24 667
	Firms with less than 5 employees .....	7 240	7 245	4 243 862	2 353 862	420 483	9 608
	Firms with 5 to 9 employees .....	627	627	667 566	313 776	62 456	4 041
	Firms with 10 to 19 employees .....	260	264	301 079	107 397	21 642	3 311
	Firms with 20 to 49 employees .....	135	139	272 449	110 500	19 803	3 877
	Firms with 50 to 99 employees .....	32	35	146 819	62 761	14 246	2 114
	Firms with 100 to 249 employees .....	5	9	D	D	D	f
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	1	1	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 691	2 692	680 058	297 591	34 934	2 414
711510	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>10 992</b>	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Firms operated for the entire year .....	8 301	8 321	5 680 942	2 969 915	544 525	24 667
	Firms with less than 5 employees .....	7 240	7 245	4 243 862	2 353 862	420 483	9 608
	Firms with 5 to 9 employees .....	627	627	667 566	313 776	62 456	4 041
	Firms with 10 to 19 employees .....	260	264	301 079	107 397	21 642	3 311
	Firms with 20 to 49 employees .....	135	139	272 449	110 500	19 803	3 877
	Firms with 50 to 99 employees .....	32	35	146 819	62 761	14 246	2 114
	Firms with 100 to 249 employees .....	5	9	D	D	D	f
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	1	1	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	2 691	2 692	680 058	297 591	34 934	2 414
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>						
	<b>All firms</b> .....	<b>777</b>	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Firms operated for the entire year .....	520	530	437 206	112 166	23 424	6 878
	Firms with less than 5 employees .....	272	273	60 823	11 406	1 964	571
	Firms with 5 to 9 employees .....	91	93	43 738	9 795	2 427	606
	Firms with 10 to 19 employees .....	71	71	56 984	17 179	3 287	984
	Firms with 20 to 49 employees .....	61	63	76 782	24 434	4 784	1 713
	Firms with 50 to 99 employees .....	15	18	54 237	14 044	2 774	1 049
	Firms with 100 to 249 employees .....	8	10	D	D	D	g
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	257	257	46 477	10 238	963	403
7121	Museums, historical sites, & similar institutions						
	<b>All firms</b> .....	<b>777</b>	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Firms operated for the entire year .....	520	530	437 206	112 166	23 424	6 878
	Firms with less than 5 employees .....	272	273	60 823	11 406	1 964	571
	Firms with 5 to 9 employees .....	91	93	43 738	9 795	2 427	606
	Firms with 10 to 19 employees .....	71	71	56 984	17 179	3 287	984
	Firms with 20 to 49 employees .....	61	63	76 782	24 434	4 784	1 713
	Firms with 50 to 99 employees .....	15	18	54 237	14 044	2 774	1 049
	Firms with 100 to 249 employees .....	8	10	D	D	D	g
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	257	257	46 477	10 238	963	403
71211	Museums						
	<b>All firms</b> .....	<b>422</b>	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Firms operated for the entire year .....	293	297	237 626	48 986	10 826	2 828
	Firms with less than 5 employees .....	189	189	48 190	8 243	1 570	400
	Firms with 5 to 9 employees .....	48	48	29 745	5 586	1 548	316
	Firms with 10 to 19 employees .....	33	33	26 559	6 665	1 474	431
	Firms with 20 to 49 employees .....	16	16	17 337	6 066	1 295	414
	Firms with 50 to 99 employees .....	4	7	21 169	3 209	626	304
	Firms with 100 to 249 employees .....	1	2	D	D	D	c
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	129	129	21 589	3 706	404	147
712110	Museums						
	<b>All firms</b> .....	<b>422</b>	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Firms operated for the entire year .....	293	297	237 626	48 986	10 826	2 828
	Firms with less than 5 employees .....	189	189	48 190	8 243	1 570	400
	Firms with 5 to 9 employees .....	48	48	29 745	5 586	1 548	316
	Firms with 10 to 19 employees .....	33	33	26 559	6 665	1 474	431
	Firms with 20 to 49 employees .....	16	16	17 337	6 066	1 295	414
	Firms with 50 to 99 employees .....	4	7	21 169	3 209	626	304
	Firms with 100 to 249 employees .....	1	2	D	D	D	c
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	129	129	21 589	3 706	404	147

See footnotes at end of table.



**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
71212	Historical sites						
	<b>All firms</b> .....	<b>78</b>	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Firms operated for the entire year .....	52	52	25 672	8 855	1 639	917
	Firms with less than 5 employees .....	23	23	3 554	703	126	50
	Firms with 5 to 9 employees .....	7	7	999	397	83	45
	Firms with 10 to 19 employees .....	7	7	3 366	1 599	275	97
	Firms with 20 to 49 employees .....	9	9	6 175	2 471	439	236
	Firms with 50 to 99 employees .....	5	5	D	D	D	e
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	26	26	1 790	452	23	10
712120	Historical sites						
	<b>All firms</b> .....	<b>78</b>	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Firms operated for the entire year .....	52	52	25 672	8 855	1 639	917
	Firms with less than 5 employees .....	23	23	3 554	703	126	50
	Firms with 5 to 9 employees .....	7	7	999	397	83	45
	Firms with 10 to 19 employees .....	7	7	3 366	1 599	275	97
	Firms with 20 to 49 employees .....	9	9	6 175	2 471	439	236
	Firms with 50 to 99 employees .....	5	5	D	D	D	e
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	26	26	1 790	452	23	10
71213	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>117</b>	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Firms operated for the entire year .....	78	78	87 330	26 758	5 624	1 533
	Firms with less than 5 employees .....	27	27	4 295	1 042	150	54
	Firms with 5 to 9 employees .....	19	19	7 824	2 257	516	131
	Firms with 10 to 19 employees .....	12	12	10 178	3 530	568	172
	Firms with 20 to 49 employees .....	13	13	20 101	5 773	1 106	373
	Firms with 50 to 99 employees .....	3	3	10 254	3 401	757	180
	Firms with 100 to 249 employees .....	4	4	34 678	10 755	2 527	623
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	39	39	9 585	2 142	221	112
712130	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>117</b>	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Firms operated for the entire year .....	78	78	87 330	26 758	5 624	1 533
	Firms with less than 5 employees .....	27	27	4 295	1 042	150	54
	Firms with 5 to 9 employees .....	19	19	7 824	2 257	516	131
	Firms with 10 to 19 employees .....	12	12	10 178	3 530	568	172
	Firms with 20 to 49 employees .....	13	13	20 101	5 773	1 106	373
	Firms with 50 to 99 employees .....	3	3	10 254	3 401	757	180
	Firms with 100 to 249 employees .....	4	4	34 678	10 755	2 527	623
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	39	39	9 585	2 142	221	112
71219	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>163</b>	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Firms operated for the entire year .....	100	103	86 578	27 567	5 335	1 600
	Firms with less than 5 employees .....	34	34	4 784	1 418	118	67
	Firms with 5 to 9 employees .....	17	19	5 170	1 555	280	114
	Firms with 10 to 19 employees .....	20	20	17 476	5 561	1 007	299
	Firms with 20 to 49 employees .....	24	25	34 216	10 448	2 003	701
	Firms with 50 to 99 employees .....	4	4	D	D	D	e
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	63	63	13 513	3 938	315	134
712190	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>163</b>	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Firms operated for the entire year .....	100	103	86 578	27 567	5 335	1 600
	Firms with less than 5 employees .....	34	34	4 784	1 418	118	67
	Firms with 5 to 9 employees .....	17	19	5 170	1 555	280	114
	Firms with 10 to 19 employees .....	20	20	17 476	5 561	1 007	299
	Firms with 20 to 49 employees .....	24	25	34 216	10 448	2 003	701
	Firms with 50 to 99 employees .....	4	4	D	D	D	e
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	63	63	13 513	3 938	315	134

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>47 957</b>	<b>'52 907</b>	<b>'51 861 195</b>	<b>'13 147 090</b>	<b>'2 939 479</b>	<b>'964 166</b>
	Firms operated for the entire year .....	34 413	39 313	47 689 794	12 055 749	2 764 223	894 548
	Firms with less than 5 employees .....	13 133	13 157	2 746 683	541 912	95 602	28 972
	Firms with 5 to 9 employees .....	7 208	7 251	2 893 267	679 422	138 638	48 305
	Firms with 10 to 19 employees .....	6 352	6 516	4 077 283	1 040 892	228 909	86 442
	Firms with 20 to 49 employees .....	5 382	5 753	6 154 804	1 811 160	403 643	162 675
	Firms with 50 to 99 employees .....	1 405	1 874	3 591 204	1 134 337	254 616	95 622
	Firms with 100 to 249 employees .....	608	1 172	3 931 577	1 116 146	262 476	88 221
	Firms with 250 to 499 employees .....	163	496	3 309 960	765 046	195 387	56 708
	Firms with 500 to 999 employees .....	84	744	3 522 717	838 098	205 650	57 407
	Firms with 1,000 employees or more .....	78	2 350	17 462 299	4 128 736	979 302	270 136
	Firms not operated for the entire year .....	13 544	13 594	4 171 401	1 091 341	175 256	69 618
<b>7131</b>	<b>Amusement parks &amp; arcades</b>						
	<b>All firms</b> .....	<b>2 171</b>	<b>3 344</b>	<b>8 418 476</b>	<b>1 961 871</b>	<b>396 359</b>	<b>138 930</b>
	Firms operated for the entire year .....	1 285	2 450	7 448 117	1 701 663	364 492	126 426
	Firms with less than 5 employees .....	462	462	106 666	21 450	3 572	1 056
	Firms with 5 to 9 employees .....	269	275	116 974	24 850	4 851	1 804
	Firms with 10 to 19 employees .....	219	232	141 502	34 944	6 519	2 979
	Firms with 20 to 49 employees .....	209	250	256 547	75 236	13 343	6 583
	Firms with 50 to 99 employees .....	63	94	173 531	56 898	10 168	4 199
	Firms with 100 to 249 employees .....	32	107	289 487	61 265	12 201	4 799
	Firms with 250 to 499 employees .....	9	28	163 559	47 799	7 843	3 084
	Firms with 500 to 999 employees .....	11	346	392 155	98 307	22 312	7 562
	Firms with 1,000 employees or more .....	11	656	5 807 696	1 280 914	283 683	94 360
	Firms not operated for the entire year .....	886	894	970 359	260 208	31 867	12 504
<b>71311</b>	<b>Amusement &amp; theme parks</b>						
	<b>All firms</b> .....	<b>541</b>	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Firms operated for the entire year .....	240	299	6 319 242	1 456 092	307 722	99 513
	Firms with less than 5 employees .....	50	50	30 178	5 738	562	95
	Firms with 5 to 9 employees .....	31	31	21 101	5 437	795	215
	Firms with 10 to 19 employees .....	39	41	41 219	10 881	1 327	528
	Firms with 20 to 49 employees .....	53	54	99 017	32 796	4 729	1 858
	Firms with 50 to 99 employees .....	29	33	105 018	33 706	4 553	1 928
	Firms with 100 to 249 employees .....	17	20	D	D	D	h
	Firms with 250 to 499 employees .....	6	11	D	D	D	g
	Firms with 500 to 999 employees .....	7	22	D	D	D	h
	Firms with 1,000 employees or more .....	8	37	5 544 923	1 221 077	268 363	85 305
	Firms not operated for the entire year .....	301	308	852 435	234 294	29 503	11 276
<b>713110</b>	<b>Amusement &amp; theme parks</b>						
	<b>All firms</b> .....	<b>541</b>	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Firms operated for the entire year .....	240	299	6 319 242	1 456 092	307 722	99 513
	Firms with less than 5 employees .....	50	50	30 178	5 738	562	95
	Firms with 5 to 9 employees .....	31	31	21 101	5 437	795	215
	Firms with 10 to 19 employees .....	39	41	41 219	10 881	1 327	528
	Firms with 20 to 49 employees .....	53	54	99 017	32 796	4 729	1 858
	Firms with 50 to 99 employees .....	29	33	105 018	33 706	4 553	1 928
	Firms with 100 to 249 employees .....	17	20	D	D	D	h
	Firms with 250 to 499 employees .....	6	11	D	D	D	g
	Firms with 500 to 999 employees .....	7	22	D	D	D	h
	Firms with 1,000 employees or more .....	8	37	5 544 923	1 221 077	268 363	85 305
	Firms not operated for the entire year .....	301	308	852 435	234 294	29 503	11 276
<b>7131101</b>	<b>Waterparks</b>						
	<b>All firms</b> .....	<b>152</b>	<b>157</b>	<b>342 958</b>	<b>79 296</b>	<b>9 767</b>	<b>3 995</b>
	Firms operated for the entire year .....	41	45	182 795	37 806	6 437	2 780
	Firms with less than 5 employees .....	13	13	6 434	1 698	104	18
	Firms with 5 to 9 employees .....	8	8	6 846	2 144	235	48
	Firms with 10 to 19 employees .....	9	9	11 398	3 530	366	128
	Firms with 20 to 49 employees .....	3	3	4 196	1 105	114	90
	Firms with 50 to 99 employees .....	3	3	6 068	2 042	297	202
	Firms with 100 to 249 employees .....	2	2	D	D	D	e
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	2	6	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	111	112	160 163	41 490	3 330	1 215
<b>7131102</b>	<b>Amusement parks (except waterparks)</b>						
	<b>All firms</b> .....	<b>395</b>	<b>450</b>	<b>6 828 719</b>	<b>1 611 090</b>	<b>327 458</b>	<b>106 794</b>
	Firms operated for the entire year .....	200	251	6 121 840	1 415 110	300 849	96 658
	Firms with less than 5 employees .....	37	37	23 744	4 040	458	77
	Firms with 5 to 9 employees .....	23	23	14 255	3 293	560	167
	Firms with 10 to 19 employees .....	30	31	29 561	7 311	961	400
	Firms with 20 to 49 employees .....	50	50	92 966	31 276	4 515	1 761
	Firms with 50 to 99 employees .....	26	30	98 950	31 664	4 256	1 726
	Firms with 100 to 249 employees .....	15	18	D	D	D	g
	Firms with 250 to 499 employees .....	5	10	D	D	D	g
	Firms with 500 to 999 employees .....	6	19	165 058	57 647	12 412	4 184
	Firms with 1,000 employees or more .....	8	33	5 432 879	1 204 467	265 229	84 279
	Firms not operated for the entire year .....	195	199	706 879	195 980	26 609	10 136

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
71312	Amusement arcades						
	<b>All firms</b> .....	<b>1 635</b>	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Firms operated for the entire year .....	1 050	2 151	1 128 875	245 571	56 770	26 913
	Firms with less than 5 employees .....	414	414	76 808	15 788	3 030	967
	Firms with 5 to 9 employees .....	237	242	95 553	19 337	4 036	1 583
	Firms with 10 to 19 employees .....	180	191	100 283	24 063	5 192	2 451
	Firms with 20 to 49 employees .....	156	196	157 530	42 440	8 614	4 725
	Firms with 50 to 99 employees .....	37	64	73 519	24 715	5 989	2 499
	Firms with 100 to 249 employees .....	17	91	D	D	D	g
	Firms with 250 to 499 employees .....	2	12	D	D	D	f
	Firms with 500 to 999 employees .....	4	323	D	D	D	h
	Firms with 1,000 employees or more .....	3	618	260 659	59 061	15 126	8 983
	Firms not operated for the entire year .....	585	586	117 924	25 914	2 364	1 228
713120	Amusement arcades						
	<b>All firms</b> .....	<b>1 635</b>	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Firms operated for the entire year .....	1 050	2 151	1 128 875	245 571	56 770	26 913
	Firms with less than 5 employees .....	414	414	76 808	15 788	3 030	967
	Firms with 5 to 9 employees .....	237	242	95 553	19 337	4 036	1 583
	Firms with 10 to 19 employees .....	180	191	100 283	24 063	5 192	2 451
	Firms with 20 to 49 employees .....	156	196	157 530	42 440	8 614	4 725
	Firms with 50 to 99 employees .....	37	64	73 519	24 715	5 989	2 499
	Firms with 100 to 249 employees .....	17	91	D	D	D	g
	Firms with 250 to 499 employees .....	2	12	D	D	D	f
	Firms with 500 to 999 employees .....	4	323	D	D	D	h
	Firms with 1,000 employees or more .....	3	618	260 659	59 061	15 126	8 983
	Firms not operated for the entire year .....	585	586	117 924	25 914	2 364	1 228
7132	Gambling industries						
	<b>All firms</b> .....	<b>1 754</b>	<b>2 099</b>	<b>15 541 569</b>	<b>3 221 864</b>	<b>771 576</b>	<b>168 532</b>
	Firms operated for the entire year .....	1 494	1 839	15 088 748	3 115 987	750 124	163 228
	Firms with less than 5 employees .....	366	369	146 945	16 671	3 492	855
	Firms with 5 to 9 employees .....	311	314	205 900	29 090	6 544	2 065
	Firms with 10 to 19 employees .....	284	300	389 053	48 776	12 073	3 813
	Firms with 20 to 49 employees .....	218	260	561 822	94 107	19 989	6 555
	Firms with 50 to 99 employees .....	94	174	510 168	99 212	22 875	6 608
	Firms with 100 to 249 employees .....	84	159	1 306 104	218 544	51 257	12 697
	Firms with 250 to 499 employees .....	64	92	2 235 729	419 003	107 532	23 024
	Firms with 500 to 999 employees .....	35	50	2 307 084	483 034	114 374	24 786
	Firms with 1,000 employees or more .....	38	121	7 425 943	1 707 550	411 988	82 825
	Firms not operated for the entire year .....	260	260	452 821	105 877	21 452	5 304
71321	Casinos (except casino hotels)						
	<b>All firms</b> .....	<b>383</b>	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Firms operated for the entire year .....	332	396	9 824 233	2 217 605	534 374	111 326
	Firms with less than 5 employees .....	23	23	37 388	2 180	428	61
	Firms with 5 to 9 employees .....	43	43	38 691	4 209	846	276
	Firms with 10 to 19 employees .....	35	38	47 420	7 792	1 942	466
	Firms with 20 to 49 employees .....	46	63	94 773	21 604	4 887	1 391
	Firms with 50 to 99 employees .....	44	44	199 289	47 515	11 222	3 101
	Firms with 100 to 249 employees .....	45	53	545 238	123 758	30 472	6 829
	Firms with 250 to 499 employees .....	43	51	1 259 241	277 745	71 408	15 513
	Firms with 500 to 999 employees .....	25	28	1 701 626	363 978	85 535	17 831
	Firms with 1,000 employees or more .....	28	53	5 900 567	1 368 824	327 634	65 858
	Firms not operated for the entire year .....	51	51	361 837	87 105	15 561	3 884
713210	Casinos (except casino hotels)						
	<b>All firms</b> .....	<b>383</b>	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Firms operated for the entire year .....	332	396	9 824 233	2 217 605	534 374	111 326
	Firms with less than 5 employees .....	23	23	37 388	2 180	428	61
	Firms with 5 to 9 employees .....	43	43	38 691	4 209	846	276
	Firms with 10 to 19 employees .....	35	38	47 420	7 792	1 942	466
	Firms with 20 to 49 employees .....	46	63	94 773	21 604	4 887	1 391
	Firms with 50 to 99 employees .....	44	44	199 289	47 515	11 222	3 101
	Firms with 100 to 249 employees .....	45	53	545 238	123 758	30 472	6 829
	Firms with 250 to 499 employees .....	43	51	1 259 241	277 745	71 408	15 513
	Firms with 500 to 999 employees .....	25	28	1 701 626	363 978	85 535	17 831
	Firms with 1,000 employees or more .....	28	53	5 900 567	1 368 824	327 634	65 858
	Firms not operated for the entire year .....	51	51	361 837	87 105	15 561	3 884
71329	Other gambling industries						
	<b>All firms</b> .....	<b>1 383</b>	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Firms operated for the entire year .....	1 174	1 443	5 264 515	898 382	215 750	51 902
	Firms with less than 5 employees .....	344	347	109 958	14 564	3 076	796
	Firms with 5 to 9 employees .....	272	275	171 356	25 214	5 780	1 811
	Firms with 10 to 19 employees .....	248	259	337 933	40 755	10 080	3 333
	Firms with 20 to 49 employees .....	174	214	470 134	73 062	15 241	5 218
	Firms with 50 to 99 employees .....	54	129	371 043	57 752	13 088	3 734
	Firms with 100 to 249 employees .....	41	109	791 819	98 264	21 920	6 151
	Firms with 250 to 499 employees .....	21	38	947 158	136 819	34 728	7 244
	Firms with 500 to 999 employees .....	11	26	674 965	128 626	31 030	7 835
	Firms with 1,000 employees or more .....	9	46	1 390 149	323 326	80 807	15 780
	Firms not operated for the entire year .....	209	209	90 984	18 772	5 891	1 420

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
713290	Other gambling industries						
	<b>All firms</b> .....	<b>1 383</b>	<b>1 652</b>	<b>15 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Firms operated for the entire year .....	1 174	1 443	5 264 515	898 382	215 750	51 902
	Firms with less than 5 employees .....	344	347	109 958	14 564	3 076	796
	Firms with 5 to 9 employees .....	272	275	171 356	25 214	5 780	1 811
	Firms with 10 to 19 employees .....	248	259	337 933	40 755	10 080	3 333
	Firms with 20 to 49 employees .....	174	214	470 134	73 062	15 241	5 218
	Firms with 50 to 99 employees .....	54	129	371 043	57 752	13 088	3 734
	Firms with 100 to 249 employees .....	41	109	791 819	98 264	21 920	6 151
	Firms with 250 to 499 employees .....	21	38	947 158	136 819	34 728	7 244
	Firms with 500 to 999 employees .....	11	26	674 965	128 626	31 030	7 835
	Firms with 1,000 employees or more .....	9	46	1 390 149	323 326	80 807	15 780
	Firms not operated for the entire year .....	209	209	90 984	18 772	5 891	1 420
7132901	Slot machine operators						
	<b>All firms</b> .....	<b>302</b>	<b>327</b>	<b>1 618 475</b>	<b>293 039</b>	<b>67 670</b>	<b>15 346</b>
	Firms operated for the entire year .....	263	288	1 604 726	290 700	67 037	15 191
	Firms with less than 5 employees .....	77	77	37 200	4 703	943	172
	Firms with 5 to 9 employees .....	62	63	61 285	9 380	2 057	420
	Firms with 10 to 19 employees .....	45	46	138 503	14 693	3 340	613
	Firms with 20 to 49 employees .....	41	48	141 743	21 164	4 574	1 224
	Firms with 50 to 99 employees .....	15	19	123 645	18 901	4 045	966
	Firms with 100 to 249 employees .....	10	18	198 109	27 834	5 959	1 469
	Firms with 250 to 499 employees .....	7	7	393 271	44 949	9 705	2 572
	Firms with 500 to 999 employees .....	4	8	D	D	D	h
	Firms with 1,000 employees or more .....	2	2	D	D	D	h
	Firms not operated for the entire year .....	39	39	13 749	2 339	633	155
7132902	Lottery, bingo, bookie, & other betting operation						
	<b>All firms</b> .....	<b>1 085</b>	<b>1 325</b>	<b>3 737 024</b>	<b>624 115</b>	<b>153 971</b>	<b>37 976</b>
	Firms operated for the entire year .....	915	1 155	3 659 789	607 682	148 713	36 711
	Firms with less than 5 employees .....	267	270	72 758	9 861	2 133	624
	Firms with 5 to 9 employees .....	210	212	110 071	15 834	3 723	1 391
	Firms with 10 to 19 employees .....	205	215	200 966	26 374	6 818	2 745
	Firms with 20 to 49 employees .....	134	167	328 825	52 147	10 742	4 021
	Firms with 50 to 99 employees .....	39	108	246 404	38 421	8 922	2 726
	Firms with 100 to 249 employees .....	32	90	592 734	70 299	15 929	4 672
	Firms with 250 to 499 employees .....	14	31	553 887	91 870	25 023	4 672
	Firms with 500 to 999 employees .....	7	18	D	D	D	h
	Firms with 1,000 employees or more .....	7	44	D	D	D	j
	Firms not operated for the entire year .....	170	170	77 235	16 433	5 258	1 265
7139	Other amusement & recreation services						
	<b>All firms</b> .....	<b>44 085</b>	<b>47 464</b>	<b>27 901 150</b>	<b>7 963 355</b>	<b>1 771 544</b>	<b>656 704</b>
	Firms operated for the entire year .....	31 682	35 021	25 148 130	7 236 773	1 649 437	604 819
	Firms with less than 5 employees .....	12 325	12 348	2 498 487	504 729	88 786	27 119
	Firms with 5 to 9 employees .....	6 636	6 671	2 574 089	626 048	127 362	44 493
	Firms with 10 to 19 employees .....	5 855	5 977	3 554 190	959 492	210 846	79 743
	Firms with 20 to 49 employees .....	4 961	5 242	5 344 648	1 643 130	370 575	149 637
	Firms with 50 to 99 employees .....	1 249	1 597	2 908 653	979 965	221 636	84 950
	Firms with 100 to 249 employees .....	498	935	2 451 296	856 774	202 865	71 841
	Firms with 250 to 499 employees .....	92	361	953 524	311 199	83 991	31 464
	Firms with 500 to 999 employees .....	38	346	805 716	248 383	67 084	25 345
	Firms with 1,000 employees or more .....	28	1 544	4 057 527	1 107 053	276 312	90 227
	Firms not operated for the entire year .....	12 403	12 443	2 753 020	726 582	122 107	51 885
71391	Golf courses & country clubs						
	<b>All firms</b> .....	<b>7 844</b>	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Firms operated for the entire year .....	5 597	6 291	7 757 240	2 472 121	488 132	151 359
	Firms with less than 5 employees .....	1 700	1 700	521 186	126 559	13 638	3 912
	Firms with 5 to 9 employees .....	1 119	1 124	558 148	155 639	23 663	7 613
	Firms with 10 to 19 employees .....	1 039	1 047	834 358	243 536	41 548	14 239
	Firms with 20 to 49 employees .....	1 107	1 142	1 687 656	552 523	106 717	34 822
	Firms with 50 to 99 employees .....	417	462	1 259 157	452 666	94 327	28 613
	Firms with 100 to 249 employees .....	184	236	1 083 498	405 222	91 109	25 815
	Firms with 250 to 499 employees .....	16	48	236 413	75 333	16 953	5 228
	Firms with 500 to 999 employees .....	9	119	273 537	84 905	16 628	6 379
	Firms with 1,000 employees or more .....	6	413	1 303 287	375 738	83 549	24 738
	Firms not operated for the entire year .....	2 247	2 255	879 681	259 742	28 298	8 759
713910	Golf courses & country clubs						
	<b>All firms</b> .....	<b>7 844</b>	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Firms operated for the entire year .....	5 597	6 291	7 757 240	2 472 121	488 132	151 359
	Firms with less than 5 employees .....	1 700	1 700	521 186	126 559	13 638	3 912
	Firms with 5 to 9 employees .....	1 119	1 124	558 148	155 639	23 663	7 613
	Firms with 10 to 19 employees .....	1 039	1 047	834 358	243 536	41 548	14 239
	Firms with 20 to 49 employees .....	1 107	1 142	1 687 656	552 523	106 717	34 822
	Firms with 50 to 99 employees .....	417	462	1 259 157	452 666	94 327	28 613
	Firms with 100 to 249 employees .....	184	236	1 083 498	405 222	91 109	25 815
	Firms with 250 to 499 employees .....	16	48	236 413	75 333	16 953	5 228
	Firms with 500 to 999 employees .....	9	119	273 537	84 905	16 628	6 379
	Firms with 1,000 employees or more .....	6	413	1 303 287	375 738	83 549	24 738
	Firms not operated for the entire year .....	2 247	2 255	879 681	259 742	28 298	8 759

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
71392	Skiing facilities						
	<b>All firms</b> .....	<b>350</b>	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Firms operated for the entire year .....	162	187	1 061 526	343 772	126 936	40 248
	Firms with less than 5 employees .....	26	26	7 885	1 776	455	59
	Firms with 5 to 9 employees .....	9	9	2 360	476	184	54
	Firms with 10 to 19 employees .....	13	13	7 895	1 752	497	173
	Firms with 20 to 49 employees .....	21	21	22 142	6 388	3 315	692
	Firms with 50 to 99 employees .....	20	20	30 865	10 076	4 442	1 379
	Firms with 100 to 249 employees .....	29	33	80 563	28 516	12 868	4 997
	Firms with 250 to 499 employees .....	20	22	125 528	38 125	18 004	6 983
	Firms with 500 to 999 employees .....	14	20	181 325	60 301	26 209	8 749
	Firms with 1,000 employees or more .....	10	23	602 963	196 362	60 962	17 162
	Firms not operated for the entire year .....	188	192	279 287	87 375	39 839	18 265
713920	Skiing facilities						
	<b>All firms</b> .....	<b>350</b>	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Firms operated for the entire year .....	162	187	1 061 526	343 772	126 936	40 248
	Firms with less than 5 employees .....	26	26	7 885	1 776	455	59
	Firms with 5 to 9 employees .....	9	9	2 360	476	184	54
	Firms with 10 to 19 employees .....	13	13	7 895	1 752	497	173
	Firms with 20 to 49 employees .....	21	21	22 142	6 388	3 315	692
	Firms with 50 to 99 employees .....	20	20	30 865	10 076	4 442	1 379
	Firms with 100 to 249 employees .....	29	33	80 563	28 516	12 868	4 997
	Firms with 250 to 499 employees .....	20	22	125 528	38 125	18 004	6 983
	Firms with 500 to 999 employees .....	14	20	181 325	60 301	26 209	8 749
	Firms with 1,000 employees or more .....	10	23	602 963	196 362	60 962	17 162
	Firms not operated for the entire year .....	188	192	279 287	87 375	39 839	18 265
71393	Marinas						
	<b>All firms</b> .....	<b>4 119</b>	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Firms operated for the entire year .....	3 107	3 203	2 321 744	477 118	97 828	21 445
	Firms with less than 5 employees .....	1 726	1 727	492 680	87 346	15 653	3 796
	Firms with 5 to 9 employees .....	769	772	522 298	107 168	21 406	4 954
	Firms with 10 to 19 employees .....	423	444	550 005	120 885	25 693	5 546
	Firms with 20 to 49 employees .....	163	188	477 787	104 244	22 202	4 544
	Firms with 50 to 99 employees .....	18	21	143 101	30 597	6 066	1 162
	Firms with 100 to 249 employees .....	7	25	D	D	D	g
	Firms with 250 to 499 employees .....	1	26	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 012	1 014	219 737	39 471	4 317	1 320
713930	Marinas						
	<b>All firms</b> .....	<b>4 119</b>	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Firms operated for the entire year .....	3 107	3 203	2 321 744	477 118	97 828	21 445
	Firms with less than 5 employees .....	1 726	1 727	492 680	87 346	15 653	3 796
	Firms with 5 to 9 employees .....	769	772	522 298	107 168	21 406	4 954
	Firms with 10 to 19 employees .....	423	444	550 005	120 885	25 693	5 546
	Firms with 20 to 49 employees .....	163	188	477 787	104 244	22 202	4 544
	Firms with 50 to 99 employees .....	18	21	143 101	30 597	6 066	1 162
	Firms with 100 to 249 employees .....	7	25	D	D	D	g
	Firms with 250 to 499 employees .....	1	26	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 012	1 014	219 737	39 471	4 317	1 320
71394	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>15 231</b>	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Firms operated for the entire year .....	11 321	12 681	7 415 984	2 253 977	538 234	243 433
	Firms with less than 5 employees .....	3 930	3 934	506 343	113 886	23 864	8 604
	Firms with 5 to 9 employees .....	2 213	2 224	526 827	145 850	33 671	14 911
	Firms with 10 to 19 employees .....	2 176	2 206	829 236	254 941	60 491	29 936
	Firms with 20 to 49 employees .....	2 167	2 280	1 568 846	526 211	128 060	65 612
	Firms with 50 to 99 employees .....	561	722	954 744	334 353	79 401	38 222
	Firms with 100 to 249 employees .....	211	398	815 723	289 079	69 134	30 291
	Firms with 250 to 499 employees .....	41	152	320 092	124 563	30 932	13 641
	Firms with 500 to 999 employees .....	11	104	D	D	D	i
	Firms with 1,000 employees or more .....	11	661	D	D	D	k
	Firms not operated for the entire year .....	3 910	3 923	528 970	151 066	24 699	12 964
713940	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>15 231</b>	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Firms operated for the entire year .....	11 321	12 681	7 415 984	2 253 977	538 234	243 433
	Firms with less than 5 employees .....	3 930	3 934	506 343	113 886	23 864	8 604
	Firms with 5 to 9 employees .....	2 213	2 224	526 827	145 850	33 671	14 911
	Firms with 10 to 19 employees .....	2 176	2 206	829 236	254 941	60 491	29 936
	Firms with 20 to 49 employees .....	2 167	2 280	1 568 846	526 211	128 060	65 612
	Firms with 50 to 99 employees .....	561	722	954 744	334 353	79 401	38 222
	Firms with 100 to 249 employees .....	211	398	815 723	289 079	69 134	30 291
	Firms with 250 to 499 employees .....	41	152	320 092	124 563	30 932	13 641
	Firms with 500 to 999 employees .....	11	104	D	D	D	i
	Firms with 1,000 employees or more .....	11	661	D	D	D	k
	Firms not operated for the entire year .....	3 910	3 923	528 970	151 066	24 699	12 964

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
7139404	Ice skating rinks						
	<b>All firms</b> .....	<b>352</b>	<b>381</b>	<b>298 737</b>	<b>78 587</b>	<b>19 552</b>	<b>8 870</b>
	Firms operated for the entire year .....	268	296	275 413	72 966	18 168	8 093
	Firms with less than 5 employees .....	41	41	11 272	1 857	445	95
	Firms with 5 to 9 employees .....	31	31	11 672	2 769	729	219
	Firms with 10 to 19 employees .....	54	54	35 659	8 101	2 010	782
	Firms with 20 to 49 employees .....	99	103	109 879	29 495	7 353	3 160
	Firms with 50 to 99 employees .....	35	41	66 242	19 697	4 931	2 342
	Firms with 100 to 249 employees .....	6	8	D	D	D	f
	Firms with 250 to 499 employees .....	2	18	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	84	85	23 324	5 621	1 384	777
7139405	Roller skating rinks						
	<b>All firms</b> .....	<b>1 536</b>	<b>1 611</b>	<b>416 339</b>	<b>111 912</b>	<b>28 316</b>	<b>19 416</b>
	Firms operated for the entire year .....	1 263	1 337	387 621	105 542	27 134	18 562
	Firms with less than 5 employees .....	331	331	35 877	6 434	1 519	812
	Firms with 5 to 9 employees .....	282	282	47 598	10 517	2 875	1 908
	Firms with 10 to 19 employees .....	333	336	94 986	26 548	6 691	4 611
	Firms with 20 to 49 employees .....	275	309	146 249	44 121	11 435	8 009
	Firms with 50 to 99 employees .....	38	64	44 864	12 874	3 150	2 490
	Firms with 100 to 249 employees .....	3	6	D	D	D	e
	Firms with 250 to 499 employees .....	1	9	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	273	274	28 718	6 370	1 182	854
71395	Bowling centers						
	<b>All firms</b> .....	<b>4 905</b>	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Firms operated for the entire year .....	4 072	4 755	2 676 834	784 497	203 877	83 764
	Firms with less than 5 employees .....	837	837	120 026	21 416	5 560	2 076
	Firms with 5 to 9 employees .....	816	816	196 497	48 542	13 078	5 636
	Firms with 10 to 19 employees .....	1 175	1 182	508 711	145 328	38 704	16 322
	Firms with 20 to 49 employees .....	1 060	1 100	927 523	289 165	74 075	31 207
	Firms with 50 to 99 employees .....	147	209	269 808	86 183	22 419	9 725
	Firms with 100 to 249 employees .....	30	106	109 538	35 092	9 022	4 091
	Firms with 250 to 499 employees .....	4	43	49 934	15 118	3 899	1 480
	Firms with 500 to 999 employees .....	1	25	D	D	D	f
	Firms with 1,000 employees or more .....	2	437	D	D	D	j
	Firms not operated for the entire year .....	833	835	143 851	36 547	10 012	4 280
713950	Bowling centers						
	<b>All firms</b> .....	<b>4 905</b>	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Firms operated for the entire year .....	4 072	4 755	2 676 834	784 497	203 877	83 764
	Firms with less than 5 employees .....	837	837	120 026	21 416	5 560	2 076
	Firms with 5 to 9 employees .....	816	816	196 497	48 542	13 078	5 636
	Firms with 10 to 19 employees .....	1 175	1 182	508 711	145 328	38 704	16 322
	Firms with 20 to 49 employees .....	1 060	1 100	927 523	289 165	74 075	31 207
	Firms with 50 to 99 employees .....	147	209	269 808	86 183	22 419	9 725
	Firms with 100 to 249 employees .....	30	106	109 538	35 092	9 022	4 091
	Firms with 250 to 499 employees .....	4	43	49 934	15 118	3 899	1 480
	Firms with 500 to 999 employees .....	1	25	D	D	D	f
	Firms with 1,000 employees or more .....	2	437	D	D	D	j
	Firms not operated for the entire year .....	833	835	143 851	36 547	10 012	4 280
71399	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>11 745</b>	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Firms operated for the entire year .....	7 516	7 892	3 910 437	903 295	193 680	64 148
	Firms with less than 5 employees .....	4 127	4 147	855 221	155 090	29 914	8 727
	Firms with 5 to 9 employees .....	1 731	1 745	778 909	171 055	35 898	11 478
	Firms with 10 to 19 employees .....	1 050	1 095	842 666	196 841	44 679	13 817
	Firms with 20 to 49 employees .....	467	532	704 767	175 117	39 064	13 488
	Firms with 50 to 99 employees .....	90	147	254 375	71 121	15 429	6 046
	Firms with 100 to 249 employees .....	42	117	282 035	89 937	19 144	6 165
	Firms with 250 to 499 employees .....	5	36	94 696	18 556	4 137	1 619
	Firms with 500 to 999 employees .....	4	73	97 768	25 578	5 415	2 808
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	4 229	4 236	705 859	154 374	15 692	6 719
713990	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>11 745</b>	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Firms operated for the entire year .....	7 516	7 892	3 910 437	903 295	193 680	64 148
	Firms with less than 5 employees .....	4 127	4 147	855 221	155 090	29 914	8 727
	Firms with 5 to 9 employees .....	1 731	1 745	778 909	171 055	35 898	11 478
	Firms with 10 to 19 employees .....	1 050	1 095	842 666	196 841	44 679	13 817
	Firms with 20 to 49 employees .....	467	532	704 767	175 117	39 064	13 488
	Firms with 50 to 99 employees .....	90	147	254 375	71 121	15 429	6 046
	Firms with 100 to 249 employees .....	42	117	282 035	89 937	19 144	6 165
	Firms with 250 to 499 employees .....	5	36	94 696	18 556	4 137	1 619
	Firms with 500 to 999 employees .....	4	73	97 768	25 578	5 415	2 808
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	4 229	4 236	705 859	154 374	15 692	6 719

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
7139901	Dance studios & halls						
	<b>All firms</b> .....	<b>293</b>	<b>293</b>	<b>91 068</b>	<b>26 303</b>	<b>5 839</b>	<b>2 663</b>
	Firms operated for the entire year .....	231	231	80 695	24 656	5 642	2 555
	Firms with less than 5 employees .....	120	120	18 583	2 734	1 617	271
	Firms with 5 to 9 employees .....	54	54	11 310	3 232	697	370
	Firms with 10 to 19 employees .....	27	27	10 655	2 601	523	344
	Firms with 20 to 49 employees .....	20	20	18 505	5 813	1 232	564
	Firms with 50 to 99 employees .....	5	5	7 241	2 665	619	306
	Firms with 100 to 249 employees .....	5	5	14 401	7 611	1 954	700
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	62	62	10 373	1 647	197	108
7139902	Concession operators of amusement devices & rides						
	<b>All firms</b> .....	<b>1 027</b>	<b>1 072</b>	<b>364 054</b>	<b>84 290</b>	<b>12 688</b>	<b>5 967</b>
	Firms operated for the entire year .....	498	543	246 312	60 938	11 356	5 161
	Firms with less than 5 employees .....	250	252	46 292	8 861	1 458	553
	Firms with 5 to 9 employees .....	112	112	35 384	8 464	1 725	744
	Firms with 10 to 19 employees .....	83	87	59 477	13 137	2 723	1 087
	Firms with 20 to 49 employees .....	41	46	46 670	14 237	3 052	1 172
	Firms with 50 to 99 employees .....	5	21	14 512	3 906	485	362
	Firms with 100 to 249 employees .....	6	8	D	D	D	f
	Firms with 250 to 499 employees .....	1	17	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	529	529	117 742	23 352	1 332	806
7139904	Miniature golf courses						
	<b>All firms</b> .....	<b>981</b>	<b>1 041</b>	<b>307 886</b>	<b>72 833</b>	<b>12 432</b>	<b>5 326</b>
	Firms operated for the entire year .....	435	493	237 913	56 771	11 329	4 617
	Firms with less than 5 employees .....	184	184	34 714	7 129	986	399
	Firms with 5 to 9 employees .....	113	113	38 883	9 887	1 662	755
	Firms with 10 to 19 employees .....	94	99	59 414	15 341	3 528	1 225
	Firms with 20 to 49 employees .....	35	39	44 953	10 029	1 971	912
	Firms with 50 to 99 employees .....	6	7	D	D	D	e
	Firms with 100 to 249 employees .....	2	2	D	D	D	e
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	1	49	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	546	548	69 973	16 062	1 103	709
7139905	Coin-operated amusement devices (except slot machine operation)						
	<b>All firms</b> .....	<b>2 561</b>	<b>2 668</b>	<b>1 705 888</b>	<b>342 156</b>	<b>78 275</b>	<b>18 907</b>
	Firms operated for the entire year .....	2 253	2 359	1 632 340	330 239	76 047	18 194
	Firms with less than 5 employees .....	1 247	1 259	328 546	54 996	12 508	2 768
	Firms with 5 to 9 employees .....	544	549	367 490	74 785	17 151	3 554
	Firms with 10 to 19 employees .....	299	321	387 319	81 214	19 119	4 020
	Firms with 20 to 49 employees .....	127	143	308 358	64 709	14 982	3 654
	Firms with 50 to 99 employees .....	27	35	107 172	26 711	5 786	1 758
	Firms with 100 to 249 employees .....	5	31	68 196	13 964	3 249	805
	Firms with 250 to 499 employees .....	3	18	D	D	D	g
	Firms with 500 to 999 employees .....	1	3	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	308	309	73 548	11 917	2 228	713

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>						
	<b>All firms</b> .....	<b>18 491</b>	<b>19 463</b>	<b>19 626 564</b>	<b>6 683 417</b>	<b>1 466 590</b>	<b>380 287</b>
	Firms operated for the entire year .....	14 920	15 885	18 902 209	6 451 420	1 438 987	371 543
	Firms with less than 5 employees .....	6 808	6 819	1 168 065	248 048	47 008	14 077
	Firms with 5 to 9 employees .....	2 330	2 342	1 019 907	258 054	52 007	15 262
	Firms with 10 to 19 employees .....	1 761	1 839	1 325 486	378 980	78 998	23 867
	Firms with 20 to 49 employees .....	1 906	2 026	3 027 599	1 055 276	217 520	60 920
	Firms with 50 to 99 employees .....	1 329	1 487	4 181 420	1 579 829	338 626	92 469
	Firms with 100 to 249 employees .....	634	834	4 030 076	1 521 838	363 583	90 958
	Firms with 250 to 499 employees .....	117	394	2 299 264	764 735	182 626	39 789
	Firms with 500 to 999 employees .....	24	103	842 109	282 392	71 624	16 477
	Firms with 1,000 employees or more .....	11	41	1 008 283	362 268	86 995	17 724
	Firms not operated for the entire year .....	3 571	3 578	724 355	231 997	27 603	8 744
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>						
	<b>All firms</b> .....	<b>4 573</b>	<b>4 624</b>	<b>4 875 904</b>	<b>1 621 537</b>	<b>392 820</b>	<b>90 831</b>
	Firms operated for the entire year .....	3 948	3 999	4 681 617	1 582 040	386 386	88 083
	Firms with less than 5 employees .....	2 130	2 131	458 647	81 961	17 065	4 412
	Firms with 5 to 9 employees .....	621	623	352 332	78 845	16 651	4 036
	Firms with 10 to 19 employees .....	440	450	371 526	101 788	22 601	5 819
	Firms with 20 to 49 employees .....	318	325	503 711	157 876	35 546	9 672
	Firms with 50 to 99 employees .....	210	216	646 274	201 476	49 875	15 112
	Firms with 100 to 249 employees .....	183	203	1 110 405	441 384	113 962	26 011
	Firms with 250 to 499 employees .....	34	38	656 937	270 404	64 385	11 098
	Firms with 500 to 999 employees .....	9	10	357 557	115 629	31 918	5 887
	Firms with 1,000 employees or more .....	3	3	224 228	132 677	34 383	6 036
	Firms not operated for the entire year .....	625	625	194 287	39 497	6 434	2 748
<b>7111</b>	<b>Performing arts companies</b>						
	<b>All firms</b> .....	<b>3 285</b>	<b>3 316</b>	<b>3 298 514</b>	<b>1 273 094</b>	<b>312 889</b>	<b>70 201</b>
	Firms operated for the entire year .....	2 905	2 936	3 194 458	1 244 471	307 391	68 041
	Firms with less than 5 employees .....	1 501	1 501	251 378	56 192	12 133	3 135
	Firms with 5 to 9 employees .....	455	456	185 107	55 161	11 739	2 980
	Firms with 10 to 19 employees .....	338	344	239 577	74 611	17 213	4 465
	Firms with 20 to 49 employees .....	247	254	314 539	114 394	25 877	7 571
	Firms with 50 to 99 employees .....	175	180	400 580	157 455	39 844	12 703
	Firms with 100 to 249 employees .....	160	170	936 008	396 011	103 242	22 545
	Firms with 250 to 499 employees .....	24	26	545 945	229 892	54 481	7 922
	Firms with 500 to 999 employees .....	3	3	D	D	D	g
	Firms with 1,000 employees or more .....	2	2	D	D	D	h
	Firms not operated for the entire year .....	380	380	104 056	28 623	5 498	2 160
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 627</b>	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Firms operated for the entire year .....	1 410	1 430	1 687 761	605 845	147 659	31 184
	Firms with less than 5 employees .....	699	699	121 458	27 405	5 724	1 440
	Firms with 5 to 9 employees .....	243	243	105 999	30 691	6 038	1 591
	Firms with 10 to 19 employees .....	191	194	145 873	44 648	9 817	2 549
	Firms with 20 to 49 employees .....	145	150	221 014	75 065	16 511	4 403
	Firms with 50 to 99 employees .....	60	64	197 438	74 306	17 926	4 187
	Firms with 100 to 249 employees .....	58	66	470 314	169 419	43 282	8 467
	Firms with 250 to 499 employees .....	10	10	147 323	57 352	14 187	3 090
	Firms with 500 to 999 employees .....	3	3	D	D	D	g
	Firms with 1,000 employees or more .....	1	1	D	D	D	h
	Firms not operated for the entire year .....	217	217	88 203	24 772	4 513	1 622
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>						
	<b>All firms</b> .....	<b>1 627</b>	<b>1 647</b>	<b>1 775 964</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	Firms operated for the entire year .....	1 410	1 430	1 687 761	605 845	147 659	31 184
	Firms with less than 5 employees .....	699	699	121 458	27 405	5 724	1 440
	Firms with 5 to 9 employees .....	243	243	105 999	30 691	6 038	1 591
	Firms with 10 to 19 employees .....	191	194	145 873	44 648	9 817	2 549
	Firms with 20 to 49 employees .....	145	150	221 014	75 065	16 511	4 403
	Firms with 50 to 99 employees .....	60	64	197 438	74 306	17 926	4 187
	Firms with 100 to 249 employees .....	58	66	470 314	169 419	43 282	8 467
	Firms with 250 to 499 employees .....	10	10	147 323	57 352	14 187	3 090
	Firms with 500 to 999 employees .....	3	3	D	D	D	g
	Firms with 1,000 employees or more .....	1	1	D	D	D	h
	Firms not operated for the entire year .....	217	217	88 203	24 772	4 513	1 622
<b>7111101</b>	<b>Opera companies</b>						
	<b>All firms</b> .....	<b>141</b>	<b>147</b>	<b>593 608</b>	<b>235 218</b>	<b>60 120</b>	<b>9 400</b>
	Firms operated for the entire year .....	131	137	582 541	231 180	58 933	9 175
	Firms with less than 5 employees .....	52	52	16 069	2 708	678	110
	Firms with 5 to 9 employees .....	17	17	16 941	2 788	618	112
	Firms with 10 to 19 employees .....	15	15	27 172	7 402	1 565	203
	Firms with 20 to 49 employees .....	14	17	48 062	15 038	2 359	502
	Firms with 50 to 99 employees .....	13	13	57 003	18 542	4 738	898
	Firms with 100 to 249 employees .....	16	19	147 020	56 964	14 626	2 416
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	1	1	D	D	D	f
	Firms with 1,000 employees or more .....	1	1	D	D	D	h
	Firms not operated for the entire year .....	10	10	11 067	4 038	1 187	225

See footnotes at end of table.



**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111102	Theater companies						
	<b>All firms</b> .....	<b>1 486</b>	<b>1 500</b>	<b>1 182 356</b>	<b>395 399</b>	<b>92 052</b>	<b>23 406</b>
	Firms operated for the entire year .....	1 279	1 293	1 105 220	374 665	88 726	22 009
	Firms with less than 5 employees .....	647	647	105 389	24 697	5 046	1 330
	Firms with 5 to 9 employees .....	226	226	89 058	27 903	5 420	1 479
	Firms with 10 to 19 employees .....	176	179	118 701	37 246	8 252	2 346
	Firms with 20 to 49 employees .....	131	133	172 952	60 027	14 152	3 901
	Firms with 50 to 99 employees .....	47	51	140 435	55 764	13 188	3 289
	Firms with 100 to 249 employees .....	42	47	323 294	112 455	28 656	6 051
	Firms with 250 to 499 employees .....	8	8	D	D	D	g
	Firms with 500 to 999 employees .....	2	2	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	207	207	77 136	20 734	3 326	1 397
71112	Dance companies						
	<b>All firms</b> .....	<b>366</b>	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Firms operated for the entire year .....	337	342	319 294	129 820	32 131	6 731
	Firms with less than 5 employees .....	145	145	21 549	4 585	1 040	300
	Firms with 5 to 9 employees .....	60	60	18 244	5 357	1 182	404
	Firms with 10 to 19 employees .....	61	64	31 107	11 071	2 768	818
	Firms with 20 to 49 employees .....	32	33	40 192	16 277	4 360	942
	Firms with 50 to 99 employees .....	25	25	73 684	30 340	7 970	1 590
	Firms with 100 to 249 employees .....	11	11	87 070	36 755	8 652	1 509
	Firms with 250 to 499 employees .....	3	4	47 448	25 435	6 159	1 168
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	29	29	4 012	1 199	355	90
711120	Dance companies						
	<b>All firms</b> .....	<b>366</b>	<b>371</b>	<b>323 306</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	Firms operated for the entire year .....	337	342	319 294	129 820	32 131	6 731
	Firms with less than 5 employees .....	145	145	21 549	4 585	1 040	300
	Firms with 5 to 9 employees .....	60	60	18 244	5 357	1 182	404
	Firms with 10 to 19 employees .....	61	64	31 107	11 071	2 768	818
	Firms with 20 to 49 employees .....	32	33	40 192	16 277	4 360	942
	Firms with 50 to 99 employees .....	25	25	73 684	30 340	7 970	1 590
	Firms with 100 to 249 employees .....	11	11	87 070	36 755	8 652	1 509
	Firms with 250 to 499 employees .....	3	4	47 448	25 435	6 159	1 168
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	29	29	4 012	1 199	355	90
71113	Musical groups & artists						
	<b>All firms</b> .....	<b>1 206</b>	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Firms operated for the entire year .....	1 084	1 089	1 143 313	496 279	124 846	29 335
	Firms with less than 5 employees .....	604	604	97 414	22 259	4 983	1 300
	Firms with 5 to 9 employees .....	144	145	58 008	18 148	4 337	927
	Firms with 10 to 19 employees .....	79	79	52 016	17 083	4 222	1 008
	Firms with 20 to 49 employees .....	65	66	D	D	D	g
	Firms with 50 to 99 employees .....	90	91	129 458	52 809	13 948	6 926
	Firms with 100 to 249 employees .....	92	94	D	D	D	j
	Firms with 250 to 499 employees .....	9	9	D	D	D	h
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	122	122	10 699	2 504	585	433
711130	Musical groups & artists						
	<b>All firms</b> .....	<b>1 206</b>	<b>1 211</b>	<b>1 154 012</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	Firms operated for the entire year .....	1 084	1 089	1 143 313	496 279	124 846	29 335
	Firms with less than 5 employees .....	604	604	97 414	22 259	4 983	1 300
	Firms with 5 to 9 employees .....	144	145	58 008	18 148	4 337	927
	Firms with 10 to 19 employees .....	79	79	52 016	17 083	4 222	1 008
	Firms with 20 to 49 employees .....	65	66	D	D	D	g
	Firms with 50 to 99 employees .....	90	91	129 458	52 809	13 948	6 926
	Firms with 100 to 249 employees .....	92	94	D	D	D	j
	Firms with 250 to 499 employees .....	9	9	D	D	D	h
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	122	122	10 699	2 504	585	433
7111301	Symphony orchestras & chamber music organizations						
	<b>All firms</b> .....	<b>693</b>	<b>698</b>	<b>1 038 206</b>	<b>466 868</b>	<b>118 076</b>	<b>26 975</b>
	Firms operated for the entire year .....	644	649	1 034 087	465 670	117 732	26 683
	Firms with less than 5 employees .....	304	304	60 296	14 038	3 219	686
	Firms with 5 to 9 employees .....	68	69	32 966	11 316	2 685	413
	Firms with 10 to 19 employees .....	41	41	30 409	11 325	2 787	520
	Firms with 20 to 49 employees .....	45	46	D	D	D	g
	Firms with 50 to 99 employees .....	85	86	D	D	D	i
	Firms with 100 to 249 employees .....	91	93	D	D	D	j
	Firms with 250 to 499 employees .....	9	9	D	D	D	h
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	49	49	4 119	1 198	344	292

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111309	Other music groups & artists						
	<b>All firms</b> .....	<b>513</b>	<b>513</b>	<b>115 806</b>	<b>31 915</b>	<b>7 355</b>	<b>2 793</b>
	Firms operated for the entire year .....	440	440	109 226	30 609	7 114	2 652
	Firms with less than 5 employees .....	300	300	37 118	8 221	1 764	614
	Firms with 5 to 9 employees .....	76	76	25 042	6 832	1 652	514
	Firms with 10 to 19 employees .....	38	38	21 607	5 758	1 435	488
	Firms with 20 to 49 employees .....	20	20	22 252	9 066	2 088	614
	Firms with 50 to 99 employees .....	5	5	D	D	D	e
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	73	73	6 580	1 306	241	141
71119	Other performing arts companies						
	<b>All firms</b> .....	<b>87</b>	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Firms operated for the entire year .....	75	75	44 090	12 527	2 755	791
	Firms with less than 5 employees .....	53	53	10 957	1 943	386	95
	Firms with 5 to 9 employees .....	8	8	2 856	965	182	58
	Firms with 10 to 19 employees .....	7	7	10 581	1 809	406	90
	Firms with 20 to 49 employees .....	5	5	D	D	D	c
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	1 142	148	45	15
711190	Other performing arts companies						
	<b>All firms</b> .....	<b>87</b>	<b>87</b>	<b>45 232</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	Firms operated for the entire year .....	75	75	44 090	12 527	2 755	791
	Firms with less than 5 employees .....	53	53	10 957	1 943	386	95
	Firms with 5 to 9 employees .....	8	8	2 856	965	182	58
	Firms with 10 to 19 employees .....	7	7	10 581	1 809	406	90
	Firms with 20 to 49 employees .....	5	5	D	D	D	c
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	1 142	148	45	15
7111901	Circuses						
	<b>All firms</b> .....	<b>17</b>	<b>17</b>	<b>20 697</b>	<b>6 538</b>	<b>1 508</b>	<b>342</b>
	Firms operated for the entire year .....	12	12	20 436	6 502	1 504	339
	Firms with less than 5 employees .....	7	7	1 953	273	75	14
	Firms with 5 to 9 employees .....	1	1	D	D	D	a
	Firms with 10 to 19 employees .....	2	2	D	D	D	b
	Firms with 20 to 49 employees .....	1	1	D	D	D	b
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	5	5	261	36	4	3
7111909	Other performing arts companies (except circuses)						
	<b>All firms</b> .....	<b>70</b>	<b>70</b>	<b>24 535</b>	<b>6 137</b>	<b>1 292</b>	<b>464</b>
	Firms operated for the entire year .....	63	63	23 654	6 025	1 251	452
	Firms with less than 5 employees .....	46	46	9 004	1 670	311	81
	Firms with 5 to 9 employees .....	7	7	D	D	D	b
	Firms with 10 to 19 employees .....	5	5	D	D	D	b
	Firms with 20 to 49 employees .....	4	4	D	D	D	c
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	7	7	881	112	41	12
7113	Promoters of performing arts, sports, & similar events						
	<b>All firms</b> .....	<b>1 289</b>	<b>1 308</b>	<b>1 577 390</b>	<b>348 443</b>	<b>79 931</b>	<b>20 630</b>
	Firms operated for the entire year .....	1 044	1 063	1 487 159	337 569	78 995	20 042
	Firms with less than 5 employees .....	630	631	207 523	25 950	4 977	1 280
	Firms with 5 to 9 employees .....	166	167	167 225	23 684	4 912	1 056
	Firms with 10 to 19 employees .....	102	105	131 695	26 996	5 343	1 351
	Firms with 20 to 49 employees .....	71	71	189 172	43 482	9 669	2 101
	Firms with 50 to 99 employees .....	35	36	245 694	44 021	10 031	2 409
	Firms with 100 to 249 employees .....	23	33	174 397	45 373	10 720	3 466
	Firms with 250 to 499 employees .....	10	12	110 992	40 512	9 904	3 176
	Firms with 500 to 999 employees .....	6	7	D	D	D	h
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	245	245	90 231	10 874	936	588

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
71131	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>361</b>	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Firms operated for the entire year .....	331	341	820 891	223 390	53 081	13 384
	Firms with less than 5 employees .....	144	144	44 992	6 546	1 449	309
	Firms with 5 to 9 employees .....	59	60	48 560	8 352	1 881	384
	Firms with 10 to 19 employees .....	43	45	44 770	10 855	2 243	583
	Firms with 20 to 49 employees .....	31	31	61 955	15 237	3 614	985
	Firms with 50 to 99 employees .....	25	26	160 166	30 472	6 228	1 711
	Firms with 100 to 249 employees .....	15	18	100 842	26 057	5 727	2 271
	Firms with 250 to 499 employees .....	8	10	D	D	D	g
	Firms with 500 to 999 employees .....	5	6	D	D	D	h
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	30	30	25 281	1 925	442	205
711310	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>361</b>	<b>371</b>	<b>846 172</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	Firms operated for the entire year .....	331	341	820 891	223 390	53 081	13 384
	Firms with less than 5 employees .....	144	144	44 992	6 546	1 449	309
	Firms with 5 to 9 employees .....	59	60	48 560	8 352	1 881	384
	Firms with 10 to 19 employees .....	43	45	44 770	10 855	2 243	583
	Firms with 20 to 49 employees .....	31	31	61 955	15 237	3 614	985
	Firms with 50 to 99 employees .....	25	26	160 166	30 472	6 228	1 711
	Firms with 100 to 249 employees .....	15	18	100 842	26 057	5 727	2 271
	Firms with 250 to 499 employees .....	8	10	D	D	D	g
	Firms with 500 to 999 employees .....	5	6	D	D	D	h
	Firms with 1,000 employees or more .....	1	1	D	D	D	g
	Firms not operated for the entire year .....	30	30	25 281	1 925	442	205
71132	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>928</b>	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Firms operated for the entire year .....	713	722	666 268	114 179	25 914	6 658
	Firms with less than 5 employees .....	486	487	162 531	19 404	3 528	971
	Firms with 5 to 9 employees .....	107	107	118 665	15 332	3 031	672
	Firms with 10 to 19 employees .....	59	60	86 925	16 141	3 100	768
	Firms with 20 to 49 employees .....	40	40	127 217	28 245	6 055	1 116
	Firms with 50 to 99 employees .....	10	10	85 528	13 549	3 803	698
	Firms with 100 to 249 employees .....	8	15	73 555	19 316	4 993	1 195
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	1	1	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	215	215	64 950	8 949	494	383
711320	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>928</b>	<b>937</b>	<b>731 218</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	Firms operated for the entire year .....	713	722	666 268	114 179	25 914	6 658
	Firms with less than 5 employees .....	486	487	162 531	19 404	3 528	971
	Firms with 5 to 9 employees .....	107	107	118 665	15 332	3 031	672
	Firms with 10 to 19 employees .....	59	60	86 925	16 141	3 100	768
	Firms with 20 to 49 employees .....	40	40	127 217	28 245	6 055	1 116
	Firms with 50 to 99 employees .....	10	10	85 528	13 549	3 803	698
	Firms with 100 to 249 employees .....	8	15	73 555	19 316	4 993	1 195
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	1	1	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	215	215	64 950	8 949	494	383
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>						
	<b>All firms</b> .....	<b>4 399</b>	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Firms operated for the entire year .....	3 891	4 283	6 202 639	1 691 977	395 176	83 263
	Firms with less than 5 employees .....	2 019	2 022	299 538	64 229	14 028	4 187
	Firms with 5 to 9 employees .....	698	706	302 227	72 498	16 401	4 602
	Firms with 10 to 19 employees .....	476	517	459 370	107 205	24 119	6 472
	Firms with 20 to 49 employees .....	372	431	773 143	209 698	48 312	11 550
	Firms with 50 to 99 employees .....	158	221	747 004	212 909	49 663	10 798
	Firms with 100 to 249 employees .....	115	196	1 297 694	388 177	92 367	17 804
	Firms with 250 to 499 employees .....	41	166	1 263 947	331 333	79 511	14 389
	Firms with 500 to 999 employees .....	7	15	331 820	104 168	24 360	5 071
	Firms with 1,000 employees or more .....	5	9	727 896	201 760	46 415	8 390
	Firms not operated for the entire year .....	508	510	77 667	22 772	4 295	1 232

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
7121	Museums, historical sites, & similar institutions						
	<b>All firms</b> .....	<b>4 399</b>	<b>4 793</b>	<b>6 280 306</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	Firms operated for the entire year .....	3 891	4 283	6 202 639	1 691 977	395 176	83 263
	Firms with less than 5 employees .....	2 019	2 022	299 538	64 229	14 028	4 187
	Firms with 5 to 9 employees .....	698	706	302 227	72 498	16 401	4 602
	Firms with 10 to 19 employees .....	476	517	459 370	107 205	24 119	6 472
	Firms with 20 to 49 employees .....	372	431	773 143	209 698	48 312	11 550
	Firms with 50 to 99 employees .....	158	221	747 004	212 909	49 663	10 798
	Firms with 100 to 249 employees .....	115	196	1 297 694	388 177	92 367	17 804
	Firms with 250 to 499 employees .....	41	166	1 263 947	331 333	79 511	14 389
	Firms with 500 to 999 employees .....	7	15	331 820	104 168	24 360	5 071
	Firms with 1,000 employees or more .....	5	9	727 896	201 760	46 415	8 390
	Firms not operated for the entire year .....	508	510	77 667	22 772	4 295	1 232
71211	Museums						
	<b>All firms</b> .....	<b>3 236</b>	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Firms operated for the entire year .....	2 869	3 065	4 479 028	1 199 091	283 468	59 314
	Firms with less than 5 employees .....	1 444	1 445	220 487	47 651	10 581	3 065
	Firms with 5 to 9 employees .....	545	552	246 118	56 558	12 849	3 584
	Firms with 10 to 19 employees .....	362	395	354 286	81 072	18 532	4 978
	Firms with 20 to 49 employees .....	281	317	609 626	159 990	36 999	8 856
	Firms with 50 to 99 employees .....	121	165	600 612	166 416	39 174	8 212
	Firms with 100 to 249 employees .....	84	126	1 012 625	282 602	69 348	12 957
	Firms with 250 to 499 employees .....	24	52	669 198	198 666	48 371	8 669
	Firms with 500 to 999 employees .....	5	9	D	D	D	h
	Firms with 1,000 employees or more .....	3	4	D	D	D	i
	Firms not operated for the entire year .....	367	369	50 181	13 402	2 595	808
712110	Museums						
	<b>All firms</b> .....	<b>3 236</b>	<b>3 434</b>	<b>4 529 209</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	Firms operated for the entire year .....	2 869	3 065	4 479 028	1 199 091	283 468	59 314
	Firms with less than 5 employees .....	1 444	1 445	220 487	47 651	10 581	3 065
	Firms with 5 to 9 employees .....	545	552	246 118	56 558	12 849	3 584
	Firms with 10 to 19 employees .....	362	395	354 286	81 072	18 532	4 978
	Firms with 20 to 49 employees .....	281	317	609 626	159 990	36 999	8 856
	Firms with 50 to 99 employees .....	121	165	600 612	166 416	39 174	8 212
	Firms with 100 to 249 employees .....	84	126	1 012 625	282 602	69 348	12 957
	Firms with 250 to 499 employees .....	24	52	669 198	198 666	48 371	8 669
	Firms with 500 to 999 employees .....	5	9	D	D	D	h
	Firms with 1,000 employees or more .....	3	4	D	D	D	i
	Firms not operated for the entire year .....	367	369	50 181	13 402	2 595	808
71212	Historical sites						
	<b>All firms</b> .....	<b>771</b>	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Firms operated for the entire year .....	668	709	323 659	95 254	21 052	6 423
	Firms with less than 5 employees .....	463	465	58 244	12 258	2 590	891
	Firms with 5 to 9 employees .....	85	86	27 933	7 420	1 753	549
	Firms with 10 to 19 employees .....	66	75	44 808	12 680	2 698	865
	Firms with 20 to 49 employees .....	33	38	52 173	13 787	2 984	898
	Firms with 50 to 99 employees .....	16	39	54 762	20 568	4 474	1 120
	Firms with 100 to 249 employees .....	2	2	D	D	D	e
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	2	D	D	D	g
	Firms not operated for the entire year .....	103	105	18 947	6 235	1 182	334
712120	Historical sites						
	<b>All firms</b> .....	<b>771</b>	<b>814</b>	<b>342 606</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	Firms operated for the entire year .....	668	709	323 659	95 254	21 052	6 423
	Firms with less than 5 employees .....	463	465	58 244	12 258	2 590	891
	Firms with 5 to 9 employees .....	85	86	27 933	7 420	1 753	549
	Firms with 10 to 19 employees .....	66	75	44 808	12 680	2 698	865
	Firms with 20 to 49 employees .....	33	38	52 173	13 787	2 984	898
	Firms with 50 to 99 employees .....	16	39	54 762	20 568	4 474	1 120
	Firms with 100 to 249 employees .....	2	2	D	D	D	e
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	2	D	D	D	g
	Firms not operated for the entire year .....	103	105	18 947	6 235	1 182	334
71213	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>257</b>	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Firms operated for the entire year .....	237	249	1 272 063	361 498	82 512	15 641
	Firms with less than 5 employees .....	60	60	12 585	2 536	513	130
	Firms with 5 to 9 employees .....	38	38	17 147	4 693	975	260
	Firms with 10 to 19 employees .....	36	36	54 197	10 876	2 365	493
	Firms with 20 to 49 employees .....	37	37	83 059	26 087	6 078	1 212
	Firms with 50 to 99 employees .....	23	28	104 294	33 211	7 486	1 619
	Firms with 100 to 249 employees .....	27	27	275 351	99 410	21 892	4 210
	Firms with 250 to 499 employees .....	13	14	468 420	98 674	23 188	4 384
	Firms with 500 to 999 employees .....	2	6	D	D	D	g
	Firms with 1,000 employees or more .....	1	3	D	D	D	g
	Firms not operated for the entire year .....	20	20	6 958	2 776	539	86

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
712130	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>257</b>	<b>269</b>	<b>1 279 021</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	Firms operated for the entire year .....	237	249	1 272 063	361 498	82 512	15 641
	Firms with less than 5 employees .....	60	60	12 585	2 536	513	130
	Firms with 5 to 9 employees .....	38	38	17 147	4 693	975	260
	Firms with 10 to 19 employees .....	36	36	54 197	10 876	2 365	493
	Firms with 20 to 49 employees .....	37	37	83 059	26 087	6 078	1 212
	Firms with 50 to 99 employees .....	23	28	104 294	33 211	7 486	1 619
	Firms with 100 to 249 employees .....	27	27	275 351	99 410	21 892	4 210
	Firms with 250 to 499 employees .....	13	14	468 420	98 674	23 188	4 384
	Firms with 500 to 999 employees .....	2	6	D	D	D	g
	Firms with 1,000 employees or more .....	1	3	D	D	D	g
	Firms not operated for the entire year .....	20	20	6 958	2 776	539	86
71219	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>166</b>	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Firms operated for the entire year .....	146	256	127 532	35 947	8 103	1 880
	Firms with less than 5 employees .....	66	67	10 276	2 426	496	134
	Firms with 5 to 9 employees .....	40	41	12 711	4 469	964	275
	Firms with 10 to 19 employees .....	16	16	9 320	3 652	780	211
	Firms with 20 to 49 employees .....	19	27	23 863	8 527	1 960	500
	Firms with 50 to 99 employees .....	2	3	D	D	D	c
	Firms with 100 to 249 employees .....	2	32	D	D	D	e
	Firms with 250 to 499 employees .....	1	70	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	20	20	1 938	546	20	9
712190	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>166</b>	<b>276</b>	<b>129 470</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	Firms operated for the entire year .....	146	256	127 532	35 947	8 103	1 880
	Firms with less than 5 employees .....	66	67	10 276	2 426	496	134
	Firms with 5 to 9 employees .....	40	41	12 711	4 469	964	275
	Firms with 10 to 19 employees .....	16	16	9 320	3 652	780	211
	Firms with 20 to 49 employees .....	19	27	23 863	8 527	1 960	500
	Firms with 50 to 99 employees .....	2	3	D	D	D	c
	Firms with 100 to 249 employees .....	2	32	D	D	D	e
	Firms with 250 to 499 employees .....	1	70	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	20	20	1 938	546	20	9
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>9 528</b>	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Firms operated for the entire year .....	7 088	7 603	8 017 953	3 177 403	657 425	200 197
	Firms with less than 5 employees .....	2 660	2 667	410 218	101 891	15 923	5 479
	Firms with 5 to 9 employees .....	1 013	1 015	365 797	106 898	18 992	6 637
	Firms with 10 to 19 employees .....	846	873	497 539	170 419	32 411	11 591
	Firms with 20 to 49 employees .....	1 218	1 272	1 750 064	688 326	133 743	39 741
	Firms with 50 to 99 employees .....	961	1 049	2 787 804	1 165 411	239 080	66 558
	Firms with 100 to 249 employees .....	337	433	1 632 243	695 686	158 016	47 270
	Firms with 250 to 499 employees .....	43	191	408 623	174 425	41 635	14 626
	Firms with 500 to 999 employees .....	7	75	109 920	46 900	11 485	5 017
	Firms with 1,000 employees or more .....	3	28	55 745	27 447	6 140	3 278
	Firms not operated for the entire year .....	2 440	2 443	452 401	169 728	16 874	4 764
7139	Other amusement & recreation services						
	<b>All firms</b> .....	<b>9 528</b>	<b>10 046</b>	<b>8 470 354</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	Firms operated for the entire year .....	7 088	7 603	8 017 953	3 177 403	657 425	200 197
	Firms with less than 5 employees .....	2 660	2 667	410 218	101 891	15 923	5 479
	Firms with 5 to 9 employees .....	1 013	1 015	365 797	106 898	18 992	6 637
	Firms with 10 to 19 employees .....	846	873	497 539	170 419	32 411	11 591
	Firms with 20 to 49 employees .....	1 218	1 272	1 750 064	688 326	133 743	39 741
	Firms with 50 to 99 employees .....	961	1 049	2 787 804	1 165 411	239 080	66 558
	Firms with 100 to 249 employees .....	337	433	1 632 243	695 686	158 016	47 270
	Firms with 250 to 499 employees .....	43	191	408 623	174 425	41 635	14 626
	Firms with 500 to 999 employees .....	7	75	109 920	46 900	11 485	5 017
	Firms with 1,000 employees or more .....	3	28	55 745	27 447	6 140	3 278
	Firms not operated for the entire year .....	2 440	2 443	452 401	169 728	16 874	4 764
71391	Golf courses & country clubs						
	<b>All firms</b> .....	<b>3 171</b>	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Firms operated for the entire year .....	2 851	2 892	5 347 260	2 202 223	443 136	113 035
	Firms with less than 5 employees .....	514	514	114 662	31 374	4 039	1 197
	Firms with 5 to 9 employees .....	338	339	140 923	45 069	6 674	2 260
	Firms with 10 to 19 employees .....	346	348	254 209	89 387	15 489	4 878
	Firms with 20 to 49 employees .....	736	739	1 250 477	501 596	92 996	24 942
	Firms with 50 to 99 employees .....	706	713	2 305 378	974 339	194 775	48 543
	Firms with 100 to 249 employees .....	199	211	1 121 938	492 995	111 731	27 353
	Firms with 250 to 499 employees .....	12	28	159 673	67 463	17 432	3 862
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	320	320	235 595	89 259	11 967	2 925

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
713910	Golf courses & country clubs						
	<b>All firms</b> .....	<b>3 171</b>	<b>3 212</b>	<b>5 582 855</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	Firms operated for the entire year .....	2 851	2 892	5 347 260	2 202 223	443 136	113 035
	Firms with less than 5 employees .....	514	514	114 662	31 374	4 039	1 197
	Firms with 5 to 9 employees .....	338	339	140 923	45 069	6 674	2 260
	Firms with 10 to 19 employees .....	346	348	254 209	89 387	15 489	4 878
	Firms with 20 to 49 employees .....	736	739	1 250 477	501 596	92 996	24 942
	Firms with 50 to 99 employees .....	706	713	2 305 378	974 339	194 775	48 543
	Firms with 100 to 249 employees .....	199	211	1 121 938	492 995	111 731	27 353
	Firms with 250 to 499 employees .....	12	28	159 673	67 463	17 432	3 862
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	320	320	235 595	89 259	11 967	2 925
71394	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>4 306</b>	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Firms operated for the entire year .....	2 674	3 046	2 052 936	795 167	175 288	74 575
	Firms with less than 5 employees .....	1 114	1 118	157 123	41 738	6 250	2 284
	Firms with 5 to 9 employees .....	436	437	126 400	39 199	7 648	2 842
	Firms with 10 to 19 employees .....	346	360	157 864	57 035	11 677	4 695
	Firms with 20 to 49 employees .....	381	418	354 772	139 524	30 494	11 887
	Firms with 50 to 99 employees .....	225	272	400 999	160 764	37 359	15 877
	Firms with 100 to 249 employees .....	133	210	D	D	D	j
	Firms with 250 to 499 employees .....	30	153	D	D	D	j
	Firms with 500 to 999 employees .....	6	58	94 750	39 978	9 534	4 213
	Firms with 1,000 employees or more .....	3	20	52 012	24 983	5 611	3 191
	Firms not operated for the entire year .....	1 632	1 633	164 358	63 595	2 859	1 131
713940	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>4 306</b>	<b>4 679</b>	<b>2 217 294</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	Firms operated for the entire year .....	2 674	3 046	2 052 936	795 167	175 288	74 575
	Firms with less than 5 employees .....	1 114	1 118	157 123	41 738	6 250	2 284
	Firms with 5 to 9 employees .....	436	437	126 400	39 199	7 648	2 842
	Firms with 10 to 19 employees .....	346	360	157 864	57 035	11 677	4 695
	Firms with 20 to 49 employees .....	381	418	354 772	139 524	30 494	11 887
	Firms with 50 to 99 employees .....	225	272	400 999	160 764	37 359	15 877
	Firms with 100 to 249 employees .....	133	210	D	D	D	j
	Firms with 250 to 499 employees .....	30	153	D	D	D	j
	Firms with 500 to 999 employees .....	6	58	94 750	39 978	9 534	4 213
	Firms with 1,000 employees or more .....	3	20	52 012	24 983	5 611	3 191
	Firms not operated for the entire year .....	1 632	1 633	164 358	63 595	2 859	1 131
71399	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>2 091</b>	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Firms operated for the entire year .....	1 593	1 656	613 858	178 581	38 803	12 505
	Firms with less than 5 employees .....	1 035	1 038	138 791	28 979	5 653	2 004
	Firms with 5 to 9 employees .....	245	247	102 127	23 919	4 906	1 578
	Firms with 10 to 19 employees .....	165	180	89 565	26 108	5 721	2 171
	Firms with 20 to 49 employees .....	108	117	153 860	50 676	10 900	3 129
	Firms with 50 to 99 employees .....	31	57	83 400	31 823	7 283	2 185
	Firms with 100 to 249 employees .....	8	11	D	D	D	g
	Firms with 250 to 499 employees .....	1	6	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	498	499	56 347	18 306	2 246	790
713990	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>2 091</b>	<b>2 155</b>	<b>670 205</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	Firms operated for the entire year .....	1 593	1 656	613 858	178 581	38 803	12 505
	Firms with less than 5 employees .....	1 035	1 038	138 791	28 979	5 653	2 004
	Firms with 5 to 9 employees .....	245	247	102 127	23 919	4 906	1 578
	Firms with 10 to 19 employees .....	165	180	89 565	26 108	5 721	2 171
	Firms with 20 to 49 employees .....	108	117	153 860	50 676	10 900	3 129
	Firms with 50 to 99 employees .....	31	57	83 400	31 823	7 283	2 185
	Firms with 100 to 249 employees .....	8	11	D	D	D	g
	Firms with 250 to 499 employees .....	1	6	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	498	499	56 347	18 306	2 246	790

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>						
	<b>All firms</b> .....	<b>'79 636</b>	<b>'85 088 464</b>	<b>100.0</b>	<b>'26 103 856</b>	<b>'5 617 788</b>	<b>'1 207 373</b>
	4 largest firms .....	372	6 112 394	7.2	1 287 323	298 177	81 357
	8 largest firms .....	781	8 640 116	10.2	1 878 886	432 347	122 800
	20 largest firms .....	1 335	12 864 087	15.1	2 782 682	635 591	175 867
	50 largest firms .....	1 586	18 569 665	21.8	4 286 757	979 755	225 627
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>						
	<b>All firms</b> .....	<b>25 942</b>	<b>32 743 586</b>	<b>100.0</b>	<b>12 834 362</b>	<b>2 653 922</b>	<b>235 926</b>
	4 largest firms .....	27	1 031 885	3.2	316 232	50 951	5 721
	8 largest firms .....	51	1 770 147	5.4	521 839	108 978	9 267
	20 largest firms .....	103	3 424 528	10.5	1 257 085	251 252	17 096
	50 largest firms .....	177	6 271 604	19.2	2 648 797	553 629	29 235
7111	Performing arts companies						
	<b>All firms</b> .....	<b>5 883</b>	<b>5 271 542</b>	<b>100.0</b>	<b>1 452 152</b>	<b>271 512</b>	<b>51 802</b>
	4 largest firms .....	16	449 119	8.5	91 166	22 459	2 585
	8 largest firms .....	22	625 698	11.9	126 676	31 073	3 589
	20 largest firms .....	38	1 013 340	19.2	193 225	44 004	5 524
	50 largest firms .....	77	1 638 965	31.1	331 655	70 606	8 415
71111	Theater companies & dinner theaters						
	<b>All firms</b> .....	<b>1 600</b>	<b>2 344 240</b>	<b>100.0</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	4 largest firms .....	13	296 119	12.6	52 466	10 605	1 268
	8 largest firms .....	19	460 198	19.6	85 676	18 953	2 264
	20 largest firms .....	38	825 685	35.2	154 500	35 298	4 477
	50 largest firms .....	73	1 279 162	54.6	253 983	55 729	7 438
711110	Theater companies & dinner theaters						
	<b>All firms</b> .....	<b>1 600</b>	<b>2 344 240</b>	<b>100.0</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	4 largest firms .....	13	296 119	12.6	52 466	10 605	1 268
	8 largest firms .....	19	460 198	19.6	85 676	18 953	2 264
	20 largest firms .....	38	825 685	35.2	154 500	35 298	4 477
	50 largest firms .....	73	1 279 162	54.6	253 983	55 729	7 438
7111101	Opera companies						
	<b>All firms</b> .....	<b>23</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>
	4 largest firms .....	4	D	D	D	D	c
	8 largest firms .....	8	D	D	D	D	c
	20 largest firms .....	20	D	D	D	D	c
	50 largest firms .....	23	D	D	D	D	c
7111102	Theater companies						
	<b>All firms</b> .....	<b>1 393</b>	<b>2 043 181</b>	<b>100.0</b>	<b>502 901</b>	<b>108 258</b>	<b>19 157</b>
	4 largest firms .....	13	296 119	14.5	52 466	10 605	1 268
	8 largest firms .....	19	460 198	22.5	85 676	18 953	2 264
	20 largest firms .....	36	813 502	39.8	148 972	35 098	3 560
	50 largest firms .....	73	1 224 034	59.9	246 916	54 715	6 421
7111103	Dinner theaters						
	<b>All firms</b> .....	<b>184</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>
	4 largest firms .....	8	D	D	D	D	g
	8 largest firms .....	12	D	D	D	D	g
	20 largest firms .....	24	D	D	D	D	h
	50 largest firms .....	54	D	D	D	D	i
71112	Dance companies						
	<b>All firms</b> .....	<b>159</b>	<b>109 384</b>	<b>100.0</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	4 largest firms .....	4	50 963	46.6	15 609	2 847	610
	8 largest firms .....	8	69 997	64.0	22 751	4 430	1 237
	20 largest firms .....	20	87 488	80.0	28 367	6 098	1 518
	50 largest firms .....	50	100 650	92.0	32 643	7 086	1 924
711120	Dance companies						
	<b>All firms</b> .....	<b>159</b>	<b>109 384</b>	<b>100.0</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	4 largest firms .....	4	50 963	46.6	15 609	2 847	610
	8 largest firms .....	8	69 997	64.0	22 751	4 430	1 237
	20 largest firms .....	20	87 488	80.0	28 367	6 098	1 518
	50 largest firms .....	50	100 650	92.0	32 643	7 086	1 924
71113	Musical groups & artists						
	<b>All firms</b> .....	<b>3 369</b>	<b>2 172 497</b>	<b>100.0</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	4 largest firms .....	4	113 432	5.2	24 640	3 867	161
	8 largest firms .....	8	195 171	9.0	42 189	5 445	259
	20 largest firms .....	21	344 023	15.8	80 185	10 662	631
	50 largest firms .....	51	567 786	26.1	132 026	15 518	1 088
711130	Musical groups & artists						
	<b>All firms</b> .....	<b>3 369</b>	<b>2 172 497</b>	<b>100.0</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	4 largest firms .....	4	113 432	5.2	24 640	3 867	161
	8 largest firms .....	8	195 171	9.0	42 189	5 445	259
	20 largest firms .....	21	344 023	15.8	80 185	10 662	631
	50 largest firms .....	51	567 786	26.1	132 026	15 518	1 088

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111301	Symphony orchestras & chamber music organizations						
	<b>All firms</b> .....	<b>107</b>	<b>40 022</b>	<b>100.0</b>	<b>15 438</b>	<b>1 908</b>	<b>628</b>
	4 largest firms .....	4	9 573	23.9	6 487	866	157
	8 largest firms .....	8	14 960	37.4	7 978	1 025	166
	20 largest firms .....	20	25 107	62.7	11 026	1 273	483
	50 largest firms .....	50	34 932	87.3	13 850	1 699	550
7111309	Other music groups & artists						
	<b>All firms</b> .....	<b>3 262</b>	<b>2 132 475</b>	<b>100.0</b>	<b>619 602</b>	<b>89 980</b>	<b>15 726</b>
	4 largest firms .....	4	113 432	5.3	24 640	3 867	161
	8 largest firms .....	8	195 171	9.2	42 189	5 445	259
	20 largest firms .....	21	344 023	16.1	80 185	10 662	631
	50 largest firms .....	51	567 786	26.6	132 026	15 518	1 088
71119	Other performing arts companies						
	<b>All firms</b> .....	<b>755</b>	<b>645 421</b>	<b>100.0</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	4 largest firms .....	7	266 316	41.3	55 959	15 804	1 679
	8 largest firms .....	17	306 723	47.5	63 012	16 920	1 824
	20 largest firms .....	29	358 946	55.6	76 888	20 231	2 228
	50 largest firms .....	66	432 016	66.9	106 326	28 392	2 939
711190	Other performing arts companies						
	<b>All firms</b> .....	<b>755</b>	<b>645 421</b>	<b>100.0</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	4 largest firms .....	7	266 316	41.3	55 959	15 804	1 679
	8 largest firms .....	17	306 723	47.5	63 012	16 920	1 824
	20 largest firms .....	29	358 946	55.6	76 888	20 231	2 228
	50 largest firms .....	66	432 016	66.9	106 326	28 392	2 939
7111901	Circuses						
	<b>All firms</b> .....	<b>70</b>	<b>268 351</b>	<b>100.0</b>	<b>56 393</b>	<b>13 684</b>	<b>1 861</b>
	4 largest firms .....	6	226 181	84.3	49 015	12 478	1 348
	8 largest firms .....	10	243 679	90.8	50 784	12 933	1 429
	20 largest firms .....	22	258 682	96.4	53 726	13 387	1 652
	50 largest firms .....	52	267 135	99.5	56 082	13 629	1 826
7111909	Other performing arts companies (except circuses)						
	<b>All firms</b> .....	<b>685</b>	<b>377 070</b>	<b>100.0</b>	<b>131 657</b>	<b>31 167</b>	<b>4 750</b>
	4 largest firms .....	10	67 113	17.8	8 006	1 629	188
	8 largest firms .....	14	95 124	25.2	17 256	5 215	611
	20 largest firms .....	26	138 888	36.8	35 502	8 724	1 000
	50 largest firms .....	63	197 924	52.5	62 672	16 793	1 570
7112	Spectator sports						
	<b>All firms</b> .....	<b>3 881</b>	<b>13 656 033</b>	<b>100.0</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	4 largest firms .....	21	732 818	5.4	243 243	68 403	4 755
	8 largest firms .....	33	1 307 374	9.6	484 144	121 480	8 125
	20 largest firms .....	55	2 645 185	19.4	1 013 189	195 751	14 568
	50 largest firms .....	92	5 136 676	37.6	2 539 015	531 273	21 641
71121	Spectator sports						
	<b>All firms</b> .....	<b>3 881</b>	<b>13 656 033</b>	<b>100.0</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	4 largest firms .....	21	732 818	5.4	243 243	68 403	4 755
	8 largest firms .....	33	1 307 374	9.6	484 144	121 480	8 125
	20 largest firms .....	55	2 645 185	19.4	1 013 189	195 751	14 568
	50 largest firms .....	92	5 136 676	37.6	2 539 015	531 273	21 641
711211	Sports teams & clubs						
	<b>All firms</b> .....	<b>483</b>	<b>7 808 684</b>	<b>100.0</b>	<b>4 922 390</b>	<b>1 114 533</b>	<b>33 330</b>
	4 largest firms .....	13	632 986	8.1	283 096	58 811	3 047
	8 largest firms .....	17	1 100 826	14.1	550 907	81 734	4 177
	20 largest firms .....	34	2 253 999	28.9	1 279 413	248 259	7 535
	50 largest firms .....	68	4 555 106	58.3	2 860 656	569 066	13 714
7112111	Football clubs						
	<b>All firms</b> .....	<b>45</b>	<b>2 503 339</b>	<b>100.0</b>	<b>1 656 478</b>	<b>382 473</b>	<b>4 107</b>
	4 largest firms .....	4	442 935	17.7	243 137	63 840	670
	8 largest firms .....	8	804 941	32.2	464 467	113 804	1 270
	20 largest firms .....	20	1 767 786	70.6	1 125 076	266 944	2 720
	50 largest firms .....	45	2 503 339	100.0	1 656 478	382 473	4 107
7112112	Baseball clubs						
	<b>All firms</b> .....	<b>194</b>	<b>2 296 558</b>	<b>100.0</b>	<b>1 425 319</b>	<b>135 620</b>	<b>14 410</b>
	4 largest firms .....	11	538 837	23.5	265 362	24 288	3 085
	8 largest firms .....	17	937 164	40.8	520 765	43 644	5 205
	20 largest firms .....	30	1 754 383	76.4	1 198 681	108 869	8 811
	50 largest firms .....	63	2 154 550	93.8	1 385 701	129 106	11 588



**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7112119	Other professional sports clubs						
	<b>All firms</b> .....	<b>244</b>	<b>3 008 787</b>	<b>100.0</b>	<b>1 840 593</b>	<b>596 440</b>	<b>14 813</b>
	4 largest firms .....	6	441 830	14.7	274 598	66 733	696
	8 largest firms .....	12	752 951	25.0	431 517	121 269	2 242
	20 largest firms .....	29	1 530 762	50.9	877 786	264 497	4 384
	50 largest firms .....	62	2 714 028	90.2	1 731 070	566 409	10 101
711212	Racetracks						
	<b>All firms</b> .....	<b>807</b>	<b>4 142 020</b>	<b>100.0</b>	<b>797 261</b>	<b>173 543</b>	<b>44 880</b>
	4 largest firms .....	16	604 255	14.6	106 411	23 813	4 959
	8 largest firms .....	23	1 018 214	24.6	175 103	41 603	8 221
	20 largest firms .....	46	1 799 241	43.4	335 086	78 734	15 934
	50 largest firms .....	84	2 726 711	65.8	518 292	116 697	26 209
7112121	Dog racetrack operation						
	<b>All firms</b> .....	<b>56</b>	<b>796 069</b>	<b>100.0</b>	<b>148 173</b>	<b>36 997</b>	<b>11 212</b>
	4 largest firms .....	11	331 815	41.7	46 280	11 704	3 475
	8 largest firms .....	15	455 820	57.3	70 809	17 752	5 372
	20 largest firms .....	29	681 202	85.6	116 736	29 191	8 274
	50 largest firms .....	56	796 069	100.0	148 173	36 997	11 212
7112122	Auto racetrack operation						
	<b>All firms</b> .....	<b>590</b>	<b>897 600</b>	<b>100.0</b>	<b>120 176</b>	<b>22 215</b>	<b>6 267</b>
	4 largest firms .....	9	292 152	32.5	37 766	8 734	1 099
	8 largest firms .....	20	402 699	44.9	47 930	11 338	1 645
	20 largest firms .....	32	550 635	61.3	70 712	16 087	2 640
	50 largest firms .....	63	653 018	72.8	86 480	18 064	3 460
7112123	Horse racetrack operation						
	<b>All firms</b> .....	<b>161</b>	<b>2 448 351</b>	<b>100.0</b>	<b>528 912</b>	<b>114 331</b>	<b>27 401</b>
	4 largest firms .....	10	579 154	23.7	106 138	23 007	3 969
	8 largest firms .....	16	875 453	35.8	184 433	44 994	8 140
	20 largest firms .....	31	1 453 751	59.4	295 882	66 697	14 074
	50 largest firms .....	61	2 115 830	86.4	455 934	99 385	22 744
711219	Other spectator sports						
	<b>All firms</b> .....	<b>2 591</b>	<b>1 705 329</b>	<b>100.0</b>	<b>431 564</b>	<b>86 146</b>	<b>14 183</b>
	4 largest firms .....	6	150 512	8.8	20 383	4 333	302
	8 largest firms .....	10	254 889	14.9	43 445	9 129	675
	20 largest firms .....	23	437 327	25.6	79 558	16 336	1 180
	50 largest firms .....	62	660 072	38.7	138 206	27 402	2 177
7112191	Professional athletes						
	<b>All firms</b> .....	<b>569</b>	<b>302 751</b>	<b>100.0</b>	<b>83 227</b>	<b>12 583</b>	<b>1 540</b>
	4 largest firms .....	4	74 456	24.6	8 320	1 404	39
	8 largest firms .....	8	106 209	35.1	21 121	2 482	107
	20 largest firms .....	20	145 555	48.1	35 777	4 723	183
	50 largest firms .....	50	190 886	63.1	49 766	6 995	415
7112192	Racing (except racetrack operation)						
	<b>All firms</b> .....	<b>2 022</b>	<b>1 402 578</b>	<b>100.0</b>	<b>348 337</b>	<b>73 563</b>	<b>12 643</b>
	4 largest firms .....	6	140 410	10.0	26 215	5 219	398
	8 largest firms .....	10	238 834	17.0	49 849	10 136	728
	20 largest firms .....	25	403 570	28.8	79 182	16 616	1 326
	50 largest firms .....	62	595 695	42.5	127 065	26 979	2 234
7113	Promoters of performing arts, sports, & similar events						
	<b>All firms</b> .....	<b>2 633</b>	<b>5 045 093</b>	<b>100.0</b>	<b>1 052 645</b>	<b>232 997</b>	<b>51 411</b>
	4 largest firms .....	30	416 022	8.2	76 301	22 125	3 696
	8 largest firms .....	42	726 353	14.4	140 383	35 677	5 065
	20 largest firms .....	62	1 441 849	28.6	300 500	77 743	15 579
	50 largest firms .....	123	2 302 917	45.6	484 754	121 035	25 933
71131	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>557</b>	<b>1 548 106</b>	<b>100.0</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	4 largest firms .....	27	321 433	20.8	111 633	31 969	2 465
	8 largest firms .....	31	535 361	34.6	167 022	44 682	6 664
	20 largest firms .....	61	877 675	56.7	272 628	68 742	14 545
	50 largest firms .....	98	1 237 403	79.9	344 601	81 978	19 308
711310	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>557</b>	<b>1 548 106</b>	<b>100.0</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	4 largest firms .....	27	321 433	20.8	111 633	31 969	2 465
	8 largest firms .....	31	535 361	34.6	167 022	44 682	6 664
	20 largest firms .....	61	877 675	56.7	272 628	68 742	14 545
	50 largest firms .....	98	1 237 403	79.9	344 601	81 978	19 308

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
71132	Promoters of performing arts, sports, & similar events w/o facil						
	<b>All firms</b> .....	<b>2 076</b>	<b>3 496 987</b>	<b>100.0</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	4 largest firms .....	8	381 792	10.9	42 536	9 709	1 574
	8 largest firms .....	15	664 137	19.0	113 140	28 665	8 096
	20 largest firms .....	36	1 166 732	33.4	160 841	40 077	9 277
	50 largest firms .....	77	1 673 222	47.8	227 080	54 344	12 040
711320	Promoters of performing arts, sports, & similar events w/o facil						
	<b>All firms</b> .....	<b>2 076</b>	<b>3 496 987</b>	<b>100.0</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	4 largest firms .....	8	381 792	10.9	42 536	9 709	1 574
	8 largest firms .....	15	664 137	19.0	113 140	28 665	8 096
	20 largest firms .....	36	1 166 732	33.4	160 841	40 077	9 277
	50 largest firms .....	77	1 673 222	47.8	227 080	54 344	12 040
7114	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>100.0</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	4 largest firms .....	29	566 742	23.5	271 382	65 180	2 160
	8 largest firms .....	35	697 387	28.9	296 470	70 194	2 470
	20 largest firms .....	49	877 557	36.4	368 514	81 943	2 955
	50 largest firms .....	87	1 100 451	45.7	470 126	103 555	4 058
71141	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>100.0</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	4 largest firms .....	29	566 742	23.5	271 382	65 180	2 160
	8 largest firms .....	35	697 387	28.9	296 470	70 194	2 470
	20 largest firms .....	49	877 557	36.4	368 514	81 943	2 955
	50 largest firms .....	87	1 100 451	45.7	470 126	103 555	4 058
711410	Agents/managers for artists, athletes, & other public figures						
	<b>All firms</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>100.0</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	4 largest firms .....	29	566 742	23.5	271 382	65 180	2 160
	8 largest firms .....	35	697 387	28.9	296 470	70 194	2 470
	20 largest firms .....	49	877 557	36.4	368 514	81 943	2 955
	50 largest firms .....	87	1 100 451	45.7	470 126	103 555	4 058
7115	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>100.0</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	4 largest firms .....	4	353 829	5.6	233 579	33 056	8
	8 largest firms .....	8	483 638	7.6	312 059	33 274	27
	20 largest firms .....	20	745 025	11.7	484 765	55 251	120
	50 largest firms .....	54	1 158 291	18.2	695 208	99 613	769
71151	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>100.0</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	4 largest firms .....	4	353 829	5.6	233 579	33 056	8
	8 largest firms .....	8	483 638	7.6	312 059	33 274	27
	20 largest firms .....	20	745 025	11.7	484 765	55 251	120
	50 largest firms .....	54	1 158 291	18.2	695 208	99 613	769
711510	Independent artists, writers, & performers						
	<b>All firms</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>100.0</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	4 largest firms .....	4	353 829	5.6	233 579	33 056	8
	8 largest firms .....	8	483 638	7.6	312 059	33 274	27
	20 largest firms .....	20	745 025	11.7	484 765	55 251	120
	50 largest firms .....	54	1 158 291	18.2	695 208	99 613	769
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>						
	<b>All firms</b> .....	<b>787</b>	<b>483 683</b>	<b>100.0</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	4 largest firms .....	7	113 505	23.5	21 245	4 699	1 067
	8 largest firms .....	12	146 088	30.2	31 127	7 117	1 576
	20 largest firms .....	25	201 812	41.7	47 258	10 474	2 286
	50 largest firms .....	56	267 708	55.3	64 925	13 980	3 300
7121	Museums, historical sites, & similar institutions						
	<b>All firms</b> .....	<b>787</b>	<b>483 683</b>	<b>100.0</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	4 largest firms .....	7	113 505	23.5	21 245	4 699	1 067
	8 largest firms .....	12	146 088	30.2	31 127	7 117	1 576
	20 largest firms .....	25	201 812	41.7	47 258	10 474	2 286
	50 largest firms .....	56	267 708	55.3	64 925	13 980	3 300
71211	Museums						
	<b>All firms</b> .....	<b>426</b>	<b>259 215</b>	<b>100.0</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	4 largest firms .....	7	107 943	41.6	19 963	4 336	1 011
	8 largest firms .....	12	125 406	48.4	22 466	5 197	1 141
	20 largest firms .....	24	147 633	57.0	27 172	6 207	1 299
	50 largest firms .....	54	181 782	70.1	34 391	7 699	1 766

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>						
712110	Museums						
	<b>All firms</b> .....	<b>426</b>	<b>259 215</b>	<b>100.0</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	4 largest firms .....	7	107 943	41.6	19 963	4 336	1 011
	8 largest firms .....	12	125 406	48.4	22 466	5 197	1 141
	20 largest firms .....	24	147 633	57.0	27 172	6 207	1 299
	50 largest firms .....	54	181 782	70.1	34 391	7 699	1 766
71212	Historical sites						
	<b>All firms</b> .....	<b>78</b>	<b>27 462</b>	<b>100.0</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	4 largest firms .....	4	9 884	36.0	2 911	657	236
	8 largest firms .....	8	14 880	54.2	4 746	927	537
	20 largest firms .....	20	21 491	78.3	7 099	1 271	691
	50 largest firms .....	50	26 687	97.2	9 001	1 614	896
712120	Historical sites						
	<b>All firms</b> .....	<b>78</b>	<b>27 462</b>	<b>100.0</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	4 largest firms .....	4	9 884	36.0	2 911	657	236
	8 largest firms .....	8	14 880	54.2	4 746	927	537
	20 largest firms .....	20	21 491	78.3	7 099	1 271	691
	50 largest firms .....	50	26 687	97.2	9 001	1 614	896
71213	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>117</b>	<b>96 915</b>	<b>100.0</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	4 largest firms .....	4	36 462	37.6	9 221	2 047	534
	8 largest firms .....	8	51 094	52.7	15 521	3 240	774
	20 largest firms .....	20	70 954	73.2	21 400	4 587	1 130
	50 largest firms .....	50	88 857	91.7	26 804	5 520	1 473
712130	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>117</b>	<b>96 915</b>	<b>100.0</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	4 largest firms .....	4	36 462	37.6	9 221	2 047	534
	8 largest firms .....	8	51 094	52.7	15 521	3 240	774
	20 largest firms .....	20	70 954	73.2	21 400	4 587	1 130
	50 largest firms .....	50	88 857	91.7	26 804	5 520	1 473
71219	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>166</b>	<b>100 091</b>	<b>100.0</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	4 largest firms .....	4	23 483	23.5	7 743	1 759	351
	8 largest firms .....	8	34 878	34.8	11 481	2 433	479
	20 largest firms .....	20	57 538	57.5	18 813	3 716	896
	50 largest firms .....	53	83 095	83.0	26 254	4 918	1 368
712190	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>166</b>	<b>100 091</b>	<b>100.0</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	4 largest firms .....	4	23 483	23.5	7 743	1 759	351
	8 largest firms .....	8	34 878	34.8	11 481	2 433	479
	20 largest firms .....	20	57 538	57.5	18 813	3 716	896
	50 largest firms .....	53	83 095	83.0	26 254	4 918	1 368
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>52 907</b>	<b>51 861 195</b>	<b>100.0</b>	<b>13 147 090</b>	<b>2 939 479</b>	<b>964 166</b>
	4 largest firms .....	349	5 637 232	10.9	1 143 263	261 585	67 745
	8 largest firms .....	756	8 064 713	15.6	1 731 334	390 992	118 051
	20 largest firms .....	1 308	12 208 569	23.5	2 637 163	590 712	170 614
	50 largest firms .....	1 703	17 110 819	33.0	3 654 835	844 115	227 570
7131	Amusement parks & arcades						
	<b>All firms</b> .....	<b>3 344</b>	<b>8 418 476</b>	<b>100.0</b>	<b>1 961 871</b>	<b>396 359</b>	<b>138 930</b>
	4 largest firms .....	29	4 857 835	57.7	1 027 132	227 589	74 236
	8 largest firms .....	246	5 909 841	70.2	1 307 687	284 516	92 964
	20 largest firms .....	867	6 682 650	79.4	1 467 854	314 252	102 928
	50 largest firms .....	1 114	7 159 068	85.0	1 624 463	342 104	113 739
71311	Amusement & theme parks						
	<b>All firms</b> .....	<b>607</b>	<b>7 171 677</b>	<b>100.0</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	4 largest firms .....	29	4 857 835	67.7	1 027 132	227 589	74 236
	8 largest firms .....	44	5 898 027	82.2	1 308 575	281 177	88 867
	20 largest firms .....	76	6 344 828	88.5	1 424 398	300 072	95 438
	50 largest firms .....	108	6 663 219	92.9	1 541 495	318 682	101 696
713110	Amusement & theme parks						
	<b>All firms</b> .....	<b>607</b>	<b>7 171 677</b>	<b>100.0</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	4 largest firms .....	29	4 857 835	67.7	1 027 132	227 589	74 236
	8 largest firms .....	44	5 898 027	82.2	1 308 575	281 177	88 867
	20 largest firms .....	76	6 344 828	88.5	1 424 398	300 072	95 438
	50 largest firms .....	108	6 663 219	92.9	1 541 495	318 682	101 696

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
7131101	Waterparks						
	<b>All firms</b> .....	<b>157</b>	<b>342 958</b>	<b>100.0</b>	<b>79 296</b>	<b>9 767</b>	<b>3 995</b>
	4 largest firms .....	8	158 778	46.3	28 745	5 186	1 756
	8 largest firms .....	13	197 288	57.5	36 083	5 888	1 980
	20 largest firms .....	25	252 253	73.6	50 871	7 506	2 651
	50 largest firms .....	55	304 180	88.7	67 942	8 816	3 318
7131102	Amusement parks (except waterparks)						
	<b>All firms</b> .....	<b>450</b>	<b>6 828 719</b>	<b>100.0</b>	<b>1 611 090</b>	<b>327 458</b>	<b>106 794</b>
	4 largest firms .....	25	4 745 791	69.5	1 010 522	224 455	73 210
	8 largest firms .....	37	5 769 610	84.5	1 288 265	277 691	87 674
	20 largest firms .....	67	6 201 395	90.8	1 401 801	295 666	93 821
	50 largest firms .....	100	6 482 826	94.9	1 509 501	313 451	100 203
71312	Amusement arcades						
	<b>All firms</b> .....	<b>2 737</b>	<b>1 246 799</b>	<b>100.0</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	4 largest firms .....	590	396 203	31.8	67 499	17 327	8 704
	8 largest firms .....	942	513 588	41.2	95 228	24 427	11 802
	20 largest firms .....	1 025	631 174	50.6	115 282	28 227	13 202
	50 largest firms .....	1 097	736 484	59.1	143 474	34 356	15 477
713120	Amusement arcades						
	<b>All firms</b> .....	<b>2 737</b>	<b>1 246 799</b>	<b>100.0</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	4 largest firms .....	590	396 203	31.8	67 499	17 327	8 704
	8 largest firms .....	942	513 588	41.2	95 228	24 427	11 802
	20 largest firms .....	1 025	631 174	50.6	115 282	28 227	13 202
	50 largest firms .....	1 097	736 484	59.1	143 474	34 356	15 477
7132	Gambling industries						
	<b>All firms</b> .....	<b>2 099</b>	<b>1 541 569</b>	<b>100.0</b>	<b>3 221 864</b>	<b>771 576</b>	<b>168 532</b>
	4 largest firms .....	42	2 450 591	15.8	426 629	99 958	18 480
	8 largest firms .....	55	3 790 540	24.4	706 706	165 753	31 767
	20 largest firms .....	82	6 261 791	40.3	1 114 053	267 210	51 889
	50 largest firms .....	140	9 498 556	61.1	1 840 264	434 885	88 004
71321	Casinos (except casino hotels)						
	<b>All firms</b> .....	<b>447</b>	<b>10 186 070</b>	<b>100.0</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	4 largest firms .....	6	2 314 379	22.7	483 346	114 058	21 721
	8 largest firms .....	19	3 532 075	34.7	722 545	170 105	33 418
	20 largest firms .....	39	5 494 420	53.9	1 112 076	269 291	52 319
	50 largest firms .....	84	7 893 288	77.5	1 714 820	401 038	81 100
713210	Casinos (except casino hotels)						
	<b>All firms</b> .....	<b>447</b>	<b>10 186 070</b>	<b>100.0</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	4 largest firms .....	6	2 314 379	22.7	483 346	114 058	21 721
	8 largest firms .....	19	3 532 075	34.7	722 545	170 105	33 418
	20 largest firms .....	39	5 494 420	53.9	1 112 076	269 291	52 319
	50 largest firms .....	84	7 893 288	77.5	1 714 820	401 038	81 100
71329	Other gambling industries						
	<b>All firms</b> .....	<b>1 652</b>	<b>5 355 499</b>	<b>100.0</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	4 largest firms .....	41	1 189 829	22.2	148 143	35 837	6 445
	8 largest firms .....	54	1 827 353	34.1	247 164	61 447	11 673
	20 largest firms .....	91	2 675 706	50.0	410 784	99 097	20 463
	50 largest firms .....	147	3 560 491	66.5	583 677	143 156	29 109
713290	Other gambling industries						
	<b>All firms</b> .....	<b>1 652</b>	<b>5 355 499</b>	<b>100.0</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	4 largest firms .....	41	1 189 829	22.2	148 143	35 837	6 445
	8 largest firms .....	54	1 827 353	34.1	247 164	61 447	11 673
	20 largest firms .....	91	2 675 706	50.0	410 784	99 097	20 463
	50 largest firms .....	147	3 560 491	66.5	583 677	143 156	29 109
7132901	Slot machine operators						
	<b>All firms</b> .....	<b>327</b>	<b>1 618 475</b>	<b>100.0</b>	<b>293 039</b>	<b>67 670</b>	<b>15 346</b>
	4 largest firms .....	8	656 324	40.6	114 055	26 431	5 519
	8 largest firms .....	20	843 159	52.1	162 821	37 782	7 834
	20 largest firms .....	35	1 130 217	69.8	199 359	46 388	10 000
	50 largest firms .....	71	1 393 587	86.1	244 411	56 774	12 573
7132902	Lottery, bingo, bookie, & other betting operation						
	<b>All firms</b> .....	<b>1 325</b>	<b>3 737 024</b>	<b>100.0</b>	<b>624 115</b>	<b>153 971</b>	<b>37 976</b>
	4 largest firms .....	50	1 106 034	29.6	92 713	22 436	4 321
	8 largest firms .....	62	1 571 920	42.1	170 811	43 147	8 148
	20 largest firms .....	87	2 139 014	57.2	297 950	72 211	14 928
	50 largest firms .....	160	2 744 110	73.4	432 674	109 193	22 031

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
7139	Other amusement & recreation services						
	<b>All firms</b> .....	<b>47 464</b>	<b>27 901 150</b>	<b>100.0</b>	<b>7 963 355</b>	<b>1 771 544</b>	<b>656 704</b>
	4 largest firms .....	1 042	2 306 689	8.3	529 997	124 471	41 633
	8 largest firms .....	1 338	3 120 766	11.2	802 259	192 976	61 683
	20 largest firms .....	1 575	3 919 770	14.0	1 009 124	243 927	78 492
	50 largest firms .....	1 826	4 993 952	17.9	1 302 487	321 730	102 182
71391	Golf courses & country clubs						
	<b>All firms</b> .....	<b>8 546</b>	<b>8 636 921</b>	<b>100.0</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	4 largest firms .....	400	1 226 060	14.2	325 116	74 468	21 178
	8 largest firms .....	426	1 411 854	16.3	374 592	84 089	23 733
	20 largest firms .....	536	1 757 356	20.3	497 073	109 313	31 999
	50 largest firms .....	620	2 152 389	24.9	619 070	135 483	38 864
713910	Golf courses & country clubs						
	<b>All firms</b> .....	<b>8 546</b>	<b>8 636 921</b>	<b>100.0</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	4 largest firms .....	400	1 226 060	14.2	325 116	74 468	21 178
	8 largest firms .....	426	1 411 854	16.3	374 592	84 089	23 733
	20 largest firms .....	536	1 757 356	20.3	497 073	109 313	31 999
	50 largest firms .....	620	2 152 389	24.9	619 070	135 483	38 864
71392	Skiing facilities						
	<b>All firms</b> .....	<b>379</b>	<b>1 340 813</b>	<b>100.0</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	4 largest firms .....	19	478 214	35.7	153 298	43 512	11 346
	8 largest firms .....	24	619 321	46.2	193 848	61 139	15 865
	20 largest firms .....	38	840 185	62.7	262 528	89 496	24 062
	50 largest firms .....	74	1 063 281	79.3	335 022	119 667	35 403
713920	Skiing facilities						
	<b>All firms</b> .....	<b>379</b>	<b>1 340 813</b>	<b>100.0</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	4 largest firms .....	19	478 214	35.7	153 298	43 512	11 346
	8 largest firms .....	24	619 321	46.2	193 848	61 139	15 865
	20 largest firms .....	38	840 185	62.7	262 528	89 496	24 062
	50 largest firms .....	74	1 063 281	79.3	335 022	119 667	35 403
71393	Marinas						
	<b>All firms</b> .....	<b>4 217</b>	<b>2 541 481</b>	<b>100.0</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	4 largest firms .....	42	161 373	6.3	20 636	3 858	826
	8 largest firms .....	50	212 811	8.4	26 286	5 006	1 051
	20 largest firms .....	65	318 962	12.6	44 117	10 288	1 671
	50 largest firms .....	107	487 588	19.2	74 885	16 209	2 755
713930	Marinas						
	<b>All firms</b> .....	<b>4 217</b>	<b>2 541 481</b>	<b>100.0</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	4 largest firms .....	42	161 373	6.3	20 636	3 858	826
	8 largest firms .....	50	212 811	8.4	26 286	5 006	1 051
	20 largest firms .....	65	318 962	12.6	44 117	10 288	1 671
	50 largest firms .....	107	487 588	19.2	74 885	16 209	2 755
71394	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>16 604</b>	<b>7 944 954</b>	<b>100.0</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	4 largest firms .....	550	1 308 784	16.5	277 465	66 142	24 380
	8 largest firms .....	638	1 559 713	19.6	353 221	85 326	31 105
	20 largest firms .....	707	1 898 708	23.9	465 395	112 973	40 164
	50 largest firms .....	814	2 237 597	28.2	559 833	136 751	48 296
713940	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>16 604</b>	<b>7 944 954</b>	<b>100.0</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	4 largest firms .....	550	1 308 784	16.5	277 465	66 142	24 380
	8 largest firms .....	638	1 559 713	19.6	353 221	85 326	31 105
	20 largest firms .....	707	1 898 708	23.9	465 395	112 973	40 164
	50 largest firms .....	814	2 237 597	28.2	559 833	136 751	48 296
7139404	Ice skating rinks						
	<b>All firms</b> .....	<b>381</b>	<b>298 737</b>	<b>100.0</b>	<b>78 587</b>	<b>19 552</b>	<b>8 870</b>
	4 largest firms .....	22	31 953	10.7	7 467	1 765	873
	8 largest firms .....	27	46 238	15.5	11 231	2 714	1 292
	20 largest firms .....	40	78 496	26.3	20 311	4 749	2 116
	50 largest firms .....	74	134 494	45.0	35 263	8 552	3 743
7139405	Roller skating rinks						
	<b>All firms</b> .....	<b>1 611</b>	<b>416 339</b>	<b>100.0</b>	<b>111 912</b>	<b>28 316</b>	<b>19 416</b>
	4 largest firms .....	13	20 603	4.9	5 224	1 504	666
	8 largest firms .....	21	28 545	6.9	7 645	2 142	1 036
	20 largest firms .....	46	46 057	11.1	12 894	3 487	1 814
	50 largest firms .....	88	78 573	18.9	21 930	5 726	3 163

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
71395	Bowling centers						
	<b>All firms</b> .....	<b>5 590</b>	<b>2 820 685</b>	<b>100.0</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	4 largest firms .....	478	512 127	18.2	148 443	38 357	13 645
	8 largest firms .....	517	556 711	19.7	162 238	41 887	14 935
	20 largest firms .....	556	614 825	21.8	178 142	45 970	16 502
	50 largest firms .....	627	708 374	25.1	206 840	53 389	19 397
713950	Bowling centers						
	<b>All firms</b> .....	<b>5 590</b>	<b>2 820 685</b>	<b>100.0</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	4 largest firms .....	478	512 127	18.2	148 443	38 357	13 645
	8 largest firms .....	517	556 711	19.7	162 238	41 887	14 935
	20 largest firms .....	556	614 825	21.8	178 142	45 970	16 502
	50 largest firms .....	627	708 374	25.1	206 840	53 389	19 397
71399	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>12 128</b>	<b>4 616 296</b>	<b>100.0</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	4 largest firms .....	75	158 713	3.4	26 698	6 036	1 731
	8 largest firms .....	95	250 028	5.4	38 486	7 379	2 712
	20 largest firms .....	152	417 395	9.0	82 782	16 141	5 166
	50 largest firms .....	208	652 343	14.1	138 839	28 549	7 898
713990	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>12 128</b>	<b>4 616 296</b>	<b>100.0</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	4 largest firms .....	75	158 713	3.4	26 698	6 036	1 731
	8 largest firms .....	95	250 028	5.4	38 486	7 379	2 712
	20 largest firms .....	152	417 395	9.0	82 782	16 141	5 166
	50 largest firms .....	208	652 343	14.1	138 839	28 549	7 898
7139901	Dance studios & halls						
	<b>All firms</b> .....	<b>293</b>	<b>91 068</b>	<b>100.0</b>	<b>26 303</b>	<b>5 839</b>	<b>2 663</b>
	4 largest firms .....	4	14 891	16.4	5 384	1 404	344
	8 largest firms .....	8	23 097	25.4	9 538	2 466	748
	20 largest firms .....	20	37 092	40.7	14 050	3 392	1 197
	50 largest firms .....	50	57 109	62.7	18 926	4 223	1 647
7139902	Concession operators of amusement devices & rides						
	<b>All firms</b> .....	<b>1 072</b>	<b>364 054</b>	<b>100.0</b>	<b>84 290</b>	<b>12 688</b>	<b>5 967</b>
	4 largest firms .....	22	40 563	11.1	11 363	1 227	520
	8 largest firms .....	26	63 892	17.6	16 406	1 987	665
	20 largest firms .....	55	105 967	29.1	23 051	3 251	1 222
	50 largest firms .....	88	152 466	41.9	34 571	5 465	2 113
7139904	Miniature golf courses						
	<b>All firms</b> .....	<b>1 041</b>	<b>307 886</b>	<b>100.0</b>	<b>72 833</b>	<b>12 432</b>	<b>5 326</b>
	4 largest firms .....	52	63 673	20.7	12 242	2 569	797
	8 largest firms .....	57	75 010	24.4	14 014	2 958	911
	20 largest firms .....	74	96 868	31.5	19 940	4 256	1 313
	50 largest firms .....	106	131 086	42.6	29 852	6 196	1 891
7139905	Coin-operated amusement devices (except slot machine operation)						
	<b>All firms</b> .....	<b>2 668</b>	<b>1 705 888</b>	<b>100.0</b>	<b>342 156</b>	<b>78 275</b>	<b>18 907</b>
	4 largest firms .....	26	129 526	7.6	15 597	2 741	756
	8 largest firms .....	32	186 269	10.9	24 612	4 950	1 689
	20 largest firms .....	48	281 519	16.5	41 731	8 878	2 585
	50 largest firms .....	94	429 998	25.2	65 528	14 619	3 884

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>						
	<b>All firms</b> .....	<b>19 463</b>	<b>19 626 564</b>	<b>100.0</b>	<b>6 683 417</b>	<b>1 466 590</b>	<b>380 287</b>
	4 largest firms .....	5	775 321	4.0	213 150	51 457	8 084
	8 largest firms .....	15	1 198 613	6.1	321 715	76 239	12 309
	20 largest firms .....	29	1 987 101	10.1	530 637	127 866	18 238
	50 largest firms .....	139	3 153 440	16.1	876 380	211 395	30 695
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>						
	<b>All firms</b> .....	<b>4 624</b>	<b>4 875 904</b>	<b>100.0</b>	<b>1 621 537</b>	<b>392 820</b>	<b>90 831</b>
	4 largest firms .....	4	377 883	7.8	179 630	47 662	5 808
	8 largest firms .....	8	576 503	11.8	258 942	64 602	7 085
	20 largest firms .....	26	999 002	20.5	396 947	100 548	11 800
	50 largest firms .....	58	1 607 221	33.0	600 066	148 385	20 162
7111	Performing arts companies						
	<b>All firms</b> .....	<b>3 316</b>	<b>3 298 514</b>	<b>100.0</b>	<b>1 273 094</b>	<b>312 889</b>	<b>70 201</b>
	4 largest firms .....	4	348 985	10.6	160 058	41 066	4 980
	8 largest firms .....	8	524 126	15.9	242 780	60 066	7 155
	20 largest firms .....	22	851 135	25.8	372 544	93 097	10 206
	50 largest firms .....	55	1 304 012	39.5	546 771	134 539	17 517
71111	Theater companies & dinner theaters						
	<b>All firms</b> .....	<b>1 647</b>	<b>1 775 964</b>	<b>100.0</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	4 largest firms .....	4	330 323	18.6	155 272	39 363	4 797
	8 largest firms .....	8	423 522	23.8	182 453	46 394	5 622
	20 largest firms .....	20	603 785	34.0	233 283	58 397	8 909
	50 largest firms .....	58	887 973	50.0	330 285	82 892	13 384
711110	Theater companies & dinner theaters						
	<b>All firms</b> .....	<b>1 647</b>	<b>1 775 964</b>	<b>100.0</b>	<b>630 617</b>	<b>152 172</b>	<b>32 806</b>
	4 largest firms .....	4	330 323	18.6	155 272	39 363	4 797
	8 largest firms .....	8	423 522	23.8	182 453	46 394	5 622
	20 largest firms .....	20	603 785	34.0	233 283	58 397	8 909
	50 largest firms .....	58	887 973	50.0	330 285	82 892	13 384
7111101	Opera companies						
	<b>All firms</b> .....	<b>147</b>	<b>593 608</b>	<b>100.0</b>	<b>235 218</b>	<b>60 120</b>	<b>9 400</b>
	4 largest firms .....	4	317 101	53.4	149 619	38 419	4 517
	8 largest firms .....	8	378 817	63.8	169 559	43 022	5 434
	20 largest firms .....	24	477 149	80.4	203 146	51 921	6 985
	50 largest firms .....	56	554 575	93.4	225 652	57 752	8 351
7111102	Theater companies						
	<b>All firms</b> .....	<b>1 500</b>	<b>1 182 356</b>	<b>100.0</b>	<b>395 399</b>	<b>92 052</b>	<b>23 406</b>
	4 largest firms .....	4	106 360	9.0	31 547	7 933	1 010
	8 largest firms .....	8	169 251	14.3	50 801	12 523	2 604
	20 largest firms .....	22	317 888	26.9	89 902	22 375	4 866
	50 largest firms .....	55	531 096	44.9	170 979	41 008	8 781
71112	Dance companies						
	<b>All firms</b> .....	<b>371</b>	<b>323 306</b>	<b>100.0</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	4 largest firms .....	5	72 473	22.4	34 599	7 967	1 316
	8 largest firms .....	9	107 046	33.1	50 260	11 652	1 946
	20 largest firms .....	21	166 872	51.6	74 783	17 591	3 009
	50 largest firms .....	52	238 256	73.7	100 993	24 890	4 410
711120	Dance companies						
	<b>All firms</b> .....	<b>371</b>	<b>323 306</b>	<b>100.0</b>	<b>131 019</b>	<b>32 486</b>	<b>6 821</b>
	4 largest firms .....	5	72 473	22.4	34 599	7 967	1 316
	8 largest firms .....	9	107 046	33.1	50 260	11 652	1 946
	20 largest firms .....	21	166 872	51.6	74 783	17 591	3 009
	50 largest firms .....	52	238 256	73.7	100 993	24 890	4 410
71113	Musical groups & artists						
	<b>All firms</b> .....	<b>1 211</b>	<b>1 154 012</b>	<b>100.0</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	4 largest firms .....	4	193 803	16.8	87 508	20 703	2 358
	8 largest firms .....	8	319 203	27.7	144 723	35 588	3 471
	20 largest firms .....	21	542 154	47.0	250 711	62 138	6 048
	50 largest firms .....	52	735 123	63.7	342 352	85 448	9 697
711130	Musical groups & artists						
	<b>All firms</b> .....	<b>1 211</b>	<b>1 154 012</b>	<b>100.0</b>	<b>498 783</b>	<b>125 431</b>	<b>29 768</b>
	4 largest firms .....	4	193 803	16.8	87 508	20 703	2 358
	8 largest firms .....	8	319 203	27.7	144 723	35 588	3 471
	20 largest firms .....	21	542 154	47.0	250 711	62 138	6 048
	50 largest firms .....	52	735 123	63.7	342 352	85 448	9 697
7111301	Symphony orchestras & chamber music organizations						
	<b>All firms</b> .....	<b>698</b>	<b>1 038 206</b>	<b>100.0</b>	<b>466 868</b>	<b>118 076</b>	<b>26 975</b>
	4 largest firms .....	4	193 803	18.7	87 508	20 703	2 358
	8 largest firms .....	8	319 203	30.7	144 723	35 588	3 471
	20 largest firms .....	21	542 154	52.2	250 711	62 138	6 048
	50 largest firms .....	52	735 011	70.8	343 195	85 776	9 904

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries—Con.</b>						
7111309	Other music groups & artists						
	<b>All firms</b> .....	<b>513</b>	<b>115 806</b>	<b>100.0</b>	<b>31 915</b>	<b>7 355</b>	<b>2 793</b>
	4 largest firms .....	4	14 068	12.1	4 851	1 138	113
	8 largest firms .....	8	23 058	19.9	6 138	1 447	193
	20 largest firms .....	20	41 247	35.6	10 725	2 525	479
	50 largest firms .....	50	64 504	55.7	16 124	3 692	841
71119	Other performing arts companies						
	<b>All firms</b> .....	<b>87</b>	<b>45 232</b>	<b>100.0</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	4 largest firms .....	4	21 922	48.5	6 630	1 506	296
	8 largest firms .....	8	27 939	61.8	7 650	1 709	447
	20 largest firms .....	20	36 028	79.7	10 509	2 349	626
	50 largest firms .....	50	43 397	95.9	12 065	2 676	748
711190	Other performing arts companies						
	<b>All firms</b> .....	<b>87</b>	<b>45 232</b>	<b>100.0</b>	<b>12 675</b>	<b>2 800</b>	<b>806</b>
	4 largest firms .....	4	21 922	48.5	6 630	1 506	296
	8 largest firms .....	8	27 939	61.8	7 650	1 709	447
	20 largest firms .....	20	36 028	79.7	10 509	2 349	626
	50 largest firms .....	50	43 397	95.9	12 065	2 676	748
7111901	Circuses						
	<b>All firms</b> .....	<b>17</b>	<b>20 697</b>	<b>100.0</b>	<b>6 538</b>	<b>1 508</b>	<b>342</b>
	4 largest firms .....	4	18 226	88.1	6 012	1 404	305
	8 largest firms .....	8	19 661	95.0	6 416	1 485	332
	20 largest firms .....	17	20 697	100.0	6 538	1 508	342
	50 largest firms .....	17	20 697	100.0	6 538	1 508	342
7111909	Other performing arts companies (except circuses)						
	<b>All firms</b> .....	<b>70</b>	<b>24 535</b>	<b>100.0</b>	<b>6 137</b>	<b>1 292</b>	<b>464</b>
	4 largest firms .....	4	8 248	33.6	1 312	245	150
	8 largest firms .....	8	12 655	51.6	2 237	407	213
	20 largest firms .....	20	19 431	79.2	4 771	990	362
	50 largest firms .....	50	23 982	97.7	5 938	1 246	438
7113	Promoters of performing arts, sports, & similar events						
	<b>All firms</b> .....	<b>1 308</b>	<b>1 577 390</b>	<b>100.0</b>	<b>348 443</b>	<b>79 931</b>	<b>20 630</b>
	4 largest firms .....	4	219 879	13.9	75 995	19 077	2 381
	8 largest firms .....	14	343 233	21.8	95 036	24 762	3 859
	20 largest firms .....	26	573 245	36.3	137 674	33 250	6 524
	50 largest firms .....	62	843 049	53.4	206 635	50 899	10 617
71131	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>371</b>	<b>846 172</b>	<b>100.0</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	4 largest firms .....	4	219 879	26.0	75 995	19 077	2 381
	8 largest firms .....	9	326 358	38.6	94 923	22 954	3 791
	20 largest firms .....	21	507 684	60.0	134 501	31 948	6 969
	50 largest firms .....	58	677 951	80.1	180 361	43 355	9 780
711310	Promoters of performing arts, sports, & similar events w/ facility						
	<b>All firms</b> .....	<b>371</b>	<b>846 172</b>	<b>100.0</b>	<b>225 315</b>	<b>53 523</b>	<b>13 589</b>
	4 largest firms .....	4	219 879	26.0	75 995	19 077	2 381
	8 largest firms .....	9	326 358	38.6	94 923	22 954	3 791
	20 largest firms .....	21	507 684	60.0	134 501	31 948	6 969
	50 largest firms .....	58	677 951	80.1	180 361	43 355	9 780
71132	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>937</b>	<b>731 218</b>	<b>100.0</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	4 largest firms .....	9	104 855	14.3	11 188	3 432	291
	8 largest firms .....	13	162 493	22.2	23 521	5 698	518
	20 largest firms .....	27	243 922	33.4	43 879	11 754	1 806
	50 largest firms .....	57	346 271	47.4	63 038	15 820	2 632
711320	Promoters of performing arts, sports, & similar events w/ o facil						
	<b>All firms</b> .....	<b>937</b>	<b>731 218</b>	<b>100.0</b>	<b>123 128</b>	<b>26 408</b>	<b>7 041</b>
	4 largest firms .....	9	104 855	14.3	11 188	3 432	291
	8 largest firms .....	13	162 493	22.2	23 521	5 698	518
	20 largest firms .....	27	243 922	33.4	43 879	11 754	1 806
	50 largest firms .....	57	346 271	47.4	63 038	15 820	2 632



**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 71, Arts, Entertainment, and Recreation only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>						
	<b>All firms</b> .....	<b>4 793</b>	<b>6 280 306</b>	<b>100.0</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	4 largest firms .....	7	733 729	11.7	160 496	37 274	6 165
	8 largest firms .....	15	1 115 397	17.8	240 671	54 730	9 077
	20 largest firms .....	100	1 757 585	28.0	385 272	89 405	14 145
	50 largest firms .....	158	2 583 050	41.1	607 942	142 898	24 406
7121	Museums, historical sites, & similar institutions						
	<b>All firms</b> .....	<b>4 793</b>	<b>6 280 306</b>	<b>100.0</b>	<b>1 714 749</b>	<b>399 471</b>	<b>84 495</b>
	4 largest firms .....	7	733 729	11.7	160 496	37 274	6 165
	8 largest firms .....	15	1 115 397	17.8	240 671	54 730	9 077
	20 largest firms .....	100	1 757 585	28.0	385 272	89 405	14 145
	50 largest firms .....	158	2 583 050	41.1	607 942	142 898	24 406
71211	Museums						
	<b>All firms</b> .....	<b>3 434</b>	<b>4 529 209</b>	<b>100.0</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	4 largest firms .....	5	658 219	14.5	150 277	33 947	5 740
	8 largest firms .....	11	950 057	21.0	220 285	50 775	7 829
	20 largest firms .....	27	1 423 565	31.4	321 540	75 750	12 315
	50 largest firms .....	95	2 030 301	44.8	484 676	115 559	19 374
712110	Museums						
	<b>All firms</b> .....	<b>3 434</b>	<b>4 529 209</b>	<b>100.0</b>	<b>1 212 493</b>	<b>286 063</b>	<b>60 122</b>
	4 largest firms .....	5	658 219	14.5	150 277	33 947	5 740
	8 largest firms .....	11	950 057	21.0	220 285	50 775	7 829
	20 largest firms .....	27	1 423 565	31.4	321 540	75 750	12 315
	50 largest firms .....	95	2 030 301	44.8	484 676	115 559	19 374
71212	Historical sites						
	<b>All firms</b> .....	<b>814</b>	<b>342 606</b>	<b>100.0</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	4 largest firms .....	5	83 128	24.3	28 315	6 565	1 819
	8 largest firms .....	9	114 492	33.4	36 149	8 317	2 188
	20 largest firms .....	37	163 140	47.6	50 316	11 164	2 943
	50 largest firms .....	74	215 181	62.8	67 499	14 868	4 074
712120	Historical sites						
	<b>All firms</b> .....	<b>814</b>	<b>342 606</b>	<b>100.0</b>	<b>101 489</b>	<b>22 234</b>	<b>6 757</b>
	4 largest firms .....	5	83 128	24.3	28 315	6 565	1 819
	8 largest firms .....	9	114 492	33.4	36 149	8 317	2 188
	20 largest firms .....	37	163 140	47.6	50 316	11 164	2 943
	50 largest firms .....	74	215 181	62.8	67 499	14 868	4 074
71213	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>269</b>	<b>1 279 021</b>	<b>100.0</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	4 largest firms .....	10	432 703	33.8	89 586	20 883	3 329
	8 largest firms .....	14	587 513	45.9	129 463	30 066	4 933
	20 largest firms .....	27	809 548	63.3	206 290	47 510	8 091
	50 largest firms .....	61	1 076 564	84.2	294 672	67 141	11 998
712130	Zoos & botanical gardens						
	<b>All firms</b> .....	<b>269</b>	<b>1 279 021</b>	<b>100.0</b>	<b>364 274</b>	<b>83 051</b>	<b>15 727</b>
	4 largest firms .....	10	432 703	33.8	89 586	20 883	3 329
	8 largest firms .....	14	587 513	45.9	129 463	30 066	4 933
	20 largest firms .....	27	809 548	63.3	206 290	47 510	8 091
	50 largest firms .....	61	1 076 564	84.2	294 672	67 141	11 998
71219	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>276</b>	<b>129 470</b>	<b>100.0</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	4 largest firms .....	103	68 957	53.3	15 815	3 652	704
	8 largest firms .....	112	79 143	61.1	18 896	4 363	848
	20 largest firms .....	124	95 188	73.5	24 134	5 534	1 116
	50 largest firms .....	158	113 101	87.4	30 341	6 914	1 481
712190	Nature parks & other similar institutions						
	<b>All firms</b> .....	<b>276</b>	<b>129 470</b>	<b>100.0</b>	<b>36 493</b>	<b>8 123</b>	<b>1 889</b>
	4 largest firms .....	103	68 957	53.3	15 815	3 652	704
	8 largest firms .....	112	79 143	61.1	18 896	4 363	848
	20 largest firms .....	124	95 188	73.5	24 134	5 534	1 116
	50 largest firms .....	158	113 101	87.4	30 341	6 914	1 481
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>						
	<b>All firms</b> .....	<b>10 046</b>	<b>8 470 354</b>	<b>100.0</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	4 largest firms .....	5	152 973	1.8	27 934	6 238	1 035
	8 largest firms .....	42	236 940	2.8	63 990	14 386	4 245
	20 largest firms .....	112	426 895	5.0	139 499	33 355	10 707
	50 largest firms .....	185	769 307	9.1	265 684	63 789	17 326
7139	Other amusement & recreation services						
	<b>All firms</b> .....	<b>10 046</b>	<b>8 470 354</b>	<b>100.0</b>	<b>3 347 131</b>	<b>674 299</b>	<b>204 961</b>
	4 largest firms .....	5	152 973	1.8	27 934	6 238	1 035
	8 largest firms .....	42	236 940	2.8	63 990	14 386	4 245
	20 largest firms .....	112	426 895	5.0	139 499	33 355	10 707
	50 largest firms .....	185	769 307	9.1	265 684	63 789	17 326

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			Amount (\$1,000)	As percent of total			
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>						
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>						
71391	Golf courses & country clubs						
	<b>All firms</b> .....	<b>3 212</b>	<b>5 582 855</b>	<b>100.0</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	4 largest firms .....	6	73 938	1.3	28 489	6 452	1 334
	8 largest firms .....	20	128 516	2.3	51 928	13 222	2 740
	20 largest firms .....	33	261 112	4.7	108 545	26 981	5 394
	50 largest firms .....	66	512 868	9.2	206 971	48 239	9 847
713910	Golf courses & country clubs						
	<b>All firms</b> .....	<b>3 212</b>	<b>5 582 855</b>	<b>100.0</b>	<b>2 291 482</b>	<b>455 103</b>	<b>115 960</b>
	4 largest firms .....	6	73 938	1.3	28 489	6 452	1 334
	8 largest firms .....	20	128 516	2.3	51 928	13 222	2 740
	20 largest firms .....	33	261 112	4.7	108 545	26 981	5 394
	50 largest firms .....	66	512 868	9.2	206 971	48 239	9 847
71394	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>4 679</b>	<b>2 217 294</b>	<b>100.0</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	4 largest firms .....	15	151 208	6.8	28 558	6 034	1 324
	8 largest firms .....	45	224 082	10.1	55 644	12 887	4 439
	20 largest firms .....	99	382 848	17.3	116 967	27 435	9 597
	50 largest firms .....	224	591 863	26.7	200 612	46 455	16 554
713940	Fitness & recreational sports centers						
	<b>All firms</b> .....	<b>4 679</b>	<b>2 217 294</b>	<b>100.0</b>	<b>858 762</b>	<b>178 147</b>	<b>75 706</b>
	4 largest firms .....	15	151 208	6.8	28 558	6 034	1 324
	8 largest firms .....	45	224 082	10.1	55 644	12 887	4 439
	20 largest firms .....	99	382 848	17.3	116 967	27 435	9 597
	50 largest firms .....	224	591 863	26.7	200 612	46 455	16 554
71399	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>2 155</b>	<b>670 205</b>	<b>100.0</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	4 largest firms .....	4	50 439	7.5	12 147	2 745	435
	8 largest firms .....	20	77 321	11.5	19 704	4 419	689
	20 largest firms .....	35	125 921	18.8	38 234	8 410	1 491
	50 largest firms .....	89	209 710	31.3	68 305	15 213	3 082
713990	All other amusement & recreation industries						
	<b>All firms</b> .....	<b>2 155</b>	<b>670 205</b>	<b>100.0</b>	<b>196 887</b>	<b>41 049</b>	<b>13 295</b>
	4 largest firms .....	4	50 439	7.5	12 147	2 745	435
	8 largest firms .....	20	77 321	11.5	19 704	4 419	689
	20 largest firms .....	35	125 921	18.8	38 234	8 410	1 491
	50 largest firms .....	89	209 710	31.3	68 305	15 213	3 082

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<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION</b>					
	<b>All establishments</b> .....	<b>'79 636</b>	<b>'85 088 464</b>	<b>'26 103 856</b>	<b>'5 617 788</b>	<b>'1 207 373</b>
	Corporations .....	59 361	65 018 488	19 719 379	4 258 920	950 333
	Individual proprietorships .....	13 063	3 736 440	778 693	161 560	58 745
	Partnerships .....	6 137	12 668 043	4 867 618	1 026 997	159 702
	Other legal forms of organization .....	1 075	3 665 493	738 166	170 311	38 593
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries</b>					
	<b>All establishments</b> .....	<b>25 942</b>	<b>32 743 586</b>	<b>12 834 362</b>	<b>2 653 922</b>	<b>235 926</b>
	Corporations .....	19 383	23 512 513	8 994 927	1 862 621	167 107
	Individual proprietorships .....	4 840	1 665 661	334 373	70 038	17 364
	Partnerships .....	1 394	6 910 235	3 338 897	694 324	46 057
	Other legal forms of organization .....	325	655 177	166 165	26 939	5 398
<b>7111</b>	<b>Performing arts companies</b>					
	<b>All establishments</b> .....	<b>5 883</b>	<b>5 271 542</b>	<b>1 452 152</b>	<b>271 512</b>	<b>51 802</b>
	Corporations .....	4 193	3 597 216	1 115 620	194 836	36 474
	Individual proprietorships .....	1 142	399 785	69 021	13 397	5 655
	Partnerships .....	499	1 247 727	259 365	61 320	9 338
	Other legal forms of organization .....	49	26 814	8 146	1 959	335
<b>71111</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b> .....	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Corporations .....	1 130	1 216 111	350 149	69 106	17 014
	Individual proprietorships .....	219	53 247	12 055	2 686	1 544
	Partnerships .....	223	1 068 189	229 321	54 947	7 792
	Other legal forms of organization .....	28	6 693	2 265	396	138
<b>711110</b>	<b>Theater companies &amp; dinner theaters</b>					
	<b>All establishments</b> .....	<b>1 600</b>	<b>2 344 240</b>	<b>593 790</b>	<b>127 135</b>	<b>26 488</b>
	Corporations .....	1 130	1 216 111	350 149	69 106	17 014
	Individual proprietorships .....	219	53 247	12 055	2 686	1 544
	Partnerships .....	223	1 068 189	229 321	54 947	7 792
	Other legal forms of organization .....	28	6 693	2 265	396	138
<b>7111101</b>	<b>Opera companies</b>					
	<b>All establishments</b> .....	<b>23</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>c</b>
	Corporations .....	15	D	D	D	c
	Individual proprietorships .....	6	D	D	D	a
	Partnerships .....	1	D	D	D	a
	Other legal forms of organization .....	1	D	D	D	a
<b>7111102</b>	<b>Theater companies</b>					
	<b>All establishments</b> .....	<b>1 393</b>	<b>2 043 181</b>	<b>502 901</b>	<b>108 258</b>	<b>19 157</b>
	Corporations .....	975	987 618	281 560	54 060	11 521
	Individual proprietorships .....	195	41 487	9 250	1 992	1 083
	Partnerships .....	197	D	D	D	i
	Other legal forms of organization .....	26	D	D	D	c
<b>7111103</b>	<b>Dinner theaters</b>					
	<b>All establishments</b> .....	<b>184</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>i</b>
	Corporations .....	140	D	D	D	i
	Individual proprietorships .....	18	D	D	D	e
	Partnerships .....	25	D	D	D	g
	Other legal forms of organization .....	1	D	D	D	a
<b>71112</b>	<b>Dance companies</b>					
	<b>All establishments</b> .....	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Corporations .....	98	83 157	27 938	5 816	1 767
	Individual proprietorships .....	44	3 635	1 011	255	180
	Partnerships .....	14	22 445	6 284	1 559	398
	Other legal forms of organization .....	3	147	39	8	4
<b>711120</b>	<b>Dance companies</b>					
	<b>All establishments</b> .....	<b>159</b>	<b>109 384</b>	<b>35 272</b>	<b>7 638</b>	<b>2 349</b>
	Corporations .....	98	83 157	27 938	5 816	1 767
	Individual proprietorships .....	44	3 635	1 011	255	180
	Partnerships .....	14	22 445	6 284	1 559	398
	Other legal forms of organization .....	3	147	39	8	4
<b>71113</b>	<b>Musical groups &amp; artists</b>					
	<b>All establishments</b> .....	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Corporations .....	2 409	1 709 290	564 189	78 320	12 091
	Individual proprietorships .....	725	319 747	50 197	9 476	3 338
	Partnerships .....	228	140 644	19 667	3 824	848
	Other legal forms of organization .....	7	2 816	987	268	77
<b>711130</b>	<b>Musical groups &amp; artists</b>					
	<b>All establishments</b> .....	<b>3 369</b>	<b>2 172 497</b>	<b>635 040</b>	<b>91 888</b>	<b>16 354</b>
	Corporations .....	2 409	1 709 290	564 189	78 320	12 091
	Individual proprietorships .....	725	319 747	50 197	9 476	3 338
	Partnerships .....	228	140 644	19 667	3 824	848
	Other legal forms of organization .....	7	2 816	987	268	77

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<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries— Con.</b>					
7111301	Symphony orchestras & chamber music organizations					
	<b>All establishments</b> .....	<b>107</b>	<b>40 022</b>	<b>15 438</b>	<b>1 908</b>	<b>628</b>
	Corporations .....	79	33 018	14 691	1 782	587
	Individual proprietorships .....	22	4 481	409	84	30
	Partnerships .....	5	D	D	D	a
	Other legal forms of organization .....	1	D	D	D	a
7111309	Other music groups & artists					
	<b>All establishments</b> .....	<b>3 262</b>	<b>2 132 475</b>	<b>619 602</b>	<b>89 980</b>	<b>15 726</b>
	Corporations .....	2 330	1 676 272	549 498	76 538	11 504
	Individual proprietorships .....	703	315 266	49 788	9 392	3 308
	Partnerships .....	223	D	D	D	f
	Other legal forms of organization .....	6	D	D	D	b
71119	Other performing arts companies					
	<b>All establishments</b> .....	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Corporations .....	556	588 658	173 344	41 594	5 602
	Individual proprietorships .....	154	23 156	5 758	980	593
	Partnerships .....	34	16 449	4 093	990	300
	Other legal forms of organization .....	11	17 158	4 855	1 287	116
711190	Other performing arts companies					
	<b>All establishments</b> .....	<b>755</b>	<b>645 421</b>	<b>188 050</b>	<b>44 851</b>	<b>6 611</b>
	Corporations .....	556	588 658	173 344	41 594	5 602
	Individual proprietorships .....	154	23 156	5 758	980	593
	Partnerships .....	34	16 449	4 093	990	300
	Other legal forms of organization .....	11	17 158	4 855	1 287	116
7111901	Circuses					
	<b>All establishments</b> .....	<b>70</b>	<b>268 351</b>	<b>56 393</b>	<b>13 684</b>	<b>1 861</b>
	Corporations .....	58	266 194	55 769	13 583	1 789
	Individual proprietorships .....	11	D	D	D	b
	Partnerships .....	1	D	D	D	a
	Other legal forms of organization .....	—	—	—	—	—
7111909	Other performing arts companies (except circuses)					
	<b>All establishments</b> .....	<b>685</b>	<b>377 070</b>	<b>131 657</b>	<b>31 167</b>	<b>4 750</b>
	Corporations .....	498	322 464	117 575	28 011	3 813
	Individual proprietorships .....	143	D	D	D	f
	Partnerships .....	33	D	D	D	e
	Other legal forms of organization .....	11	17 158	4 855	1 287	116
7112	Spectator sports					
	<b>All establishments</b> .....	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Corporations .....	2 369	8 210 328	3 089 076	745 898	60 905
	Individual proprietorships .....	1 085	422 956	119 043	25 552	5 107
	Partnerships .....	377	4 652 422	2 869 336	586 061	22 636
	Other legal forms of organization .....	50	370 327	73 760	16 711	3 745
71121	Spectator sports					
	<b>All establishments</b> .....	<b>3 881</b>	<b>13 656 033</b>	<b>6 151 215</b>	<b>1 374 222</b>	<b>92 393</b>
	Corporations .....	2 369	8 210 328	3 089 076	745 898	60 905
	Individual proprietorships .....	1 085	422 956	119 043	25 552	5 107
	Partnerships .....	377	4 652 422	2 869 336	586 061	22 636
	Other legal forms of organization .....	50	370 327	73 760	16 711	3 745
711211	Sports teams & clubs					
	<b>All establishments</b> .....	<b>483</b>	<b>7 808 684</b>	<b>4 922 390</b>	<b>1 114 533</b>	<b>33 330</b>
	Corporations .....	290	3 550 175	2 123 946	542 259	16 405
	Individual proprietorships .....	9	D	D	D	c
	Partnerships .....	173	4 086 271	2 748 152	560 920	16 313
	Other legal forms of organization .....	11	D	D	D	e
7112111	Football clubs					
	<b>All establishments</b> .....	<b>45</b>	<b>2 503 339</b>	<b>1 656 478</b>	<b>382 473</b>	<b>4 107</b>
	Corporations .....	24	1 528 576	1 026 478	249 234	2 144
	Individual proprietorships .....	—	—	—	—	—
	Partnerships .....	21	974 763	630 000	133 239	1 963
	Other legal forms of organization .....	—	—	—	—	—
7112112	Baseball clubs					
	<b>All establishments</b> .....	<b>194</b>	<b>2 296 558</b>	<b>1 425 319</b>	<b>135 620</b>	<b>14 410</b>
	Corporations .....	129	734 785	344 807	40 881	6 728
	Individual proprietorships .....	3	D	D	D	b
	Partnerships .....	40	1 553 161	1 077 155	94 482	7 637
	Other legal forms of organization .....	2	D	D	D	a

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<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries— Con.</b>					
7112119	Other professional sports clubs					
	<b>All establishments</b> .....	<b>244</b>	<b>3 008 787</b>	<b>1 840 593</b>	<b>596 440</b>	<b>14 813</b>
	Corporations .....	137	1 286 814	752 661	252 144	7 533
	Individual proprietorships .....	6	D	D	D	c
	Partnerships .....	92	1 558 347	1 040 997	333 199	6 713
	Other legal forms of organization .....	9	D	D	D	e
711212	Racetracks					
	<b>All establishments</b> .....	<b>807</b>	<b>4 142 020</b>	<b>797 261</b>	<b>173 543</b>	<b>44 880</b>
	Corporations .....	668	3 424 813	647 846	141 062	36 116
	Individual proprietorships .....	72	D	D	D	e
	Partnerships .....	55	410 054	83 169	17 715	5 262
	Other legal forms of organization .....	12	D	D	D	h
7112121	Dog racetrack operation					
	<b>All establishments</b> .....	<b>56</b>	<b>796 069</b>	<b>148 173</b>	<b>36 997</b>	<b>11 212</b>
	Corporations .....	49	720 602	132 407	32 932	9 988
	Individual proprietorships .....	2	D	D	D	a
	Partnerships .....	4	D	D	D	f
	Other legal forms of organization .....	1	D	D	D	e
7112122	Auto racetrack operation					
	<b>All establishments</b> .....	<b>590</b>	<b>897 600</b>	<b>120 176</b>	<b>22 215</b>	<b>6 267</b>
	Corporations .....	496	839 340	111 828	20 586	5 712
	Individual proprietorships .....	56	17 020	2 275	370	205
	Partnerships .....	36	D	D	D	e
	Other legal forms of organization .....	2	D	D	D	a
7112123	Horse racetrack operation					
	<b>All establishments</b> .....	<b>161</b>	<b>2 448 351</b>	<b>528 912</b>	<b>114 331</b>	<b>27 401</b>
	Corporations .....	123	1 864 871	403 611	87 544	20 416
	Individual proprietorships .....	14	3 089	975	176	62
	Partnerships .....	15	317 220	66 256	13 460	3 975
	Other legal forms of organization .....	9	263 171	58 070	13 151	2 948
711219	Other spectator sports					
	<b>All establishments</b> .....	<b>2 591</b>	<b>1 705 329</b>	<b>431 564</b>	<b>86 146</b>	<b>14 183</b>
	Corporations .....	1 411	1 235 340	317 284	62 577	8 384
	Individual proprietorships .....	1 004	308 181	74 724	15 819	4 654
	Partnerships .....	149	156 097	38 015	7 426	1 061
	Other legal forms of organization .....	27	5 711	1 541	324	84
7112191	Professional athletes					
	<b>All establishments</b> .....	<b>569</b>	<b>302 751</b>	<b>83 227</b>	<b>12 583</b>	<b>1 540</b>
	Corporations .....	364	236 936	74 234	11 185	1 062
	Individual proprietorships .....	169	51 908	4 373	678	279
	Partnerships .....	28	13 319	4 478	693	186
	Other legal forms of organization .....	8	588	142	27	13
7112192	Racing (except racetrack operation)					
	<b>All establishments</b> .....	<b>2 022</b>	<b>1 402 578</b>	<b>348 337</b>	<b>73 563</b>	<b>12 643</b>
	Corporations .....	1 047	998 404	243 050	51 392	7 322
	Individual proprietorships .....	835	256 273	70 351	15 141	4 375
	Partnerships .....	121	142 778	33 537	6 733	875
	Other legal forms of organization .....	19	5 123	1 399	297	71
7113	Promoters of performing arts, sports, & similar events					
	<b>All establishments</b> .....	<b>2 633</b>	<b>5 045 093</b>	<b>1 052 645</b>	<b>232 997</b>	<b>51 411</b>
	Corporations .....	2 038	4 068 083	857 207	189 495	37 396
	Individual proprietorships .....	293	119 989	30 202	6 109	1 101
	Partnerships .....	194	775 053	153 733	34 703	12 457
	Other legal forms of organization .....	108	81 968	11 503	2 690	457
71131	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Corporations .....	399	981 291	293 533	68 263	15 113
	Individual proprietorships .....	55	35 996	4 092	940	296
	Partnerships .....	87	514 826	119 501	27 954	10 149
	Other legal forms of organization .....	16	15 993	1 759	453	155
711310	Promoters of performing arts, sports, & similar events w/facility					
	<b>All establishments</b> .....	<b>557</b>	<b>1 548 106</b>	<b>418 885</b>	<b>97 610</b>	<b>25 713</b>
	Corporations .....	399	981 291	293 533	68 263	15 113
	Individual proprietorships .....	55	35 996	4 092	940	296
	Partnerships .....	87	514 826	119 501	27 954	10 149
	Other legal forms of organization .....	16	15 993	1 759	453	155

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<b>711</b>	<b>Performing arts, spectator sports, &amp; related industries— Con.</b>					
71132	Promoters of performing arts, sports, & similar events w/o facil <b>All establishments</b> .....	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Corporations .....	1 639	3 086 792	563 674	121 232	22 283
	Individual proprietorships .....	238	83 993	26 110	5 169	805
	Partnerships .....	107	260 227	34 232	6 749	2 308
	Other legal forms of organization .....	92	65 975	9 744	2 237	302
711320	Promoters of performing arts, sports, & similar events w/o facil <b>All establishments</b> .....	<b>2 076</b>	<b>3 496 987</b>	<b>633 760</b>	<b>135 387</b>	<b>25 698</b>
	Corporations .....	1 639	3 086 792	563 674	121 232	22 283
	Individual proprietorships .....	238	83 993	26 110	5 169	805
	Partnerships .....	107	260 227	34 232	6 749	2 308
	Other legal forms of organization .....	92	65 975	9 744	2 237	302
7114	Agents/managers for artists, athletes, & other public figures <b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Corporations .....	1 994	2 002 422	792 892	179 994	11 031
	Individual proprietorships .....	368	132 844	19 578	4 135	900
	Partnerships .....	131	D	D	D	f
	Other legal forms of organization .....	39	D	D	D	e
71141	Agents/managers for artists, athletes, & other public figures <b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Corporations .....	1 994	2 002 422	792 892	179 994	11 031
	Individual proprietorships .....	368	132 844	19 578	4 135	900
	Partnerships .....	131	D	D	D	f
	Other legal forms of organization .....	39	D	D	D	e
711410	Agents/managers for artists, athletes, & other public figures <b>All establishments</b> .....	<b>2 532</b>	<b>2 409 918</b>	<b>910 844</b>	<b>195 732</b>	<b>13 239</b>
	Corporations .....	1 994	2 002 422	792 892	179 994	11 031
	Individual proprietorships .....	368	132 844	19 578	4 135	900
	Partnerships .....	131	D	D	D	f
	Other legal forms of organization .....	39	D	D	D	e
7115	Independent artists, writers, & performers <b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Corporations .....	8 789	5 634 464	3 140 132	552 398	21 301
	Individual proprietorships .....	1 952	590 087	96 529	20 845	4 601
	Partnerships .....	193	D	D	D	f
	Other legal forms of organization .....	79	D	D	D	e
71151	Independent artists, writers, & performers <b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Corporations .....	8 789	5 634 464	3 140 132	552 398	21 301
	Individual proprietorships .....	1 952	590 087	96 529	20 845	4 601
	Partnerships .....	193	D	D	D	f
	Other legal forms of organization .....	79	D	D	D	e
711510	Independent artists, writers, & performers <b>All establishments</b> .....	<b>11 013</b>	<b>6 361 000</b>	<b>3 267 506</b>	<b>579 459</b>	<b>27 081</b>
	Corporations .....	8 789	5 634 464	3 140 132	552 398	21 301
	Individual proprietorships .....	1 952	590 087	96 529	20 845	4 601
	Partnerships .....	193	D	D	D	f
	Other legal forms of organization .....	79	D	D	D	e
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions</b>					
	<b>All establishments</b> .....	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Corporations .....	481	400 031	104 696	21 123	5 962
	Individual proprietorships .....	219	37 700	6 856	1 200	590
	Partnerships .....	60	39 884	9 237	1 723	645
	Other legal forms of organization .....	27	6 068	1 615	341	84
7121	Museums, historical sites, & similar institutions <b>All establishments</b> .....	<b>787</b>	<b>483 683</b>	<b>122 404</b>	<b>24 387</b>	<b>7 281</b>
	Corporations .....	481	400 031	104 696	21 123	5 962
	Individual proprietorships .....	219	37 700	6 856	1 200	590
	Partnerships .....	60	39 884	9 237	1 723	645
	Other legal forms of organization .....	27	6 068	1 615	341	84
71211	Museums <b>All establishments</b> .....	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Corporations .....	244	213 924	44 661	9 718	2 423
	Individual proprietorships .....	124	25 029	3 835	723	311
	Partnerships .....	44	16 484	3 252	588	204
	Other legal forms of organization .....	14	3 778	944	201	37

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—  
Con.**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>712</b>	<b>Museums, historical sites, &amp; similar institutions—Con.</b>					
712110	Museums					
	<b>All establishments</b> .....	<b>426</b>	<b>259 215</b>	<b>52 692</b>	<b>11 230</b>	<b>2 975</b>
	Corporations .....	244	213 924	44 661	9 718	2 423
	Individual proprietorships .....	124	25 029	3 835	723	311
	Partnerships .....	44	16 484	3 252	588	204
	Other legal forms of organization .....	14	3 778	944	201	37
71212	Historical sites					
	<b>All establishments</b> .....	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Corporations .....	45	20 616	7 261	1 231	676
	Individual proprietorships .....	22	2 181	748	145	87
	Partnerships .....	6	4 336	1 198	268	156
	Other legal forms of organization .....	5	329	100	18	8
712120	Historical sites					
	<b>All establishments</b> .....	<b>78</b>	<b>27 462</b>	<b>9 307</b>	<b>1 662</b>	<b>927</b>
	Corporations .....	45	20 616	7 261	1 231	676
	Individual proprietorships .....	22	2 181	748	145	87
	Partnerships .....	6	4 336	1 198	268	156
	Other legal forms of organization .....	5	329	100	18	8
71213	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Corporations .....	76	74 435	23 373	4 809	1 269
	Individual proprietorships .....	30	3 881	839	138	87
	Partnerships .....	7	D	D	D	e
	Other legal forms of organization .....	4	D	D	D	a
712130	Zoos & botanical gardens					
	<b>All establishments</b> .....	<b>117</b>	<b>96 915</b>	<b>28 900</b>	<b>5 845</b>	<b>1 645</b>
	Corporations .....	76	74 435	23 373	4 809	1 269
	Individual proprietorships .....	30	3 881	839	138	87
	Partnerships .....	7	D	D	D	e
	Other legal forms of organization .....	4	D	D	D	a
71219	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Corporations .....	116	91 056	29 401	5 365	1 594
	Individual proprietorships .....	43	6 609	1 434	194	105
	Partnerships .....	3	D	D	D	a
	Other legal forms of organization .....	4	D	D	D	b
712190	Nature parks & other similar institutions					
	<b>All establishments</b> .....	<b>166</b>	<b>100 091</b>	<b>31 505</b>	<b>5 650</b>	<b>1 734</b>
	Corporations .....	116	91 056	29 401	5 365	1 594
	Individual proprietorships .....	43	6 609	1 434	194	105
	Partnerships .....	3	D	D	D	a
	Other legal forms of organization .....	4	D	D	D	b
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries</b>					
	<b>All establishments</b> .....	<b>'52 907</b>	<b>'51 861 195</b>	<b>'13 147 090</b>	<b>'2 939 479</b>	<b>'964 166</b>
	Corporations .....	39 497	41 105 944	10 619 756	2 375 176	777 264
	Individual proprietorships .....	8 004	2 033 079	437 464	90 322	40 791
	Partnerships .....	4 683	5 717 924	1 519 484	330 950	113 000
	Other legal forms of organization .....	723	3 004 248	570 386	143 031	33 111
7131	Amusement parks & arcades					
	<b>All establishments</b> .....	<b>3 344</b>	<b>8 418 476</b>	<b>1 961 871</b>	<b>396 359</b>	<b>138 930</b>
	Corporations .....	2 729	7 564 897	1 750 489	351 899	123 990
	Individual proprietorships .....	295	65 837	13 101	2 286	1 345
	Partnerships .....	305	753 145	194 677	41 239	13 367
	Other legal forms of organization .....	15	34 597	3 604	935	228
71311	Amusement & theme parks					
	<b>All establishments</b> .....	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Corporations .....	503	6 562 071	1 523 092	301 705	100 084
	Individual proprietorships .....	26	11 197	2 497	311	254
	Partnerships .....	70	565 119	161 461	34 339	10 260
	Other legal forms of organization .....	8	33 290	3 336	870	191
713110	Amusement & theme parks					
	<b>All establishments</b> .....	<b>607</b>	<b>7 171 677</b>	<b>1 690 386</b>	<b>337 225</b>	<b>110 789</b>
	Corporations .....	503	6 562 071	1 523 092	301 705	100 084
	Individual proprietorships .....	26	11 197	2 497	311	254
	Partnerships .....	70	565 119	161 461	34 339	10 260
	Other legal forms of organization .....	8	33 290	3 336	870	191

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—  
Con.**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
7131101	Waterparks					
	<b>All establishments</b> .....	<b>157</b>	<b>342 958</b>	<b>79 296</b>	<b>9 767</b>	<b>3 995</b>
	Corporations .....	127	300 457	68 009	8 835	3 282
	Individual proprietorships .....	8	5 700	1 291	220	202
	Partnerships .....	22	36 801	9 996	712	511
	Other legal forms of organization .....	—	—	—	—	—
7131102	Amusement parks (except waterparks)					
	<b>All establishments</b> .....	<b>450</b>	<b>6 828 719</b>	<b>1 611 090</b>	<b>327 458</b>	<b>106 794</b>
	Corporations .....	376	6 261 614	1 455 083	292 870	96 802
	Individual proprietorships .....	18	5 497	1 206	91	52
	Partnerships .....	48	528 318	151 465	33 627	9 749
	Other legal forms of organization .....	8	33 290	3 336	870	191
71312	Amusement arcades					
	<b>All establishments</b> .....	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Corporations .....	2 226	1 002 826	227 397	50 194	23 906
	Individual proprietorships .....	269	54 640	10 604	1 975	1 091
	Partnerships .....	235	188 026	33 216	6 900	3 107
	Other legal forms of organization .....	7	1 307	268	65	37
713120	Amusement arcades					
	<b>All establishments</b> .....	<b>2 737</b>	<b>1 246 799</b>	<b>271 485</b>	<b>59 134</b>	<b>28 141</b>
	Corporations .....	2 226	1 002 826	227 397	50 194	23 906
	Individual proprietorships .....	269	54 640	10 604	1 975	1 091
	Partnerships .....	235	188 026	33 216	6 900	3 107
	Other legal forms of organization .....	7	1 307	268	65	37
7132	Gambling industries					
	<b>All establishments</b> .....	<b>2 099</b>	<b>15 541 569</b>	<b>3 221 864</b>	<b>771 576</b>	<b>168 532</b>
	Corporations .....	1 363	10 487 108	2 166 526	519 263	109 498
	Individual proprietorships .....	343	525 513	132 563	32 137	8 914
	Partnerships .....	183	1 779 606	418 004	88 856	21 943
	Other legal forms of organization .....	210	2 749 342	504 771	131 320	28 177
71321	Casinos (except casino hotels)					
	<b>All establishments</b> .....	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Corporations .....	320	6 819 469	1 583 224	381 842	77 904
	Individual proprietorships .....	32	198 011	44 971	10 416	2 824
	Partnerships .....	59	1 409 980	335 331	69 704	16 741
	Other legal forms of organization .....	36	1 758 610	341 184	87 973	17 741
713210	Casinos (except casino hotels)					
	<b>All establishments</b> .....	<b>447</b>	<b>10 186 070</b>	<b>2 304 710</b>	<b>549 935</b>	<b>115 210</b>
	Corporations .....	320	6 819 469	1 583 224	381 842	77 904
	Individual proprietorships .....	32	198 011	44 971	10 416	2 824
	Partnerships .....	59	1 409 980	335 331	69 704	16 741
	Other legal forms of organization .....	36	1 758 610	341 184	87 973	17 741
71329	Other gambling industries					
	<b>All establishments</b> .....	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Corporations .....	1 043	3 667 639	583 302	137 421	31 594
	Individual proprietorships .....	311	327 502	87 592	21 721	6 090
	Partnerships .....	124	369 626	82 673	19 152	5 202
	Other legal forms of organization .....	174	990 732	163 587	43 347	10 436
713290	Other gambling industries					
	<b>All establishments</b> .....	<b>1 652</b>	<b>5 355 499</b>	<b>917 154</b>	<b>221 641</b>	<b>53 322</b>
	Corporations .....	1 043	3 667 639	583 302	137 421	31 594
	Individual proprietorships .....	311	327 502	87 592	21 721	6 090
	Partnerships .....	124	369 626	82 673	19 152	5 202
	Other legal forms of organization .....	174	990 732	163 587	43 347	10 436
7132901	Slot machine operators					
	<b>All establishments</b> .....	<b>327</b>	<b>1 618 475</b>	<b>293 039</b>	<b>67 670</b>	<b>15 346</b>
	Corporations .....	227	1 329 731	218 585	50 709	10 982
	Individual proprietorships .....	71	168 799	50 832	12 191	3 080
	Partnerships .....	25	77 064	7 688	1 447	441
	Other legal forms of organization .....	4	42 881	15 934	3 323	843
7132902	Lottery, bingo, bookie, & other betting operation					
	<b>All establishments</b> .....	<b>1 325</b>	<b>3 737 024</b>	<b>624 115</b>	<b>153 971</b>	<b>37 976</b>
	Corporations .....	816	2 337 908	364 717	86 712	20 612
	Individual proprietorships .....	240	158 703	36 760	9 530	3 010
	Partnerships .....	99	292 562	74 985	17 705	4 761
	Other legal forms of organization .....	170	947 851	147 653	40 024	9 593



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Con.**

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NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
7139	Other amusement & recreation services					
	<b>All establishments</b> .....	<b>47 464</b>	<b>27 901 150</b>	<b>7 963 355</b>	<b>1 771 544</b>	<b>656 704</b>
	Corporations .....	35 405	23 053 939	6 702 741	1 504 014	543 776
	Individual proprietorships .....	7 366	1 441 729	291 800	55 899	30 532
	Partnerships .....	4 195	3 185 173	906 803	200 855	77 690
	Other legal forms of organization .....	498	220 309	62 011	10 776	4 706
71391	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Corporations .....	6 420	6 979 587	2 263 806	434 379	130 996
	Individual proprietorships .....	1 003	303 330	69 858	7 923	3 947
	Partnerships .....	1 063	1 271 282	370 177	70 659	23 649
	Other legal forms of organization .....	60	82 722	28 022	3 469	1 526
713910	Golf courses & country clubs					
	<b>All establishments</b> .....	<b>8 546</b>	<b>8 636 921</b>	<b>2 731 863</b>	<b>516 430</b>	<b>160 118</b>
	Corporations .....	6 420	6 979 587	2 263 806	434 379	130 996
	Individual proprietorships .....	1 003	303 330	69 858	7 923	3 947
	Partnerships .....	1 063	1 271 282	370 177	70 659	23 649
	Other legal forms of organization .....	60	82 722	28 022	3 469	1 526
71392	Skiing facilities					
	<b>All establishments</b> .....	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Corporations .....	317	1 194 470	387 433	148 857	52 474
	Individual proprietorships .....	25	9 625	2 992	1 433	546
	Partnerships .....	26	123 298	39 709	16 062	5 292
	Other legal forms of organization .....	11	13 420	1 013	423	201
713920	Skiing facilities					
	<b>All establishments</b> .....	<b>379</b>	<b>1 340 813</b>	<b>431 147</b>	<b>166 775</b>	<b>58 513</b>
	Corporations .....	317	1 194 470	387 433	148 857	52 474
	Individual proprietorships .....	25	9 625	2 992	1 433	546
	Partnerships .....	26	123 298	39 709	16 062	5 292
	Other legal forms of organization .....	11	13 420	1 013	423	201
71393	Marinas					
	<b>All establishments</b> .....	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Corporations .....	3 227	2 109 286	444 456	88 346	18 754
	Individual proprietorships .....	616	187 943	29 613	5 457	1 739
	Partnerships .....	327	225 619	39 125	7 733	2 084
	Other legal forms of organization .....	47	18 633	3 395	609	188
713930	Marinas					
	<b>All establishments</b> .....	<b>4 217</b>	<b>2 541 481</b>	<b>516 589</b>	<b>102 145</b>	<b>22 765</b>
	Corporations .....	3 227	2 109 286	444 456	88 346	18 754
	Individual proprietorships .....	616	187 943	29 613	5 457	1 739
	Partnerships .....	327	225 619	39 125	7 733	2 084
	Other legal forms of organization .....	47	18 633	3 395	609	188
71394	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Corporations .....	12 510	6 531 290	1 978 773	464 483	207 753
	Individual proprietorships .....	2 435	334 279	80 588	17 783	12 229
	Partnerships .....	1 469	1 003 380	323 222	75 943	34 486
	Other legal forms of organization .....	190	76 005	22 460	4 724	1 929
713940	Fitness & recreational sports centers					
	<b>All establishments</b> .....	<b>16 604</b>	<b>7 944 954</b>	<b>2 405 043</b>	<b>562 933</b>	<b>256 397</b>
	Corporations .....	12 510	6 531 290	1 978 773	464 483	207 753
	Individual proprietorships .....	2 435	334 279	80 588	17 783	12 229
	Partnerships .....	1 469	1 003 380	323 222	75 943	34 486
	Other legal forms of organization .....	190	76 005	22 460	4 724	1 929
7139404	Ice skating rinks					
	<b>All establishments</b> .....	<b>381</b>	<b>298 737</b>	<b>78 587</b>	<b>19 552</b>	<b>8 870</b>
	Corporations .....	268	215 760	58 182	14 693	6 413
	Individual proprietorships .....	15	4 531	640	182	129
	Partnerships .....	57	62 821	16 052	3 762	1 899
	Other legal forms of organization .....	41	15 625	3 713	915	429
7139405	Roller skating rinks					
	<b>All establishments</b> .....	<b>1 611</b>	<b>416 339</b>	<b>111 912</b>	<b>28 316</b>	<b>19 416</b>
	Corporations .....	1 245	344 275	96 561	24 514	16 467
	Individual proprietorships .....	253	34 214	6 052	1 569	1 509
	Partnerships .....	101	36 024	8 703	2 109	1 352
	Other legal forms of organization .....	12	1 826	596	124	88

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<b>71</b>	<b>ARTS, ENTERTAINMENT, &amp; RECREATION—Con.</b>					
<b>713</b>	<b>Amusement, gambling, &amp; recreation industries—Con.</b>					
71395	Bowling centers					
	<b>All establishments</b> .....	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Corporations .....	4 273	2 446 889	730 116	190 588	76 376
	Individual proprietorships .....	904	182 951	39 694	10 543	5 895
	Partnerships .....	386	187 082	50 098	12 533	5 633
	Other legal forms of organization .....	27	3 763	1 136	225	140
713950	Bowling centers					
	<b>All establishments</b> .....	<b>5 590</b>	<b>2 820 685</b>	<b>821 044</b>	<b>213 889</b>	<b>88 044</b>
	Corporations .....	4 273	2 446 889	730 116	190 588	76 376
	Individual proprietorships .....	904	182 951	39 694	10 543	5 895
	Partnerships .....	386	187 082	50 098	12 533	5 633
	Other legal forms of organization .....	27	3 763	1 136	225	140
71399	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Corporations .....	8 658	3 792 417	898 157	177 361	57 423
	Individual proprietorships .....	2 383	423 601	69 055	12 760	6 176
	Partnerships .....	924	374 512	84 472	17 925	6 546
	Other legal forms of organization .....	163	25 766	5 985	1 326	722
713990	All other amusement & recreation industries					
	<b>All establishments</b> .....	<b>12 128</b>	<b>4 616 296</b>	<b>1 057 669</b>	<b>209 372</b>	<b>70 867</b>
	Corporations .....	8 658	3 792 417	898 157	177 361	57 423
	Individual proprietorships .....	2 383	423 601	69 055	12 760	6 176
	Partnerships .....	924	374 512	84 472	17 925	6 546
	Other legal forms of organization .....	163	25 766	5 985	1 326	722
7139901	Dance studios & halls					
	<b>All establishments</b> .....	<b>293</b>	<b>91 068</b>	<b>26 303</b>	<b>5 839</b>	<b>2 663</b>
	Corporations .....	217	80 285	24 065	5 318	2 337
	Individual proprietorships .....	55	7 650	1 419	339	225
	Partnerships .....	14	2 154	571	128	64
	Other legal forms of organization .....	7	979	248	54	37
7139902	Concession operators of amusement devices & rides					
	<b>All establishments</b> .....	<b>1 072</b>	<b>364 054</b>	<b>84 290</b>	<b>12 688</b>	<b>5 967</b>
	Corporations .....	738	292 932	71 677	10 815	4 767
	Individual proprietorships .....	243	42 902	7 427	1 036	667
	Partnerships .....	80	26 712	4 957	798	501
	Other legal forms of organization .....	11	1 508	229	39	32
7139904	Miniature golf courses					
	<b>All establishments</b> .....	<b>1 041</b>	<b>307 886</b>	<b>72 833</b>	<b>12 432</b>	<b>5 326</b>
	Corporations .....	690	230 884	55 924	9 725	4 057
	Individual proprietorships .....	213	21 494	4 633	538	397
	Partnerships .....	133	54 858	12 194	2 149	844
	Other legal forms of organization .....	5	650	82	20	28
7139905	Coin-operated amusement devices (except slot machine operation)					
	<b>All establishments</b> .....	<b>2 668</b>	<b>1 705 888</b>	<b>342 156</b>	<b>78 275</b>	<b>18 907</b>
	Corporations .....	1 988	1 446 848	300 509	68 171	15 486
	Individual proprietorships .....	518	162 050	22 734	5 424	1 698
	Partnerships .....	159	D	D	D	g
	Other legal forms of organization .....	3	D	D	D	a

# Appendix A.

## Explanation of Terms

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### **ANNUAL PAYROLL**

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

### **FIRST-QUARTER PAYROLL (\$1,000)**

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

### **LEGAL FORM OF ORGANIZATION OF ESTABLISHMENTS**

The legal form of organization for establishments in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail establishments was generally based on information from administrative records of other Federal agencies.

This report presents data for establishments by the following legal forms of organization:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Cooperative associations (Sector 42, Wholesale Trade, only).
5. Other.

### **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 FIRMS**

A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the owning or controlling firm. For the economic census, the terms "firm" and "company" are synonymous.

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## **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.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **71 ARTS, ENTERTAINMENT, AND RECREATION**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **7111101 Opera Companies**

Establishments primarily engaged in producing operas.

### **7111102 Theater Companies**

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

### **7111103 Dinner Theaters**

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

## **71112 Dance Companies**

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

## **71120 Dance Companies**

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

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

- 7922 (pt) Dance Companies

## **71113 Musical Groups and Artists**

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

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

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

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

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

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

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

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

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

## **71119 Other Performing Arts Companies**

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

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## **711190 Other Performing Arts Companies**

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

## **7111901 Circuses**

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

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

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

## **7112 Spectator Sports**

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

## **71121 Spectator Sports**

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

## **711211 Sports Teams and Clubs**

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

## **7112111 Football Clubs**

Establishments primarily engaged in operating professional or semiprofessional football clubs.

## **7112112 Baseball Clubs**

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

## **7112119 Other Professional Sports Clubs**

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

## **711212 Racetracks**

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

## **7112121 Dog Racetrack Operation**

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

## **7112122 Auto Racetrack Operation**

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

## **7112123 Horse Racetrack Operation**

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

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### **711219 Other Spectator Sports**

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

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

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

7999 (pt) Professional Athletes

### **7112191 Professional Athletes**

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

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

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

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

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

#### **7113101 Stadium Operators**

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

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

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

#### **7113103 Theater Operators**

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

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

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

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

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

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



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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

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

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

### **7113202 Sports Promoters**

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

### **7113203 Theatrical Promoters**

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

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

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

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

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

### **7114101 Sports Agents**

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

### **7114102 Theatrical Agents**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **7115102 Actors and Actresses**

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

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

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

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

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

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

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

### **71211 Museums**

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

### **712110 Museums**

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

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

- 8412 (pt) Museums

### **71212 Historical Sites**

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

### **712120 Historical Sites**

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

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

- 8412 (pt) Historical Sites

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

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

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

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

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

8422 (pt) Zoos and Botanical Gardens

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

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

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

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

7996 Amusement Parks

##### **7131101 Waterparks**

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

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

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

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### **71312 Amusement Arcades**

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

### **713120 Amusement Arcades**

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

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

7993 (pt) Arcades and Family Fun Centers

### **7132 Gambling Industries**

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

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

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

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

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

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

7999 (pt) Casinos, (Except Casino Hotels)

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

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

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

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

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

7993 (pt) Slot Machine Operators

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

### **7132901 Slot Machine Operators**

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

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

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

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

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

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

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

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

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

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

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

### **7139102 Public Golf Courses**

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

### **71392 Skiing Facilities**

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

### **713920 Skiing Facilities**

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

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

7999 (pt) Skiing Facilities

### **71393 Marinas**

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

### **713930 Marinas**

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

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

4493 Marinas

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

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

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

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

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

7991      Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

### **7139401 Nonmembership Recreation Facilities**

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

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

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

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

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

### **7139404 Ice Skating Rinks**

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

### **7139405 Roller Skating Rinks**

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

### **71395 Bowling Centers**

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

### **713950 Bowling Centers**

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

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

7933 Bowling Centers

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

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

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

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs  
Without Facilities

7999 (pt) Concession Operators or Amusement  
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

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

Establishments primarily engaged in operating dance halls or ballrooms.

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

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

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

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

### **7139904 Miniature Golf Courses**

Establishments primarily engaged in operating miniature golf courses.

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

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

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

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

# Appendix C.

## Coverage and Methodology

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### MAIL/NONMAIL UNIVERSE

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

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

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

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

### INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

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## METHOD OF ASSIGNING TAX STATUS

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

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

## RELIABILITY OF DATA

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

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

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

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

## TREATMENT OF NONRESPONSE

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

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

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

## ESTABLISHMENT AND FIRM SIZE CATEGORIES

The Establishment and Firm Size report represents a recompilation of data collected in the 1997 Economic Census for the Arts, Entertainment, and Recreation Sector and is divided into three categories: establishment size, firm size, and legal form of organization.

**Establishment size.** Only establishments which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the establishment size tables. An establishment is classified as "operated for the entire year" if it operated 10 months or more during the year. Data for establishments which reported that they were in operation fewer than 10 months are separately summarized as "not operated for the entire year."

**Firm size.** Only firms which operated for the entire year have been classified into the various receipt/revenue and



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employment size groups used in the firm size tables. A firm may be either a single establishment (single unit) firm or a multiestablishment (multiunit) firm. A single unit firm is a firm with only one establishment engaged in economic activities. A multiunit firm is a firm with two establishments or more engaged in economic activities. A multiunit firm may, however, operate only one establishment classified in service industries. Firm size groups are based on aggregate data for all establishments operated by the same firm in the kind-of-business classification, group, or total for which data are presented. For example, a firm operates two service establishments: a musical theater company (NAICS 711110) and a dance company (NAICS 711120). At each of the two most detailed levels of classification, each of the establishments is a single unit operated by a multiunit firm. At the performing arts, spectator

sports, and related industries major group level (NAICS 711), it is a two-establishment multiunit firm. A firm is considered to have “operated for the entire year” if any of its establishments at that NAICS level operated 10 months or more during the year. Data for firms which reported that none of their establishments operated 10 months or more are separately summarized as “not operated entire year.”

**Legal form of organization.** Data are presented for individual establishments by legal form of organization for four separate categories. For the method of assigning legal form, see Explanation of Terms, Legal Form of Organization of Establishment, in Appendix A.

# Appendix D. Geographic Notes

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Not applicable for this report.

## Appendix E. Metropolitan Areas

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Not applicable for this report.

