

1997 Economic Census

Arts, Entertainment, and Recreation

Subject Series



ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Arts, Entertainment, and Recreation sector.

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Kirk K. Degler**, **Cynthia M. Wrenn-Yorker**, and **Susan G. Baker**. Primary staff assistance was provided by **Kim A. Casey**, **Eric E. Cotter**, **Brett J. Creech**, **Karen M. Dennison**, **Julie A. Ishman**, **Christine M. Joseph**, **Robin A. Justice**, **Joyce M. Kiessling**, **John J. Manning**, **Kamatha Marbury**, **Mary E. Myrick**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Tara E. Swanson**, **Jennifer N. Thorne**, and **Brent M. Williams**.

Mathematical and statistical techniques as well as the coverage operations were provided by **Carl A. Konschnik**, Assistant Chief for Research and Methodology, assisted by **Carol S. King**, Chief, Statistical Methods Branch, and **Jock R. Black**, Chief, Program Research and Development Branch, with staff assistance from **Maria C. Cruz** and **David L. Kinyon**.

The Economic Planning and Coordination Division provided overall planning and review of many operations and the computer processing procedures. **Shirin A. Ahmed**, Assistant Chief for Post-Collection Processing, was responsible for edit procedures and designing the interactive analytical software. Design and specifications were prepared under the supervision of **Dennis L. Shoemaker**, Chief, Census Processing Branch, assisted by **John D. Ward**. Primary staff assistance was provided by **Sonya P. Curcio**, **Richard W. Graham**, and **Cheryl E. Merkle**.

The Economic Product Team, with primary contributions from **Andrew W. Hait** and **Jennifer E. Lins**, was responsible for the development of the system to disseminate 1997 Economic Census reports.

The staff of the National Processing Center, **Judith N. Petty**, Chief, performed mailout preparation and receipt operations, clerical and analytical review activities, and data entry.

The Geography Division staff developed geographic coding procedures and associated computer programs.

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. **Robert S. Jewett**, **Barbara L. Lambert**, and **Edward F. Johnson** provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Jay L. Norris** who supervised the preparation of the computer programs. Additional programming assistance was provided by **Leatrice D. Hines**, **Sarah J. Presley**, **Jacqueline V. Sellers**, and **Michael A. Sendelbach**.

Computer Services Division, **Debra D. Williams**, Chief, performed the computer processing.

Kim D. Ottenstein and **Margaret A. Smith** of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, provided publications and printing management, graphics design and composition, and editorial review for print and electronic media. General direction and production management were provided by **Michael G. Garland**, Assistant Division Chief, and **Gary J. Lauffer**, Chief, Publications Services Branch.

Special acknowledgment is also due the many businesses whose cooperation has contributed to the publication of these data.

1997 Economic Census
Arts, Entertainment, and Recreation
Subject Series



U.S. Department of Commerce
Donald L. Evans,
Secretary

**Economics
and Statistics
Administration**
J. Lee Price,
Acting Under Secretary for
Economic Affairs

U.S. CENSUS BUREAU
William G. Barron, Jr.,
Acting Director



**Economics
and Statistics
Administration**

J. Lee Price,
Acting Under Secretary
for Economic Affairs



U.S. CENSUS BUREAU

William G. Barron, Jr.,
Acting Director

William G. Barron, Jr.,
Deputy Director

Paula J. Schneider,
Principal Associate Director
for Programs

Frederick T. Knickerbocker,
Associate Director
for Economic Programs

Thomas L. Mesenbourg,
Assistant Director
for Economic Programs

Bobby E. Russell,
Acting Chief, Service Sector
Statistics Division

CONTENTS

Introduction to the Economic Census	1
Arts, Entertainment, and Recreation	5
TABLES	
Geographic Area Series	
1a. Summary Statistics for Firms Subject to Federal Income Tax for the United States: 1997	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the United States: 1997	9
Sources of Receipts or Revenue	
2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997	10
2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997	32
Establishment and Firm Size	
3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997	45
3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997	53
APPENDIXES	
A. Explanation of Terms	A-1
B. NAICS Codes, Titles, and Descriptions	B-1
C. Coverage and Methodology	C-1
D. Geographic Notes	--
E. Metropolitan Areas	--
Availability of Data	Inside back cover

-- Not applicable for this report.

Note: This summary report is a compilation of selected tables from the 1997 Arts, Entertainment, and Recreation Geographic Area Series, Sources of Receipts or Revenue, and Establishment and Firm Size reports.

Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

A	Standard error of 100 percent or more.	V	Represents less than 50 vehicles or .05 percent.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.	X	Not applicable.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.	Y	Disclosure withheld because of insufficient coverage of merchandise lines.
N	Not available or not comparable.	Z	Less than half the unit shown.
Q	Revenue not collected at this level of detail for multiestablishment firms.	a	0 to 19 employees.
S	Withheld because estimates did not meet publication standards.	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.

This page is intentionally blank.

Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UNITED STATES								
71	Arts, entertainment, & recreation	'79 636	'85 088 464	'26 103 856	'5 617 788	'1 207 373	'13.5	'6.0
711	Performing arts, spectator sports, & related industries	25 942	32 743 586	12 834 362	2 653 922	235 926	11.8	4.5
7111	Performing arts companies	5 883	5 271 542	1 452 152	271 512	51 802	14.1	5.4
71111	Theater companies & dinner theaters	1 600	2 344 240	593 790	127 135	26 488	11.0	5.1
711110	Theater companies & dinner theaters	1 600	2 344 240	593 790	127 135	26 488	11.0	5.1
7111101	Opera companies	23	D	D	D	c	D	D
7111102	Theater companies	1 393	2 043 181	502 901	108 258	19 157	11.7	5.6
7111103	Dinner theaters	184	D	D	D	i	D	D
71112	Dance companies	159	109 384	35 272	7 638	2 349	25.2	9.9
711120	Dance companies	159	109 384	35 272	7 638	2 349	25.2	9.9
71113	Musical groups & artists	3 369	2 172 497	635 040	91 888	16 354	17.3	5.5
711130	Musical groups & artists	3 369	2 172 497	635 040	91 888	16 354	17.3	5.5
7111301	Symphony orchestras & chamber music organizations	107	40 022	15 438	1 908	628	45.3	11.1
7111309	Other music groups & artists	3 262	2 132 475	619 602	89 980	15 726	16.8	5.4
71119	Other performing arts companies	755	645 421	188 050	44 851	6 611	13.0	5.1
711190	Other performing arts companies	755	645 421	188 050	44 851	6 611	13.0	5.1
7111901	Circuses	70	268 351	56 393	13 684	1 861	4.9	.3
7111909	Other performing arts companies (except circuses)	685	377 070	131 657	31 167	4 750	18.8	8.6
7112	Spectator sports	3 881	13 656 033	6 151 215	1 374 222	92 393	6.0	2.6
71121	Spectator sports	3 881	13 656 033	6 151 215	1 374 222	92 393	6.0	2.6
711211	Sports teams & clubs	483	7 808 684	4 922 390	1 114 533	33 330	2.5	1.7
7112111	Football clubs	45	2 503 339	1 656 478	382 473	4 107	—	.3
7112112	Baseball clubs	194	2 296 558	1 425 319	135 620	14 410	7.1	3.4
7112119	Other professional sports clubs	244	3 008 787	1 840 593	596 440	14 813	1.2	1.6
711212	Racetracks	807	4 142 020	797 261	173 543	44 880	5.3	2.5
7112121	Dog racetrack operation	56	796 069	148 173	36 997	11 212	2.3	1.1
7112122	Auto racetrack operation	590	897 600	120 176	22 215	6 267	12.5	3.6
7112123	Horse racetrack operation	161	2 448 351	528 912	114 331	27 401	3.5	2.5
711219	Other spectator sports	2 591	1 705 329	431 564	86 146	14 183	23.6	7.0
7112191	Professional athletes	569	302 751	83 227	12 583	1 540	32.7	4.3
7112192	Racing (except racetrack operation)	2 022	1 402 578	348 337	73 563	12 643	21.7	7.6
7113	Promoters of performing arts, sports, & similar events	2 633	5 045 093	1 052 645	232 997	51 411	10.9	7.3
71131	Promoters of performing arts, sports, & similar events w/facility	557	1 548 106	418 885	97 610	25 713	5.3	6.3
711310	Promoters of performing arts, sports, & similar events w/facility	557	1 548 106	418 885	97 610	25 713	5.3	6.3
71132	Promoters of performing arts, sports, & similar events w/o facil	2 076	3 496 987	633 760	135 387	25 698	13.4	7.7
711320	Promoters of performing arts, sports, & similar events w/o facil	2 076	3 496 987	633 760	135 387	25 698	13.4	7.7
7114	Agents/managers for artists, athletes, & other public figures	2 532	2 409 918	910 844	195 732	13 239	15.1	4.1
71141	Agents/managers for artists, athletes, & other public figures	2 532	2 409 918	910 844	195 732	13 239	15.1	4.1
711410	Agents/managers for artists, athletes, & other public figures	2 532	2 409 918	910 844	195 732	13 239	15.1	4.1
7115	Independent artists, writers, & performers	11 013	6 361 000	3 267 506	579 459	27 081	21.7	5.8
71151	Independent artists, writers, & performers	11 013	6 361 000	3 267 506	579 459	27 081	21.7	5.8
711510	Independent artists, writers, & performers	11 013	6 361 000	3 267 506	579 459	27 081	21.7	5.8
712	Museums, historical sites, & similar institutions	787	483 683	122 404	24 387	7 281	23.4	7.1
7121	Museums, historical sites, & similar institutions	787	483 683	122 404	24 387	7 281	23.4	7.1
71211	Museums	426	259 215	52 692	11 230	2 975	27.7	8.7
712110	Museums	426	259 215	52 692	11 230	2 975	27.7	8.7
71212	Historical sites	78	27 462	9 307	1 662	927	33.4	9.0
712120	Historical sites	78	27 462	9 307	1 662	927	33.4	9.0
71213	Zoos & botanical gardens	117	96 915	28 900	5 845	1 645	18.8	4.6
712130	Zoos & botanical gardens	117	96 915	28 900	5 845	1 645	18.8	4.6
71219	Nature parks & other similar institutions	166	100 091	31 505	5 650	1 734	14.2	4.9
712190	Nature parks & other similar institutions	166	100 091	31 505	5 650	1 734	14.2	4.9
713	Amusement, gambling, & recreation industries	'52 907	'51 861 195	'13 147 090	'2 939 479	'964 166	'14.6	'6.9
7131	Amusement parks & arcades	3 344	8 418 476	1 961 871	396 359	138 930	4.6	2.9
71311	Amusement & theme parks	607	7 171 677	1 690 386	337 225	110 789	1.4	1.1
713110	Amusement & theme parks	607	7 171 677	1 690 386	337 225	110 789	1.4	1.1
7131101	Waterparks	157	342 958	79 296	9 767	3 995	7.5	2.6
7131102	Amusement parks (except waterparks)	450	6 828 719	1 611 090	327 458	106 794	1.1	1.0
71312	Amusement arcades	2 737	1 246 799	271 485	59 134	28 141	23.2	13.2
713120	Amusement arcades	2 737	1 246 799	271 485	59 134	28 141	23.2	13.2
7132	Gambling industries	'2 099	'15 541 569	'3 221 864	'771 576	'168 532	'2.3	'6.6
71321	Casinos (except casino hotels)	447	10 186 070	2 304 710	549 935	115 210	.9	5.5
713210	Casinos (except casino hotels)	447	10 186 070	2 304 710	549 935	115 210	.9	5.5
71329	Other gambling industries	'1 652	'5 355 499	'917 154	'221 641	'53 322	'5.0	'8.6
713290	Other gambling industries	'1 652	'5 355 499	'917 154	'221 641	'53 322	'5.0	'8.6
7132901	Slot machine operators	'327	'1 618 475	'293 039	'67 670	'15 346	'3.6	'6.8
7132902	Lottery, bingo, bookie, & other betting operation	1 325	3 737 024	624 115	153 971	37 976	5.6	9.3

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	UNITED STATES—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	47 464	27 901 150	7 963 355	1 771 544	656 704	24.4	8.3
71391	Golf courses & country clubs	8 546	8 636 921	2 731 863	516 430	160 118	20.6	7.1
713910	Golf courses & country clubs	8 546	8 636 921	2 731 863	516 430	160 118	20.6	7.1
71392	Skiing facilities	379	1 340 813	431 147	166 775	58 513	5.0	4.6
713920	Skiing facilities	379	1 340 813	431 147	166 775	58 513	5.0	4.6
71393	Marinas	4 217	2 541 481	516 589	102 145	22 765	30.6	6.5
713930	Marinas	4 217	2 541 481	516 589	102 145	22 765	30.6	6.5
71394	Fitness & recreational sports centers	16 604	7 944 954	2 405 043	562 933	256 397	24.6	10.6
713940	Fitness & recreational sports centers	16 604	7 944 954	2 405 043	562 933	256 397	24.6	10.6
7139404	Ice skating rinks	381	298 737	78 587	19 552	8 870	20.2	7.2
7139405	Roller skating rinks	1 611	416 339	111 912	28 316	19 416	34.7	7.1
71395	Bowling centers	5 590	2 820 685	821 044	213 889	88 044	22.8	6.9
713950	Bowling centers	5 590	2 820 685	821 044	213 889	88 044	22.8	6.9
71399	All other amusement & recreation industries	12 128	4 616 296	1 057 669	209 372	70 867	34.1	9.8
713990	All other amusement & recreation industries	12 128	4 616 296	1 057 669	209 372	70 867	34.1	9.8
7139901	Dance studios & halls	293	91 068	26 303	5 839	2 663	28.2	5.4
7139902	Concession operators of amusement devices & rides	1 072	364 054	84 290	12 688	5 967	31.5	8.9
7139904	Miniature golf courses	1 041	307 886	72 833	12 432	5 326	29.9	4.3
7139905	Coin-operated amusement devices (except slot machine operation) .	2 668	1 705 888	342 156	78 275	18 907	27.7	7.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
UNITED STATES									
71	Arts, entertainment, & recreation	19 463	19 626 564	17 645 582	6 683 417	1 466 590	380 287	14.5	3.7
711	Performing arts, spectator sports, & related industries	4 624	4 875 904	4 579 571	1 621 537	392 820	90 831	6.3	3.5
7111	Performing arts companies	3 316	3 298 514	3 118 529	1 273 094	312 889	70 201	4.6	3.2
71111	Theater companies & dinner theaters	1 647	1 775 964	1 664 849	630 617	152 172	32 806	4.4	3.7
711110	Theater companies & dinner theaters	1 647	1 775 964	1 664 849	630 617	152 172	32 806	4.4	3.7
7111101	Opera companies	147	593 608	537 233	235 218	60 120	9 400	.7	.8
7111102	Theater companies	1 500	1 182 356	1 127 616	395 399	92 052	23 406	6.3	5.1
71112	Dance companies	371	323 306	317 462	131 019	32 486	6 821	4.0	2.8
711120	Dance companies	371	323 306	317 462	131 019	32 486	6 821	4.0	2.8
71113	Musical groups & artists	1 211	1 154 012	1 092 508	498 783	125 431	29 768	4.7	2.6
711130	Musical groups & artists	1 211	1 154 012	1 092 508	498 783	125 431	29 768	4.7	2.6
7111301	Symphony orchestras & chamber music organizations	698	1 038 206	984 338	466 868	118 076	26 975	3.9	1.3
7111309	Other music groups & artists	513	115 806	108 170	31 915	7 355	2 793	11.9	13.8
71119	Other performing arts companies	87	45 232	43 710	12 675	2 800	806	11.4	5.8
711190	Other performing arts companies	87	45 232	43 710	12 675	2 800	806	11.4	5.8
7111901	Circuses	17	20 697	19 659	6 538	1 508	342	4.7	.7
7111909	Other performing arts companies (except circuses)	70	24 535	24 051	6 137	1 292	464	17.0	10.1
7113	Promoters of performing arts, sports, & similar events	1 308	1 577 390	1 461 042	348 443	79 931	20 630	10.0	3.9
71131	Promoters of performing arts, sports, & similar events w/facility	371	846 172	771 397	225 315	53 523	13 589	4.9	1.8
711310	Promoters of performing arts, sports, & similar events w/facility	371	846 172	771 397	225 315	53 523	13 589	4.9	1.8
71132	Promoters of performing arts, sports, & similar events w/o facil	937	731 218	689 645	123 128	26 408	7 041	15.9	6.4
711320	Promoters of performing arts, sports, & similar events w/o facil	937	731 218	689 645	123 128	26 408	7 041	15.9	6.4
712	Museums, historical sites, & similar institutions	4 793	6 280 306	4 926 604	1 714 749	399 471	84 495	15.0	3.0
7121	Museums, historical sites, & similar institutions	4 793	6 280 306	4 926 604	1 714 749	399 471	84 495	15.0	3.0
71211	Museums	3 434	4 529 209	3 491 330	1 212 493	286 063	60 122	16.7	3.1
712110	Museums	3 434	4 529 209	3 491 330	1 212 493	286 063	60 122	16.7	3.1
71212	Historical sites	814	342 606	291 306	101 489	22 234	6 757	27.1	4.8
712120	Historical sites	814	342 606	291 306	101 489	22 234	6 757	27.1	4.8
71213	Zoos & botanical gardens	269	1 279 021	1 036 467	364 274	83 051	15 727	5.5	1.7
712130	Zoos & botanical gardens	269	1 279 021	1 036 467	364 274	83 051	15 727	5.5	1.7
71219	Nature parks & other similar institutions	276	129 470	107 501	36 493	8 123	1 889	18.0	7.4
712190	Nature parks & other similar institutions	276	129 470	107 501	36 493	8 123	1 889	18.0	7.4
713	Amusement, gambling, & recreation industries	10 046	8 470 354	8 139 407	3 347 131	674 299	204 961	18.8	4.5
7139	Other amusement & recreation services	10 046	8 470 354	8 139 407	3 347 131	674 299	204 961	18.8	4.5
71391	Golf courses & country clubs	3 212	5 582 855	5 451 398	2 291 482	455 103	115 960	12.9	2.3
713910	Golf courses & country clubs	3 212	5 582 855	5 451 398	2 291 482	455 103	115 960	12.9	2.3
71394	Fitness & recreational sports centers	4 679	2 217 294	2 079 495	858 762	178 147	75 706	28.7	7.5
713940	Fitness & recreational sports centers	4 679	2 217 294	2 079 495	858 762	178 147	75 706	28.7	7.5
71399	All other amusement & recreation industries	2 155	670 205	608 514	196 887	41 049	13 295	35.5	12.3
713990	All other amusement & recreation industries	2 155	670 205	608 514	196 887	41 049	13 295	35.5	12.3

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

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

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71	Arts, entertainment, & recreation	79 636	85 088 464	100.0	X
711	Performing arts, spectator sports, & related industries	25 942	32 743 586	100.0	73.5
3450	Membership dues and fees	394	61 704	.2	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	4 987	8 845 832	27.0	X
5530	Sports teams only: Report club's share of admissions for games away from home	59	236 088	.7	X
5550	Contract fees from providing entertainment	11 622	6 773 768	20.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	3 730	2 717 404	8.3	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	1 246	401 131	1.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	876	297 008	.9	X
5700	Racetrack's share of receipts from parimutuel betting (not including the state's share of such receipts)	207	2 052 914	6.3	X
5750	Gaming receipts	138	469 900	1.4	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	152	28 743	.1	X
5850	Radio and television income	324	2 523 853	7.7	X
5900	Advertising (including endorsement fees)	2 635	1 717 855	5.2	X
7200	Sales of programs	1 144	188 105	.6	X
8500	Food and beverage sales	2 054	732 894	2.2	X
8600	Merchandise sales	3 586	655 105	2.0	X
8940	All other receipts	9 050	5 041 280	15.4	X
7111	Performing arts companies	5 883	5 271 542	100.0	69.2
3450	Membership dues and fees	213	20 040	.4	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 645	2 384 063	45.2	X
5550	Contract fees from providing entertainment	4 258	2 202 868	41.8	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	155	21 711	.4	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	238	35 977	.7	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	130	10 397	.2	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	14	284	.2	X
5900	Advertising (including endorsement fees)	222	23 256	.4	X
7200	Sales of programs	90	9 288	.2	X
8500	Food and beverage sales	572	160 564	3.0	69.2
8501	Sales of food and nonalcoholic beverages	545	112 594	2.1	X
8502	Sales of alcoholic beverages	276	47 970	.9	X
8600	Merchandise sales	1 129	146 274	2.8	66.6
8628	Sales of other merchandise	1 129	146 274	2.8	X
8940	All other receipts	1 156	256 820	4.9	66.5
8974	All other receipts	1 156	256 820	4.9	X
71111	Theater companies & dinner theaters	1 600	2 344 240	100.0	72.4
3450	Membership dues and fees	61	9 115	.4	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 005	1 776 503	75.8	X
5550	Contract fees from providing entertainment	633	298 553	12.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	39	8 848	.4	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	133	19 551	.8	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	60	2 385	.1	X
5900	Advertising (including endorsement fees)	89	3 082	.1	X
7200	Sales of programs	52	6 468	.3	X
8500	Food and beverage sales	420	123 878	5.3	72.4
8501	Sales of food and nonalcoholic beverages	404	90 213	3.8	X
8502	Sales of alcoholic beverages	228	33 665	1.4	X
8600	Merchandise sales	285	26 164	1.1	70.4
8628	Sales of other merchandise	285	26 164	1.1	X
8940	All other receipts	356	69 693	3.0	69.1
8974	All other receipts	356	69 693	3.0	X
711110	Theater companies & dinner theaters	1 600	2 344 240	100.0	72.4
3450	Membership dues and fees	61	9 115	.4	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 005	1 776 503	75.8	X
5550	Contract fees from providing entertainment	633	298 553	12.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	39	8 848	.4	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	133	19 551	.8	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	60	2 385	.1	X
5900	Advertising (including endorsement fees)	89	3 082	.1	X
7200	Sales of programs	52	6 468	.3	X
8500	Food and beverage sales	420	123 878	5.3	72.4
8501	Sales of food and nonalcoholic beverages	404	90 213	3.8	X
8502	Sales of alcoholic beverages	228	33 665	1.4	X
8600	Merchandise sales	285	26 164	1.1	70.4
8628	Sales of other merchandise	285	26 164	1.1	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
711110	Theater companies & dinner theaters—Con.				
8940	All other receipts	356	69 693	3.0	69.1
8974	All other receipts	356	69 693	3.0	X
7111101	Opera companies	23	D	D	D
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	6	D	D	X
5550	Contract fees from providing entertainment	19	D	D	X
7111102	Theater companies	1 393	2 043 181	100.0	72.7
3450	Membership dues and fees	56	8 742	.4	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	815	1 580 649	77.4	X
5550	Contract fees from providing entertainment	605	295 774	14.5	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	39	8 848	.4	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	113	18 907	.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	50	2 363	.1	X
5900	Advertising (including endorsement fees)	82	3 027	.1	X
7200	Sales of programs	46	6 464	.3	X
8500	Food and beverage sales	263	36 712	1.8	72.7
8501	Sales of food and nonalcoholic beverages	253	25 408	1.2	X
8502	Sales of alcoholic beverages	88	11 304	.6	X
8600	Merchandise sales	228	18 354	.9	70.6
8628	Sales of other merchandise	228	18 354	.9	X
8940	All other receipts	314	63 341	3.1	69.0
8974	All other receipts	314	63 341	3.1	X
7111103	Dinner theaters	184	D	D	D
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	184	D	D	X
5550	Contract fees from providing entertainment	9	D	D	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	20	D	D	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	10	D	D	X
8500	Food and beverage sales	152	D	D	D
8501	Sales of food and nonalcoholic beverages	146	D	D	X
8502	Sales of alcoholic beverages	136	D	D	X
8600	Merchandise sales	52	D	D	D
8628	Sales of other merchandise	52	D	D	X
8940	All other receipts	38	D	D	D
8974	All other receipts	38	D	D	X
71112	Dance companies	159	109 384	100.0	60.4
3450	Membership dues and fees	31	1 594	1.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	74	49 280	45.1	X
5550	Contract fees from providing entertainment	73	34 019	31.1	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	9	2 566	2.3	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	11	1 731	1.6	X
5900	Advertising (including endorsement fees)	7	603	.6	X
8500	Food and beverage sales	18	7 681	7.0	60.4
8501	Sales of food and nonalcoholic beverages	18	2 880	2.6	X
8600	Merchandise sales	41	2 269	2.1	59.2
8628	Sales of other merchandise	41	2 269	2.1	X
8940	All other receipts	27	9 620	8.8	60.4
8974	All other receipts	27	9 620	8.8	X
711120	Dance companies	159	109 384	100.0	60.4
3450	Membership dues and fees	31	1 594	1.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	74	49 280	45.1	X
5550	Contract fees from providing entertainment	73	34 019	31.1	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	9	2 566	2.3	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	11	1 731	1.6	X
5900	Advertising (including endorsement fees)	7	603	.6	X
8500	Food and beverage sales	18	7 681	7.0	60.4
8501	Sales of food and nonalcoholic beverages	18	2 880	2.6	X
8600	Merchandise sales	41	2 269	2.1	59.2
8628	Sales of other merchandise	41	2 269	2.1	X
8940	All other receipts	27	9 620	8.8	60.4
8974	All other receipts	27	9 620	8.8	X
71113	Musical groups & artists	3 369	2 172 497	100.0	65.2
3450	Membership dues and fees	86	2 215	.1	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	378	215 303	9.9	X
5550	Contract fees from providing entertainment	2 964	1 653 128	76.1	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	94	10 061	.5	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	59	5 329	.2	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71113	Musical groups & artists—Con.				
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	36	4 187	.2	X
5900	Advertising (including endorsement fees)	65	16 778	.8	X
7200	Sales of programs	25	1 027	Z	X
8500	Food and beverage sales	72	9 912	.5	64.9
8501	Sales of food and nonalcoholic beverages	63	8 001	.4	X
8502	Sales of alcoholic beverages	17	1 911	.1	X
8600	Merchandise sales	673	101 602	4.7	62.8
8628	Sales of other merchandise	673	101 602	4.7	X
8940	All other receipts	660	152 836	7.0	63.9
8974	All other receipts	660	152 836	7.0	X
711130	Musical groups & artists	3 369	2 172 497	100.0	65.2
3450	Membership dues and fees	86	2 215	.1	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	378	215 303	9.9	X
5550	Contract fees from providing entertainment	2 964	1 653 128	76.1	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	94	10 061	.5	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	59	5 329	.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	36	4 187	.2	X
5900	Advertising (including endorsement fees)	65	16 778	.8	X
7200	Sales of programs	25	1 027	Z	X
8500	Food and beverage sales	72	9 912	.5	64.9
8501	Sales of food and nonalcoholic beverages	63	8 001	.4	X
8502	Sales of alcoholic beverages	17	1 911	.1	X
8600	Merchandise sales	673	101 602	4.7	62.8
8628	Sales of other merchandise	673	101 602	4.7	X
8940	All other receipts	660	152 836	7.0	63.9
8974	All other receipts	660	152 836	7.0	X
7111301	Symphony orchestras & chamber music organizations	107	40 022	100.0	47.8
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	6	615	1.5	X
5550	Contract fees from providing entertainment	81	32 743	81.8	X
8940	All other receipts	22	6 632	16.6	47.8
8974	All other receipts	22	6 632	16.6	X
7111309	Other music groups & artists	3 262	2 132 475	100.0	65.5
3450	Membership dues and fees	86	2 215	.1	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	372	214 688	10.1	X
5550	Contract fees from providing entertainment	2 883	1 620 385	76.0	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	94	10 061	.5	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	59	5 329	.3	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	36	4 187	.2	X
5900	Advertising (including endorsement fees)	63	16 763	.8	X
7200	Sales of programs	25	1 027	Z	X
8500	Food and beverage sales	72	9 912	.5	65.2
8501	Sales of food and nonalcoholic beverages	63	8 001	.4	X
8502	Sales of alcoholic beverages	17	1 911	.1	X
8600	Merchandise sales	670	101 585	4.8	63.1
8628	Sales of other merchandise	670	101 585	4.8	X
8940	All other receipts	638	146 204	6.9	64.2
8974	All other receipts	638	146 204	6.9	X
71119	Other performing arts companies	755	645 421	100.0	72.8
3450	Membership dues and fees	35	7 116	1.1	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	188	342 977	53.1	X
5550	Contract fees from providing entertainment	588	217 168	33.6	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	13	236	Z	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	35	9 366	1.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	32	3 806	.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	9	165	Z	X
5900	Advertising (including endorsement fees)	61	2 793	.4	X
7200	Sales of programs	11	1 791	.3	X
8500	Food and beverage sales	62	19 093	3.0	72.8
8501	Sales of food and nonalcoholic beverages	60	11 500	1.8	X
8502	Sales of alcoholic beverages	27	7 593	1.2	X
8600	Merchandise sales	130	16 239	2.5	64.1
8628	Sales of other merchandise	130	16 239	2.5	X
8940	All other receipts	113	24 671	3.8	65.2
8974	All other receipts	113	24 671	3.8	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
711190	Other performing arts companies	755	645 421	100.0	72.8
3450	Membership dues and fees	35	7 116	1.1	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	188	342 977	53.1	X
5550	Contract fees from providing entertainment	588	217 168	33.6	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	13	236	Z	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	35	9 366	1.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	32	3 806	.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	9	165	Z	X
5900	Advertising (including endorsement fees)	61	2 793	.4	X
7200	Sales of programs	11	1 791	.3	X
8500	Food and beverage sales	62	19 093	3.0	72.8
8501	Sales of food and nonalcoholic beverages	60	11 500	1.8	X
8502	Sales of alcoholic beverages	27	7 593	1.2	X
8600	Merchandise sales	130	16 239	2.5	64.1
8628	Sales of other merchandise	130	16 239	2.5	X
8940	All other receipts	113	24 671	3.8	65.2
8974	All other receipts	113	24 671	3.8	X
711901	Circuses	70	268 351	100.0	81.8
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	49	228 971	85.3	X
5550	Contract fees from providing entertainment	22	24 823	9.3	X
8500	Food and beverage sales	10	3 771	1.4	81.8
8501	Sales of food and nonalcoholic beverages	10	3 771	1.4	X
8600	Merchandise sales	21	9 965	3.7	32.5
8628	Sales of other merchandise	21	9 965	3.7	X
8940	All other receipts	12	737	.3	11.9
8974	All other receipts	12	737	.3	X
711909	Other performing arts companies (except circuses)	685	377 070	100.0	66.4
3450	Membership dues and fees	35	7 116	1.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	139	114 006	30.2	X
5550	Contract fees from providing entertainment	566	192 345	51.0	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	13	236	.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	35	9 366	2.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	32	3 806	1.0	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	6	91	Z	X
5900	Advertising (including endorsement fees)	60	2 783	.7	X
7200	Sales of programs	11	1 791	.5	X
8500	Food and beverage sales	52	15 322	4.1	66.4
8501	Sales of food and nonalcoholic beverages	50	7 729	2.1	X
8502	Sales of alcoholic beverages	27	7 593	2.0	X
8600	Merchandise sales	109	6 274	1.7	66.4
8628	Sales of other merchandise	109	6 274	1.7	X
8940	All other receipts	101	23 934	6.3	65.2
8974	All other receipts	101	23 934	6.3	X
7112	Spectator sports	3 881	13 656 033	100.0	83.9
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 341	3 911 478	28.6	X
5530	Sports teams only: Report club's share of admissions for games away from home	59	236 088	1.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	449	239 909	1.8	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	467	192 967	1.4	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	393	224 807	1.6	X
5700	Racetrack's share of receipts from parimutuel betting (not including the state's share of such receipts)	207	2 052 914	15.0	X
5750	Gaming receipts	138	469 900	3.4	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	59	19 418	.1	X
5850	Radio and television income	324	2 523 853	18.5	X
5900	Advertising (including endorsement fees)	1 252	1 138 838	8.3	X
7200	Sales of programs	613	96 463	.7	X
8500	Food and beverage sales	801	284 126	2.1	82.2
8501	Sales of food and nonalcoholic beverages	768	222 321	1.6	X
8502	Sales of alcoholic beverages	382	61 802	.5	X
8600	Merchandise sales	1 041	222 359	1.6	82.0
8629	Sales of other merchandise	1 041	222 359	1.6	X
8940	All other receipts	2 805	2 042 911	15.0	81.7
8975	All other receipts	2 805	2 042 911	15.0	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71121	Spectator sports	3 881	13 656 033	100.0	83.9
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 341	3 911 478	28.6	X
5530	Sports teams only: Report club's share of admissions for games away from home	59	236 088	1.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	449	239 909	1.8	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	467	192 967	1.4	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	393	224 807	1.6	X
5700	Racetrack's share of receipts from parimutuel betting (not including the state's share of such receipts)	207	2 052 914	15.0	X
5750	Gaming receipts	138	469 900	3.4	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	59	19 418	.1	X
5850	Radio and television income	324	2 523 853	18.5	X
5900	Advertising (including endorsement fees)	1 252	1 138 838	8.3	X
7200	Sales of programs	613	96 463	.7	X
8500	Food and beverage sales	801	284 126	2.1	82.2
8501	Sales of food and nonalcoholic beverages	768	222 321	1.6	X
8502	Sales of alcoholic beverages	382	61 802	.5	X
8600	Merchandise sales	1 041	222 359	1.6	82.0
8629	Sales of other merchandise	1 041	222 359	1.6	X
8940	All other receipts	2 805	2 042 911	15.0	81.7
8975	All other receipts	2 805	2 042 911	15.0	X
711211	Sports teams & clubs	483	7 808 684	100.0	86.9
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	464	3 177 190	40.7	X
5530	Sports teams only: Report club's share of admissions for games away from home	59	236 088	3.0	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	15	6 656	.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	93	75 689	1.0	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	156	189 059	2.4	X
5750	Gaming receipts	19	20 413	.3	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	35	1 427	.1	X
5850	Radio and television income	210	2 459 636	31.5	X
5900	Advertising (including endorsement fees)	409	633 047	8.1	X
7200	Sales of programs	263	25 587	.3	X
8500	Food and beverage sales	196	104 560	1.3	85.2
8501	Sales of food and nonalcoholic beverages	190	88 923	1.1	X
8502	Sales of alcoholic beverages	86	15 635	.2	X
8600	Merchandise sales	348	142 573	1.8	85.4
8629	Sales of other merchandise	348	142 573	1.8	X
8940	All other receipts	355	736 759	9.4	84.8
8975	All other receipts	355	736 759	9.4	X
7112111	Football clubs	45	2 503 339	100.0	89.4
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	45	724 558	28.9	X
5530	Sports teams only: Report club's share of admissions for games away from home	32	215 650	8.6	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	11	42 889	1.7	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	18	15 641	.6	X
5850	Radio and television income	35	1 200 930	48.0	X
5900	Advertising (including endorsement fees)	28	63 957	2.6	X
7200	Sales of programs	27	4 958	.2	X
8500	Food and beverage sales	11	6 769	.3	89.4
8501	Sales of food and nonalcoholic beverages	11	6 369	.3	X
8600	Merchandise sales	19	14 058	.6	89.4
8629	Sales of other merchandise	19	14 058	.6	X
8940	All other receipts	42	213 929	8.5	89.4
8975	All other receipts	42	213 929	8.5	X
7112112	Baseball clubs	194	2 296 558	100.0	90.0
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	194	938 802	40.9	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	33	13 262	.6	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	84	145 467	6.3	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	31	1 384	.1	X
5850	Radio and television income	98	494 470	21.5	X
5900	Advertising (including endorsement fees)	186	225 659	9.8	X
7200	Sales of programs	138	12 346	.5	X
8500	Food and beverage sales	120	80 571	3.5	88.3
8501	Sales of food and nonalcoholic beverages	116	69 004	3.0	X
8502	Sales of alcoholic beverages	69	11 567	.5	X
8600	Merchandise sales	146	64 069	2.8	88.8
8629	Sales of other merchandise	146	64 069	2.8	X
8940	All other receipts	155	307 737	13.4	89.0
8975	All other receipts	155	307 737	13.4	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
7112119	Other professional sports clubs	244	3 008 787	100.0	82.6
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	225	1 513 830	50.3	X
5530	Sports teams only: Report club's share of admissions for games away from home	22	10 033	.3	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	10	5 440	.2	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	49	19 538	.6	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	54	27 951	.9	X
5750	Gaming receipts	17	19 243	.6	X
5850	Radio and television income	77	764 236	25.4	X
5900	Advertising (including endorsement fees)	195	343 431	11.4	X
7200	Sales of programs	98	8 283	.3	X
8500	Food and beverage sales	65	17 220	.6	79.5
8501	Sales of food and nonalcoholic beverages	63	13 550	.5	X
8502	Sales of alcoholic beverages	16	3 668	.1	X
8600	Merchandise sales	183	64 446	2.1	80.0
8629	Sales of other merchandise	183	64 446	2.1	X
8940	All other receipts	158	215 093	7.1	77.9
8975	All other receipts	158	215 093	7.1	X
711212	Racetracks	807	4 142 020	100.0	85.7
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	751	700 576	16.9	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	73	20 871	.5	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	318	109 180	2.6	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	186	34 468	.8	X
5700	Racetrack's share of receipts from parimutuel betting (not including the state's share of such receipts)	207	2 052 914	49.6	X
5750	Gaming receipts	32	436 972	10.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	21	17 908	.4	X
5850	Radio and television income	77	59 141	1.4	X
5900	Advertising (including endorsement fees)	401	85 088	2.1	X
7200	Sales of programs	340	70 629	1.7	X
8500	Food and beverage sales	538	176 461	4.3	84.0
8501	Sales of food and nonalcoholic beverages	536	131 714	3.2	X
8502	Sales of alcoholic beverages	264	44 747	1.1	X
8600	Merchandise sales	361	39 803	1.0	83.2
8629	Sales of other merchandise	361	39 803	1.0	X
8940	All other receipts	479	338 009	8.2	83.7
8975	All other receipts	479	338 009	8.2	X
7112121	Dog racetrack operation	56	796 069	100.0	99.4
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	45	51 730	6.5	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	14	6 557	.8	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	18	5 333	.7	X
5700	Racetrack's share of receipts from parimutuel betting (not including the state's share of such receipts)	53	480 160	60.3	X
5750	Gaming receipts	8	171 608	21.6	X
7200	Sales of programs	44	12 159	1.5	X
8500	Food and beverage sales	30	35 840	4.5	99.4
8501	Sales of food and nonalcoholic beverages	30	23 035	2.9	X
8502	Sales of alcoholic beverages	29	12 805	1.6	X
8600	Merchandise sales	17	1 839	.2	99.4
8629	Sales of other merchandise	17	1 839	.2	X
8940	All other receipts	47	12 794	1.6	98.2
8975	All other receipts	47	12 794	1.6	X
7112122	Auto racetrack operation	590	897 600	100.0	76.9
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	571	527 643	58.8	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	66	11 412	1.3	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	240	67 416	7.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	113	11 413	1.3	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	6	80	Z	X
5850	Radio and television income	64	48 940	5.5	X
5900	Advertising (including endorsement fees)	338	69 871	7.8	X
7200	Sales of programs	165	8 679	1.0	X
8500	Food and beverage sales	407	52 113	5.8	76.4
8501	Sales of food and nonalcoholic beverages	405	45 359	5.1	X
8502	Sales of alcoholic beverages	156	6 754	.8	X
8600	Merchandise sales	288	25 673	2.9	76.4
8629	Sales of other merchandise	288	25 673	2.9	X
8940	All other receipts	305	73 139	8.1	76.4
8975	All other receipts	305	73 139	8.1	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
7112123	Horse racetrack operation	161	2 448 351	100.0	84.5
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	135	121 203	5.0	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	64	35 207	1.4	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	55	17 722	.7	X
5700	Racetrack's share of receipts from parimutuel betting (not including the state's share of such receipts)	154	1 572 754	64.2	X
5750	Gaming receipts	22	264 143	10.8	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	11	552	Z	X
5850	Radio and television income	13	10 201	.4	X
5900	Advertising (including endorsement fees)	60	15 150	.6	X
7200	Sales of programs	131	49 791	2.0	X
8500	Food and beverage sales	101	88 508	3.6	81.7
8501	Sales of food and nonalcoholic beverages	101	63 320	2.6	X
8502	Sales of alcoholic beverages	79	25 188	1.0	X
8600	Merchandise sales	56	12 291	.5	80.1
8629	Sales of other merchandise	56	12 291	.5	X
8940	All other receipts	127	252 076	10.3	81.8
8975	All other receipts	127	252 076	10.3	X
711219	Other spectator sports	2 591	1 705 329	100.0	65.8
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	126	33 712	2.0	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	361	212 382	12.5	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	56	8 098	.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	51	1 280	.1	X
5750	Gaming receipts	87	12 515	.7	X
5850	Radio and television income	37	5 076	.3	X
5900	Advertising (including endorsement fees)	442	420 703	24.7	X
7200	Sales of programs	10	247	Z	X
8500	Food and beverage sales	67	3 105	.2	63.2
8501	Sales of food and nonalcoholic beverages	42	1 684	.1	X
8502	Sales of alcoholic beverages	32	1 420	.1	X
8600	Merchandise sales	332	39 983	2.3	61.6
8629	Sales of other merchandise	332	39 983	2.3	X
8940	All other receipts	1 971	968 143	56.8	61.8
8975	All other receipts	1 971	968 143	56.8	X
7112191	Professional athletes	569	302 751	100.0	66.1
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	43	11 116	3.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	85	74 424	24.6	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	24	808	.3	X
5850	Radio and television income	27	1 331	.4	X
5900	Advertising (including endorsement fees)	168	63 981	21.1	X
8500	Food and beverage sales	13	977	.3	66.1
8501	Sales of food and nonalcoholic beverages	13	875	.3	X
8600	Merchandise sales	152	15 260	5.0	50.1
8629	Sales of other merchandise	152	15 260	5.0	X
8940	All other receipts	314	132 463	43.8	59.9
8975	All other receipts	314	132 463	43.8	X
7112192	Racing (except racetrack operation)	2 022	1 402 578	100.0	65.8
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	83	22 596	1.6	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	276	137 958	9.8	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	56	8 098	.6	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	27	472	Z	X
5750	Gaming receipts	85	10 208	.7	X
5850	Radio and television income	10	3 745	.3	X
5900	Advertising (including endorsement fees)	274	356 722	25.4	X
7200	Sales of programs	10	247	Z	X
8500	Food and beverage sales	54	2 128	.2	62.5
8501	Sales of food and nonalcoholic beverages	29	809	.1	X
8502	Sales of alcoholic beverages	28	1 318	.1	X
8600	Merchandise sales	180	24 723	1.8	64.9
8629	Sales of other merchandise	180	24 723	1.8	X
8940	All other receipts	1 657	835 680	59.6	62.2
8975	All other receipts	1 657	835 680	59.6	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
7113	Promoters of performing arts, sports, & similar events	2 633	5 045 093	100.0	64.8
3450	Membership dues and fees	127	20 108	.4	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 865	2 498 860	49.5	X
5550	Contract fees from providing entertainment	577	587 264	11.6	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	310	78 473	1.6	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	478	163 175	3.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	343	55 712	1.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	70	7 753	.2	X
5900	Advertising (including endorsement fees)	647	331 345	6.6	X
7200	Sales of programs	311	52 232	1.0	X
8500	Food and beverage sales	643	282 820	5.6	61.6
8501	Sales of food and nonalcoholic beverages	601	198 971	3.9	X
8502	Sales of alcoholic beverages	327	83 848	1.7	X
8600	Merchandise sales	719	162 238	3.2	53.6
8628	Sales of other merchandise	719	162 238	3.2	X
8940	All other receipts	1 240	805 113	16.0	47.6
8974	All other receipts	1 240	805 113	16.0	X
71131	Promoters of performing arts, sports, & similar events w/ facility	557	1 548 106	100.0	67.9
3450	Membership dues and fees	35	3 329	.2	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	426	675 155	43.6	X
5550	Contract fees from providing entertainment	61	109 108	7.0	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	18	5 318	.3	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	270	127 822	8.3	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	119	33 977	2.2	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	26	561	Z	X
5900	Advertising (including endorsement fees)	151	110 059	7.1	X
7200	Sales of programs	72	1 628	.1	X
8500	Food and beverage sales	283	216 745	14.0	62.2
8501	Sales of food and nonalcoholic beverages	265	156 469	10.1	X
8502	Sales of alcoholic beverages	166	60 275	3.9	X
8600	Merchandise sales	175	26 264	1.7	56.0
8628	Sales of other merchandise	175	26 264	1.7	X
8940	All other receipts	315	238 140	15.4	42.7
8974	All other receipts	315	238 140	15.4	X
711310	Promoters of performing arts, sports, & similar events w/ facility	557	1 548 106	100.0	67.9
3450	Membership dues and fees	35	3 329	.2	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	426	675 155	43.6	X
5550	Contract fees from providing entertainment	61	109 108	7.0	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	18	5 318	.3	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	270	127 822	8.3	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	119	33 977	2.2	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	26	561	Z	X
5900	Advertising (including endorsement fees)	151	110 059	7.1	X
7200	Sales of programs	72	1 628	.1	X
8500	Food and beverage sales	283	216 745	14.0	62.2
8501	Sales of food and nonalcoholic beverages	265	156 469	10.1	X
8502	Sales of alcoholic beverages	166	60 275	3.9	X
8600	Merchandise sales	175	26 264	1.7	56.0
8628	Sales of other merchandise	175	26 264	1.7	X
8940	All other receipts	315	238 140	15.4	42.7
8974	All other receipts	315	238 140	15.4	X
71132	Promoters of performing arts, sports, & similar events w/o facil	2 076	3 496 987	100.0	63.4
3450	Membership dues and fees	92	16 779	.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 439	1 823 705	52.2	X
5550	Contract fees from providing entertainment	516	478 156	13.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	292	73 155	2.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	208	35 353	1.0	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	224	21 735	.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	44	7 192	.2	X
5900	Advertising (including endorsement fees)	496	221 286	6.3	X
7200	Sales of programs	239	50 604	1.4	X
8500	Food and beverage sales	360	66 075	1.9	62.4
8501	Sales of food and nonalcoholic beverages	336	42 502	1.2	X
8502	Sales of alcoholic beverages	162	23 573	.7	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71132	Promoters of performing arts, sports, & similar events w/o facil—Con.				
8600	Merchandise sales	544	135 974	3.9	52.6
8628	Sales of other merchandise	544	135 974	3.9	X
8940	All other receipts	925	566 973	16.2	50.4
8974	All other receipts	925	566 973	16.2	X
711320	Promoters of performing arts, sports, & similar events w/o facil	2 076	3 496 987	100.0	63.4
3450	Membership dues and fees	92	16 779	.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 439	1 823 705	52.2	X
5550	Contract fees from providing entertainment	516	478 156	13.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	292	73 155	2.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	208	35 353	1.0	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	224	21 735	.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	44	7 192	.2	X
5900	Advertising (including endorsement fees)	496	221 286	6.3	X
7200	Sales of programs	239	50 604	1.4	X
8500	Food and beverage sales	360	66 075	1.9	62.4
8501	Sales of food and nonalcoholic beverages	336	42 502	1.2	X
8502	Sales of alcoholic beverages	162	23 573	.7	X
8600	Merchandise sales	544	135 974	3.9	52.6
8628	Sales of other merchandise	544	135 974	3.9	X
8940	All other receipts	925	566 973	16.2	50.4
8974	All other receipts	925	566 973	16.2	X
7114	Agents/managers for artists, athletes, & other public figures .	2 532	2 409 918	100.0	72.9
3450	Membership dues and fees	9	13	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	22	20 298	.8	X
5550	Contract fees from providing entertainment	124	29 306	1.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	2 532	2 315 436	96.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	22	4 323	.2	X
5900	Advertising (including endorsement fees)	26	3 756	.2	X
7200	Sales of programs	18	638	Z	X
8500	Food and beverage sales	6	2 729	.1	72.3
8501	Sales of food and nonalcoholic beverages	6	2 727	.1	X
8600	Merchandise sales	46	1 860	.1	65.4
8628	Sales of other merchandise	36	1 709	.1	X
8940	All other receipts	191	28 831	1.2	68.7
8974	All other receipts	191	28 831	1.2	X
71141	Agents/managers for artists, athletes, & other public figures .	2 532	2 409 918	100.0	72.9
3450	Membership dues and fees	9	13	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	22	20 298	.8	X
5550	Contract fees from providing entertainment	124	29 306	1.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	2 532	2 315 436	96.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	22	4 323	.2	X
5900	Advertising (including endorsement fees)	26	3 756	.2	X
7200	Sales of programs	18	638	Z	X
8500	Food and beverage sales	6	2 729	.1	72.3
8501	Sales of food and nonalcoholic beverages	6	2 727	.1	X
8600	Merchandise sales	46	1 860	.1	65.4
8628	Sales of other merchandise	36	1 709	.1	X
8940	All other receipts	191	28 831	1.2	68.7
8974	All other receipts	191	28 831	1.2	X
711410	Agents/managers for artists, athletes, & other public figures .	2 532	2 409 918	100.0	72.9
3450	Membership dues and fees	9	13	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	22	20 298	.8	X
5550	Contract fees from providing entertainment	124	29 306	1.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	2 532	2 315 436	96.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	22	4 323	.2	X
5900	Advertising (including endorsement fees)	26	3 756	.2	X
7200	Sales of programs	18	638	Z	X
8500	Food and beverage sales	6	2 729	.1	72.3
8501	Sales of food and nonalcoholic beverages	6	2 727	.1	X
8600	Merchandise sales	46	1 860	.1	65.4
8628	Sales of other merchandise	36	1 709	.1	X
8940	All other receipts	191	28 831	1.2	68.7
8974	All other receipts	191	28 831	1.2	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
7115	Independent artists, writers, & performers	11 013	6 361 000	100.0	62.0
3450	Membership dues and fees	45	21 543	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	114	31 133	.5	X
5550	Contract fees from providing entertainment	6 663	3 954 330	62.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	284	61 875	1.0	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	41	4 689	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	9	1 288	Z	X
5900	Advertising (including endorsement fees)	488	220 660	3.5	X
7200	Sales of programs	112	29 484	.5	X
8500	Food and beverage sales	32	2 655	Z	60.0
8501	Sales of food and nonalcoholic beverages	31	1 834	Z	X
8502	Sales of alcoholic beverages	9	821	Z	X
8600	Merchandise sales	651	122 374	1.9	51.3
8628	Sales of other merchandise	651	122 374	1.9	X
8940	All other receipts	3 658	1 907 605	30.0	52.1
8974	All other receipts	3 658	1 907 605	30.0	X
71151	Independent artists, writers, & performers	11 013	6 361 000	100.0	62.0
3450	Membership dues and fees	45	21 543	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	114	31 133	.5	X
5550	Contract fees from providing entertainment	6 663	3 954 330	62.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	284	61 875	1.0	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	41	4 689	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	9	1 288	Z	X
5900	Advertising (including endorsement fees)	488	220 660	3.5	X
7200	Sales of programs	112	29 484	.5	X
8500	Food and beverage sales	32	2 655	Z	60.0
8501	Sales of food and nonalcoholic beverages	31	1 834	Z	X
8502	Sales of alcoholic beverages	9	821	Z	X
8600	Merchandise sales	651	122 374	1.9	51.3
8628	Sales of other merchandise	651	122 374	1.9	X
8940	All other receipts	3 658	1 907 605	30.0	52.1
8974	All other receipts	3 658	1 907 605	30.0	X
711510	Independent artists, writers, & performers	11 013	6 361 000	100.0	62.0
3450	Membership dues and fees	45	21 543	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	114	31 133	.5	X
5550	Contract fees from providing entertainment	6 663	3 954 330	62.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	284	61 875	1.0	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	41	4 689	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	9	1 288	Z	X
5900	Advertising (including endorsement fees)	488	220 660	3.5	X
7200	Sales of programs	112	29 484	.5	X
8500	Food and beverage sales	32	2 655	Z	60.0
8501	Sales of food and nonalcoholic beverages	31	1 834	Z	X
8502	Sales of alcoholic beverages	9	821	Z	X
8600	Merchandise sales	651	122 374	1.9	51.3
8628	Sales of other merchandise	651	122 374	1.9	X
8940	All other receipts	3 658	1 907 605	30.0	52.1
8974	All other receipts	3 658	1 907 605	30.0	X
712	Museums, historical sites, & similar institutions	787	483 683	100.0	67.9
3450	Membership dues and fees	54	2 469	.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	787	318 248	65.8	X
8500	Food and beverage sales	317	45 824	9.5	67.9
8501	Sales of food and nonalcoholic beverages	317	43 481	9.0	X
8502	Sales of alcoholic beverages	49	2 343	.5	X
8600	Merchandise sales	521	95 946	19.8	61.4
8634	Sales of other merchandise	521	95 946	19.8	X
8940	All other receipts	266	21 196	4.4	59.4
8977	All other receipts	266	21 196	4.4	X
7121	Museums, historical sites, & similar institutions	787	483 683	100.0	67.9
3450	Membership dues and fees	54	2 469	.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	787	318 248	65.8	X
8500	Food and beverage sales	317	45 824	9.5	67.9
8501	Sales of food and nonalcoholic beverages	317	43 481	9.0	X
8502	Sales of alcoholic beverages	49	2 343	.5	X
8600	Merchandise sales	521	95 946	19.8	61.4
8634	Sales of other merchandise	521	95 946	19.8	X
8940	All other receipts	266	21 196	4.4	59.4
8977	All other receipts	266	21 196	4.4	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71211	Museums	426	259 215	100.0	59.5
3450	Membership dues and fees	39	2 021	.8	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	426	156 060	60.2	X
8500	Food and beverage sales	114	28 564	11.0	59.5
8501	Sales of food and nonalcoholic beverages	114	26 649	10.3	X
8502	Sales of alcoholic beverages	27	1 915	.7	X
8600	Merchandise sales	300	63 077	24.3	55.7
8634	Sales of other merchandise	300	63 077	24.3	X
8940	All other receipts	129	9 493	3.7	55.3
8977	All other receipts	129	9 493	3.7	X
712110	Museums	426	259 215	100.0	59.5
3450	Membership dues and fees	39	2 021	.8	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	426	156 060	60.2	X
8500	Food and beverage sales	114	28 564	11.0	59.5
8501	Sales of food and nonalcoholic beverages	114	26 649	10.3	X
8502	Sales of alcoholic beverages	27	1 915	.7	X
8600	Merchandise sales	300	63 077	24.3	55.7
8634	Sales of other merchandise	300	63 077	24.3	X
8940	All other receipts	129	9 493	3.7	55.3
8977	All other receipts	129	9 493	3.7	X
71212	Historical sites	78	27 462	100.0	63.3
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	78	21 319	77.6	X
8500	Food and beverage sales	16	2 238	8.1	63.3
8501	Sales of food and nonalcoholic beverages	16	2 091	7.6	X
8502	Sales of alcoholic beverages	7	147	.5	X
8600	Merchandise sales	22	2 564	9.3	63.3
8634	Sales of other merchandise	22	2 564	9.3	X
8940	All other receipts	19	1 286	4.7	63.3
8977	All other receipts	19	1 286	4.7	X
712120	Historical sites	78	27 462	100.0	63.3
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	78	21 319	77.6	X
8500	Food and beverage sales	16	2 238	8.1	63.3
8501	Sales of food and nonalcoholic beverages	16	2 091	7.6	X
8502	Sales of alcoholic beverages	7	147	.5	X
8600	Merchandise sales	22	2 564	9.3	63.3
8634	Sales of other merchandise	22	2 564	9.3	X
8940	All other receipts	19	1 286	4.7	63.3
8977	All other receipts	19	1 286	4.7	X
71213	Zoos & botanical gardens	117	96 915	100.0	74.9
3450	Membership dues and fees	6	327	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	117	74 071	76.4	X
8500	Food and beverage sales	58	8 108	8.4	74.9
8501	Sales of food and nonalcoholic beverages	58	7 961	8.2	X
8502	Sales of alcoholic beverages	7	147	.2	X
8600	Merchandise sales	63	8 555	8.8	61.5
8634	Sales of other merchandise	63	8 555	8.8	X
8940	All other receipts	44	5 854	6.0	49.0
8977	All other receipts	44	5 854	6.0	X
712130	Zoos & botanical gardens	117	96 915	100.0	74.9
3450	Membership dues and fees	6	327	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	117	74 071	76.4	X
8500	Food and beverage sales	58	8 108	8.4	74.9
8501	Sales of food and nonalcoholic beverages	58	7 961	8.2	X
8502	Sales of alcoholic beverages	7	147	.2	X
8600	Merchandise sales	63	8 555	8.8	61.5
8634	Sales of other merchandise	63	8 555	8.8	X
8940	All other receipts	44	5 854	6.0	49.0
8977	All other receipts	44	5 854	6.0	X
71219	Nature parks & other similar institutions	166	100 091	100.0	83.9
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	166	66 798	66.7	X
8500	Food and beverage sales	129	6 914	6.9	83.9
8501	Sales of food and nonalcoholic beverages	129	6 780	6.8	X
8502	Sales of alcoholic beverages	7	134	.1	X
8600	Merchandise sales	136	21 750	21.7	74.2
8634	Sales of other merchandise	136	21 750	21.7	X
8940	All other receipts	74	4 563	4.6	79.7
8977	All other receipts	74	4 563	4.6	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
712190	Nature parks & other similar institutions	166	100 091	100.0	83.9
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	166	66 798	66.7	X
8500	Food and beverage sales	129	6 914	6.9	83.9
8501	Sales of food and nonalcoholic beverages	129	6 780	6.8	X
8502	Sales of alcoholic beverages	7	134	.1	X
8600	Merchandise sales	136	21 750	21.7	74.2
8634	Sales of other merchandise	136	21 750	21.7	X
8940	All other receipts	74	4 563	4.6	79.7
8977	All other receipts	74	4 563	4.6	X
713	Amusement, gambling, & recreation industries	52 907	51 861 195	100.0	77.6
3450	Membership dues and fees	19 354	7 784 180	15.0	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	4 061	459 303	.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	6 222	5 388 102	10.4	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	3 916	176 715	.3	X
5750	Gaming receipts	3 061	14 367 952	27.7	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	12 140	2 570 897	5.0	59.8
5801	Phonograph, compact discs, or video jukeboxes	2 365	225 557	.4	X
5802	Pinball machines	4 338	260 641	.5	X
5803	Video games	9 308	1 428 915	2.8	X
5804	Other amusement machines (excluding billiard or pool tables)	3 805	655 775	1.3	X
5900	Advertising (including endorsement fees)	1 708	72 071	.1	X
5950	Amounts received for the use of recreational facilities	24 723	7 773 617	15.0	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	4 629	1 051 904	2.0	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	2 545	360 231	.7	X
8500	Food and beverage sales	27 396	5 599 571	10.8	76.4
8501	Sales of food and nonalcoholic beverages	26 395	4 106 210	7.9	X
8502	Sales of alcoholic beverages	14 365	1 493 361	2.9	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	12 626	1 092 828	2.1	X
8600	Merchandise sales	18 572	2 963 012	5.7	75.6
8631	Fuels and lubricants	2 600	214 713	.4	X
8632	Boats and marine equipment	2 027	550 914	1.1	X
8633	All other merchandise	17 037	2 197 385	4.2	X
8940	All other receipts	14 633	2 200 812	4.2	76.2
8976	All other receipts	14 633	2 200 812	4.2	X
7131	Amusement parks & arcades	3 344	8 418 476	100.0	91.4
3450	Membership dues and fees	15	925	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 102	4 063 563	48.3	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	159	89 211	1.1	X
5750	Gaming receipts	9	1 370	Z	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	3 012	966 304	11.5	65.5
5801	Phonograph, compact discs, or video jukeboxes	77	18 582	.2	X
5802	Pinball machines	1 260	64 808	.8	X
5803	Video games	2 258	583 628	6.9	X
5804	Other amusement machines (excluding billiard or pool tables)	1 409	299 284	3.6	X
5900	Advertising (including endorsement fees)	89	30 933	.4	X
5950	Amounts received for the use of recreational facilities	724	205 385	2.4	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	37	2 153	Z	X
8500	Food and beverage sales	1 346	1 393 346	16.6	91.1
8501	Sales of food and nonalcoholic beverages	1 340	1 339 221	15.9	X
8502	Sales of alcoholic beverages	127	54 125	.6	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	117	16 340	.2	X
8600	Merchandise sales	787	1 104 946	13.1	91.0
8633	All other merchandise	786	1 104 921	13.1	X
8940	All other receipts	494	544 000	6.5	90.9
8976	All other receipts	494	544 000	6.5	X
71311	Amusement & theme parks	607	7 171 677	100.0	96.0
3450	Membership dues and fees	7	889	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	505	3 929 222	54.8	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	128	88 293	1.2	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	275	122 785	1.7	68.4
5801	Phonograph, compact discs, or video jukeboxes	12	1 331	Z	X
5802	Pinball machines	32	10 574	.1	X
5803	Video games	222	45 631	.6	X
5804	Other amusement machines (excluding billiard or pool tables)	97	65 247	.9	X
5900	Advertising (including endorsement fees)	64	30 774	.4	X
5950	Amounts received for the use of recreational facilities	156	85 778	1.2	X
8500	Food and beverage sales	495	1 310 311	18.3	95.8
8501	Sales of food and nonalcoholic beverages	493	1 261 668	17.6	X
8502	Sales of alcoholic beverages	97	48 643	.7	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71311	Amusement & theme parks—Con.				
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	95	14 613	.2	X
8600	Merchandise sales	307	1 095 522	15.3	95.8
8633	All other merchandise	306	1 095 497	15.3	X
8940	All other receipts	281	493 180	6.9	95.6
8976	All other receipts	281	493 180	6.9	X
713110	Amusement & theme parks	607	7 171 677	100.0	96.0
3450	Membership dues and fees	7	889	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	505	3 929 222	54.8	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	128	88 293	1.2	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	275	122 785	1.7	68.4
5801	Phonograph, compact discs, or video jukeboxes	12	1 331	Z	X
5802	Pinball machines	32	10 574	.1	X
5803	Video games	222	45 631	.6	X
5804	Other amusement machines (excluding billiard or pool tables)	97	65 247	.9	X
5900	Advertising (including endorsement fees)	64	30 774	.4	X
5950	Amounts received for the use of recreational facilities	156	85 778	1.2	X
8500	Food and beverage sales	495	1 310 311	18.3	95.8
8501	Sales of food and nonalcoholic beverages	493	1 261 668	17.6	X
8502	Sales of alcoholic beverages	97	48 643	.7	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	95	14 613	.2	X
8600	Merchandise sales	307	1 095 522	15.3	95.8
8633	All other merchandise	306	1 095 497	15.3	X
8940	All other receipts	281	493 180	6.9	95.6
8976	All other receipts	281	493 180	6.9	X
7131101	Waterparks	157	342 958	100.0	85.3
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	150	241 482	70.4	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	37	1 130	.3	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	55	2 266	.7	81.5
5801	Phonograph, compact discs, or video jukeboxes	8	126	Z	X
5802	Pinball machines	9	51	Z	X
5803	Video games	50	1 226	.4	X
5804	Other amusement machines (excluding billiard or pool tables)	13	863	.3	X
5900	Advertising (including endorsement fees)	12	390	.1	X
5950	Amounts received for the use of recreational facilities	32	3 928	1.1	X
8500	Food and beverage sales	121	50 094	14.6	85.3
8501	Sales of food and nonalcoholic beverages	121	46 906	13.7	X
8502	Sales of alcoholic beverages	35	3 188	.9	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	58	9 261	2.7	X
8600	Merchandise sales	87	19 133	5.6	85.3
8633	All other merchandise	86	19 108	5.6	X
8940	All other receipts	62	15 212	4.4	83.4
8976	All other receipts	62	15 212	4.4	X
7131102	Amusement parks (except waterparks)	450	6 828 719	100.0	96.5
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	355	3 687 740	54.0	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	91	87 163	1.3	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	220	120 519	1.8	68.4
5802	Pinball machines	23	10 523	.2	X
5803	Video games	172	44 405	.7	X
5804	Other amusement machines (excluding billiard or pool tables)	83	64 384	.9	X
5900	Advertising (including endorsement fees)	52	30 384	.4	X
5950	Amounts received for the use of recreational facilities	124	81 850	1.2	X
8500	Food and beverage sales	374	1 260 217	18.5	96.3
8501	Sales of food and nonalcoholic beverages	372	1 214 762	17.8	X
8502	Sales of alcoholic beverages	63	45 455	.7	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	37	5 352	.1	X
8600	Merchandise sales	220	1 076 389	15.8	96.3
8633	All other merchandise	220	1 076 389	15.8	X
8940	All other receipts	219	477 968	7.0	96.2
8976	All other receipts	219	477 968	7.0	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71312	Amusement arcades	2 737	1 246 799	100.0	65.0
3450	Membership dues and fees	8	36	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	597	134 341	10.8	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	31	918	.1	X
5750	Gaming receipts	9	1 370	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	2 737	843 519	67.7	47.7
5801	Phonograph, compact discs, or video jukeboxes	64	17 251	1.4	X
5802	Pinball machines	1 228	54 234	4.4	X
5803	Video games	2 036	537 997	43.2	X
5804	Other amusement machines (excluding billiard or pool tables)	1 312	234 037	18.8	X
5900	Advertising (including endorsement fees)	25	159	Z	X
5950	Amounts received for the use of recreational facilities	568	119 607	9.6	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	35	1 843	.1	X
8500	Food and beverage sales	851	83 035	6.7	63.3
8501	Sales of food and nonalcoholic beverages	847	77 553	6.2	X
8502	Sales of alcoholic beverages	30	5 482	.4	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	22	1 727	.1	X
8600	Merchandise sales	480	9 424	.8	60.2
8633	All other merchandise	480	9 424	.8	X
8940	All other receipts	213	50 820	4.1	57.6
8976	All other receipts	213	50 820	4.1	X
713120	Amusement arcades	2 737	1 246 799	100.0	65.0
3450	Membership dues and fees	8	36	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	597	134 341	10.8	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	31	918	.1	X
5750	Gaming receipts	9	1 370	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	2 737	843 519	67.7	47.7
5801	Phonograph, compact discs, or video jukeboxes	64	17 251	1.4	X
5802	Pinball machines	1 228	54 234	4.4	X
5803	Video games	2 036	537 997	43.2	X
5804	Other amusement machines (excluding billiard or pool tables)	1 312	234 037	18.8	X
5900	Advertising (including endorsement fees)	25	159	Z	X
5950	Amounts received for the use of recreational facilities	568	119 607	9.6	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	35	1 843	.1	X
8500	Food and beverage sales	851	83 035	6.7	63.3
8501	Sales of food and nonalcoholic beverages	847	77 553	6.2	X
8502	Sales of alcoholic beverages	30	5 482	.4	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	22	1 727	.1	X
8600	Merchandise sales	480	9 424	.8	60.2
8633	All other merchandise	480	9 424	.8	X
8940	All other receipts	213	50 820	4.1	57.6
8976	All other receipts	213	50 820	4.1	X
7132	Gambling industries	2 099	15 541 569	100.0	87.3
3450	Membership dues and fees	70	805	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	116	69 125	.4	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	116	18 735	.1	X
5750	Gaming receipts	2 099	14 201 990	91.4	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	144	15 503	.1	62.7
5801	Phonograph, compact discs, or video jukeboxes	77	2 160	Z	X
5802	Pinball machines	39	943	Z	X
5803	Video games	76	9 883	.1	X
5804	Other amusement machines (excluding billiard or pool tables)	54	2 515	Z	X
5900	Advertising (including endorsement fees)	33	3 706	Z	X
5950	Amounts received for the use of recreational facilities	32	2 852	Z	X
8500	Food and beverage sales	885	810 352	5.2	85.4
8501	Sales of food and nonalcoholic beverages	762	566 762	3.6	X
8502	Sales of alcoholic beverages	632	243 590	1.6	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	39	13 489	.1	X
8600	Merchandise sales	324	66 335	.4	82.0
8633	All other merchandise	324	65 933	.4	X
8940	All other receipts	394	338 677	2.2	84.8
8976	All other receipts	394	338 677	2.2	X
71321	Casinos (except casino hotels)	447	10 186 070	100.0	86.8
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	24	20 771	.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	31	9 657	.1	X
5750	Gaming receipts	447	9 159 640	89.9	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71321	Casinos (except casino hotels)—Con.				
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	58	5 874	.1	47.7
5801	Phonograph, compact discs, or video jukeboxes	27	21	Z	X
5802	Pinball machines	8	77	Z	X
5803	Video games	26	5 470	.1	X
8500	Food and beverage sales	383	688 194	6.8	85.8
8501	Sales of food and nonalcoholic beverages	331	480 139	4.7	X
8502	Sales of alcoholic beverages	337	208 055	2.0	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	9	157	Z	X
8600	Merchandise sales	147	51 825	.5	84.0
8633	All other merchandise	147	51 825	.5	X
8940	All other receipts	192	248 574	2.4	86.5
8976	All other receipts	192	248 574	2.4	X
713210	Casinos (except casino hotels)	447	10 186 070	100.0	86.8
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	24	20 771	.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	31	9 657	.1	X
5750	Gaming receipts	447	9 159 640	89.9	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	58	5 874	.1	47.7
5801	Phonograph, compact discs, or video jukeboxes	27	21	Z	X
5802	Pinball machines	8	77	Z	X
5803	Video games	26	5 470	.1	X
8500	Food and beverage sales	383	688 194	6.8	85.8
8501	Sales of food and nonalcoholic beverages	331	480 139	4.7	X
8502	Sales of alcoholic beverages	337	208 055	2.0	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	9	157	Z	X
8600	Merchandise sales	147	51 825	.5	84.0
8633	All other merchandise	147	51 825	.5	X
8940	All other receipts	192	248 574	2.4	86.5
8976	All other receipts	192	248 574	2.4	X
71329	Other gambling industries	'1 652	'5 355 499	100.0	88.3
3450	Membership dues and fees	69	685	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	92	48 354	.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	85	9 078	.2	X
5750	Gaming receipts	1 652	5 042 350	94.2	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	86	9 629	.2	82.5
5801	Phonograph, compact discs, or video jukeboxes	49	2 139	Z	X
5802	Pinball machines	31	866	Z	X
5803	Video games	49	4 413	.1	X
5804	Other amusement machines (excluding billiard or pool tables)	51	2 209	Z	X
5900	Advertising (including endorsement fees)	28	2 859	.1	X
5950	Amounts received for the use of recreational facilities	27	2 441	Z	X
8500	Food and beverage sales	502	122 158	2.3	83.0
8501	Sales of food and nonalcoholic beverages	431	86 623	1.6	X
8502	Sales of alcoholic beverages	294	35 535	.7	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	30	13 332	.2	X
8600	Merchandise sales	177	14 510	.3	72.9
8633	All other merchandise	177	14 108	.3	X
8940	All other receipts	202	90 103	1.7	77.4
8976	All other receipts	202	90 103	1.7	X
713290	Other gambling industries	'1 652	'5 355 499	100.0	88.3
3450	Membership dues and fees	69	685	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	92	48 354	.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	85	9 078	.2	X
5750	Gaming receipts	1 652	5 042 350	94.2	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	86	9 629	.2	82.5
5801	Phonograph, compact discs, or video jukeboxes	49	2 139	Z	X
5802	Pinball machines	31	866	Z	X
5803	Video games	49	4 413	.1	X
5804	Other amusement machines (excluding billiard or pool tables)	51	2 209	Z	X
5900	Advertising (including endorsement fees)	28	2 859	.1	X
5950	Amounts received for the use of recreational facilities	27	2 441	Z	X
8500	Food and beverage sales	502	122 158	2.3	83.0
8501	Sales of food and nonalcoholic beverages	431	86 623	1.6	X
8502	Sales of alcoholic beverages	294	35 535	.7	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	30	13 332	.2	X
8600	Merchandise sales	177	14 510	.3	72.9
8633	All other merchandise	177	14 108	.3	X
8940	All other receipts	202	90 103	1.7	77.4
8976	All other receipts	202	90 103	1.7	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
7132901	Slot machine operators	327	1 618 475	100.0	100.0
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	13	2 544	.2	X
5750	Gaming receipts	327	1 531 811	94.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	42	7 019	.4	100.0
5801	Phonograph, compact discs, or video jukeboxes	37	2 064	.1	X
5802	Pinball machines	31	866	.1	X
5803	Video games	39	2 883	.2	X
5804	Other amusement machines (excluding billiard or pool tables)	29	1 204	.1	X
8500	Food and beverage sales	66	14 844	.9	100.0
8501	Sales of food and nonalcoholic beverages	41	10 882	.7	X
8502	Sales of alcoholic beverages	49	3 962	.2	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	7	105	Z	X
8600	Merchandise sales	6	566	Z	100.0
8633	All other merchandise	6	566	Z	X
8940	All other receipts	39	60 609	3.7	100.0
8976	All other receipts	39	60 609	3.7	X
7132902	Lottery, bingo, bookie, & other betting operation	1 325	3 737 024	100.0	83.0
3450	Membership dues and fees	69	685	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	89	48 310	1.3	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	72	6 534	.2	X
5750	Gaming receipts	1 325	3 510 539	93.9	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	44	2 610	.1	73.9
5801	Phonograph, compact discs, or video jukeboxes	12	75	Z	X
5803	Video games	10	1 530	Z	X
5804	Other amusement machines (excluding billiard or pool tables)	22	1 005	Z	X
5900	Advertising (including endorsement fees)	25	2 568	.1	X
5950	Amounts received for the use of recreational facilities	25	1 799	Z	X
8500	Food and beverage sales	436	107 314	2.9	76.3
8501	Sales of food and nonalcoholic beverages	390	75 741	2.0	X
8502	Sales of alcoholic beverages	245	31 573	.8	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	23	13 227	.4	X
8600	Merchandise sales	171	13 944	.4	68.4
8633	All other merchandise	171	13 542	.4	X
8940	All other receipts	163	29 494	.8	62.1
8976	All other receipts	163	29 494	.8	X
7139	Other amusement & recreation services	47 464	27 901 150	100.0	67.9
3450	Membership dues and fees	19 269	7 782 450	27.9	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	4 061	459 303	1.6	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	5 004	1 255 414	4.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	3 641	68 769	.2	X
5750	Gaming receipts	953	164 592	.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	8 984	1 589 090	5.7	58.7
5801	Phonograph, compact discs, or video jukeboxes	2 211	204 815	.7	X
5802	Pinball machines	3 039	194 890	.7	X
5803	Video games	6 974	835 404	3.0	X
5804	Other amusement machines (excluding billiard or pool tables)	2 343	353 976	1.3	X
5900	Advertising (including endorsement fees)	1 586	37 432	.1	X
5950	Amounts received for the use of recreational facilities	23 967	7 565 380	27.1	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	4 629	1 051 904	3.8	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	2 508	358 078	1.3	X
8500	Food and beverage sales	25 165	3 395 873	12.2	66.7
8501	Sales of food and nonalcoholic beverages	24 293	2 200 227	7.9	X
8502	Sales of alcoholic beverages	13 606	1 195 646	4.3	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	12 470	1 062 999	3.8	X
8600	Merchandise sales	17 461	1 791 731	6.4	66.7
8631	Fuels and lubricants	2 597	214 311	.8	X
8632	Boats and marine equipment	2 023	550 889	2.0	X
8633	All other merchandise	15 928	1 026 531	3.7	X
8940	All other receipts	13 745	1 318 135	4.7	66.8
8976	All other receipts	13 745	1 318 135	4.7	X
71391	Golf courses & country clubs	8 546	8 636 921	100.0	68.4
3450	Membership dues and fees	5 045	1 980 552	22.9	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	518	17 598	.2	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	282	80 853	.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	286	4 130	Z	X
5750	Gaming receipts	44	2 738	Z	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71391	Golf courses & country clubs—Con.				
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	124	8 732	.1	35.3
5801	Phonograph, compact discs, or video jukeboxes	41	4 733	.1	X
5802	Pinball machines	23	2 176	Z	X
5803	Video games	47	550	Z	X
5804	Other amusement machines (excluding billiard or pool tables)	31	1 272	Z	X
5900	Advertising (including endorsement fees)	308	17 228	.2	X
5950	Amounts received for the use of recreational facilities	7 711	3 292 473	38.1	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	228	8 320	.1	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	164	10 373	.1	X
8500	Food and beverage sales	7 016	1 609 131	18.6	67.2
8501	Sales of food and nonalcoholic beverages	6 913	1 189 942	13.8	X
8502	Sales of alcoholic beverages	5 445	419 189	4.9	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	5 066	684 122	7.9	X
8600	Merchandise sales	4 838	500 185	5.8	67.1
8631	Fuels and lubricants	42	4 262	Z	X
8632	Boats and marine equipment	16	748	Z	X
8633	All other merchandise	4 782	495 175	5.7	X
8940	All other receipts	3 461	420 486	4.9	67.4
8976	All other receipts	3 461	420 486	4.9	X
713910	Golf courses & country clubs	8 546	8 636 921	100.0	68.4
3450	Membership dues and fees	5 045	1 980 552	22.9	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	518	17 598	.2	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	282	80 853	.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	286	4 130	Z	X
5750	Gaming receipts	44	2 738	Z	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	124	8 732	.1	35.3
5801	Phonograph, compact discs, or video jukeboxes	41	4 733	.1	X
5802	Pinball machines	23	2 176	Z	X
5803	Video games	47	550	Z	X
5804	Other amusement machines (excluding billiard or pool tables)	31	1 272	Z	X
5900	Advertising (including endorsement fees)	308	17 228	.2	X
5950	Amounts received for the use of recreational facilities	7 711	3 292 473	38.1	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	228	8 320	.1	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	164	10 373	.1	X
8500	Food and beverage sales	7 016	1 609 131	18.6	67.2
8501	Sales of food and nonalcoholic beverages	6 913	1 189 942	13.8	X
8502	Sales of alcoholic beverages	5 445	419 189	4.9	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	5 066	684 122	7.9	X
8600	Merchandise sales	4 838	500 185	5.8	67.1
8631	Fuels and lubricants	42	4 262	Z	X
8632	Boats and marine equipment	16	748	Z	X
8633	All other merchandise	4 782	495 175	5.7	X
8940	All other receipts	3 461	420 486	4.9	67.4
8976	All other receipts	3 461	420 486	4.9	X
71392	Skiing facilities	379	1 340 813	100.0	71.0
3450	Membership dues and fees	36	4 658	.3	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	157	67 556	5.0	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	116	154 476	11.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	64	7 311	.5	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	50	2 132	.2	71.0
5803	Video games	44	1 842	.1	X
5900	Advertising (including endorsement fees)	36	839	.1	X
5950	Amounts received for the use of recreational facilities	296	793 373	59.2	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	7	54	Z	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	37	1 366	.1	X
8500	Food and beverage sales	283	128 414	9.6	67.2
8501	Sales of food and nonalcoholic beverages	279	105 373	7.9	X
8502	Sales of alcoholic beverages	198	23 041	1.7	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	267	66 201	4.9	X
8600	Merchandise sales	177	59 350	4.4	70.9
8631	Fuels and lubricants	7	60	Z	X
8633	All other merchandise	175	59 290	4.4	X
8940	All other receipts	202	50 979	3.8	70.0
8976	All other receipts	202	50 979	3.8	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
713920	Skiing facilities	379	1 340 813	100.0	71.0
3450	Membership dues and fees	36	4 658	.3	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	157	67 556	5.0	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	116	154 476	11.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	64	7 311	.5	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	50	2 132	.2	71.0
5803	Video games	44	1 842	.1	X
5900	Advertising (including endorsement fees)	36	839	.1	X
5950	Amounts received for the use of recreational facilities	296	793 373	59.2	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	7	54	Z	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	37	1 366	.1	X
8500	Food and beverage sales	283	128 414	9.6	67.2
8501	Sales of food and nonalcoholic beverages	279	105 373	7.9	X
8502	Sales of alcoholic beverages	198	23 041	1.7	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	267	66 201	4.9	X
8600	Merchandise sales	177	59 350	4.4	70.9
8631	Fuels and lubricants	7	60	Z	X
8633	All other merchandise	175	59 290	4.4	X
8940	All other receipts	202	50 979	3.8	70.0
8976	All other receipts	202	50 979	3.8	X
71393	Marinas	4 217	2 541 481	100.0	61.1
3450	Membership dues and fees	159	29 155	1.1	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	17	705	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	12	1 126	Z	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	186	1 772	.1	X
5750	Gaming receipts	33	867	Z	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	48	3 523	.1	38.8
5802	Pinball machines	12	16	Z	X
5803	Video games	46	3 068	.1	X
5900	Advertising (including endorsement fees)	44	1 262	.1	X
5950	Amounts received for the use of recreational facilities	142	10 627	.4	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	4 217	1 039 341	40.9	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	1 818	334 679	13.2	X
8500	Food and beverage sales	1 656	105 987	4.2	60.0
8501	Sales of food and nonalcoholic beverages	1 572	80 669	3.2	X
8502	Sales of alcoholic beverages	850	25 318	1.0	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	733	55 985	2.2	X
8600	Merchandise sales	2 950	844 431	33.2	60.5
8631	Fuels and lubricants	2 406	207 782	8.2	X
8632	Boats and marine equipment	1 952	546 088	21.5	X
8633	All other merchandise	1 585	90 561	3.6	X
8940	All other receipts	1 745	112 021	4.4	61.0
8976	All other receipts	1 745	112 021	4.4	X
713930	Marinas	4 217	2 541 481	100.0	61.1
3450	Membership dues and fees	159	29 155	1.1	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	17	705	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	12	1 126	Z	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	186	1 772	.1	X
5750	Gaming receipts	33	867	Z	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	48	3 523	.1	38.8
5802	Pinball machines	12	16	Z	X
5803	Video games	46	3 068	.1	X
5900	Advertising (including endorsement fees)	44	1 262	.1	X
5950	Amounts received for the use of recreational facilities	142	10 627	.4	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	4 217	1 039 341	40.9	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	1 818	334 679	13.2	X
8500	Food and beverage sales	1 656	105 987	4.2	60.0
8501	Sales of food and nonalcoholic beverages	1 572	80 669	3.2	X
8502	Sales of alcoholic beverages	850	25 318	1.0	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	733	55 985	2.2	X
8600	Merchandise sales	2 950	844 431	33.2	60.5
8631	Fuels and lubricants	2 406	207 782	8.2	X
8632	Boats and marine equipment	1 952	546 088	21.5	X
8633	All other merchandise	1 585	90 561	3.6	X
8940	All other receipts	1 745	112 021	4.4	61.0
8976	All other receipts	1 745	112 021	4.4	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
71394	Fitness & recreational sports centers	16 604	7 944 954	100.0	67.2
3450	Membership dues and fees	12 643	5 590 588	70.4	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	2 781	268 045	3.4	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	2 463	345 126	4.3	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	872	8 766	.1	X
5750	Gaming receipts	36	4 317	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	1 421	25 321	.3	65.0
5801	Phonograph, compact discs, or video jukeboxes	58	339	Z	X
5802	Pinball machines	283	2 980	Z	X
5803	Video games	1 148	17 091	.2	X
5804	Other amusement machines (excluding billiard or pool tables)	220	4 908	.1	X
5900	Advertising (including endorsement fees)	481	10 365	.1	X
5950	Amounts received for the use of recreational facilities	4 720	802 002	10.1	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	64	2 218	Z	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	192	2 305	Z	X
8500	Food and beverage sales	6 820	344 085	4.3	66.8
8501	Sales of food and nonalcoholic beverages	6 627	300 373	3.8	X
8502	Sales of alcoholic beverages	1 081	43 712	.6	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	2 314	136 409	1.7	X
8600	Merchandise sales	5 038	172 674	2.2	65.0
8631	Fuels and lubricants	85	618	Z	X
8632	Boats and marine equipment	7	3 480	Z	X
8633	All other merchandise	4 981	168 576	2.1	X
8940	All other receipts	3 820	232 733	2.9	65.5
8976	All other receipts	3 820	232 733	2.9	X
713940	Fitness & recreational sports centers	16 604	7 944 954	100.0	67.2
3450	Membership dues and fees	12 643	5 590 588	70.4	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	2 781	268 045	3.4	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	2 463	345 126	4.3	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	872	8 766	.1	X
5750	Gaming receipts	36	4 317	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	1 421	25 321	.3	65.0
5801	Phonograph, compact discs, or video jukeboxes	58	339	Z	X
5802	Pinball machines	283	2 980	Z	X
5803	Video games	1 148	17 091	.2	X
5804	Other amusement machines (excluding billiard or pool tables)	220	4 908	.1	X
5900	Advertising (including endorsement fees)	481	10 365	.1	X
5950	Amounts received for the use of recreational facilities	4 720	802 002	10.1	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	64	2 218	Z	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	192	2 305	Z	X
8500	Food and beverage sales	6 820	344 085	4.3	66.8
8501	Sales of food and nonalcoholic beverages	6 627	300 373	3.8	X
8502	Sales of alcoholic beverages	1 081	43 712	.6	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	2 314	136 409	1.7	X
8600	Merchandise sales	5 038	172 674	2.2	65.0
8631	Fuels and lubricants	85	618	Z	X
8632	Boats and marine equipment	7	3 480	Z	X
8633	All other merchandise	4 981	168 576	2.1	X
8940	All other receipts	3 820	232 733	2.9	65.5
8976	All other receipts	3 820	232 733	2.9	X
7139404	Ice skating rinks	381	298 737	100.0	66.6
3450	Membership dues and fees	28	2 736	.9	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	168	27 233	9.1	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	251	54 611	18.3	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	104	1 646	.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	127	3 124	1.0	63.1
5802	Pinball machines	26	836	.3	X
5803	Video games	95	2 100	.7	X
5804	Other amusement machines (excluding billiard or pool tables)	19	188	.1	X
5900	Advertising (including endorsement fees)	94	1 752	.6	X
5950	Amounts received for the use of recreational facilities	333	135 796	45.5	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	71	537	.2	X
8500	Food and beverage sales	266	20 983	7.0	66.6
8501	Sales of food and nonalcoholic beverages	266	20 130	6.7	X
8502	Sales of alcoholic beverages	28	853	.3	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	204	12 531	4.2	X
8600	Merchandise sales	203	30 705	10.3	64.1
8633	All other merchandise	203	30 705	10.3	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
7139404	Ice skating rinks—Con.				
8940	All other receipts	165	6 590	2.2	64.6
8976	All other receipts	165	6 590	2.2	X
7139405	Roller skating rinks	1 611	416 339	100.0	66.5
3450	Membership dues and fees	133	6 121	1.5	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	207	2 313	.6	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 463	216 776	52.1	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	280	3 009	.7	X
5750	Gaming receipts	7	1 513	.4	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	1 074	19 335	4.6	65.0
5801	Phonograph, compact discs, or video jukeboxes	47	333	.1	X
5802	Pinball machines	203	1 907	.5	X
5803	Video games	872	13 026	3.1	X
5804	Other amusement machines (excluding billiard or pool tables)	148	4 069	1.0	X
5900	Advertising (including endorsement fees)	75	349	.1	X
5950	Amounts received for the use of recreational facilities	559	35 320	8.5	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	25	508	.1	X
8500	Food and beverage sales	1 427	74 945	18.0	66.0
8501	Sales of food and nonalcoholic beverages	1 427	74 528	17.9	X
8502	Sales of alcoholic beverages	13	417	.1	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	856	20 612	5.0	X
8600	Merchandise sales	954	21 219	5.1	66.2
8631	Fuels and lubricants	12	165	Z	X
8633	All other merchandise	946	21 054	5.1	X
8940	All other receipts	446	14 319	3.4	66.4
8976	All other receipts	446	14 319	3.4	X
71395	Bowling centers	5 590	2 820 685	100.0	69.0
3450	Membership dues and fees	125	3 619	.1	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	47	356	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	31	3 700	.1	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	1 551	28 115	1.0	X
5750	Gaming receipts	496	53 351	1.9	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	3 054	69 560	2.5	65.6
5801	Phonograph, compact discs, or video jukeboxes	340	1 760	.1	X
5802	Pinball machines	746	5 148	.2	X
5803	Video games	2 464	54 791	1.9	X
5804	Other amusement machines (excluding billiard or pool tables)	512	7 860	.3	X
5900	Advertising (including endorsement fees)	273	635	Z	X
5950	Amounts received for the use of recreational facilities	5 590	1 677 263	59.5	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	27	291	Z	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	89	453	Z	X
8500	Food and beverage sales	5 054	803 907	28.5	68.1
8501	Sales of food and nonalcoholic beverages	4 766	305 817	10.8	X
8502	Sales of alcoholic beverages	4 382	498 090	17.7	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	3 000	65 358	2.3	X
8600	Merchandise sales	2 147	45 767	1.6	68.5
8633	All other merchandise	2 145	45 650	1.6	X
8940	All other receipts	1 832	68 310	2.4	68.7
8976	All other receipts	1 832	68 310	2.4	X
713950	Bowling centers	5 590	2 820 685	100.0	69.0
3450	Membership dues and fees	125	3 619	.1	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	47	356	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	31	3 700	.1	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	1 551	28 115	1.0	X
5750	Gaming receipts	496	53 351	1.9	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	3 054	69 560	2.5	65.6
5801	Phonograph, compact discs, or video jukeboxes	340	1 760	.1	X
5802	Pinball machines	746	5 148	.2	X
5803	Video games	2 464	54 791	1.9	X
5804	Other amusement machines (excluding billiard or pool tables)	512	7 860	.3	X
5900	Advertising (including endorsement fees)	273	635	Z	X
5950	Amounts received for the use of recreational facilities	5 590	1 677 263	59.5	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	27	291	Z	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	89	453	Z	X
8500	Food and beverage sales	5 054	803 907	28.5	68.1
8501	Sales of food and nonalcoholic beverages	4 766	305 817	10.8	X
8502	Sales of alcoholic beverages	4 382	498 090	17.7	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	3 000	65 358	2.3	X

See footnotes at end of table.

Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
713950	Bowling centers—Con.				
8600	Merchandise sales	2 147	45 767	1.6	68.5
8633	All other merchandise	2 145	45 650	1.6	X
8940	All other receipts	1 832	68 310	2.4	68.7
8976	All other receipts	1 832	68 310	2.4	X
71399	All other amusement & recreation industries	12 128	4 616 296	100.0	70.4
3450	Membership dues and fees	1 261	173 878	3.8	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	541	105 043	2.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	2 100	670 133	14.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	682	18 675	.4	X
5750	Gaming receipts	340	99 215	2.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	4 287	1 479 822	32.1	55.2
5801	Phonograph, compact discs, or video jukeboxes	1 766	197 976	4.3	X
5802	Pinball machines	1 973	184 569	4.0	X
5803	Video games	3 225	758 062	16.4	X
5804	Other amusement machines (excluding billiard or pool tables)	1 571	339 215	7.3	X
5900	Advertising (including endorsement fees)	444	7 103	.2	X
5950	Amounts received for the use of recreational facilities	5 508	989 642	21.4	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	86	1 680	Z	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	208	8 902	.2	X
8500	Food and beverage sales	4 336	404 349	8.8	69.3
8501	Sales of food and nonalcoholic beverages	4 135	218 053	4.7	X
8502	Sales of alcoholic beverages	1 649	186 296	4.0	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	1 090	54 924	1.2	X
8600	Merchandise sales	2 311	169 324	3.7	68.1
8631	Fuels and lubricants	54	1 472	Z	X
8632	Boats and marine equipment	48	573	Z	X
8633	All other merchandise	2 260	167 279	3.6	X
8940	All other receipts	2 685	433 606	9.4	68.1
8976	All other receipts	2 685	433 606	9.4	X
713990	All other amusement & recreation industries	12 128	4 616 296	100.0	70.4
3450	Membership dues and fees	1 261	173 878	3.8	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	541	105 043	2.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	2 100	670 133	14.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	682	18 675	.4	X
5750	Gaming receipts	340	99 215	2.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	4 287	1 479 822	32.1	55.2
5801	Phonograph, compact discs, or video jukeboxes	1 766	197 976	4.3	X
5802	Pinball machines	1 973	184 569	4.0	X
5803	Video games	3 225	758 062	16.4	X
5804	Other amusement machines (excluding billiard or pool tables)	1 571	339 215	7.3	X
5900	Advertising (including endorsement fees)	444	7 103	.2	X
5950	Amounts received for the use of recreational facilities	5 508	989 642	21.4	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	86	1 680	Z	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	208	8 902	.2	X
8500	Food and beverage sales	4 336	404 349	8.8	69.3
8501	Sales of food and nonalcoholic beverages	4 135	218 053	4.7	X
8502	Sales of alcoholic beverages	1 649	186 296	4.0	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	1 090	54 924	1.2	X
8600	Merchandise sales	2 311	169 324	3.7	68.1
8631	Fuels and lubricants	54	1 472	Z	X
8632	Boats and marine equipment	48	573	Z	X
8633	All other merchandise	2 260	167 279	3.6	X
8940	All other receipts	2 685	433 606	9.4	68.1
8976	All other receipts	2 685	433 606	9.4	X
7139901	Dance studios & halls	293	91 068	100.0	56.8
3450	Membership dues and fees	13	320	.4	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	18	3 530	3.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	57	5 940	6.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	11	80	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	23	758	.8	53.6
5802	Pinball machines	6	499	.5	X
5803	Video games	17	259	.3	X
5900	Advertising (including endorsement fees)	6	150	.2	X
5950	Amounts received for the use of recreational facilities	293	51 472	56.5	X
8500	Food and beverage sales	228	20 128	22.1	55.3
8501	Sales of food and nonalcoholic beverages	187	9 854	10.8	X
8502	Sales of alcoholic beverages	126	10 274	11.3	X
8600	Merchandise sales	19	88	.1	52.2
8633	All other merchandise	15	56	.1	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts ¹ (\$1,000)	Receipts from specified receipt lines as percent of total receipts ¹	Receipts of establishments reporting sources of receipts as percent of total receipts
7139901	Dance studios & halls—Con.				
8940	All other receipts	58	8 552	9.4	56.3
8976	All other receipts	58	8 552	9.4	X
7139902	Concession operators of amusement devices & rides	1 072	364 054	100.0	52.9
3450	Membership dues and fees	17	12	Z	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	6	38	Z	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	47	3 755	1.0	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	16	234	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	133	9 496	2.6	49.8
5801	Phonograph, compact discs, or video jukeboxes	11	91	Z	X
5802	Pinball machines	16	3 029	.8	X
5803	Video games	81	5 141	1.4	X
5804	Other amusement machines (excluding billiard or pool tables)	39	1 235	.3	X
5900	Advertising (including endorsement fees)	14	72	Z	X
5950	Amounts received for the use of recreational facilities	1 072	304 609	83.7	X
8500	Food and beverage sales	180	22 617	6.2	52.2
8501	Sales of food and nonalcoholic beverages	178	22 162	6.1	X
8502	Sales of alcoholic beverages	8	455	.1	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	32	1 473	.4	X
8600	Merchandise sales	95	6 009	1.7	52.9
8633	All other merchandise	92	5 758	1.6	X
8940	All other receipts	87	14 388	4.0	52.3
8976	All other receipts	87	14 388	4.0	X
7139904	Miniature golf courses	1 041	307 886	100.0	94.5
3450	Membership dues and fees	30	1 279	.4	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	54	3 110	1.0	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	278	60 764	19.7	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	92	662	.2	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	201	8 741	2.8	90.8
5801	Phonograph, compact discs, or video jukeboxes	7	147	Z	X
5802	Pinball machines	43	274	.1	X
5803	Video games	152	7 206	2.3	X
5804	Other amusement machines (excluding billiard or pool tables)	79	1 114	.4	X
5900	Advertising (including endorsement fees)	6	30	Z	X
5950	Amounts received for the use of recreational facilities	784	170 706	55.4	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	48	5 425	1.8	X
8500	Food and beverage sales	630	16 923	5.5	93.5
8501	Sales of food and nonalcoholic beverages	622	14 273	4.6	X
8502	Sales of alcoholic beverages	103	2 650	.9	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	65	4 551	1.5	X
8600	Merchandise sales	249	27 167	8.8	94.4
8633	All other merchandise	249	27 167	8.8	X
8940	All other receipts	187	8 528	2.8	94.3
8976	All other receipts	187	8 528	2.8	X
7139905	Coin-operated amusement devices (except slot machine operation)	2 668	1 705 888	100.0	73.8
3450	Membership dues and fees	28	1 452	.1	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	20	1 142	.1	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	115	16 156	.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	92	10 124	.6	X
5750	Gaming receipts	92	51 512	3.0	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	2 668	1 402 051	82.2	55.1
5801	Phonograph, compact discs, or video jukeboxes	1 376	193 849	11.4	X
5802	Pinball machines	1 539	176 552	10.4	X
5803	Video games	2 175	715 803	42.0	X
5804	Other amusement machines (excluding billiard or pool tables)	1 098	315 847	18.5	X
5900	Advertising (including endorsement fees)	85	2 340	.1	X
5950	Amounts received for the use of recreational facilities	263	51 107	3.0	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	32	684	Z	X
8500	Food and beverage sales	434	48 138	2.8	70.9
8501	Sales of food and nonalcoholic beverages	418	41 265	2.4	X
8502	Sales of alcoholic beverages	73	6 873	.4	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	129	5 072	.3	X
8600	Merchandise sales	296	42 052	2.5	73.3
8633	All other merchandise	296	42 052	2.5	X
8940	All other receipts	563	74 053	4.3	71.5
8976	All other receipts	563	74 053	4.3	X

¹Receipts and receipt line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
71	Arts, entertainment, & recreation	19 463	19 626 564	100.0	X
711	Performing arts, spectator sports, & related industries	4 624	4 875 904	100.0	86.9
3450	Membership dues and fees	1 451	68 498	1.4	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	3 880	1 933 085	39.6	X
5550	Contract fees from providing entertainment	1 544	200 243	4.1	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	119	11 835	.2	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	1 300	134 732	2.8	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	529	61 405	1.3	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	24	2 523	.1	X
5900	Advertising (including endorsement fees)	1 793	34 584	.7	X
7200	Sales of programs	328	11 651	.2	X
8500	Food and beverage sales	1 440	67 126	1.4	X
8600	Merchandise sales	1 745	42 804	.9	X
8940	All other receipts	1 962	191 841	3.9	X
9000	Contributions, gifts, and grants—Government	3 172	272 997	5.6	X
9050	Contributions, gifts, and grants—Private	3 934	1 334 544	27.4	X
9100	Investment income, including interest and dividends	2 473	227 136	4.7	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	202	12 315	.3	X
9500	All other revenue	2 100	268 587	5.5	X
7111	Performing arts companies	3 316	3 298 514	100.0	88.2
3450	Membership dues and fees	1 012	54 638	1.7	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	2 790	1 293 709	39.2	X
5550	Contract fees from providing entertainment	1 330	169 861	5.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	57	1 930	.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	652	28 443	.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	105	3 879	.1	X
5900	Advertising (including endorsement fees)	1 307	20 417	.6	X
7200	Sales of programs	195	8 401	.3	X
8500	Food and beverage sales	908	21 811	.7	88.2
8501	Sales of food and nonalcoholic beverages	869	15 251	.5	X
8502	Sales of alcoholic beverages	216	6 560	.2	X
8600	Merchandise sales	1 222	23 252	.7	82.8
8628	Sales of other merchandise	1 222	23 252	.7	X
8940	All other receipts	1 321	106 097	3.2	86.0
8974	All other receipts	1 317	105 686	3.2	X
9000	Contributions, gifts, and grants—Government	2 346	160 015	4.9	84.3
9001	National Endowment for the Arts	620	17 167	.5	X
9002	All other Federal, state, county, and municipal	2 303	142 848	4.3	X
9050	Contributions, gifts, and grants—Private	3 040	1 053 316	31.9	84.3
9051	Individuals	2 890	508 276	15.4	X
9052	Foundations	2 123	238 478	7.2	X
9053	Business and industry	2 178	224 588	6.8	X
9054	Other (labor unions, etc.)	395	81 974	2.5	X
9100	Investment income, including interest and dividends	1 664	181 385	5.5	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	179	10 331	.3	X
9500	All other revenue	1 548	160 292	4.9	84.5
9507	All other revenue	1 548	160 292	4.9	X
71111	Theater companies & dinner theaters	1 647	1 775 964	100.0	87.4
3450	Membership dues and fees	421	15 550	.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 470	806 081	45.4	X
5550	Contract fees from providing entertainment	484	59 278	3.3	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	23	1 128	.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	510	20 962	1.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	66	2 446	.1	X
5900	Advertising (including endorsement fees)	700	10 241	.6	X
7200	Sales of programs	107	4 164	.2	X
8500	Food and beverage sales	714	15 306	.9	87.4
8501	Sales of food and nonalcoholic beverages	690	11 048	.6	X
8502	Sales of alcoholic beverages	179	4 258	.2	X
8600	Merchandise sales	521	9 861	.6	83.5
8628	Sales of other merchandise	521	9 861	.6	X
8940	All other receipts	745	63 264	3.6	84.7
8974	All other receipts	745	63 264	3.6	X
9000	Contributions, gifts, and grants—Government	1 142	78 478	4.4	85.7
9001	National Endowment for the Arts	286	8 180	.5	X
9002	All other Federal, state, county, and municipal	1 121	70 298	4.0	X
9050	Contributions, gifts, and grants—Private	1 499	529 099	29.8	85.6
9051	Individuals	1 421	273 918	15.4	X
9052	Foundations	1 007	112 740	6.3	X
9053	Business and industry	1 046	92 929	5.2	X
9054	Other (labor unions, etc.)	173	49 512	2.8	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
71111	Theater companies & dinner theaters—Con.				
9100	Investment income, including interest and dividends	791	66 587	3.7	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	98	6 365	.4	X
9500	All other revenue	768	86 416	4.9	85.2
9507	All other revenue	768	86 416	4.9	X
711110	Theater companies & dinner theaters	1 647	1 775 964	100.0	87.4
3450	Membership dues and fees	421	15 550	.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 470	806 081	45.4	X
5550	Contract fees from providing entertainment	484	59 278	3.3	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	23	1 128	.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	510	20 962	1.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	66	2 446	.1	X
5900	Advertising (including endorsement fees)	700	10 241	.6	X
7200	Sales of programs	107	4 164	.2	X
8500	Food and beverage sales	714	15 306	.9	87.4
8501	Sales of food and nonalcoholic beverages	690	11 048	.6	X
8502	Sales of alcoholic beverages	179	4 258	.2	X
8600	Merchandise sales	521	9 861	.6	83.5
8628	Sales of other merchandise	521	9 861	.6	X
8940	All other receipts	745	63 264	3.6	84.7
8974	All other receipts	745	63 264	3.6	X
9000	Contributions, gifts, and grants—Government	1 142	78 478	4.4	85.7
9001	National Endowment for the Arts	286	8 180	.5	X
9002	All other Federal, state, county, and municipal	1 121	70 298	4.0	X
9050	Contributions, gifts, and grants—Private	1 499	529 099	29.8	85.6
9051	Individuals	1 421	273 918	15.4	X
9052	Foundations	1 007	112 740	6.3	X
9053	Business and industry	1 046	92 929	5.2	X
9054	Other (labor unions, etc.)	173	49 512	2.8	X
9100	Investment income, including interest and dividends	791	66 587	3.7	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	98	6 365	.4	X
9500	All other revenue	768	86 416	4.9	85.2
9507	All other revenue	768	86 416	4.9	X
7111101	Opera companies	147	593 608	100.0	92.3
3450	Membership dues and fees	37	3 967	.7	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	138	223 911	37.7	X
5550	Contract fees from providing entertainment	53	16 694	2.8	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	38	4 707	.8	X
5900	Advertising (including endorsement fees)	60	1 229	.2	X
7200	Sales of programs	12	185	.2	X
8500	Food and beverage sales	25	2 020	.3	92.3
8501	Sales of food and nonalcoholic beverages	19	1 433	.2	X
8502	Sales of alcoholic beverages	18	587	.1	X
8600	Merchandise sales	55	1 963	.3	92.3
8628	Sales of other merchandise	55	1 963	.3	X
8940	All other receipts	64	6 901	1.2	92.3
8974	All other receipts	64	6 901	1.2	X
9000	Contributions, gifts, and grants—Government	114	18 619	3.1	92.1
9001	National Endowment for the Arts	43	2 454	.4	X
9002	All other Federal, state, county, and municipal	113	16 165	2.7	X
9050	Contributions, gifts, and grants—Private	139	247 055	41.6	92.1
9051	Individuals	135	152 279	25.7	X
9052	Foundations	112	31 185	5.3	X
9053	Business and industry	116	27 863	4.7	X
9054	Other (labor unions, etc.)	34	35 728	6.0	X
9100	Investment income, including interest and dividends	111	37 534	6.3	X
9500	All other revenue	90	26 514	4.5	92.0
9507	All other revenue	90	26 514	4.5	X
7111102	Theater companies	1 500	1 182 356	100.0	84.9
3450	Membership dues and fees	384	11 583	1.0	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 332	582 170	49.2	X
5550	Contract fees from providing entertainment	431	42 584	3.6	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	23	1 128	.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	472	16 255	1.4	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	61	1 024	.1	X
5900	Advertising (including endorsement fees)	640	9 012	.8	X
7200	Sales of programs	95	3 979	.3	X
8500	Food and beverage sales	689	13 286	1.1	84.9
8501	Sales of food and nonalcoholic beverages	671	9 615	.8	X
8502	Sales of alcoholic beverages	161	3 671	.3	X
8600	Merchandise sales	466	7 898	.7	79.1
8628	Sales of other merchandise	466	7 898	.7	X

See footnotes at end of table.

Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
7111102	Theater companies—Con.				
8940	All other receipts	681	56 363	4.8	81.4
8974	All other receipts	681	56 363	4.8	X
9000	Contributions, gifts, and grants—Government	1 028	59 859	5.1	82.3
9001	National Endowment for the Arts	243	5 726	.5	X
9002	All other Federal, state, county, and municipal	1 008	54 133	4.6	X
9050	Contributions, gifts, and grants—Private	1 360	282 044	23.9	82.3
9051	Individuals	1 286	121 639	10.3	X
9052	Foundations	895	81 555	6.9	X
9053	Business and industry	930	65 066	5.5	X
9054	Other (labor unions, etc.)	139	13 784	1.2	X
9100	Investment income, including interest and dividends	680	29 053	2.5	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	96	6 213	.5	X
9500	All other revenue	678	59 902	5.1	81.4
9507	All other revenue	678	59 902	5.1	X
71112	Dance companies	371	323 306	100.0	80.0
3450	Membership dues and fees	102	3 835	1.2	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	289	96 848	30.0	X
5550	Contract fees from providing entertainment	230	37 264	11.5	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	18	272	.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	82	1 612	.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	8	160	Z	X
5900	Advertising (including endorsement fees)	117	942	.3	X
7200	Sales of programs	24	439	.1	X
8500	Food and beverage sales	44	200	.1	80.0
8501	Sales of food and nonalcoholic beverages	44	195	.1	X
8600	Merchandise sales	173	2 514	.8	79.5
8628	Sales of other merchandise	173	2 514	.8	X
8940	All other receipts	190	16 702	5.2	78.3
8974	All other receipts	190	16 702	5.2	X
9000	Contributions, gifts, and grants—Government	296	22 336	6.9	74.4
9001	National Endowment for the Arts	88	3 717	1.2	X
9002	All other Federal, state, county, and municipal	291	18 619	5.8	X
9050	Contributions, gifts, and grants—Private	343	122 017	37.7	74.8
9051	Individuals	321	52 441	16.2	X
9052	Foundations	277	38 903	12.0	X
9053	Business and industry	253	25 909	8.0	X
9054	Other (labor unions, etc.)	47	4 764	1.5	X
9100	Investment income, including interest and dividends	155	5 170	1.6	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	14	356	.1	X
9500	All other revenue	180	12 639	3.9	77.0
9507	All other revenue	180	12 639	3.9	X
711120	Dance companies	371	323 306	100.0	80.0
3450	Membership dues and fees	102	3 835	1.2	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	289	96 848	30.0	X
5550	Contract fees from providing entertainment	230	37 264	11.5	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	18	272	.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	82	1 612	.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	8	160	Z	X
5900	Advertising (including endorsement fees)	117	942	.3	X
7200	Sales of programs	24	439	.1	X
8500	Food and beverage sales	44	200	.1	80.0
8501	Sales of food and nonalcoholic beverages	44	195	.1	X
8600	Merchandise sales	173	2 514	.8	79.5
8628	Sales of other merchandise	173	2 514	.8	X
8940	All other receipts	190	16 702	5.2	78.3
8974	All other receipts	190	16 702	5.2	X
9000	Contributions, gifts, and grants—Government	296	22 336	6.9	74.4
9001	National Endowment for the Arts	88	3 717	1.2	X
9002	All other Federal, state, county, and municipal	291	18 619	5.8	X
9050	Contributions, gifts, and grants—Private	343	122 017	37.7	74.8
9051	Individuals	321	52 441	16.2	X
9052	Foundations	277	38 903	12.0	X
9053	Business and industry	253	25 909	8.0	X
9054	Other (labor unions, etc.)	47	4 764	1.5	X
9100	Investment income, including interest and dividends	155	5 170	1.6	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	14	356	.1	X
9500	All other revenue	180	12 639	3.9	77.0
9507	All other revenue	180	12 639	3.9	X

See footnotes at end of table.

Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
71113	Musical groups & artists	1 211	1 154 012	100.0	92.4
3450	Membership dues and fees	478	35 123	3.0	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	981	372 123	32.2	X
5550	Contract fees from providing entertainment	583	68 098	5.9	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	15	457	Z	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	58	5 719	.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	26	1 157	.1	X
5900	Advertising (including endorsement fees)	482	9 152	.8	X
7200	Sales of programs	60	3 003	.3	X
8500	Food and beverage sales	134	4 415	.4	92.4
8501	Sales of food and nonalcoholic beverages	119	2 683	.2	X
8502	Sales of alcoholic beverages	31	1 732	.2	X
8600	Merchandise sales	504	10 400	.9	83.1
8628	Sales of other merchandise	504	10 400	.9	X
8940	All other receipts	360	24 552	2.1	91.3
8974	All other receipts	360	24 552	2.1	X
9000	Contributions, gifts, and grants—Government	866	55 150	4.8	87.1
9001	National Endowment for the Arts	241	5 097	.4	X
9002	All other Federal, state, county, and municipal	849	50 053	4.3	X
9050	Contributions, gifts, and grants—Private	1 122	391 775	33.9	86.8
9051	Individuals	1 079	178 440	15.5	X
9052	Foundations	788	82 304	7.1	X
9053	Business and industry	827	103 395	9.0	X
9054	Other (labor unions, etc.)	169	27 636	2.4	X
9100	Investment income, including interest and dividends	685	109 516	9.5	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	65	3 588	.3	X
9500	All other revenue	569	59 785	5.2	86.3
9507	All other revenue	569	59 785	5.2	X
711130	Musical groups & artists	1 211	1 154 012	100.0	92.4
3450	Membership dues and fees	478	35 123	3.0	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	981	372 123	32.2	X
5550	Contract fees from providing entertainment	583	68 098	5.9	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	15	457	Z	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	58	5 719	.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	26	1 157	.1	X
5900	Advertising (including endorsement fees)	482	9 152	.8	X
7200	Sales of programs	60	3 003	.3	X
8500	Food and beverage sales	134	4 415	.4	92.4
8501	Sales of food and nonalcoholic beverages	119	2 683	.2	X
8502	Sales of alcoholic beverages	31	1 732	.2	X
8600	Merchandise sales	504	10 400	.9	83.1
8628	Sales of other merchandise	504	10 400	.9	X
8940	All other receipts	360	24 552	2.1	91.3
8974	All other receipts	360	24 552	2.1	X
9000	Contributions, gifts, and grants—Government	866	55 150	4.8	87.1
9001	National Endowment for the Arts	241	5 097	.4	X
9002	All other Federal, state, county, and municipal	849	50 053	4.3	X
9050	Contributions, gifts, and grants—Private	1 122	391 775	33.9	86.8
9051	Individuals	1 079	178 440	15.5	X
9052	Foundations	788	82 304	7.1	X
9053	Business and industry	827	103 395	9.0	X
9054	Other (labor unions, etc.)	169	27 636	2.4	X
9100	Investment income, including interest and dividends	685	109 516	9.5	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	65	3 588	.3	X
9500	All other revenue	569	59 785	5.2	86.3
9507	All other revenue	569	59 785	5.2	X
7111301	Symphony orchestras & chamber music organizations	698	1 038 206	100.0	90.7
3450	Membership dues and fees	171	26 328	2.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	606	340 725	32.8	X
5550	Contract fees from providing entertainment	354	58 089	5.6	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	8	149	Z	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	42	5 532	.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	8	463	Z	X
5900	Advertising (including endorsement fees)	354	8 374	.8	X
7200	Sales of programs	40	884	.1	X
8500	Food and beverage sales	74	3 276	.3	90.7
8501	Sales of food and nonalcoholic beverages	63	2 157	.2	X
8502	Sales of alcoholic beverages	22	1 119	.1	X
8600	Merchandise sales	211	4 651	.4	89.7
8628	Sales of other merchandise	211	4 651	.4	X
8940	All other receipts	213	19 089	1.8	89.7
8974	All other receipts	213	19 089	1.8	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
7111301	Symphony orchestras & chamber music organizations—Con.				
9000	Contributions, gifts, and grants—Government	555	48 918	4.7	90.3
9001	National Endowment for the Arts	173	4 318	.4	X
9002	All other Federal, state, county, and municipal	547	44 600	4.3	X
9050	Contributions, gifts, and grants—Private	667	355 161	34.2	89.7
9051	Individuals	651	159 889	15.4	X
9052	Foundations	528	71 237	6.9	X
9053	Business and industry	552	97 683	9.4	X
9054	Other (labor unions, etc.)	133	26 352	2.5	X
9100	Investment income, including interest and dividends	465	108 464	10.4	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	39	3 296	.3	X
9500	All other revenue	352	54 807	5.3	90.0
9507	All other revenue	352	54 807	5.3	X
7111309	Other music groups & artists	513	115 806	100.0	100.0
3450	Membership dues and fees	307	8 795	7.6	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	375	31 398	27.1	X
5550	Contract fees from providing entertainment	229	10 009	8.6	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	7	308	.3	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	16	187	.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	18	694	.6	X
5900	Advertising (including endorsement fees)	128	778	.7	X
7200	Sales of programs	20	2 119	1.8	X
8500	Food and beverage sales	60	1 139	1.0	100.0
8501	Sales of food and nonalcoholic beverages	56	526	.5	X
8502	Sales of alcoholic beverages	9	613	.5	X
8600	Merchandise sales	293	5 749	5.0	57.4
8628	Sales of other merchandise	293	5 749	5.0	X
8940	All other receipts	147	5 463	4.7	100.0
8974	All other receipts	147	5 463	4.7	X
9000	Contributions, gifts, and grants—Government	311	6 232	5.4	52.0
9001	National Endowment for the Arts	69	779	.7	X
9002	All other Federal, state, county, and municipal	302	5 453	4.7	X
9050	Contributions, gifts, and grants—Private	455	36 614	31.6	60.2
9051	Individuals	428	18 551	16.0	X
9052	Foundations	259	11 067	9.6	X
9053	Business and industry	275	5 712	4.9	X
9054	Other (labor unions, etc.)	36	1 284	1.1	X
9100	Investment income, including interest and dividends	220	1 052	.9	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	26	292	.3	X
9500	All other revenue	217	4 978	4.3	48.1
9507	All other revenue	217	4 978	4.3	X
71119	Other performing arts companies	87	45 232	100.0	74.3
3450	Membership dues and fees	11	130	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	50	18 657	41.2	X
5550	Contract fees from providing entertainment	33	5 221	11.5	X
5900	Advertising (including endorsement fees)	8	82	.2	X
8500	Food and beverage sales	16	1 890	4.2	74.3
8501	Sales of food and nonalcoholic beverages	16	1 325	2.9	X
8600	Merchandise sales	24	477	1.1	59.1
8628	Sales of other merchandise	24	477	1.1	X
8940	All other receipts	26	1 579	3.5	48.1
8974	All other receipts	22	1 168	2.6	X
9000	Contributions, gifts, and grants—Government	42	4 051	9.0	29.1
9002	All other Federal, state, county, and municipal	42	3 878	8.6	X
9050	Contributions, gifts, and grants—Private	76	10 425	23.0	32.1
9051	Individuals	69	3 477	7.7	X
9052	Foundations	52	4 531	10.0	X
9053	Business and industry	52	2 355	5.2	X
9100	Investment income, including interest and dividends	33	112	.2	X
9500	All other revenue	31	1 452	3.2	71.7
9507	All other revenue	31	1 452	3.2	X
711190	Other performing arts companies	87	45 232	100.0	74.3
3450	Membership dues and fees	11	130	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	50	18 657	41.2	X
5550	Contract fees from providing entertainment	33	5 221	11.5	X
5900	Advertising (including endorsement fees)	8	82	.2	X
8500	Food and beverage sales	16	1 890	4.2	74.3
8501	Sales of food and nonalcoholic beverages	16	1 325	2.9	X
8600	Merchandise sales	24	477	1.1	59.1
8628	Sales of other merchandise	24	477	1.1	X
8940	All other receipts	26	1 579	3.5	48.1
8974	All other receipts	22	1 168	2.6	X
9000	Contributions, gifts, and grants—Government	42	4 051	9.0	29.1
9002	All other Federal, state, county, and municipal	42	3 878	8.6	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
711190	Other performing arts companies—Con.				
9050	Contributions, gifts, and grants—Private	76	10 425	23.0	32.1
9051	Individuals	69	3 477	7.7	X
9052	Foundations	52	4 531	10.0	X
9053	Business and industry	52	2 355	5.2	X
9100	Investment income, including interest and dividends	33	112	.2	X
9500	All other revenue	31	1 452	3.2	71.7
9507	All other revenue	31	1 452	3.2	X
7111901	Circuses	17	20 697	100.0	89.1
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	17	14 143	68.3	X
8500	Food and beverage sales	13	1 098	5.3	89.1
8501	Sales of food and nonalcoholic beverages	13	1 098	5.3	X
8600	Merchandise sales	13	43	.2	22.2
8628	Sales of other merchandise	13	43	.2	X
9050	Contributions, gifts, and grants—Private	16	3 060	14.8	.9
9051	Individuals	16	1 202	5.8	X
9052	Foundations	16	1 640	7.9	X
9053	Business and industry	16	218	1.1	X
9100	Investment income, including interest and dividends	14	48	.2	X
9500	All other revenue	13	1 134	5.5	85.5
9507	All other revenue	13	1 134	5.5	X
7111909	Other performing arts companies (except circuses)	70	24 535	100.0	61.9
3450	Membership dues and fees	9	120	.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	33	4 514	18.4	X
5550	Contract fees from providing entertainment	31	5 111	20.8	X
5900	Advertising (including endorsement fees)	6	79	.3	X
8600	Merchandise sales	11	434	1.8	61.9
8628	Sales of other merchandise	11	434	1.8	X
8940	All other receipts	22	1 168	4.8	61.9
8974	All other receipts	22	1 168	4.8	X
9000	Contributions, gifts, and grants—Government	38	3 530	14.4	61.9
9002	All other Federal, state, county, and municipal	38	3 357	13.7	X
9050	Contributions, gifts, and grants—Private	60	7 365	30.0	56.9
9051	Individuals	53	2 275	9.3	X
9052	Foundations	36	2 891	11.8	X
9053	Business and industry	36	2 137	8.7	X
9100	Investment income, including interest and dividends	19	64	.3	X
9500	All other revenue	18	318	1.3	61.9
9507	All other revenue	18	318	1.3	X
7113	Promoters of performing arts, sports, & similar events	1 308	1 577 390	100.0	84.1
3450	Membership dues and fees	439	13 860	.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	1 090	639 376	40.5	X
5550	Contract fees from providing entertainment	214	30 382	1.9	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	62	9 905	.6	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	648	106 289	6.7	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	424	57 526	3.6	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	21	1 785	.1	X
5900	Advertising (including endorsement fees)	486	14 167	.9	X
7200	Sales of programs	133	3 250	.2	X
8500	Food and beverage sales	532	45 315	2.9	83.3
8501	Sales of food and nonalcoholic beverages	449	23 362	1.5	X
8502	Sales of alcoholic beverages	302	21 952	1.4	X
8600	Merchandise sales	523	19 552	1.2	80.1
8628	Sales of other merchandise	523	19 552	1.2	X
8940	All other receipts	641	85 744	5.4	80.9
8974	All other receipts	641	85 744	5.4	X
9000	Contributions, gifts, and grants—Government	826	112 982	7.2	70.7
9001	National Endowment for the Arts	97	5 799	.4	X
9002	All other Federal, state, county, and municipal	810	107 183	6.8	X
9050	Contributions, gifts, and grants—Private	894	281 228	17.8	71.6
9051	Individuals	704	106 941	6.8	X
9052	Foundations	415	65 164	4.1	X
9053	Business and industry	642	99 740	6.3	X
9054	Other (labor unions, etc.)	70	6 655	.4	X
9100	Investment income, including interest and dividends	809	45 751	2.9	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	23	1 984	.1	X
9500	All other revenue	552	108 295	6.9	73.9
9507	All other revenue	552	108 295	6.9	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
71131	Promoters of performing arts, sports, & similar events w/ facility	371	846 172	100.0	84.5
3450	Membership dues and fees	133	7 420	.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	312	368 999	43.6	X
5550	Contract fees from providing entertainment	56	13 981	1.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	17	1 949	.2	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	225	44 131	5.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	31	2 676	.3	X
5900	Advertising (including endorsement fees)	149	5 369	.6	X
7200	Sales of programs	22	678	.1	X
8500	Food and beverage sales	214	16 824	2.0	84.0
8501	Sales of food and nonalcoholic beverages	191	8 228	1.0	X
8502	Sales of alcoholic beverages	119	8 596	1.0	X
8600	Merchandise sales	209	10 496	1.2	81.7
8628	Sales of other merchandise	209	10 496	1.2	X
8940	All other receipts	210	30 312	3.6	82.0
8974	All other receipts	210	30 312	3.6	X
9000	Contributions, gifts, and grants—Government	253	80 071	9.5	71.0
9001	National Endowment for the Arts	45	4 617	.5	X
9002	All other Federal, state, county, and municipal	252	75 454	8.9	X
9050	Contributions, gifts, and grants—Private	296	175 299	20.7	70.1
9051	Individuals	271	64 075	7.6	X
9052	Foundations	224	49 617	5.9	X
9053	Business and industry	230	53 355	6.3	X
9054	Other (labor unions, etc.)	29	5 524	.7	X
9100	Investment income, including interest and dividends	240	32 078	3.8	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	13	817	.1	X
9500	All other revenue	161	54 978	6.5	73.0
9507	All other revenue	161	54 978	6.5	X
711310	Promoters of performing arts, sports, & similar events w/ facility	371	846 172	100.0	84.5
3450	Membership dues and fees	133	7 420	.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	312	368 999	43.6	X
5550	Contract fees from providing entertainment	56	13 981	1.7	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	17	1 949	.2	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	225	44 131	5.2	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	31	2 676	.3	X
5900	Advertising (including endorsement fees)	149	5 369	.6	X
7200	Sales of programs	22	678	.1	X
8500	Food and beverage sales	214	16 824	2.0	84.0
8501	Sales of food and nonalcoholic beverages	191	8 228	1.0	X
8502	Sales of alcoholic beverages	119	8 596	1.0	X
8600	Merchandise sales	209	10 496	1.2	81.7
8628	Sales of other merchandise	209	10 496	1.2	X
8940	All other receipts	210	30 312	3.6	82.0
8974	All other receipts	210	30 312	3.6	X
9000	Contributions, gifts, and grants—Government	253	80 071	9.5	71.0
9001	National Endowment for the Arts	45	4 617	.5	X
9002	All other Federal, state, county, and municipal	252	75 454	8.9	X
9050	Contributions, gifts, and grants—Private	296	175 299	20.7	70.1
9051	Individuals	271	64 075	7.6	X
9052	Foundations	224	49 617	5.9	X
9053	Business and industry	230	53 355	6.3	X
9054	Other (labor unions, etc.)	29	5 524	.7	X
9100	Investment income, including interest and dividends	240	32 078	3.8	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	13	817	.1	X
9500	All other revenue	161	54 978	6.5	73.0
9507	All other revenue	161	54 978	6.5	X
71132	Promoters of performing arts, sports, & similar events w/o facil	937	731 218	100.0	83.6
3450	Membership dues and fees	306	6 440	.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	778	270 377	37.0	X
5550	Contract fees from providing entertainment	158	16 401	2.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	45	7 956	1.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	423	62 158	8.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	393	54 850	7.5	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	17	1 691	.2	X
5900	Advertising (including endorsement fees)	337	8 798	1.2	X
7200	Sales of programs	111	2 572	.4	X
8500	Food and beverage sales	318	28 491	3.9	82.3
8501	Sales of food and nonalcoholic beverages	258	15 134	2.1	X
8502	Sales of alcoholic beverages	183	13 356	1.8	X

See footnotes at end of table.

Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
71132	Promoters of performing arts, sports, & similar events w/o facil—Con.				
8600	Merchandise sales	314	9 056	1.2	77.6
8628	Sales of other merchandise	314	9 056	1.2	X
8940	All other receipts	431	55 432	7.6	79.5
8974	All other receipts	431	55 432	7.6	X
9000	Contributions, gifts, and grants—Government	573	32 911	4.5	70.4
9001	National Endowment for the Arts	52	1 182	.2	X
9002	All other Federal, state, county, and municipal	558	31 729	4.3	X
9050	Contributions, gifts, and grants—Private	598	105 929	14.5	73.9
9051	Individuals	432	42 866	5.9	X
9052	Foundations	191	15 547	2.1	X
9053	Business and industry	412	46 385	6.3	X
9054	Other (labor unions, etc.)	41	1 131	.2	X
9100	Investment income, including interest and dividends	569	13 673	1.9	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	10	1 167	.2	X
9500	All other revenue	391	53 317	7.3	75.2
9507	All other revenue	391	53 317	7.3	X
711320	Promoters of performing arts, sports, & similar events w/o facil	937	731 218	100.0	83.6
3450	Membership dues and fees	306	6 440	.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	778	270 377	37.0	X
5550	Contract fees from providing entertainment	158	16 401	2.2	X
5600	Commissions or fees from representation (e.g., from sports or artists' agents or managers, or event promoters)	45	7 956	1.1	X
5650	Rental fees for the use of facilities, such as stadiums, or arenas, or theaters	423	62 158	8.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	393	54 850	7.5	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	17	1 691	.2	X
5900	Advertising (including endorsement fees)	337	8 798	1.2	X
7200	Sales of programs	111	2 572	.4	X
8500	Food and beverage sales	318	28 491	3.9	82.3
8501	Sales of food and nonalcoholic beverages	258	15 134	2.1	X
8502	Sales of alcoholic beverages	183	13 356	1.8	X
8600	Merchandise sales	314	9 056	1.2	77.6
8628	Sales of other merchandise	314	9 056	1.2	X
8940	All other receipts	431	55 432	7.6	79.5
8974	All other receipts	431	55 432	7.6	X
9000	Contributions, gifts, and grants—Government	573	32 911	4.5	70.4
9001	National Endowment for the Arts	52	1 182	.2	X
9002	All other Federal, state, county, and municipal	558	31 729	4.3	X
9050	Contributions, gifts, and grants—Private	598	105 929	14.5	73.9
9051	Individuals	432	42 866	5.9	X
9052	Foundations	191	15 547	2.1	X
9053	Business and industry	412	46 385	6.3	X
9054	Other (labor unions, etc.)	41	1 131	.2	X
9100	Investment income, including interest and dividends	569	13 673	1.9	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	10	1 167	.2	X
9500	All other revenue	391	53 317	7.3	75.2
9507	All other revenue	391	53 317	7.3	X
712	Museums, historical sites, & similar institutions	4 793	6 280 306	100.0	86.6
3450	Membership dues and fees	3 599	342 800	5.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	3 150	797 866	12.7	X
8500	Food and beverage sales	827	163 891	2.6	84.7
8501	Sales of food and nonalcoholic beverages	780	154 704	2.5	X
8502	Sales of alcoholic beverages	267	9 187	.1	X
8600	Merchandise sales	3 602	585 003	9.3	82.3
8634	Sales of other merchandise	3 602	585 003	9.3	X
8940	All other receipts	2 599	381 032	6.1	83.0
8977	All other receipts	2 596	380 726	6.1	X
9000	Contributions, gifts, and grants—Government	3 042	597 722	9.5	X
9050	Contributions, gifts, and grants—Private	4 177	1 712 247	27.3	X
9100	Investment income, including interest and dividends	3 633	932 724	14.9	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	397	17 501	.3	X
9500	All other revenue	2 591	749 520	11.9	81.5
9509	All other revenue	2 591	749 520	11.9	X
7121	Museums, historical sites, & similar institutions	4 793	6 280 306	100.0	86.6
3450	Membership dues and fees	3 599	342 800	5.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	3 150	797 866	12.7	X
8500	Food and beverage sales	827	163 891	2.6	84.7
8501	Sales of food and nonalcoholic beverages	780	154 704	2.5	X
8502	Sales of alcoholic beverages	267	9 187	.1	X
8600	Merchandise sales	3 602	585 003	9.3	82.3
8634	Sales of other merchandise	3 602	585 003	9.3	X
8940	All other receipts	2 599	381 032	6.1	83.0
8977	All other receipts	2 596	380 726	6.1	X
9000	Contributions, gifts, and grants—Government	3 042	597 722	9.5	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
7121	Museums, historical sites, & similar institutions—Con.				
9050	Contributions, gifts, and grants—Private	4 177	1 712 247	27.3	X
9100	Investment income, including interest and dividends	3 633	932 724	14.9	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	397	17 501	.3	X
9500	All other revenue	2 591	749 520	11.9	81.5
9509	All other revenue	2 591	749 520	11.9	X
71211	Museums	3 434	4 529 209	100.0	82.7
3450	Membership dues and fees	2 627	212 159	4.7	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	2 392	472 986	10.4	X
8500	Food and beverage sales	540	85 041	1.9	82.2
8501	Sales of food and nonalcoholic beverages	503	79 210	1.7	X
8502	Sales of alcoholic beverages	221	5 831	.1	X
8600	Merchandise sales	2 686	404 078	8.9	80.0
8634	Sales of other merchandise	2 686	404 078	8.9	X
8940	All other receipts	1 858	303 975	6.7	80.1
8977	All other receipts	1 858	303 975	6.7	X
9000	Contributions, gifts, and grants—Government	2 223	432 217	9.5	X
9050	Contributions, gifts, and grants—Private	3 063	1 369 895	30.2	X
9100	Investment income, including interest and dividends	2 566	754 500	16.7	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	318	15 743	.3	X
9500	All other revenue	1 786	478 615	10.6	78.5
9509	All other revenue	1 786	478 615	10.6	X
712110	Museums	3 434	4 529 209	100.0	82.7
3450	Membership dues and fees	2 627	212 159	4.7	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	2 392	472 986	10.4	X
8500	Food and beverage sales	540	85 041	1.9	82.2
8501	Sales of food and nonalcoholic beverages	503	79 210	1.7	X
8502	Sales of alcoholic beverages	221	5 831	.1	X
8600	Merchandise sales	2 686	404 078	8.9	80.0
8634	Sales of other merchandise	2 686	404 078	8.9	X
8940	All other receipts	1 858	303 975	6.7	80.1
8977	All other receipts	1 858	303 975	6.7	X
9000	Contributions, gifts, and grants—Government	2 223	432 217	9.5	X
9050	Contributions, gifts, and grants—Private	3 063	1 369 895	30.2	X
9100	Investment income, including interest and dividends	2 566	754 500	16.7	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	318	15 743	.3	X
9500	All other revenue	1 786	478 615	10.6	78.5
9509	All other revenue	1 786	478 615	10.6	X
71212	Historical sites	814	342 606	100.0	86.6
3450	Membership dues and fees	543	11 338	3.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	484	84 879	24.8	X
8500	Food and beverage sales	129	15 621	4.6	81.8
8501	Sales of food and nonalcoholic beverages	123	13 795	4.0	X
8502	Sales of alcoholic beverages	23	1 826	.5	X
8600	Merchandise sales	585	63 153	18.4	66.2
8634	Sales of other merchandise	585	63 153	18.4	X
8940	All other receipts	411	16 987	5.0	82.3
8977	All other receipts	411	16 987	5.0	X
9000	Contributions, gifts, and grants—Government	471	20 399	6.0	X
9050	Contributions, gifts, and grants—Private	626	60 834	17.8	X
9100	Investment income, including interest and dividends	615	54 702	16.0	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	26	318	.1	X
9500	All other revenue	433	14 375	4.2	65.9
9509	All other revenue	433	14 375	4.2	X
712120	Historical sites	814	342 606	100.0	86.6
3450	Membership dues and fees	543	11 338	3.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	484	84 879	24.8	X
8500	Food and beverage sales	129	15 621	4.6	81.8
8501	Sales of food and nonalcoholic beverages	123	13 795	4.0	X
8502	Sales of alcoholic beverages	23	1 826	.5	X
8600	Merchandise sales	585	63 153	18.4	66.2
8634	Sales of other merchandise	585	63 153	18.4	X
8940	All other receipts	411	16 987	5.0	82.3
8977	All other receipts	411	16 987	5.0	X
9000	Contributions, gifts, and grants—Government	471	20 399	6.0	X
9050	Contributions, gifts, and grants—Private	626	60 834	17.8	X
9100	Investment income, including interest and dividends	615	54 702	16.0	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	26	318	.1	X
9500	All other revenue	433	14 375	4.2	65.9
9509	All other revenue	433	14 375	4.2	X

See footnotes at end of table.

Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
71213	Zoos & botanical gardens	269	1 279 021	100.0	100.0
3450	Membership dues and fees	203	75 485	5.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	167	233 219	18.2	X
8500	Food and beverage sales	128	61 450	4.8	96.5
8501	Sales of food and nonalcoholic beverages	124	59 939	4.7	X
8502	Sales of alcoholic beverages	21	1 511	.1	X
8600	Merchandise sales	208	110 096	8.6	95.8
8634	Sales of other merchandise	208	110 096	8.6	X
8940	All other receipts	159	50 674	4.0	94.8
8977	All other receipts	159	50 674	4.0	X
9000	Contributions, gifts, and grants—Government	145	136 883	10.7	X
9050	Contributions, gifts, and grants—Private	247	250 567	19.6	X
9100	Investment income, including interest and dividends	220	112 534	8.8	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	20	805	.1	X
9500	All other revenue	176	247 308	19.3	96.9
9509	All other revenue	176	247 308	19.3	X
712130	Zoos & botanical gardens	269	1 279 021	100.0	100.0
3450	Membership dues and fees	203	75 485	5.9	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	167	233 219	18.2	X
8500	Food and beverage sales	128	61 450	4.8	96.5
8501	Sales of food and nonalcoholic beverages	124	59 939	4.7	X
8502	Sales of alcoholic beverages	21	1 511	.1	X
8600	Merchandise sales	208	110 096	8.6	95.8
8634	Sales of other merchandise	208	110 096	8.6	X
8940	All other receipts	159	50 674	4.0	94.8
8977	All other receipts	159	50 674	4.0	X
9000	Contributions, gifts, and grants—Government	145	136 883	10.7	X
9050	Contributions, gifts, and grants—Private	247	250 567	19.6	X
9100	Investment income, including interest and dividends	220	112 534	8.8	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	20	805	.1	X
9500	All other revenue	176	247 308	19.3	96.9
9509	All other revenue	176	247 308	19.3	X
71219	Nature parks & other similar institutions	276	129 470	100.0	79.0
3450	Membership dues and fees	226	43 818	33.8	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	107	6 782	5.2	X
8500	Food and beverage sales	30	1 779	1.4	75.2
8501	Sales of food and nonalcoholic beverages	30	1 760	1.4	X
8600	Merchandise sales	123	7 676	5.9	70.6
8634	Sales of other merchandise	123	7 676	5.9	X
8940	All other receipts	171	9 396	7.3	69.6
8977	All other receipts	168	9 090	7.0	X
9000	Contributions, gifts, and grants—Government	203	8 223	6.4	X
9050	Contributions, gifts, and grants—Private	241	30 951	23.9	X
9100	Investment income, including interest and dividends	232	10 988	8.5	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	33	635	.5	X
9500	All other revenue	196	9 222	7.1	73.7
9509	All other revenue	196	9 222	7.1	X
712190	Nature parks & other similar institutions	276	129 470	100.0	79.0
3450	Membership dues and fees	226	43 818	33.8	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	107	6 782	5.2	X
8500	Food and beverage sales	30	1 779	1.4	75.2
8501	Sales of food and nonalcoholic beverages	30	1 760	1.4	X
8600	Merchandise sales	123	7 676	5.9	70.6
8634	Sales of other merchandise	123	7 676	5.9	X
8940	All other receipts	171	9 396	7.3	69.6
8977	All other receipts	168	9 090	7.0	X
9000	Contributions, gifts, and grants—Government	203	8 223	6.4	X
9050	Contributions, gifts, and grants—Private	241	30 951	23.9	X
9100	Investment income, including interest and dividends	232	10 988	8.5	X
9250	Amounts received from royalties, residual fees, and subsidiary rights	33	635	.5	X
9500	All other revenue	196	9 222	7.1	73.7
9509	All other revenue	196	9 222	7.1	X
713	Amusement, gambling, & recreation industries	10 046	8 470 354	100.0	81.5
3450	Membership dues and fees	8 778	4 233 125	50.0	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	1 564	139 671	1.6	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	641	56 675	.7	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	280	3 891	Z	X
5750	Gaming receipts	98	7 518	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	109	4 123	Z	20.4
5801	Phonograph, compact discs, or video jukeboxes	31	170	Z	X
5802	Pinball machines	21	3 728	Z	X
5803	Video games	57	168	Z	X
5804	Other amusement machines (excluding billiard or pool tables)	27	57	Z	X

See footnotes at end of table.

Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
713	Amusement, gambling, & recreation industries—Con.				
5900	Advertising (including endorsement fees)	328	9 953	.1	X
5950	Amounts received for the use of recreational facilities	3 114	519 565	6.1	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	272	22 688	.3	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	32	2 842	Z	X
8500	Food and beverage sales	4 562	1 867 124	22.0	79.7
8501	Sales of food and nonalcoholic beverages	4 463	1 427 247	16.9	X
8502	Sales of alcoholic beverages	3 025	439 877	5.2	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	1 903	219 953	2.6	X
8600	Merchandise sales	2 234	174 342	2.1	71.5
8631	Fuels and lubricants	237	13 279	.2	X
8632	Boats and marine equipment	7	504	Z	X
8633	All other merchandise	2 159	160 556	1.9	X
8940	All other receipts	3 633	457 943	5.4	70.4
8976	All other receipts	3 633	457 943	5.4	X
9000	Contributions, gifts, and grants—Government	1 395	123 193	1.5	X
9050	Contributions, gifts, and grants—Private	2 724	286 294	3.4	X
9100	Investment income, including interest and dividends	4 329	69 532	.8	X
9500	All other revenue	2 766	271 916	3.2	70.4
9508	All other revenue	2 766	271 916	3.2	X
7139	Other amusement & recreation services	10 046	8 470 354	100.0	81.5
3450	Membership dues and fees	8 778	4 233 125	50.0	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	1 564	139 671	1.6	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	641	56 675	.7	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	280	3 891	Z	X
5750	Gaming receipts	98	7 518	.1	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	109	4 123	Z	20.4
5801	Phonograph, compact discs, or video jukeboxes	31	170	Z	X
5802	Pinball machines	21	3 728	Z	X
5803	Video games	57	168	Z	X
5804	Other amusement machines (excluding billiard or pool tables)	27	57	Z	X
5900	Advertising (including endorsement fees)	328	9 953	.1	X
5950	Amounts received for the use of recreational facilities	3 114	519 565	6.1	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	272	22 688	.3	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	32	2 842	Z	X
8500	Food and beverage sales	4 562	1 867 124	22.0	79.7
8501	Sales of food and nonalcoholic beverages	4 463	1 427 247	16.9	X
8502	Sales of alcoholic beverages	3 025	439 877	5.2	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	1 903	219 953	2.6	X
8600	Merchandise sales	2 234	174 342	2.1	71.5
8631	Fuels and lubricants	237	13 279	.2	X
8632	Boats and marine equipment	7	504	Z	X
8633	All other merchandise	2 159	160 556	1.9	X
8940	All other receipts	3 633	457 943	5.4	70.4
8976	All other receipts	3 633	457 943	5.4	X
9000	Contributions, gifts, and grants—Government	1 395	123 193	1.5	X
9050	Contributions, gifts, and grants—Private	2 724	286 294	3.4	X
9100	Investment income, including interest and dividends	4 329	69 532	.8	X
9500	All other revenue	2 766	271 916	3.2	70.4
9508	All other revenue	2 766	271 916	3.2	X
71391	Golf courses & country clubs	3 212	5 582 855	100.0	87.2
3450	Membership dues and fees	3 113	2 900 294	52.0	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	155	14 774	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	186	28 899	.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	83	1 470	Z	X
5750	Gaming receipts	9	528	Z	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	42	3 497	.1	19.1
5803	Video games	9	12	Z	X
5804	Other amusement machines (excluding billiard or pool tables)	27	57	Z	X
5900	Advertising (including endorsement fees)	113	1 004	Z	X
5950	Amounts received for the use of recreational facilities	1 999	411 900	7.4	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	155	8 305	.1	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	29	2 349	Z	X
8500	Food and beverage sales	2 803	1 600 768	28.7	86.3
8501	Sales of food and nonalcoholic beverages	2 738	1 222 633	21.9	X
8502	Sales of alcoholic beverages	2 507	378 135	6.8	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	1 705	197 731	3.5	X
8600	Merchandise sales	915	109 036	2.0	85.6
8631	Fuels and lubricants	51	1 027	Z	X
8633	All other merchandise	895	107 730	1.9	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
71391	Golf courses & country clubs—Con.				
8940	All other receipts	1 255	163 778	2.9	85.9
8976	All other receipts	1 255	163 778	2.9	X
9000	Contributions, gifts, and grants—Government	67	2 441	Z	X
9050	Contributions, gifts, and grants—Private	268	6 601	.1	X
9100	Investment income, including interest and dividends	1 250	27 600	.5	X
9500	All other revenue	848	101 880	1.8	87.0
9508	All other revenue	848	101 880	1.8	X
713910	Golf courses & country clubs	3 212	5 582 855	100.0	87.2
3450	Membership dues and fees	3 113	2 900 294	52.0	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	155	14 774	.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	186	28 899	.5	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	83	1 470	Z	X
5750	Gaming receipts	9	528	Z	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	42	3 497	.1	19.1
5803	Video games	9	12	Z	X
5804	Other amusement machines (excluding billiard or pool tables)	27	57	Z	X
5900	Advertising (including endorsement fees)	113	1 004	Z	X
5950	Amounts received for the use of recreational facilities	1 999	411 900	7.4	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	155	8 305	.1	X
6950	Personal and household goods repair (including boat repair, including parts and labor)	29	2 349	Z	X
8500	Food and beverage sales	2 803	1 600 768	28.7	86.3
8501	Sales of food and nonalcoholic beverages	2 738	1 222 633	21.9	X
8502	Sales of alcoholic beverages	2 507	378 135	6.8	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	1 705	197 731	3.5	X
8600	Merchandise sales	915	109 036	2.0	85.6
8631	Fuels and lubricants	51	1 027	Z	X
8633	All other merchandise	895	107 730	1.9	X
8940	All other receipts	1 255	163 778	2.9	85.9
8976	All other receipts	1 255	163 778	2.9	X
9000	Contributions, gifts, and grants—Government	67	2 441	Z	X
9050	Contributions, gifts, and grants—Private	268	6 601	.1	X
9100	Investment income, including interest and dividends	1 250	27 600	.5	X
9500	All other revenue	848	101 880	1.8	87.0
9508	All other revenue	848	101 880	1.8	X
71394	Fitness & recreational sports centers	4 679	2 217 294	100.0	70.8
3450	Membership dues and fees	3 938	1 087 598	49.1	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	1 190	95 018	4.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	343	15 376	.7	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	167	1 894	.1	X
5750	Gaming receipts	14	5 943	.3	X
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	67	626	Z	31.1
5801	Phonograph, compact discs, or video jukeboxes	28	165	Z	X
5802	Pinball machines	18	305	Z	X
5803	Video games	48	156	Z	X
5900	Advertising (including endorsement fees)	94	3 804	.2	X
5950	Amounts received for the use of recreational facilities	957	92 207	4.2	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	62	10 469	.5	X
8500	Food and beverage sales	1 326	201 544	9.1	64.3
8501	Sales of food and nonalcoholic beverages	1 304	156 212	7.0	X
8502	Sales of alcoholic beverages	303	45 332	2.0	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	136	18 629	.8	X
8600	Merchandise sales	858	40 642	1.8	48.5
8631	Fuels and lubricants	51	2 262	.1	X
8633	All other merchandise	847	38 380	1.7	X
8940	All other receipts	1 612	206 340	9.3	44.9
8976	All other receipts	1 612	206 340	9.3	X
9000	Contributions, gifts, and grants—Government	933	102 158	4.6	X
9050	Contributions, gifts, and grants—Private	1 542	185 047	8.3	X
9100	Investment income, including interest and dividends	2 287	29 599	1.3	X
9500	All other revenue	1 243	119 978	5.4	41.6
9508	All other revenue	1 243	119 978	5.4	X
713940	Fitness & recreational sports centers	4 679	2 217 294	100.0	70.8
3450	Membership dues and fees	3 938	1 087 598	49.1	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	1 190	95 018	4.3	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	343	15 376	.7	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	167	1 894	.1	X
5750	Gaming receipts	14	5 943	.3	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue ¹ (\$1,000)	Revenue from specified revenue lines as percent of total revenue ¹	Revenue of establishments reporting sources of revenue as percent of total revenue
713940	Fitness & recreational sports centers—Con.				
5800	Amusement machines operated by this establishment (except slot machines and other gaming machines)	67	626	Z	31.1
5801	Phonograph, compact discs, or video jukeboxes	28	165	Z	X
5802	Pinball machines	18	305	Z	X
5803	Video games	48	156	Z	X
5900	Advertising (including endorsement fees)	94	3 804	.2	X
5950	Amounts received for the use of recreational facilities	957	92 207	4.2	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	62	10 469	.5	X
8500	Food and beverage sales	1 326	201 544	9.1	64.3
8501	Sales of food and nonalcoholic beverages	1 304	156 212	7.0	X
8502	Sales of alcoholic beverages	303	45 332	2.0	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	136	18 629	.8	X
8600	Merchandise sales	858	40 642	1.8	48.5
8631	Fuels and lubricants	51	2 262	.1	X
8633	All other merchandise	847	38 380	1.7	X
8940	All other receipts	1 612	206 340	9.3	44.9
8976	All other receipts	1 612	206 340	9.3	X
9000	Contributions, gifts, and grants—Government	933	102 158	4.6	X
9050	Contributions, gifts, and grants—Private	1 542	185 047	8.3	X
9100	Investment income, including interest and dividends	2 287	29 599	1.3	X
9500	All other revenue	1 243	119 978	5.4	41.6
9508	All other revenue	1 243	119 978	5.4	X
71399	All other amusement & recreation industries	2 155	670 205	100.0	69.2
3450	Membership dues and fees	1 727	245 233	36.6	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	219	29 879	4.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	112	12 400	1.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	30	527	.1	X
5750	Gaming receipts	75	1 047	.2	X
5900	Advertising (including endorsement fees)	121	5 145	.8	X
5950	Amounts received for the use of recreational facilities	158	15 458	2.3	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	55	3 914	.6	X
8500	Food and beverage sales	433	64 812	9.7	61.1
8501	Sales of food and nonalcoholic beverages	421	48 402	7.2	X
8502	Sales of alcoholic beverages	215	16 410	2.4	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	62	3 593	.5	X
8600	Merchandise sales	461	24 664	3.7	53.3
8631	Fuels and lubricants	134	9 990	1.5	X
8632	Boats and marine equipment	6	225	Z	X
8633	All other merchandise	416	14 446	2.2	X
8940	All other receipts	766	87 825	13.1	26.2
8976	All other receipts	766	87 825	13.1	X
9000	Contributions, gifts, and grants—Government	395	18 594	2.8	X
9050	Contributions, gifts, and grants—Private	914	94 646	14.1	X
9100	Investment income, including interest and dividends	792	12 333	1.8	X
9500	All other revenue	675	50 058	7.5	52.0
9508	All other revenue	675	50 058	7.5	X
713990	All other amusement & recreation industries	2 155	670 205	100.0	69.2
3450	Membership dues and fees	1 727	245 233	36.6	X
4900	Tuition, fees, and other payments from providing instruction (e.g., sports instruction)	219	29 879	4.5	X
5500	Admissions, including sports teams' total receipts for admissions to home games (not including admission taxes)	112	12 400	1.9	X
5670	This establishment's share of receipts from concessions or amusement machines not operated by this establishment	30	527	.1	X
5750	Gaming receipts	75	1 047	.2	X
5900	Advertising (including endorsement fees)	121	5 145	.8	X
5950	Amounts received for the use of recreational facilities	158	15 458	2.3	X
6000	Pleasure boat dockage, slip rental, launch fees, and storage	55	3 914	.6	X
8500	Food and beverage sales	433	64 812	9.7	61.1
8501	Sales of food and nonalcoholic beverages	421	48 402	7.2	X
8502	Sales of alcoholic beverages	215	16 410	2.4	X
8550	Rental and leasing of goods and equipment (including bowling shoes, canoe rental, etc.)	62	3 593	.5	X
8600	Merchandise sales	461	24 664	3.7	53.3
8631	Fuels and lubricants	134	9 990	1.5	X
8632	Boats and marine equipment	6	225	Z	X
8633	All other merchandise	416	14 446	2.2	X
8940	All other receipts	766	87 825	13.1	26.2
8976	All other receipts	766	87 825	13.1	X
9000	Contributions, gifts, and grants—Government	395	18 594	2.8	X
9050	Contributions, gifts, and grants—Private	914	94 646	14.1	X
9100	Investment income, including interest and dividends	792	12 333	1.8	X
9500	All other revenue	675	50 058	7.5	52.0
9508	All other revenue	675	50 058	7.5	X

¹Revenue and revenue line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

Table 3a. 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			
71	ARTS, ENTERTAINMENT, & RECREATION						
	All firms	'79 636	'85 088 464	100.0	'26 103 856	'5 617 788	'1 207 373
	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
711	Performing arts, spectator sports, & related industries						
	All firms	25 942	32 743 586	100.0	12 834 362	2 653 922	235 926
	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						
	All firms	5 883	5 271 542	100.0	1 452 152	271 512	51 802
	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						
	All firms	1 600	2 344 240	100.0	593 790	127 135	26 488
	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						
	All firms	1 600	2 344 240	100.0	593 790	127 135	26 488
	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						
	All firms	23	D	D	D	D	c
	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						
	All firms	1 393	2 043 181	100.0	502 901	108 258	19 157
	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						
	All firms	184	D	D	D	D	i
	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						
	All firms	159	109 384	100.0	35 272	7 638	2 349
	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						
	All firms	159	109 384	100.0	35 272	7 638	2 349
	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						
	All firms	3 369	2 172 497	100.0	635 040	91 888	16 354
	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						
	All firms	3 369	2 172 497	100.0	635 040	91 888	16 354
	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 3a. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
711	Performing arts, spectator sports, & related industries—Con.						
7111301	Symphony orchestras & chamber music organizations						
	All firms	107	40 022	100.0	15 438	1 908	628
	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						
	All firms	3 262	2 132 475	100.0	619 602	89 980	15 726
	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						
	All firms	755	645 421	100.0	188 050	44 851	6 611
	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						
	All firms	755	645 421	100.0	188 050	44 851	6 611
	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						
	All firms	70	268 351	100.0	56 393	13 684	1 861
	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)						
	All firms	685	377 070	100.0	131 657	31 167	4 750
	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						
	All firms	3 881	13 656 033	100.0	6 151 215	1 374 222	92 393
	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						
	All firms	3 881	13 656 033	100.0	6 151 215	1 374 222	92 393
	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						
	All firms	483	7 808 684	100.0	4 922 390	1 114 533	33 330
	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						
	All firms	45	2 503 339	100.0	1 656 478	382 473	4 107
	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						
	All firms	194	2 296 558	100.0	1 425 319	135 620	14 410
	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 3a. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
711	Performing arts, spectator sports, & related industries—Con.						
7112119	Other professional sports clubs						
	All firms	244	3 008 787	100.0	1 840 593	596 440	14 813
	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						
	All firms	807	4 142 020	100.0	797 261	173 543	44 880
	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						
	All firms	56	796 069	100.0	148 173	36 997	11 212
	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						
	All firms	590	897 600	100.0	120 176	22 215	6 267
	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						
	All firms	161	2 448 351	100.0	528 912	114 331	27 401
	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						
	All firms	2 591	1 705 329	100.0	431 564	86 146	14 183
	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						
	All firms	569	302 751	100.0	83 227	12 583	1 540
	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)						
	All firms	2 022	1 402 578	100.0	348 337	73 563	12 643
	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						
	All firms	2 633	5 045 093	100.0	1 052 645	232 997	51 411
	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						
	All firms	557	1 548 106	100.0	418 885	97 610	25 713
	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						
	All firms	557	1 548 106	100.0	418 885	97 610	25 713
	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 3a. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
711	Performing arts, spectator sports, & related industries—Con.						
71132	Promoters of performing arts, sports, & similar events w/o facil						
	All firms	2 076	3 496 987	100.0	633 760	135 387	25 698
	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						
	All firms	2 076	3 496 987	100.0	633 760	135 387	25 698
	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						
	All firms	2 532	2 409 918	100.0	910 844	195 732	13 239
	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						
	All firms	2 532	2 409 918	100.0	910 844	195 732	13 239
	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						
	All firms	2 532	2 409 918	100.0	910 844	195 732	13 239
	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						
	All firms	11 013	6 361 000	100.0	3 267 506	579 459	27 081
	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						
	All firms	11 013	6 361 000	100.0	3 267 506	579 459	27 081
	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						
	All firms	11 013	6 361 000	100.0	3 267 506	579 459	27 081
	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
712	Museums, historical sites, & similar institutions						
	All firms	787	483 683	100.0	122 404	24 387	7 281
	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						
	All firms	787	483 683	100.0	122 404	24 387	7 281
	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						
	All firms	426	259 215	100.0	52 692	11 230	2 975
	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 3a. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
712	Museums, historical sites, & similar institutions—Con.						
712110	Museums						
	All firms	426	259 215	100.0	52 692	11 230	2 975
	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						
	All firms	78	27 462	100.0	9 307	1 662	927
	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						
	All firms	78	27 462	100.0	9 307	1 662	927
	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						
	All firms	117	96 915	100.0	28 900	5 845	1 645
	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						
	All firms	117	96 915	100.0	28 900	5 845	1 645
	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						
	All firms	166	100 091	100.0	31 505	5 650	1 734
	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						
	All firms	166	100 091	100.0	31 505	5 650	1 734
	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
713	Amusement, gambling, & recreation industries						
	All firms	52 907	51 861 195	100.0	13 147 090	2 939 479	964 166
	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						
	All firms	3 344	8 418 476	100.0	1 961 871	396 359	138 930
	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						
	All firms	607	7 171 677	100.0	1 690 386	337 225	110 789
	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						
	All firms	607	7 171 677	100.0	1 690 386	337 225	110 789
	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 3a. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
713	Amusement, gambling, & recreation industries—Con.						
7131101	Waterparks						
	All firms	157	342 958	100.0	79 296	9 767	3 995
	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)						
	All firms	450	6 828 719	100.0	1 611 090	327 458	106 794
	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						
	All firms	2 737	1 246 799	100.0	271 485	59 134	28 141
	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						
	All firms	2 737	1 246 799	100.0	271 485	59 134	28 141
	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						
	All firms	2 099	15 541 569	100.0	3 221 864	771 576	168 532
	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)						
	All firms	447	10 186 070	100.0	2 304 710	549 935	115 210
	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)						
	All firms	447	10 186 070	100.0	2 304 710	549 935	115 210
	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						
	All firms	1 652	5 355 499	100.0	917 154	221 641	53 322
	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						
	All firms	1 652	5 355 499	100.0	917 154	221 641	53 322
	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						
	All firms	327	1 618 475	100.0	293 039	67 670	15 346
	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						
	All firms	1 325	3 737 024	100.0	624 115	153 971	37 976
	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 3a. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
713	Amusement, gambling, & recreation industries—Con.						
7139	Other amusement & recreation services						
	All firms	47 464	27 901 150	100.0	7 963 355	1 771 544	656 704
	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						
	All firms	8 546	8 636 921	100.0	2 731 863	516 430	160 118
	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						
	All firms	8 546	8 636 921	100.0	2 731 863	516 430	160 118
	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						
	All firms	379	1 340 813	100.0	431 147	166 775	58 513
	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						
	All firms	379	1 340 813	100.0	431 147	166 775	58 513
	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						
	All firms	4 217	2 541 481	100.0	516 589	102 145	22 765
	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						
	All firms	4 217	2 541 481	100.0	516 589	102 145	22 765
	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						
	All firms	16 604	7 944 954	100.0	2 405 043	562 933	256 397
	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						
	All firms	16 604	7 944 954	100.0	2 405 043	562 933	256 397
	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						
	All firms	381	298 737	100.0	78 587	19 552	8 870
	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						
	All firms	1 611	416 339	100.0	111 912	28 316	19 416
	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 3a. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
713	Amusement, gambling, & recreation industries—Con.						
71395	Bowling centers						
	All firms	5 590	2 820 685	100.0	821 044	213 889	88 044
	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						
	All firms	5 590	2 820 685	100.0	821 044	213 889	88 044
	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						
	All firms	12 128	4 616 296	100.0	1 057 669	209 372	70 867
	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						
	All firms	12 128	4 616 296	100.0	1 057 669	209 372	70 867
	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						
	All firms	293	91 068	100.0	26 303	5 839	2 663
	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						
	All firms	1 072	364 054	100.0	84 290	12 688	5 967
	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						
	All firms	1 041	307 886	100.0	72 833	12 432	5 326
	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)						
	All firms	2 668	1 705 888	100.0	342 156	78 275	18 907
	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 3b. 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			
71	ARTS, ENTERTAINMENT, & RECREATION						
	All firms	19 463	19 626 564	100.0	6 683 417	1 466 590	380 287
	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
711	Performing arts, spectator sports, & related industries						
	All firms	4 624	4 875 904	100.0	1 621 537	392 820	90 831
	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						
	All firms	3 316	3 298 514	100.0	1 273 094	312 889	70 201
	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						
	All firms	1 647	1 775 964	100.0	630 617	152 172	32 806
	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						
	All firms	1 647	1 775 964	100.0	630 617	152 172	32 806
	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						
	All firms	147	593 608	100.0	235 218	60 120	9 400
	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						
	All firms	1 500	1 182 356	100.0	395 399	92 052	23 406
	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						
	All firms	371	323 306	100.0	131 019	32 486	6 821
	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						
	All firms	371	323 306	100.0	131 019	32 486	6 821
	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						
	All firms	1 211	1 154 012	100.0	498 783	125 431	29 768
	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						
	All firms	1 211	1 154 012	100.0	498 783	125 431	29 768
	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						
	All firms	698	1 038 206	100.0	466 868	118 076	26 975
	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 3b. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
711	Performing arts, spectator sports, & related industries—Con.						
7111309	Other music groups & artists						
	All firms	513	115 806	100.0	31 915	7 355	2 793
	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						
	All firms	87	45 232	100.0	12 675	2 800	806
	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						
	All firms	87	45 232	100.0	12 675	2 800	806
	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						
	All firms	17	20 697	100.0	6 538	1 508	342
	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)						
	All firms	70	24 535	100.0	6 137	1 292	464
	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						
	All firms	1 308	1 577 390	100.0	348 443	79 931	20 630
	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						
	All firms	371	846 172	100.0	225 315	53 523	13 589
	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						
	All firms	371	846 172	100.0	225 315	53 523	13 589
	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						
	All firms	937	731 218	100.0	123 128	26 408	7 041
	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						
	All firms	937	731 218	100.0	123 128	26 408	7 041
	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 3b. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
712	Museums, historical sites, & similar institutions						
	All firms	4 793	6 280 306	100.0	1 714 749	399 471	84 495
	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						
	All firms	4 793	6 280 306	100.0	1 714 749	399 471	84 495
	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						
	All firms	3 434	4 529 209	100.0	1 212 493	286 063	60 122
	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						
	All firms	3 434	4 529 209	100.0	1 212 493	286 063	60 122
	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						
	All firms	814	342 606	100.0	101 489	22 234	6 757
	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						
	All firms	814	342 606	100.0	101 489	22 234	6 757
	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						
	All firms	269	1 279 021	100.0	364 274	83 051	15 727
	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						
	All firms	269	1 279 021	100.0	364 274	83 051	15 727
	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						
	All firms	276	129 470	100.0	36 493	8 123	1 889
	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						
	All firms	276	129 470	100.0	36 493	8 123	1 889
	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
713	Amusement, gambling, & recreation industries						
	All firms	10 046	8 470 354	100.0	3 347 131	674 299	204 961
	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						
	All firms	10 046	8 470 354	100.0	3 347 131	674 299	204 961
	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

Table 3b. 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			
71	ARTS, ENTERTAINMENT, & RECREATION—Con.						
713	Amusement, gambling, & recreation industries—Con.						
71391	Golf courses & country clubs						
	All firms	3 212	5 582 855	100.0	2 291 482	455 103	115 960
	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						
	All firms	3 212	5 582 855	100.0	2 291 482	455 103	115 960
	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						
	All firms	4 679	2 217 294	100.0	858 762	178 147	75 706
	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						
	All firms	4 679	2 217 294	100.0	858 762	178 147	75 706
	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						
	All firms	2 155	670 205	100.0	196 887	41 049	13 295
	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						
	All firms	2 155	670 205	100.0	196 887	41 049	13 295
	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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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.

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 71130 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.

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

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.

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

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.

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

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

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

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."

Appendix D. Geographic Notes

Not applicable for this report.

Appendix E. Metropolitan Areas

Not applicable for this report.

