

New York

1997

Issued September 1999

EC97S71A-NY

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

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Economics and Statistics Administration
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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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 State: 1997

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK								
71	Arts, entertainment, & recreation	7 311	7 028 973	2 284 571	466 076	77 057	19.2	7.7
711	Performing arts, spectator sports, & related industries	3 716	4 745 127	1 694 074	343 423	33 309	15.4	7.1
7111	Performing arts companies	1 045	1 495 148	357 334	75 116	9 885	15.2	7.3
71111	Theater companies & dinner theaters	397	1 088 800	246 245	57 532	6 538	10.3	5.7
711110	Theater companies & dinner theaters	397	1 088 800	246 245	57 532	6 538	10.3	5.7
7111101	Opera companies	5	1 900	669	109	7	2.4	40.1
7111102	Theater companies	378	1 079 782	243 666	56 990	6 268	10.3	5.6
7111103	Dinner theaters	14	7 118	1 910	433	263	19.1	10.9
71112	Dance companies	26	27 181	8 063	1 746	457	55.5	34.3
711120	Dance companies	26	27 181	8 063	1 746	457	55.5	34.3
71113	Musical groups & artists	517	318 125	87 400	12 462	2 478	25.6	8.5
711130	Musical groups & artists	517	318 125	87 400	12 462	2 478	25.6	8.5
7111301	Symphony orchestras & chamber music organizations	26	17 404	8 073	1 351	485	33.9	7.0
7111309	Other music groups & artists	491	300 721	79 327	11 111	1 993	25.1	8.6
71119	Other performing arts companies	105	61 042	15 626	3 376	412	29.7	16.5
711190	Other performing arts companies	105	61 042	15 626	3 376	412	29.7	16.5
7111901	Circuses	5	1 718	395	55	23	34.7	15.4
7111909	Other performing arts companies (except circuses)	100	59 324	15 231	3 321	389	29.5	16.5
7112	Spectator sports	286	1 144 305	500 609	109 471	6 105	4.8	2.8
71121	Spectator sports	286	1 144 305	500 609	109 471	6 105	4.8	2.8
711211	Sports teams & clubs	50	711 391	412 152	91 261	2 614	1.6	2.3
7112111	Football clubs	6	D	D	D	e	D	D
7112112	Baseball clubs	22	D	D	D	g	D	D
7112119	Other professional sports clubs	22	319 320	164 252	50 194	1 164	4	3.3
711212	Racetracks	44	351 791	66 265	13 704	2 222	2.6	1.4
7112122	Auto racetrack operation	31	25 273	2 954	407	80	33.0	2.9
7112123	Horse racetrack operation	13	326 518	63 311	13 297	2 142	.3	1.3
711219	Other spectator sports	192	81 123	22 192	4 506	1 269	42.5	13.0
7112191	Professional athletes	33	5 890	1 887	353	99	62.1	12.1
7112192	Racing (except racetrack operation)	159	75 233	20 305	4 153	1 170	40.9	13.1
7113	Promoters of performing arts, sports, & similar events	275	550 098	183 955	50 090	10 915	9.6	19.1
71131	Promoters of performing arts, sports, & similar events w/facility	78	196 240	92 625	25 576	3 805	7.6	6.6
711310	Promoters of performing arts, sports, & similar events w/facility	78	196 240	92 625	25 576	3 805	7.6	6.6
71132	Promoters of performing arts, sports, & similar events w/o facil	197	353 858	91 330	24 514	7 110	10.8	26.1
711320	Promoters of performing arts, sports, & similar events w/o facil	197	353 858	91 330	24 514	7 110	10.8	26.1
7114	Agents/managers for artists, athletes, & other public figures	590	624 138	218 617	44 802	3 368	17.3	6.1
71141	Agents/managers for artists, athletes, & other public figures	590	624 138	218 617	44 802	3 368	17.3	6.1
711410	Agents/managers for artists, athletes, & other public figures	590	624 138	218 617	44 802	3 368	17.3	6.1
7115	Independent artists, writers, & performers	1 520	931 438	433 559	63 944	3 036	30.8	5.7
71151	Independent artists, writers, & performers	1 520	931 438	433 559	63 944	3 036	30.8	5.7
711510	Independent artists, writers, & performers	1 520	931 438	433 559	63 944	3 036	30.8	5.7
712	Museums, historical sites, & similar institutions	58	39 385	8 424	1 407	263	38.9	9.2
7121	Museums, historical sites, & similar institutions	58	39 385	8 424	1 407	263	38.9	9.2
71211	Museums	38	D	D	D	b	D	D
712110	Museums	38	D	D	D	b	D	D
71212	Historical sites	8	D	D	D	b	D	D
712120	Historical sites	8	D	D	D	b	D	D
71213	Zoos & botanical gardens	4	D	D	D	b	D	D
712130	Zoos & botanical gardens	4	D	D	D	b	D	D
71219	Nature parks & other similar institutions	8	8 208	2 919	449	85	4.7	1.3
712190	Nature parks & other similar institutions	8	8 208	2 919	449	85	4.7	1.3
713	Amusement, gambling, & recreation industries	3 537	2 244 461	582 073	121 246	43 485	26.9	8.8
7131	Amusement parks & arcades	203	161 700	44 594	7 865	2 730	21.6	7.2
71311	Amusement & theme parks	54	77 385	21 146	2 354	629	15.7	2.8
713110	Amusement & theme parks	54	77 385	21 146	2 354	629	15.7	2.8
7131101	Waterparks	6	11 503	2 161	191	28	3.1	7.5
7131102	Amusement parks (except waterparks)	48	65 882	18 985	2 163	601	18.0	1.9
71312	Amusement arcades	149	84 315	23 448	5 511	2 101	27.0	11.3
713120	Amusement arcades	149	84 315	23 448	5 511	2 101	27.0	11.3
7132	Gambling industries	32	D	D	D	e	D	D
71321	Casinos (except casino hotels)	6	D	D	D	b	D	D
713210	Casinos (except casino hotels)	6	D	D	D	b	D	D
71329	Other gambling industries	26	D	D	D	e	D	D
713290	Other gambling industries	26	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	26	D	D	D	e	D	D
7139	Other amusement & recreation services	3 302	D	D	D	k	D	D
71391	Golf courses & country clubs	518	353 007	108 642	15 581	4 503	36.2	6.6
713910	Golf courses & country clubs	518	353 007	108 642	15 581	4 503	36.2	6.6
71392	Skiing facilities	44	33 503	12 261	5 583	3 670	13.9	1.1
713920	Skiing facilities	44	33 503	12 261	5 583	3 670	13.9	1.1
71393	Marinas	407	272 538	47 656	8 122	1 582	29.5	4.3
713930	Marinas	407	272 538	47 656	8 122	1 582	29.5	4.3
71394	Fitness & recreational sports centers	1 201	832 213	231 482	53 821	20 717	23.3	11.1
713940	Fitness & recreational sports centers	1 201	832 213	231 482	53 821	20 717	23.3	11.1
7139404	Ice skating rinks	41	33 507	8 775	2 261	752	37.6	2.7
7139405	Roller skating rinks	64	17 438	5 076	1 209	638	48.4	5.6
71395	Bowling centers	417	188 316	52 986	13 764	5 494	31.8	5.2
713950	Bowling centers	417	188 316	52 986	13 764	5 494	31.8	5.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	NEW YORK—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services—Con.							
71399	All other amusement & recreation industries	715	D	D	D	h	D	D
713990	All other amusement & recreation industries	715	D	D	D	h	D	D
7139901	Dance studios & halls	16	15 463	5 552	1 348	378	18.6	—
7139902	Concession operators of amusement devices & rides	87	29 869	7 682	1 152	327	28.7	22.9
7139904	Miniature golf courses	58	36 791	7 602	1 474	302	41.0	1.9
7139905	Coin-operated amusement devices (except slot machine operation)	149	71 516	16 598	3 876	1 190	29.6	12.5

¹Includes receipts information obtained from administrative records of other Federal agencies.
²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
71	NEW YORK								
	Arts, entertainment, & recreation	1 566	2 732 325	2 396 898	943 004	206 489	40 976	12.1	2.8
711	Performing arts, spectator sports, & related industries	497	821 756	791 983	347 233	86 306	15 267	3.0	4.8
7111	Performing arts companies	391	569 354	549 693	240 603	61 490	11 701	1.9	6.2
71111	Theater companies & dinner theaters	199	371 374	356 504	158 967	40 002	7 446	1.8	6.1
711110	Theater companies & dinner theaters	199	371 374	356 504	158 967	40 002	7 446	1.8	6.1
7111101	Opera companies	15	D	D	D	D	h	D	D
7111102	Theater companies	184	D	D	D	D	h	D	D
71112	Dance companies	81	77 864	72 999	30 881	7 226	1 366	3.2	4.9
711120	Dance companies	81	77 864	72 999	30 881	7 226	1 366	3.2	4.9
71113	Musical groups & artists	100	101 058	102 239	44 162	12 767	2 582	2.0	6.1
711130	Musical groups & artists	100	101 058	102 239	44 162	12 767	2 582	2.0	6.1
7111301	Symphony orchestras & chamber music organizations	68	86 847	88 397	38 830	11 481	2 270	.7	.9
7111309	Other music groups & artists	32	14 211	13 842	5 332	1 286	312	9.5	38.1
71119	Other performing arts companies	11	19 058	17 951	6 593	1 495	307	—	12.4
711190	Other performing arts companies	11	19 058	17 951	6 593	1 495	307	—	12.4
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	106	252 402	242 290	106 630	24 816	3 566	5.2	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	49	225 980	217 674	100 122	23 689	3 403	2.8	.6
711310	Promoters of performing arts, sports, & similar events w/facility	49	225 980	217 674	100 122	23 689	3 403	2.8	.6
71132	Promoters of performing arts, sports, & similar events w/o facil	57	26 422	24 616	6 508	1 127	163	26.6	10.6
711320	Promoters of performing arts, sports, & similar events w/o facil	57	26 422	24 616	6 508	1 127	163	26.6	10.6
712	Museums, historical sites, & similar institutions	413	1 060 934	806 956	292 304	67 510	11 650	9.3	1.5
7121	Museums, historical sites, & similar institutions	413	1 060 934	806 956	292 304	67 510	11 650	9.3	1.5
71211	Museums	298	825 661	595 566	225 831	52 668	9 218	9.5	1.5
712110	Museums	298	825 661	595 566	225 831	52 668	9 218	9.5	1.5
71212	Historical sites	69	24 202	20 541	6 214	1 365	354	40.8	8.1
712120	Historical sites	69	24 202	20 541	6 214	1 365	354	40.8	8.1
71213	Zoos & botanical gardens	27	205 196	185 999	57 743	12 970	1 935	3.4	.1
712130	Zoos & botanical gardens	27	205 196	185 999	57 743	12 970	1 935	3.4	.1
71219	Nature parks & other similar institutions	19	5 875	4 850	2 516	507	143	48.6	20.3
712190	Nature parks & other similar institutions	19	5 875	4 850	2 516	507	143	48.6	20.3
713	Amusement, gambling, & recreation industries	656	849 635	797 959	303 467	52 673	14 059	24.3	2.7
7139	Other amusement & recreation services	656	849 635	797 959	303 467	52 673	14 059	24.3	2.7
71391	Golf courses & country clubs	181	457 478	437 266	177 649	27 446	6 211	13.4	.9
713910	Golf courses & country clubs	181	457 478	437 266	177 649	27 446	6 211	13.4	.9
71394	Fitness & recreational sports centers	319	314 485	288 028	99 017	19 995	6 569	39.7	4.1
713940	Fitness & recreational sports centers	319	314 485	288 028	99 017	19 995	6 569	39.7	4.1
71399	All other amusement & recreation industries	156	77 672	72 665	26 801	5 232	1 279	26.8	7.1
713990	All other amusement & recreation industries	156	77 672	72 665	26 801	5 232	1 279	26.8	7.1

¹Includes revenue information obtained from administrative records of other Federal agencies.
²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALBANY–SCHENECTADY–TROY, NY MSA								
71	Arts, entertainment, & recreation	238	195 353	40 126	7 163	2 591	18.0	4.2
711	Performing arts, spectator sports, & related industries	47	D	D	D	f	D	D
7111	Performing arts companies	9	3 145	744	77	32	65.1	–
71111	Theater companies & dinner theaters	5	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	b	D	D
7112	Spectator sports	13	D	D	D	c	D	D
71121	Spectator sports	13	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	21	D	D	D	b	D	D
71151	Independent artists, writers, & performers	21	D	D	D	b	D	D
711510	Independent artists, writers, & performers	21	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	189	135 488	25 038	5 425	1 995	22.6	3.9
7131	Amusement parks & arcades	12	3 976	897	241	133	35.7	21.6
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	176	D	D	D	g	D	D
71391	Golf courses & country clubs	28	14 554	4 778	561	164	51.0	8.5
713910	Golf courses & country clubs	28	14 554	4 778	561	164	51.0	8.5
71393	Marinas	10	6 750	786	110	24	88.7	3.9
713930	Marinas	10	6 750	786	110	24	88.7	3.9
71394	Fitness & recreational sports centers	65	23 919	8 242	1 892	876	32.6	7.6
713940	Fitness & recreational sports centers	65	23 919	8 242	1 892	876	32.6	7.6
7139405	Roller skating rinks	6	1 377	458	143	61	41.3	.4
71395	Bowling centers	30	12 612	3 431	1 072	451	24.3	3.8
713950	Bowling centers	30	12 612	3 431	1 072	451	24.3	3.8
71399	All other amusement & recreation industries	41	D	D	D	c	D	D
713990	All other amusement & recreation industries	41	D	D	D	c	D	D
BINGHAMTON, NY MSA								
71	Arts, entertainment, & recreation	71	28 994	6 066	1 218	699	48.7	7.8
711	Performing arts, spectator sports, & related industries	13	8 819	1 297	218	162	23.3	.2
7112	Spectator sports	5	6 522	831	114	129	27.9	–
71121	Spectator sports	5	6 522	831	114	129	27.9	–
713	Amusement, gambling, & recreation industries	58	20 175	4 769	1 000	537	59.8	11.1
7139	Other amusement & recreation services	53	D	D	D	f	D	D
71391	Golf courses & country clubs	14	6 572	1 412	204	93	71.0	2.6
713910	Golf courses & country clubs	14	6 572	1 412	204	93	71.0	2.6
71394	Fitness & recreational sports centers	18	5 577	1 396	326	236	61.6	23.4
713940	Fitness & recreational sports centers	18	5 577	1 396	326	236	61.6	23.4
71395	Bowling centers	10	4 002	1 095	320	139	32.4	–
713950	Bowling centers	10	4 002	1 095	320	139	32.4	–
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BUFFALO-NIAGARA FALLS, NY MSA								
71	Arts, entertainment, & recreation	302	254 142	123 234	34 421	4 453	18.6	7.1
711	Performing arts, spectator sports, & related industries	54	149 359	93 930	27 909	1 273	11.0	4.0
7111	Performing arts companies	13	4 014	1 146	231	135	—	37.5
71111	Theater companies & dinner theaters	5	3 051	748	178	106	—	29.3
71110	Theater companies & dinner theaters	5	3 051	748	178	106	—	29.3
7112	Spectator sports	14	128 797	89 829	27 264	718	2.0	2.7
71121	Spectator sports	14	128 797	89 829	27 264	718	2.0	2.7
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	4	D	D	D	c	D	D
711219	Other spectator sports	6	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	8	13 740	2 065	253	378	85.4	5.2
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	245	D	D	D	h	D	D
7131	Amusement parks & arcades	11	6 838	1 519	219	104	57.4	22.4
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	232	D	D	D	h	D	D
71391	Golf courses & country clubs	30	20 302	6 405	760	319	28.7	.7
713910	Golf courses & country clubs	30	20 302	6 405	760	319	28.7	.7
71393	Marinas	18	6 736	1 310	195	51	25.2	39.6
713930	Marinas	18	6 736	1 310	195	51	25.2	39.6
71394	Fitness & recreational sports centers	80	28 894	9 363	2 250	1 003	21.9	10.9
713940	Fitness & recreational sports centers	80	28 894	9 363	2 250	1 003	21.9	10.9
7139405	Roller skating rinks	9	2 138	647	162	99	41.1	3.7
71395	Bowling centers	55	26 938	7 173	1 959	925	31.5	5.9
713950	Bowling centers	55	26 938	7 173	1 959	925	31.5	5.9
71399	All other amusement & recreation industries	47	D	D	D	c	D	D
713990	All other amusement & recreation industries	47	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	5 208	1 003	242	51	22.9	17.8
ELMIRA, NY MSA								
71	Arts, entertainment, & recreation	18	6 479	1 784	322	159	54.0	.9
711	Performing arts, spectator sports, & related industries	3	2 081	613	73	20	100.0	—
713	Amusement, gambling, & recreation industries	15	4 398	1 171	249	139	32.2	1.4
7139	Other amusement & recreation services	10	3 177	921	201	104	43.8	—
GLENS FALLS, NY MSA								
71	Arts, entertainment, & recreation	82	39 921	10 167	2 356	1 127	24.5	27.5
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	69	26 478	6 849	1 076	1 033	33.6	1.6
7131	Amusement parks & arcades	9	3 617	916	111	13	3.1	8.1
7139	Other amusement & recreation services	60	22 861	5 933	965	1 020	38.5	.6
71393	Marinas	17	7 724	1 674	168	50	41.8	—
713930	Marinas	17	7 724	1 674	168	50	41.8	—
71394	Fitness & recreational sports centers	8	2 351	776	105	62	41.1	—
713940	Fitness & recreational sports centers	8	2 351	776	105	62	41.1	—
71395	Bowling centers	7	2 851	677	192	82	43.0	—
713950	Bowling centers	7	2 851	677	192	82	43.0	—
71399	All other amusement & recreation industries	16	4 400	1 074	172	54	37.0	3.1
713990	All other amusement & recreation industries	16	4 400	1 074	172	54	37.0	3.1
7139904	Miniature golf courses	3	2 794	757	133	36	D	—
JAMESTOWN, NY MSA								
71	Arts, entertainment, & recreation	51	10 173	2 367	404	319	42.3	5.8
713	Amusement, gambling, & recreation industries	47	8 927	2 197	375	314	39.2	5.5
7139	Other amusement & recreation services	43	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA							
71	Arts, entertainment, & recreation	7 723	D	D	D	I	D	D
711	Performing arts, spectator sports, & related industries	4 183	5 289 459	1 878 218	381 793	34 949	15.5	6.5
7111	Performing arts companies	1 167	1 603 931	388 327	80 516	10 692	15.8	7.4
71111	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
711110	Theater companies & dinner theaters	424	1 152 053	255 842	59 466	6 793	10.1	5.9
7111102	Theater companies	408	D	D	D	D	D	D
7111103	Dinner theaters	12	D	D	D	e	D	D
71112	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
711120	Dance companies	31	28 763	8 512	1 863	497	52.8	32.6
71113	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
711130	Musical groups & artists	597	359 171	106 660	15 420	2 831	28.5	8.9
7111301	Symphony orchestras & chamber music organizations	29	17 973	8 293	1 394	505	36.3	6.5
7111309	Other music groups & artists	568	341 198	98 367	14 026	2 326	28.1	9.0
71119	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
711190	Other performing arts companies	115	63 944	17 313	3 767	571	30.5	14.8
7111909	Other performing arts companies (except circuses)	111	D	D	D	f	D	D
7112	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
71121	Spectator sports	284	1 172 147	545 179	123 786	5 782	3.8	1.3
711211	Sports teams & clubs	32	786 983	462 322	104 484	2 489	.1	.8
7112112	Baseball clubs	8	D	D	D	f	D	D
7112119	Other professional sports clubs	19	D	D	D	g	D	D
711212	Racetracks	23	288 862	55 766	13 657	1 875	1.1	.3
7112122	Auto racetrack operation	12	D	D	D	b	D	D
7112123	Horse racetrack operation	10	D	D	D	g	D	D
711219	Other spectator sports	229	96 302	27 091	5 645	1 418	41.7	8.3
7112191	Professional athletes	43	7 472	2 281	456	91	66.6	16.6
7112192	Racing (except racetrack operation)	186	88 830	24 810	5 189	1 327	39.6	7.6
7113	Promoters of performing arts, sports, & similar events	324	D	D	D	j	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	D	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	76	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	248	D	D	D	i	D	D
7114	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
71141	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
711410	Agents/managers for artists, athletes, & other public figures	647	D	D	D	h	D	D
7115	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
71151	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
711510	Independent artists, writers, & performers	1 761	D	D	D	h	D	D
712	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	55	D	D	D	e	D	D
71211	Museums	41	D	D	D	c	D	D
712110	Museums	41	D	D	D	c	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3 485	D	D	D	l	D	D
7131	Amusement parks & arcades	193	D	D	D	i	D	D
71311	Amusement & theme parks	45	D	D	D	h	D	D
713110	Amusement & theme parks	45	D	D	D	h	D	D
7131101	Waterparks	8	12 548	2 499	212	38	5.7	3.3
7131102	Amusement parks (except waterparks)	37	D	D	D	h	D	D
71312	Amusement arcades	148	D	D	D	g	D	D
713120	Amusement arcades	148	D	D	D	g	D	D
7132	Gambling industries	46	D	D	D	e	D	D
71329	Other gambling industries	40	D	D	D	e	D	D
713290	Other gambling industries	40	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	40	D	D	D	e	D	D
7139	Other amusement & recreation services	3 246	2 391 649	637 957	135 033	44 139	24.8	9.3
71391	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
713910	Golf courses & country clubs	330	398 441	118 484	19 175	5 327	22.6	9.5
71392	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
713920	Skiing facilities	13	26 773	4 163	2 940	1 053	6.9	.8
71393	Marinas	436	D	D	D	g	D	D
713930	Marinas	436	D	D	D	g	D	D
71394	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
713940	Fitness & recreational sports centers	1 476	D	D	D	k	D	D
7139404	Ice skating rinks	37	39 335	10 764	2 621	917	37.1	.2
7139405	Roller skating rinks	57	30 240	8 151	1 997	937	44.9	5.9
71395	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
713950	Bowling centers	250	173 642	51 004	12 370	4 203	20.2	8.6
71399	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
713990	All other amusement & recreation industries	741	392 011	93 573	17 373	4 986	29.9	13.2
7139901	Dance studios & halls	20	18 298	6 024	1 387	376	17.2	.8
7139902	Concession operators of amusement devices & rides	83	36 461	9 203	1 541	458	26.8	16.6
7139904	Miniature golf courses	61	42 345	8 434	1 386	283	34.8	1.8
7139905	Coin-operated amusement devices (except slot machine operation)	140	82 503	20 033	4 457	1 243	24.4	15.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Bergen—Passaic, NJ PMSA								
71	Arts, entertainment, & recreation	416	512 347	211 687	53 587	4 549	17.1	7.2
711	Performing arts, spectator sports, & related industries	176	342 620	165 418	43 875	1 152	15.7	2.4
7111	Performing arts companies	46	33 853	7 757	1 421	357	48.9	2.5
71111	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
711110	Theater companies & dinner theaters	9	10 775	1 788	420	191	4.9	5.1
7111103	Dinner theaters	1	D	D	D	c	D	D
71113	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
711130	Musical groups & artists	30	21 678	5 379	855	111	68.9	1.3
7111309	Other music groups & artists	29	D	D	D	c	D	D
7112	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
71121	Spectator sports	25	197 666	135 687	39 516	502	.8	.3
711211	Sports teams & clubs	4	192 535	134 479	39 194	451	—	—
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711219	Other spectator sports	19	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	10	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	19	66 230	5 258	540	51	34.3	8.6
71132	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	18	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
71141	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
711410	Agents/managers for artists, athletes, & other public figures	19	17 229	4 932	461	73	12.6	.7
7115	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
71151	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
711510	Independent artists, writers, & performers	67	27 642	11 784	1 937	169	39.0	3.5
713	Amusement, gambling, & recreation industries	239	D	D	D	h	D	D
7131	Amusement parks & arcades	11	4 515	931	265	84	64.1	5.4
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	227	D	D	D	h	D	D
71391	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
713910	Golf courses & country clubs	17	33 791	9 365	1 541	428	3.3	21.3
71394	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
713940	Fitness & recreational sports centers	129	78 301	23 567	5 170	2 123	22.8	9.1
7139405	Roller skating rinks	5	7 376	2 197	596	184	3.0	—
71395	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
713950	Bowling centers	20	14 679	4 257	1 087	344	17.9	21.5
71399	All other amusement & recreation industries	54	D	D	D	e	D	D
713990	All other amusement & recreation industries	54	D	D	D	e	D	D
7139902	Concession operators of amusement devices & rides	9	6 568	1 643	395	159	12.9	—
7139904	Miniature golf courses	5	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
Bridgeport, CT PMSA								
71	Arts, entertainment, & recreation	99	74 203	21 226	4 820	1 100	22.1	2.5
711	Performing arts, spectator sports, & related industries	32	D	D	D	e	D	D
7111	Performing arts companies	10	D	D	D	a	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	f	D	D
7139	Other amusement & recreation services	64	37 646	10 316	2 271	706	31.2	3.6
71393	Marinas	18	11 687	3 446	670	120	30.1	.2
713930	Marinas	18	11 687	3 446	670	120	30.1	.2
71394	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
713940	Fitness & recreational sports centers	29	16 851	4 418	1 082	407	36.1	4.0
71395	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
713950	Bowling centers	6	5 474	1 436	361	123	2.3	9.8
71399	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1
713990	All other amusement & recreation industries	8	2 471	603	139	48	34.9	4.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Danbury, CT PMSA								
71	Arts, entertainment, & recreation	102	48 104	12 402	2 121	615	29.4	7.1
711	Performing arts, spectator sports, & related industries	54	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	35	D	D	D	b	D	D
71151	Independent artists, writers, & performers	35	D	D	D	b	D	D
711510	Independent artists, writers, & performers	35	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71393	Marinas	6	7 899	917	148	18	16.2	—
713930	Marinas	6	7 899	917	148	18	16.2	—
71394	Fitness & recreational sports centers	23	D	D	D	e	D	D
713940	Fitness & recreational sports centers	23	D	D	D	e	D	D
71399	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
713990	All other amusement & recreation industries	11	4 452	1 094	188	63	24.7	11.3
Dutchess County, NY PMSA								
71	Arts, entertainment, & recreation	102	55 898	12 717	2 389	898	31.2	3.0
711	Performing arts, spectator sports, & related industries	32	21 607	3 825	636	87	12.7	2.6
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	70	34 291	8 892	1 753	811	42.9	3.3
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
713910	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
713950	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
Jersey City, NJ PMSA								
71	Arts, entertainment, & recreation	85	50 615	15 276	3 189	603	18.2	10.2
711	Performing arts, spectator sports, & related industries	36	D	D	D	c	D	D
7111	Performing arts companies	14	8 155	3 367	563	32	22.6	.6
71111	Theater companies & dinner theaters	3	D	D	D	a	D	D
711110	Theater companies & dinner theaters	3	D	D	D	a	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	13	D	D	D	b	D	D
71151	Independent artists, writers, & performers	13	D	D	D	b	D	D
711510	Independent artists, writers, & performers	13	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Jersey City, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	48	D	D	D	e	D	D
7139	Other amusement & recreation services	45	D	D	D	e	D	D
71393	Marinas	8	4 826	1 243	263	53	9.3	—
713930	Marinas	8	4 826	1 243	263	53	9.3	—
71394	Fitness & recreational sports centers	20	D	D	D	c	D	D
713940	Fitness & recreational sports centers	20	D	D	D	c	D	D
71395	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
713950	Bowling centers	6	5 373	1 397	336	96	27.7	15.3
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	3 375	729	175	47	24.4	—
Middlesex—Somerset—Hunterdon, NJ PMSA								
71	Arts, entertainment, & recreation	270	223 853	60 539	12 472	3 766	19.3	5.9
711	Performing arts, spectator sports, & related industries	106	D	D	D	f	D	D
7111	Performing arts companies	24	11 501	4 819	594	121	17.0	5.9
71111	Theater companies & dinner theaters	4	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	b	D	D
71113	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
711130	Musical groups & artists	12	7 220	3 063	207	25	25.1	1.0
7111309	Other music groups & artists	12	7 220	3 063	207	25	25.1	1.0
7112	Spectator sports	14	D	D	D	c	D	D
71121	Spectator sports	14	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	15	24 130	3 899	534	153	16.7	.9
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	47	D	D	D	b	D	D
71151	Independent artists, writers, & performers	47	D	D	D	b	D	D
711510	Independent artists, writers, & performers	47	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	161	151 510	40 748	8 902	3 212	20.0	7.5
7139	Other amusement & recreation services	153	148 514	40 028	8 731	3 121	19.8	7.1
71391	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
713910	Golf courses & country clubs	16	46 977	12 085	2 051	901	6.5	2.8
71393	Marinas	8	8 637	1 861	384	64	.3	1.9
713930	Marinas	8	8 637	1 861	384	64	.3	1.9
71394	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
713940	Fitness & recreational sports centers	85	56 581	16 728	4 203	1 676	32.7	5.1
7139405	Roller skating rinks	7	6 847	1 641	404	219	86.1	—
71395	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
713950	Bowling centers	11	11 301	2 949	767	228	3.2	22.3
71399	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
713990	All other amusement & recreation industries	33	25 018	6 405	1 326	252	30.1	14.5
7139904	Miniature golf courses	6	3 394	964	149	31	17.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	5	12 236	3 386	809	124	2.6	27.3
Monmouth—Ocean, NJ PMSA								
71	Arts, entertainment, & recreation	479	463 849	118 731	23 532	7 404	19.2	4.6
711	Performing arts, spectator sports, & related industries	111	D	D	D	f	D	D
7111	Performing arts companies	25	8 050	2 402	385	109	28.2	5.4
71111	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
711110	Theater companies & dinner theaters	8	1 717	497	99	35	54.5	12.0
71113	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
711130	Musical groups & artists	11	4 715	1 269	185	29	18.7	4.8
7111309	Other music groups & artists	10	D	D	D	b	D	D
7112	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
71121	Spectator sports	37	60 742	11 822	2 790	435	9.3	2.4
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	34	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	33	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
71141	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
711410	Agents/managers for artists, athletes, & other public figures	10	4 474	1 489	323	40	30.0	7.2
7115	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
71151	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4
711510	Independent artists, writers, & performers	31	32 485	9 617	3 168	99	58.7	6.4

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Monmouth—Ocean, NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	365	354 986	92 727	16 741	6 685	17.0	4.5
7131	Amusement parks & arcades	32	171 394	40 793	6 058	3 402	2.5	.2
71311	Amusement & theme parks	9	D	D	D	h	D	D
713110	Amusement & theme parks	9	D	D	D	h	D	D
7131102	Amusement parks (except waterparks)	8	D	D	D	h	D	D
71312	Amusement arcades	23	D	D	D	e	D	D
713120	Amusement arcades	23	D	D	D	e	D	D
7139	Other amusement & recreation services	329	183 123	51 820	10 670	3 271	30.4	8.4
71391	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
713910	Golf courses & country clubs	23	31 684	10 357	2 001	553	20.7	15.0
71393	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
713930	Marinas	111	54 904	12 278	2 271	428	38.5	3.8
71394	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
713940	Fitness & recreational sports centers	97	58 952	20 077	4 794	1 745	28.9	7.8
71395	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
713950	Bowling centers	17	12 884	3 475	877	293	9.0	14.4
71399	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
713990	All other amusement & recreation industries	81	24 699	5 633	727	252	39.9	8.7
7139902	Concession operators of amusement devices & rides	24	7 991	1 374	115	59	41.0	17.9
7139904	Miniature golf courses	10	2 298	366	1	1	35.7	4.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	10	4 826	879	70	42	27.0	—
	Nassau—Suffolk, NY PMSA							
71	Arts, entertainment, & recreation	1 202	1 001 628	288 639	67 256	17 696	22.7	13.5
711	Performing arts, spectator sports, & related industries	470	D	D	D	i	D	D
7111	Performing arts companies	125	44 521	12 448	2 150	725	39.2	16.5
71111	Theater companies & dinner theaters	34	D	D	D	e	D	D
711110	Theater companies & dinner theaters	34	D	D	D	e	D	D
7111102	Theater companies	29	D	D	D	c	D	D
71113	Musical groups & artists	69	D	D	D	c	D	D
711130	Musical groups & artists	69	D	D	D	a	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	a	D	D
7111309	Other music groups & artists	63	D	D	D	c	D	D
71119	Other performing arts companies	16	D	D	D	c	D	D
711190	Other performing arts companies	16	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	15	D	D	D	c	D	D
7112	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
71121	Spectator sports	104	221 357	103 731	27 699	1 537	6.4	1.7
711211	Sports teams & clubs	5	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	e	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	91	43 597	16 034	3 386	963	28.2	7.9
7112192	Racing (except racetrack operation)	82	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	27	99 223	9 321	5 638	5 920	13.0	68.9
71132	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
711320	Promoters of performing arts, sports, & similar events w/o facil ..	22	98 466	9 169	5 611	5 915	12.9	69.4
7114	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	47	D	D	D	c	D	D
7115	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
71151	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
711510	Independent artists, writers, & performers	167	80 281	24 407	4 691	403	44.7	10.4
713	Amusement, gambling, & recreation industries	730	544 125	134 657	26 079	8 988	26.2	8.4
7131	Amusement parks & arcades	34	42 378	13 356	2 720	943	15.5	7.0
71311	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
713110	Amusement & theme parks	9	14 521	3 410	459	98	6.2	10.0
7131101	Waterparks	2	D	D	D	b	D	D
71312	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5
713120	Amusement arcades	25	27 857	9 946	2 261	845	20.3	5.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Nassau—Suffolk, NY PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries—Con.							
7139	Other amusement & recreation services	694	D	D	D	i	D	D
71391	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
713910	Golf courses & country clubs	71	94 292	26 485	4 431	1 308	24.2	10.5
71393	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
713930	Marinas	170	166 288	27 049	5 039	894	20.5	1.3
71394	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
713940	Fitness & recreational sports centers	273	138 231	39 915	8 239	3 727	37.2	10.1
7139404	Ice skating rinks	10	9 746	2 965	720	260	70.6	.1
7139405	Roller skating rinks	10	D	D	D	c	D	D
71395	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
713950	Bowling centers	50	34 148	11 473	2 490	964	27.2	5.0
71399	All other amusement & recreation industries	128	D	D	D	g	D	D
713990	All other amusement & recreation industries	128	D	D	D	g	D	D
7139901	Dance studios & halls	3	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	7	2 707	797	110	25	19.6	55.3
7139904	Miniature golf courses	13	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	26	D	D	D	c	D	D
	New Haven—Meriden, CT PMSA							
71	Arts, entertainment, & recreation	133	172 106	27 596	5 351	2 214	14.4	3.0
711	Performing arts, spectator sports, & related industries	36	D	D	D	f	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	f	D	D
7115	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
71151	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
711510	Independent artists, writers, & performers	19	7 497	2 847	300	27	81.3	—
713	Amusement, gambling, & recreation industries	95	134 351	17 105	3 486	1 494	10.1	3.4
7132	Gambling industries	5	D	D	D	c	D	D
71329	Other gambling industries	5	D	D	D	c	D	D
713290	Other gambling industries	5	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	5	D	D	D	c	D	D
7139	Other amusement & recreation services	84	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
713940	Fitness & recreational sports centers	35	18 586	6 422	1 584	536	40.8	19.0
71395	Bowling centers	8	D	D	D	c	D	D
713950	Bowling centers	8	D	D	D	c	D	D
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
	New York, NY PMSA							
71	Arts, entertainment, & recreation	3 911	4 853 179	1 655 917	322 552	38 438	16.5	6.7
711	Performing arts, spectator sports, & related industries	2 798	3 870 011	1 391 669	265 306	21 047	15.0	5.5
7111	Performing arts companies	815	1 399 858	337 669	71 865	8 734	14.5	7.0
71111	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
711110	Theater companies & dinner theaters	328	1 060 925	238 451	56 249	6 001	9.6	5.2
7111102	Theater companies	320	1 058 271	237 530	56 083	5 968	9.6	5.2
71112	Dance companies	18	D	D	D	e	D	D
711120	Dance companies	18	D	D	D	e	D	D
71113	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
711130	Musical groups & artists	399	272 654	79 451	11 101	2 109	25.6	9.2
7111301	Symphony orchestras & chamber music organizations	19	14 788	7 738	1 260	467	28.6	5.7
7111309	Other music groups & artists	380	257 866	71 713	9 841	1 642	25.5	9.4
71119	Other performing arts companies	70	D	D	D	c	D	D
711190	Other performing arts companies	70	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	68	D	D	D	c	D	D
7112	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
71121	Spectator sports	60	640 459	277 740	49 954	2 709	2.9	1.1
711211	Sports teams & clubs	13	D	D	D	g	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	44	D	D	D	c	D	D
7112191	Professional athletes	14	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	New York, NY PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
711	Performing arts, spectator sports, & related industries—Con.							
7113	Promoters of performing arts, sports, & similar events	208	417 830	167 557	43 180	4 280	5.9	7.5
71131	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
711310	Promoters of performing arts, sports, & similar events w/facility	59	178 049	88 333	24 719	3 172	1.5	7.0
71132	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	149	239 781	79 224	18 461	1 108	9.2	8.0
7114	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
71141	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
711410	Agents/managers for artists, athletes, & other public figures	511	602 363	212 357	43 347	3 139	16.6	5.9
7115	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
71151	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
711510	Independent artists, writers, & performers	1 204	809 501	396 346	56 960	2 185	28.7	5.2
712	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	37	D	D	D	c	D	D
71211	Museums	29	D	D	D	b	D	D
712110	Museums	29	D	D	D	b	D	D
71219	Nature parks & other similar institutions	3	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 076	D	D	D	j	D	D
7131	Amusement parks & arcades	57	34 729	10 829	2 290	690	33.0	7.0
71311	Amusement & theme parks	18	D	D	D	c	D	D
713110	Amusement & theme parks	18	D	D	D	c	D	D
71312	Amusement arcades	39	D	D	D	e	D	D
713120	Amusement arcades	39	D	D	D	e	D	D
7139	Other amusement & recreation services	996	D	D	D	j	D	D
71391	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
713910	Golf courses & country clubs	95	92 407	30 175	5 241	1 071	23.1	8.2
71393	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
713930	Marinas	57	32 943	8 405	1 471	254	33.9	5.3
71394	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
713940	Fitness & recreational sports centers	475	545 792	147 484	34 897	11 617	16.7	12.3
7139404	Ice skating rinks	9	D	D	D	c	D	D
7139405	Roller skating rinks	17	D	D	D	c	D	D
71395	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
713950	Bowling centers	70	46 373	13 108	3 207	1 059	26.3	2.8
71399	All other amusement & recreation industries	294	D	D	D	g	D	D
713990	All other amusement & recreation industries	294	D	D	D	g	D	D
7139901	Dance studios & halls	7	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	36	18 122	4 990	866	201	25.7	17.2
7139904	Miniature golf courses	14	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	56	37 682	9 339	1 904	756	22.8	3.2
	Newark, NJ PMSA							
71	Arts, entertainment, & recreation	453	299 282	85 796	15 798	4 228	23.5	7.6
711	Performing arts, spectator sports, & related industries	163	D	D	D	f	D	D
7111	Performing arts companies	38	11 513	3 065	627	258	20.7	7.3
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
71113	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
711130	Musical groups & artists	24	7 010	1 910	414	137	17.3	10.7
7111309	Other music groups & artists	24	7 010	1 910	414	137	17.3	10.7
7112	Spectator sports	15	D	D	D	b	D	D
71121	Spectator sports	15	D	D	D	b	D	D
711219	Other spectator sports	13	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	12	47 375	8 003	1 653	123	9.1	12.2
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
71141	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
711410	Agents/managers for artists, athletes, & other public figures	20	9 203	3 573	607	52	19.6	11.6
7115	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
71151	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
711510	Independent artists, writers, & performers	78	28 716	15 813	679	84	17.7	3.7
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
Newark, NJ PMSA—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	285	197 231	53 827	11 946	3 635	27.5	7.1
7131	Amusement parks & arcades	20	12 643	2 915	547	219	15.3	13.4
71312	Amusement arcades	16	D	D	D	c	D	D
713120	Amusement arcades	16	D	D	D	c	D	D
7139	Other amusement & recreation services	262	183 182	50 569	11 326	3 358	28.2	6.3
71391	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
713910	Golf courses & country clubs	40	54 395	16 876	2 415	625	30.0	2.5
71392	Skiing facilities	1	D	D	D	e	D	D
713920	Skiing facilities	1	D	D	D	e	D	D
71394	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
713940	Fitness & recreational sports centers	139	60 175	17 731	4 058	1 668	41.6	9.3
7139405	Roller skating rinks	7	3 926	1 075	274	163	26.5	17.0
71395	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
713950	Bowling centers	27	19 223	6 527	1 612	484	13.3	6.9
71399	All other amusement & recreation industries	47	D	D	D	e	D	D
713990	All other amusement & recreation industries	47	D	D	D	e	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	b	D	D
Newburgh, NY—PA PMSA								
71	Arts, entertainment, & recreation	111	51 709	12 909	2 825	1 069	24.8	7.7
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	10	3 412	971	156	44	34.2	3.4
71113	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
711130	Musical groups & artists	7	2 158	409	64	24	28.4	5.3
7111309	Other music groups & artists	7	2 158	409	64	24	28.4	5.3
7115	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
71151	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
711510	Independent artists, writers, & performers	12	4 498	1 752	410	49	20.7	.7
713	Amusement, gambling, & recreation industries	79	39 811	9 404	2 166	930	24.9	7.7
7139	Other amusement & recreation services	75	D	D	D	f	D	D
71391	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
713910	Golf courses & country clubs	16	11 328	3 427	535	176	40.9	17.8
71394	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
713940	Fitness & recreational sports centers	29	16 398	3 160	782	441	14.8	5.7
71395	Bowling centers	9	4 568	1 132	306	101	26.5	—
713950	Bowling centers	9	4 568	1 132	306	101	26.5	—
71399	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
713990	All other amusement & recreation industries	15	2 680	619	106	56	25.9	1.8
Stamford—Norwalk, CT PMSA								
71	Arts, entertainment, & recreation	215	262 700	63 493	13 098	1 930	11.1	5.3
711	Performing arts, spectator sports, & related industries	97	172 609	40 432	8 375	569	5.5	5.5
7111	Performing arts companies	29	56 159	9 926	1 954	174	2.7	11.6
71111	Theater companies & dinner theaters	12	D	D	D	b	D	D
711110	Theater companies & dinner theaters	12	D	D	D	b	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
71141	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
711410	Agents/managers for artists, athletes, & other public figures	12	10 589	4 414	661	34	26.3	—
7115	Independent artists, writers, & performers	47	D	D	D	c	D	D
71151	Independent artists, writers, & performers	47	D	D	D	c	D	D
711510	Independent artists, writers, & performers	47	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.							
	Stamford—Norwalk, CT PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	118	90 091	23 061	4 723	1 361	21.9	4.8
7132	Gambling industries	2	D	D	D	a	D	D
71329	Other gambling industries	2	D	D	D	a	D	D
713290	Other gambling industries	2	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	2	D	D	D	a	D	D
7139	Other amusement & recreation services	112	D	D	D	g	D	D
71391	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
713910	Golf courses & country clubs	9	8 381	2 347	168	40	30.1	5.0
71393	Marinas	25	D	D	D	c	D	D
713930	Marinas	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
713940	Fitness & recreational sports centers	64	35 482	12 436	2 842	938	31.4	9.2
7139404	Ice skating rinks	4	4 793	1 449	302	79	32.0	—
71399	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
713990	All other amusement & recreation industries	12	4 867	1 203	265	118	35.7	—
	Trenton, NJ PMSA							
71	Arts, entertainment, & recreation	93	60 602	13 815	2 780	790	23.6	5.4
711	Performing arts, spectator sports, & related industries	32	19 601	5 468	692	84	30.4	5.3
7111	Performing arts companies	4	D	D	D	a	D	D
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
71151	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
711510	Independent artists, writers, & performers	16	7 176	3 096	197	24	48.9	—
713	Amusement, gambling, & recreation industries	61	41 001	8 347	2 088	706	20.4	5.5
7132	Gambling industries	3	D	D	D	b	D	D
71329	Other gambling industries	3	D	D	D	b	D	D
713290	Other gambling industries	3	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	3	D	D	D	b	D	D
7139	Other amusement & recreation services	56	D	D	D	f	D	D
71394	Fitness & recreational sports centers	31	D	D	D	e	D	D
713940	Fitness & recreational sports centers	31	D	D	D	e	D	D
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
	Waterbury, CT PMSA							
71	Arts, entertainment, & recreation	52	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	a	D	D
71329	Other gambling industries	1	D	D	D	a	D	D
713290	Other gambling industries	1	D	D	D	a	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	a	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71394	Fitness & recreational sports centers	19	D	D	D	c	D	D
713940	Fitness & recreational sports centers	19	D	D	D	c	D	D
71395	Bowling centers	6	D	D	D	b	D	D
713950	Bowling centers	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	a	D	D
713990	All other amusement & recreation industries	8	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ROCHESTER, NY MSA								
71	Arts, entertainment, & recreation	338	200 988	51 166	8 738	3 137	32.2	6.1
711	Performing arts, spectator sports, & related industries	82	52 628	11 131	1 697	470	29.3	10.5
7111	Performing arts companies	19	4 349	972	204	68	20.0	.8
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7112	Spectator sports	31	38 878	6 954	777	275	23.6	12.6
71121	Spectator sports	31	38 878	6 954	777	275	23.6	12.6
711212	Racetracks	6	D	D	D	c	D	D
711219	Other spectator sports	22	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	20	D	D	D	b	D	D
7115	Independent artists, writers, & performers	22	5 389	2 250	499	82	62.2	4.8
71151	Independent artists, writers, & performers	22	5 389	2 250	499	82	62.2	4.8
711510	Independent artists, writers, & performers	22	5 389	2 250	499	82	62.2	4.8
713	Amusement, gambling, & recreation industries	256	148 360	40 035	7 041	2 667	33.2	4.6
7131	Amusement parks & arcades	13	42 945	10 231	1 220	337	17.2	.3
71311	Amusement & theme parks	4	D	D	D	c	D	D
713110	Amusement & theme parks	4	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	243	105 415	29 804	5 821	2 330	39.7	6.3
71391	Golf courses & country clubs	59	36 923	12 276	1 549	613	43.4	2.3
713910	Golf courses & country clubs	59	36 923	12 276	1 549	613	43.4	2.3
71393	Marinas	22	10 600	1 690	229	55	44.6	5.5
713930	Marinas	22	10 600	1 690	229	55	44.6	5.5
71394	Fitness & recreational sports centers	77	28 653	8 104	1 951	881	32.8	5.6
713940	Fitness & recreational sports centers	77	28 653	8 104	1 951	881	32.8	5.6
7139404	Ice skating rinks	6	4 773	921	301	103	31.7	—
71395	Bowling centers	39	16 902	4 773	1 369	514	34.6	15.2
713950	Bowling centers	39	16 902	4 773	1 369	514	34.6	15.2
71399	All other amusement & recreation industries	44	D	D	D	c	D	D
713990	All other amusement & recreation industries	44	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	12	3 858	835	244	65	27.2	11.4
SYRACUSE, NY MSA								
71	Arts, entertainment, & recreation	233	95 501	22 875	4 488	1 999	34.8	4.0
711	Performing arts, spectator sports, & related industries	35	D	D	D	c	D	D
7112	Spectator sports	9	12 420	1 763	348	153	13.0	—
71121	Spectator sports	9	12 420	1 763	348	153	13.0	—
7115	Independent artists, writers, & performers	11	4 279	792	93	49	17.7	33.3
71151	Independent artists, writers, & performers	11	4 279	792	93	49	17.7	33.3
711510	Independent artists, writers, & performers	11	4 279	792	93	49	17.7	33.3
713	Amusement, gambling, & recreation industries	195	74 531	19 507	3 910	1 759	40.1	2.4
7131	Amusement parks & arcades	12	6 194	1 561	318	191	2.2	5.3
71312	Amusement arcades	9	D	D	D	c	D	D
713120	Amusement arcades	9	D	D	D	c	D	D
7139	Other amusement & recreation services	182	D	D	D	g	D	D
71391	Golf courses & country clubs	44	23 414	7 716	878	306	48.1	.1
713910	Golf courses & country clubs	44	23 414	7 716	878	306	48.1	.1
71393	Marinas	28	13 484	1 575	195	73	55.3	2.1
713930	Marinas	28	13 484	1 575	195	73	55.3	2.1
71394	Fitness & recreational sports centers	46	11 833	4 169	1 221	551	30.3	4.3
713940	Fitness & recreational sports centers	46	11 833	4 169	1 221	551	30.3	4.3
71395	Bowling centers	29	8 038	2 088	642	263	52.0	1.1
713950	Bowling centers	29	8 038	2 088	642	263	52.0	1.1
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D
7139904	Miniature golf courses	4	1 561	372	75	23	20.6	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
UTICA-ROME, NY MSA								
71	Arts, entertainment, & recreation	100	33 474	9 037	1 463	609	30.6	9.5
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	9	6 627	1 582	323	79	1.4	8.2
71121	Spectator sports	9	6 627	1 582	323	79	1.4	8.2
713	Amusement, gambling, & recreation industries	86	25 481	7 170	1 099	504	38.3	9.5
7131	Amusement parks & arcades	7	5 466	1 832	257	76	1.1	9.9
7139	Other amusement & recreation services	79	20 015	5 338	842	428	48.5	9.4
71391	Golf courses & country clubs	25	8 467	2 785	274	77	52.8	—
713910	Golf courses & country clubs	25	8 467	2 785	274	77	52.8	—
71394	Fitness & recreational sports centers	18	3 301	917	201	147	45.6	38.8
713940	Fitness & recreational sports centers	18	3 301	917	201	147	45.6	38.8
71395	Bowling centers	16	4 512	939	256	128	34.2	11.0
713950	Bowling centers	16	4 512	939	256	128	34.2	11.0
71399	All other amusement & recreation industries	14	2 223	455	60	35	59.5	2.6
713990	All other amusement & recreation industries	14	2 223	455	60	35	59.5	2.6
AREA OUTSIDE NEW YORK METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	566	207 294	49 233	10 822	4 025	35.7	7.6
711	Performing arts, spectator sports, & related industries	125	D	D	D	e	D	D
7111	Performing arts companies	31	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	25	D	D	D	c	D	D
71121	Spectator sports	25	D	D	D	c	D	D
711212	Racetracks	13	D	D	D	c	D	D
7112122	Auto racetrack operation	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	10	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	b	D	D
7115	Independent artists, writers, & performers	52	D	D	D	c	D	D
71151	Independent artists, writers, & performers	52	D	D	D	c	D	D
711510	Independent artists, writers, & performers	52	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	434	D	D	D	h	D	D
7131	Amusement parks & arcades	26	D	D	D	b	D	D
71312	Amusement arcades	21	D	D	D	b	D	D
713120	Amusement arcades	21	D	D	D	b	D	D
7139	Other amusement & recreation services	407	D	D	D	h	D	D
71391	Golf courses & country clubs	105	D	D	D	e	D	D
713910	Golf courses & country clubs	105	D	D	D	e	D	D
71392	Skiing facilities	17	D	D	D	g	D	D
713920	Skiing facilities	17	D	D	D	g	D	D
71393	Marinas	68	D	D	D	c	D	D
713930	Marinas	68	D	D	D	c	D	D
71394	Fitness & recreational sports centers	75	D	D	D	f	D	D
713940	Fitness & recreational sports centers	75	D	D	D	f	D	D
71395	Bowling centers	81	D	D	D	f	D	D
713950	Bowling centers	81	D	D	D	f	D	D
71399	All other amusement & recreation industries	61	D	D	D	c	D	D
713990	All other amusement & recreation industries	61	D	D	D	c	D	D
7139904	Miniature golf courses	7	2 146	714	339	26	24.1	—
7139905	Coin-operated amusement devices (except slot machine operation)	14	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ALBANY-SCHENECTADY-TROY, NY MSA									
71	Arts, entertainment, & recreation	80	65 225	61 497	20 438	3 357	1 230	21.9	4.0
711	Performing arts, spectator sports, & related industries	19	23 671	22 208	4 869	812	439	5.0	8.1
7111	Performing arts companies	11	9 368	8 788	2 605	574	234	8.0	20.3
71111	Theater companies & dinner theaters	6	8 000	7 466	1 830	399	90	9.0	23.7
711110	Theater companies & dinner theaters	6	8 000	7 466	1 830	399	90	9.0	23.7
7111102	Theater companies	6	8 000	7 466	1 830	399	90	9.0	23.7
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	8	14 303	13 420	2 264	238	205	3.1	.2
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	28	13 097	11 527	4 322	912	287	65.4	2.2
7121	Museums, historical sites, & similar institutions	28	13 097	11 527	4 322	912	287	65.4	2.2
71211	Museums	19	10 928	9 649	3 822	795	259	67.2	.2
712110	Museums	19	10 928	9 649	3 822	795	259	67.2	.2
71212	Historical sites	6	1 929	1 657	439	104	20	53.2	11.6
712120	Historical sites	6	1 929	1 657	439	104	20	53.2	11.6
713	Amusement, gambling, & recreation industries	33	28 457	27 762	11 247	1 633	504	15.9	1.4
7139	Other amusement & recreation services	33	28 457	27 762	11 247	1 633	504	15.9	1.4
71391	Golf courses & country clubs	12	22 703	21 887	9 484	1 273	369	14.0	—
713910	Golf courses & country clubs	12	22 703	21 887	9 484	1 273	369	14.0	—
71394	Fitness & recreational sports centers	17	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	D	b	D	D
BINGHAMTON, NY MSA									
71	Arts, entertainment, & recreation	20	10 970	10 207	4 598	835	429	38.7	—
711	Performing arts, spectator sports, & related industries	7	2 786	2 738	1 094	291	197	18.5	—
7111	Performing arts companies	5	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	7	3 068	2 670	1 365	329	97	53.0	—
7121	Museums, historical sites, & similar institutions	7	3 068	2 670	1 365	329	97	53.0	—
713	Amusement, gambling, & recreation industries	6	5 116	4 799	2 139	215	135	41.2	—
7139	Other amusement & recreation services	6	5 116	4 799	2 139	215	135	41.2	—
BUFFALO-NIAGARA FALLS, NY MSA									
71	Arts, entertainment, & recreation	87	84 632	81 516	33 963	7 124	1 919	10.6	6.9
711	Performing arts, spectator sports, & related industries	20	27 147	26 628	10 193	2 398	589	1.4	16.7
7111	Performing arts companies	13	12 890	13 294	6 556	1 738	359	—	34.6
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	14 257	13 334	3 637	660	230	2.6	.6
71131	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	5	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	17	16 790	16 091	7 499	1 710	370	32.6	2.4
7121	Museums, historical sites, & similar institutions	17	16 790	16 091	7 499	1 710	370	32.6	2.4
71211	Museums	13	D	D	D	D	e	D	D
712110	Museums	13	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	50	40 695	38 797	16 271	3 016	960	7.7	2.2
7139	Other amusement & recreation services	50	40 695	38 797	16 271	3 016	960	7.7	2.2
71391	Golf courses & country clubs	14	29 560	28 402	11 992	2 040	543	.9	—
713910	Golf courses & country clubs	14	29 560	28 402	11 992	2 040	543	.9	—
71394	Fitness & recreational sports centers	26	9 562	8 936	3 852	927	360	17.6	9.2
713940	Fitness & recreational sports centers	26	9 562	8 936	3 852	927	360	17.6	9.2
71399	All other amusement & recreation industries	10	1 573	1 459	427	49	57	74.5	.6
713990	All other amusement & recreation industries	10	1 573	1 459	427	49	57	74.5	.6

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ELMIRA, NY MSA									
71	Arts, entertainment, & recreation	9	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
GLENS FALLS, NY MSA									
71	Arts, entertainment, & recreation	21	8 554	7 457	3 127	542	265	45.6	2.1
711	Performing arts, spectator sports, & related industries	6	1 356	1 391	644	58	80	—	—
712	Museums, historical sites, & similar institutions	10	3 038	2 237	683	144	42	91.9	5.9
7121	Museums, historical sites, & similar institutions	10	3 038	2 237	683	144	42	91.9	5.9
713	Amusement, gambling, & recreation industries	5	4 160	3 829	1 800	340	143	26.5	—
7139	Other amusement & recreation services	5	4 160	3 829	1 800	340	143	26.5	—
71394	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	c	D	D
JAMESTOWN, NY MSA									
71	Arts, entertainment, & recreation	20	17 778	17 555	7 402	1 134	362	18.2	.7
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	4 938	4 836	2 065	415	199	41.4	—
7139	Other amusement & recreation services	8	4 938	4 836	2 065	415	199	41.4	—
71394	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	c	D	D
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA									
71	Arts, entertainment, & recreation	1 591	D	D	D	D	k	D	D
711	Performing arts, spectator sports, & related industries	484	D	D	D	D	j	D	D
7111	Performing arts companies	410	D	D	D	D	j	D	D
71111	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
711110	Theater companies & dinner theaters	203	D	D	D	D	i	D	D
7111101	Opera companies	12	D	D	D	D	h	D	D
7111102	Theater companies	191	D	D	D	D	h	D	D
71112	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
711120	Dance companies	81	78 885	74 139	31 057	7 283	1 386	3.1	4.9
71113	Musical groups & artists	113	D	D	D	D	h	D	D
711130	Musical groups & artists	113	D	D	D	D	h	D	D
7111301	Symphony orchestras & chamber music organizations	74	84 666	84 394	34 864	9 968	2 272	2.7	5.4
7111309	Other music groups & artists	39	D	D	D	D	e	D	D
71119	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
711190	Other performing arts companies	13	19 052	17 944	6 541	1 487	304	.4	12.4
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	74	D	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	42	D	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
711320	Promoters of performing arts, sports, & similar events w/o facil	32	19 299	17 543	4 849	874	126	25.4	12.8
712	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
7121	Museums, historical sites, & similar institutions	341	D	D	D	D	j	D	D
71211	Museums	242	D	D	D	D	i	D	D
712110	Museums	242	D	D	D	D	i	D	D
71212	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
712120	Historical sites	48	20 087	16 562	4 745	1 039	204	25.3	10.6
71213	Zoos & botanical gardens	25	D	D	D	D	g	D	D
712130	Zoos & botanical gardens	25	D	D	D	D	g	D	D
71219	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2
712190	Nature parks & other similar institutions	26	12 061	9 577	4 279	929	226	21.8	6.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	766	D	D	D	D	j	D	D
7139	Other amusement & recreation services	766	D	D	D	D	j	D	D
71391	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
713910	Golf courses & country clubs	201	654 422	627 637	262 401	43 125	8 535	7.4	.4
71394	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
713940	Fitness & recreational sports centers	397	D	D	D	D	i	D	D
71399	All other amusement & recreation industries	168	D	D	D	D	g	D	D
713990	All other amusement & recreation industries	168	D	D	D	D	g	D	D
Bergen—Passaic, NJ PMSA									
71	Arts, entertainment, & recreation	66	70 273	66 748	26 958	4 741	1 077	18.3	.8
711	Performing arts, spectator sports, & related industries	11	7 787	6 784	1 601	413	110	22.5	.8
7111	Performing arts companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	3	D	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events ...	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	46	61 384	58 999	24 944	4 221	935	16.8	.7
7139	Other amusement & recreation services	46	61 384	58 999	24 944	4 221	935	16.8	.7
71391	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	—
713910	Golf courses & country clubs	14	48 265	46 356	19 329	3 271	620	9.6	—
71394	Fitness & recreational sports centers	28	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	28	D	D	D	D	e	D	D
Bridgeport, CT PMSA									
71	Arts, entertainment, & recreation	38	37 761	29 305	11 836	2 105	622	9.4	24.2
711	Performing arts, spectator sports, & related industries	9	2 531	2 480	1 197	284	150	—	8.8
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
7121	Museums, historical sites, & similar institutions	9	12 546	5 795	1 723	389	89	6.8	69.4
71211	Museums	5	D	D	D	D	b	D	D
712110	Museums	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	1	D	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	22 684	21 030	8 916	1 432	383	11.8	.8
7139	Other amusement & recreation services	20	22 684	21 030	8 916	1 432	383	11.8	.8
71391	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
713910	Golf courses & country clubs	7	18 161	16 950	7 463	1 185	240	2.4	—
71394	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
713940	Fitness & recreational sports centers	9	3 547	3 175	1 210	190	110	43.6	—
Danbury, CT PMSA									
71	Arts, entertainment, & recreation	26	18 950	17 550	8 157	1 546	407	17.5	.5
711	Performing arts, spectator sports, & related industries	2	D	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	13 723	13 036	6 599	1 170	331	10.5	.7
7139	Other amusement & recreation services	15	13 723	13 036	6 599	1 170	331	10.5	.7
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Dutchess County, NY PMSA									
71	Arts, entertainment, & recreation	30	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	D	e	D	D
7111	Performing arts companies	7	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	a	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D
Jersey City, NJ PMSA									
71	Arts, entertainment, & recreation	11	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	e	D	D
71211	Museums	3	D	D	D	D	e	D	D
712110	Museums	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
Middlesex—Somerset—Hunterdon, NJ PMSA									
71	Arts, entertainment, & recreation	70	52 131	47 987	20 644	3 989	1 387	29.1	8.4
711	Performing arts, spectator sports, & related industries	13	13 373	11 552	4 527	1 103	492	28.6	21.1
7111	Performing arts companies	10	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
7121	Museums, historical sites, & similar institutions	12	5 225	3 667	1 253	282	81	93.5	5.3
713	Amusement, gambling, & recreation industries	45	33 533	32 768	14 864	2 604	814	19.2	3.8
7139	Other amusement & recreation services	45	33 533	32 768	14 864	2 604	814	19.2	3.8
71391	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
713910	Golf courses & country clubs	9	23 214	23 139	9 900	1 759	397	—	4.1
71394	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
713940	Fitness & recreational sports centers	32	9 436	8 826	4 739	829	404	60.8	3.5
Monmouth—Ocean, NJ PMSA									
71	Arts, entertainment, & recreation	69	50 349	46 328	18 915	3 160	1 216	23.8	1.0
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	c	D	D
7111	Performing arts companies	6	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	12	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
7139	Other amusement & recreation services	50	44 900	42 324	17 719	2 882	1 018	21.5	.8
71391	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
713910	Golf courses & country clubs	6	23 561	23 318	9 873	1 732	327	—	—
71394	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
713940	Fitness & recreational sports centers	32	18 952	17 095	7 305	1 079	659	39.3	1.5
71399	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1
713990	All other amusement & recreation industries	12	2 387	1 911	541	71	32	92.4	3.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Nassau—Suffolk, NY PMSA									
71	Arts, entertainment, & recreation	217	282 730	259 175	101 412	16 733	4 095	20.4	1.9
711	Performing arts, spectator sports, & related industries	20	12 011	11 820	2 762	560	171	15.3	18.5
7111	Performing arts companies	17	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
7121	Museums, historical sites, & similar institutions	52	27 165	21 538	7 437	1 698	428	48.6	6.1
71211	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
712110	Museums	35	19 987	15 229	4 953	1 164	309	53.9	5.5
71212	Historical sites	9	D	D	D	D	b	D	D
712120	Historical sites	9	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
7139	Other amusement & recreation services	145	243 554	225 817	91 213	14 475	3 496	17.5	.6
71391	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
713910	Golf courses & country clubs	54	190 042	180 154	73 250	11 867	2 412	7.2	—
71394	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
713940	Fitness & recreational sports centers	59	38 631	32 069	12 914	1 947	793	45.6	2.2
71399	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9
713990	All other amusement & recreation industries	32	14 881	13 594	5 049	661	291	75.4	4.9
New Haven—Meriden, CT PMSA									
71	Arts, entertainment, & recreation	59	51 073	50 194	17 768	3 150	805	18.5	8.7
711	Performing arts, spectator sports, & related industries	18	19 409	19 164	6 097	1 296	325	.8	16.9
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	D	c	D	D
71113	Musical groups & artists	8	D	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	6	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
7121	Museums, historical sites, & similar institutions	13	3 773	3 568	1 190	234	49	91.1	7.6
71211	Museums	7	3 268	3 088	985	225	43	94.7	5.3
712110	Museums	7	3 268	3 088	985	225	43	94.7	5.3
713	Amusement, gambling, & recreation industries	28	27 891	27 462	10 481	1 620	431	21.0	3.2
7139	Other amusement & recreation services	28	27 891	27 462	10 481	1 620	431	21.0	3.2
71391	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
713910	Golf courses & country clubs	9	22 379	22 245	8 712	1 417	358	15.5	.1
71394	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
713940	Fitness & recreational sports centers	13	4 784	4 720	1 600	169	63	40.2	14.5
New York, NY PMSA									
71	Arts, entertainment, & recreation	689	1 969 706	1 698 307	676 993	157 599	27 017	7.7	2.5
711	Performing arts, spectator sports, & related industries	326	681 284	656 356	303 240	77 121	12 565	1.9	4.3
7111	Performing arts companies	280	487 550	469 790	210 979	54 469	9 702	1.9	5.3
71111	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
711110	Theater companies & dinner theaters	135	318 391	305 443	143 321	36 860	6 579	1.6	4.9
7111101	Opera companies	8	D	D	D	D	h	D	D
7111102	Theater companies	127	D	D	D	D	h	D	D
71112	Dance companies	70	D	D	D	D	g	D	D
711120	Dance companies	70	D	D	D	D	g	D	D
71113	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
711130	Musical groups & artists	68	76 798	77 456	31 408	9 139	1 527	2.0	8.0
7111301	Symphony orchestras & chamber music organizations	44	D	D	D	D	g	D	D
7111309	Other music groups & artists	24	D	D	D	D	e	D	D
71119	Other performing arts companies	7	D	D	D	D	e	D	D
711190	Other performing arts companies	7	D	D	D	D	e	D	D
7111901	Circuses	1	D	D	D	D	e	D	D
7111909	Other performing arts companies (except circuses)	6	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.								
	New York, NY PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
711	Performing arts, spectator sports, & related industries—Con.								
7113	Promoters of performing arts, sports, & similar events . . .	46	193 734	186 566	92 261	22 652	2 863	2.1	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
711310	Promoters of performing arts, sports, & similar events w/facility	26	183 496	176 528	89 088	21 977	2 785	.8	.7
71132	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
711320	Promoters of performing arts, sports, & similar events w/o facil	20	10 238	10 038	3 173	675	78	25.1	18.6
712	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
7121	Museums, historical sites, & similar institutions	157	903 705	676 215	242 563	56 518	8 918	3.3	1.0
71211	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
712110	Museums	121	698 492	491 339	186 301	43 807	7 069	3.9	1.1
71212	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
712120	Historical sites	17	12 370	9 593	2 454	613	91	14.6	10.5
71213	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
712130	Zoos & botanical gardens	12	190 277	172 846	52 490	11 798	1 682	—	—
71219	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
712190	Nature parks & other similar institutions	7	2 566	2 437	1 318	300	76	51.8	8.8
713	Amusement, gambling, & recreation industries	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
7139	Other amusement & recreation services	206	384 717	365 736	131 190	23 960	5 534	28.0	2.8
71391	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
713910	Golf courses & country clubs	35	136 009	130 180	52 759	7 962	1 723	13.6	.5
71394	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
713940	Fitness & recreational sports centers	108	200 121	189 756	60 385	12 143	3 105	42.3	4.8
71399	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1
713990	All other amusement & recreation industries	63	48 587	45 800	18 046	3 855	706	9.4	1.1
	Newark, NJ PMSA								
71	Arts, entertainment, & recreation	155	239 546	199 248	78 373	15 098	3 777	9.3	1.0
711	Performing arts, spectator sports, & related industries	40	84 133	53 330	19 310	3 970	750	1.6	.7
7111	Performing arts companies	34	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
711110	Theater companies & dinner theaters	22	22 256	21 693	9 509	2 122	405	1.7	.4
7111102	Theater companies	21	D	D	D	D	e	D	D
71113	Musical groups & artists	9	D	D	D	D	c	D	D
711130	Musical groups & artists	9	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events . . .	6	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
7121	Museums, historical sites, & similar institutions	25	31 323	27 366	9 173	2 175	480	21.8	4.9
71211	Museums	16	D	D	D	D	e	D	D
712110	Museums	16	D	D	D	D	e	D	D
71212	Historical sites	6	D	D	D	D	b	D	D
712120	Historical sites	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
7139	Other amusement & recreation services	90	124 090	118 552	49 890	8 953	2 547	11.3	.3
71391	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
713910	Golf courses & country clubs	26	81 866	79 173	33 588	5 841	1 059	5.4	—
71394	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
713940	Fitness & recreational sports centers	54	35 085	32 137	13 761	2 617	1 244	26.2	.7
71399	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4
713990	All other amusement & recreation industries	10	7 139	7 242	2 541	495	244	6.5	1.4

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
Newburgh, NY—PA PMSA									
71	Arts, entertainment, & recreation	27	16 312	13 919	5 503	1 005	331	18.2	7.4
712	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	7	D	D	D	D	b	D	D
71211	Museums	4	D	D	D	D	b	D	D
712110	Museums	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	11 357	10 350	4 204	737	273	17.8	9.9
7139	Other amusement & recreation services	18	11 357	10 350	4 204	737	273	17.8	9.9
71391	Golf courses & country clubs	4	D	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
713940	Fitness & recreational sports centers	10	2 659	2 330	1 225	259	178	59.3	5.2
Stamford—Norwalk, CT PMSA									
71	Arts, entertainment, & recreation	82	137 169	128 357	53 714	10 058	2 057	10.6	1.6
711	Performing arts, spectator sports, & related industries	14	11 125	9 974	3 708	863	392	14.1	11.6
7111	Performing arts companies	12	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	4	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
7121	Museums, historical sites, & similar institutions	18	23 666	19 144	6 541	1 568	312	12.0	2.3
71211	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
712110	Museums	10	8 756	8 073	2 783	620	117	31.2	6.1
71212	Historical sites	2	D	D	D	D	a	D	D
712120	Historical sites	2	D	D	D	D	a	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
71219	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	4	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
7139	Other amusement & recreation services	50	102 378	99 239	43 465	7 627	1 353	9.9	.4
71391	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
713910	Golf courses & country clubs	19	71 459	68 698	30 862	5 490	812	—	—
71394	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
713940	Fitness & recreational sports centers	22	22 480	22 783	8 935	1 467	448	38.9	1.7
71399	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
713990	All other amusement & recreation industries	9	8 439	7 758	3 668	670	93	16.9	.3
Trenton, NJ PMSA									
71	Arts, entertainment, & recreation	36	26 021	24 267	11 715	1 800	410	14.3	1.7
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	c	D	D
7111102	Theater companies	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	6	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	D	c	D	D
7139	Other amusement & recreation services	24	D	D	D	D	c	D	D
71391	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
713910	Golf courses & country clubs	5	11 857	11 229	5 563	875	197	2.9	—
71394	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	D	b	D	D
Waterbury, CT PMSA									
71	Arts, entertainment, & recreation	16	10 634	9 595	3 952	773	293	16.0	2.2
713	Amusement, gambling, & recreation industries	10	8 758	7 750	3 358	647	250	8.1	2.7
7139	Other amusement & recreation services	10	8 758	7 750	3 358	647	250	8.1	2.7
71391	Golf courses & country clubs	2	D	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
ROCHESTER, NY MSA									
71	Arts, entertainment, & recreation	96	107 499	100 395	40 067	8 558	2 202	17.3	4.1
711	Performing arts, spectator sports, & related industries	15	24 271	23 594	7 485	1 890	354	1.0	.2
7111	Performing arts companies	13	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	7	D	D	D	D	c	D	D
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	4	D	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	23	29 871	25 207	10 670	2 447	538	23.2	4.2
7121	Museums, historical sites, & similar institutions	23	29 871	25 207	10 670	2 447	538	23.2	4.2
71211	Museums	18	26 084	22 734	10 047	2 334	506	12.0	4.9
712110	Museums	18	26 084	22 734	10 047	2 334	506	12.0	4.9
713	Amusement, gambling, & recreation industries	58	53 357	51 594	21 912	4 221	1 310	21.4	5.8
7139	Other amusement & recreation services	58	53 357	51 594	21 912	4 221	1 310	21.4	5.8
71391	Golf courses & country clubs	17	31 296	30 880	12 731	2 071	572	23.8	5.1
713910	Golf courses & country clubs	17	31 296	30 880	12 731	2 071	572	23.8	5.1
71394	Fitness & recreational sports centers	29	20 550	19 398	8 830	2 076	706	17.3	2.2
713940	Fitness & recreational sports centers	29	20 550	19 398	8 830	2 076	706	17.3	2.2
71399	All other amusement & recreation industries	12	1 511	1 316	351	74	32	27.8	69.2
713990	All other amusement & recreation industries	12	1 511	1 316	351	74	32	27.8	69.2
SYRACUSE, NY MSA									
71	Arts, entertainment, & recreation	56	36 727	35 178	13 759	3 115	965	31.0	4.2
711	Performing arts, spectator sports, & related industries	9	10 546	10 599	4 476	1 329	259	1.5	6.5
7111	Performing arts companies	7	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	D	c	D	D
7111102	Theater companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	D	c	D	D
711130	Musical groups & artists	2	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	16	6 357	5 149	2 231	521	137	65.8	6.1
7121	Museums, historical sites, & similar institutions	16	6 357	5 149	2 231	521	137	65.8	6.1
71211	Museums	14	D	D	D	D	c	D	D
712110	Museums	14	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	19 824	19 430	7 052	1 265	569	35.5	2.4
7139	Other amusement & recreation services	31	19 824	19 430	7 052	1 265	569	35.5	2.4
71391	Golf courses & country clubs	10	10 421	10 327	3 535	488	88	38.4	—
713910	Golf courses & country clubs	10	10 421	10 327	3 535	488	88	38.4	—
71394	Fitness & recreational sports centers	16	8 519	8 304	3 326	725	429	30.8	.2
713940	Fitness & recreational sports centers	16	8 519	8 304	3 326	725	429	30.8	.2
UTICA—ROME, NY MSA									
71	Arts, entertainment, & recreation	29	10 162	9 247	2 710	496	244	62.5	13.5
711	Performing arts, spectator sports, & related industries	6	1 940	1 688	305	41	13	15.4	—
712	Museums, historical sites, & similar institutions	9	3 190	2 666	873	210	80	92.6	2.5
7121	Museums, historical sites, & similar institutions	9	3 190	2 666	873	210	80	92.6	2.5
713	Amusement, gambling, & recreation industries	14	5 032	4 893	1 532	245	151	61.7	25.7
7139	Other amusement & recreation services	14	5 032	4 893	1 532	245	151	61.7	25.7
71394	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
AREA OUTSIDE NEW YORK METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	190	D	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	51	D	D	D	D	c	D	D
7111	Performing arts companies	26	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	14	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	14	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	25	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	19	5 270	5 143	876	97	25	53.1	14.6
711320	Promoters of performing arts, sports, & similar events w/o facil	19	5 270	5 143	876	97	25	53.1	14.6
712	Museums, historical sites, & similar institutions	72	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	72	D	D	D	D	f	D	D
71211	Museums	48	D	D	D	D	e	D	D
712110	Museums	48	D	D	D	D	e	D	D
71212	Historical sites	18	D	D	D	D	c	D	D
712120	Historical sites	18	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	D	f	D	D
7139	Other amusement & recreation services	67	D	D	D	D	f	D	D
71391	Golf courses & country clubs	18	11 385	10 877	4 152	488	157	66.8	—
713910	Golf courses & country clubs	18	11 385	10 877	4 152	488	157	66.8	—
71394	Fitness & recreational sports centers	29	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	29	D	D	D	D	e	D	D
71399	All other amusement & recreation industries	20	3 815	3 589	1 054	176	54	33.3	56.1
713990	All other amusement & recreation industries	20	3 815	3 589	1 054	176	54	33.3	56.1

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—		
							From administrative records ¹	Estimated ²	
ALBANY COUNTY, NY									
71	Arts, entertainment, & recreation	82	40 198	13 448	2 927	1 233	33.5	11.5	
711	Performing arts, spectator sports, & related industries	13	6 374	3 138	536	257	26.0	26.4	
7111	Performing arts companies	4	D	D	D	b	D	D	
713	Amusement, gambling, & recreation industries	69	33 824	10 310	2 391	976	34.9	8.7	
7139	Other amusement & recreation services	63	31 045	9 644	2 182	856	35.5	6.8	
71393	Marinas	4	4 711	492	73	15	89.3	—	
713930	Marinas	4	4 711	492	73	15	89.3	—	
71394	Fitness & recreational sports centers	27	14 917	5 919	1 363	570	20.8	4.1	
713940	Fitness & recreational sports centers	27	14 917	5 919	1 363	570	20.8	4.1	
71395	Bowling centers	10	5 167	1 591	491	177	12.9	2.9	
713950	Bowling centers	10	5 167	1 591	491	177	12.9	2.9	
71399	All other amusement & recreation industries	15	D	D	D	b	D	D	
713990	All other amusement & recreation industries	15	D	D	D	b	D	D	
ALLEGANY COUNTY, NY									
71	Arts, entertainment, & recreation	11	4 526	1 408	602	367	35.2	10.3	
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D	
7139	Other amusement & recreation services	10	D	D	D	e	D	D	

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRONX COUNTY, NY								
71	Arts, entertainment, & recreation	87	191 299	85 238	8 620	1 055	7.6	1.2
711	Performing arts, spectator sports, & related industries	16	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711211	Sports teams & clubs	1	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	71	D	D	D	f	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	18	19 439	3 688	841	314	32.0	3.3
713940	Fitness & recreational sports centers	18	19 439	3 688	841	314	32.0	3.3
7139405	Roller skating rinks	1	D	D	D	b	D	D
71395	Bowling centers	8	D	D	D	b	D	D
713950	Bowling centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	20	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	b	D	D
BROOME COUNTY, NY								
71	Arts, entertainment, & recreation	55	24 881	4 817	983	575	49.3	8.4
711	Performing arts, spectator sports, & related industries	12	D	D	D	c	D	D
7112	Spectator sports	5	6 522	831	114	129	27.9	—
71121	Spectator sports	5	6 522	831	114	129	27.9	—
713	Amusement, gambling, & recreation industries	43	D	D	D	e	D	D
7139	Other amusement & recreation services	38	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	D	D	D	c	D	D
713940	Fitness & recreational sports centers	16	D	D	D	c	D	D
71395	Bowling centers	7	3 427	906	255	110	28.6	—
713950	Bowling centers	7	3 427	906	255	110	28.6	—
71399	All other amusement & recreation industries	9	D	D	D	b	D	D
713990	All other amusement & recreation industries	9	D	D	D	b	D	D
CATTARAUGUS COUNTY, NY								
71	Arts, entertainment, & recreation	22	5 386	1 604	570	199	48.1	3.4
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	c	D	D
713990	All other amusement & recreation industries	5	D	D	D	c	D	D
CAYUGA COUNTY, NY								
71	Arts, entertainment, & recreation	34	13 761	2 887	376	169	43.3	2.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	31	D	D	D	c	D	D
7139	Other amusement & recreation services	29	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	D	D	D	a	D	D
713990	All other amusement & recreation industries	6	D	D	D	a	D	D
CHAUTAUQUA COUNTY, NY								
71	Arts, entertainment, & recreation	51	10 173	2 367	404	319	42.3	5.8
713	Amusement, gambling, & recreation industries	47	8 927	2 197	375	314	39.2	5.5
7139	Other amusement & recreation services	43	D	D	D	e	D	D
CHEMUNG COUNTY, NY								
71	Arts, entertainment, & recreation	18	6 479	1 784	322	159	54.0	.9
711	Performing arts, spectator sports, & related industries	3	2 081	613	73	20	100.0	—
713	Amusement, gambling, & recreation industries	15	4 398	1 171	249	139	32.2	1.4
7139	Other amusement & recreation services	10	3 177	921	201	104	43.8	—
CHENANGO COUNTY, NY								
71	Arts, entertainment, & recreation	16	4 312	1 103	146	72	49.4	11.4
713	Amusement, gambling, & recreation industries	13	3 689	1 051	145	71	42.0	13.4
7139	Other amusement & recreation services	12	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLINTON COUNTY, NY								
71	Arts, entertainment, & recreation	31	10 405	2 686	452	158	38.5	.9
713	Amusement, gambling, & recreation industries	26	8 876	2 219	376	143	42.5	—
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
COLUMBIA COUNTY, NY								
71	Arts, entertainment, & recreation	34	15 011	3 886	518	162	67.7	1.9
711	Performing arts, spectator sports, & related industries	21	10 563	2 203	370	99	74.0	.2
7115	Independent artists, writers, & performers	13	6 711	1 412	258	82	94.8	.3
71151	Independent artists, writers, & performers	13	6 711	1 412	258	82	94.8	.3
711510	Independent artists, writers, & performers	13	6 711	1 412	258	82	94.8	.3
713	Amusement, gambling, & recreation industries	13	4 448	1 683	148	63	52.6	5.8
7139	Other amusement & recreation services	13	4 448	1 683	148	63	52.6	5.8
CORTLAND COUNTY, NY								
71	Arts, entertainment, & recreation	16	9 607	3 274	1 455	588	13.4	.6
713	Amusement, gambling, & recreation industries	16	9 607	3 274	1 455	588	13.4	.6
7139	Other amusement & recreation services	16	9 607	3 274	1 455	588	13.4	.6
DELAWARE COUNTY, NY								
71	Arts, entertainment, & recreation	16	2 347	508	81	37	61.7	10.2
713	Amusement, gambling, & recreation industries	13	2 053	471	75	35	65.4	11.7
7139	Other amusement & recreation services	12	D	D	D	b	D	D
DUTCHESS COUNTY, NY								
71	Arts, entertainment, & recreation	102	55 898	12 717	2 389	898	31.2	3.0
711	Performing arts, spectator sports, & related industries	32	21 607	3 825	636	87	12.7	2.6
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	a	D	D
711130	Musical groups & artists	5	D	D	D	a	D	D
7111309	Other music groups & artists	5	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	70	34 291	8 892	1 753	811	42.9	3.3
7139	Other amusement & recreation services	64	D	D	D	f	D	D
71391	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
713910	Golf courses & country clubs	14	8 198	2 371	256	52	53.6	—
71394	Fitness & recreational sports centers	28	D	D	D	f	D	D
713940	Fitness & recreational sports centers	28	D	D	D	f	D	D
71395	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
713950	Bowling centers	10	4 487	1 066	261	104	32.8	9.0
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ERIE COUNTY, NY								
71	Arts, entertainment, & recreation	241	233 298	118 374	33 412	3 970	16.8	6.5
711	Performing arts, spectator sports, & related industries	48	146 064	93 554	27 830	1 246	11.0	2.9
7111	Performing arts companies	11	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	3 051	748	178	106	—	29.3
71110	Theater companies & dinner theaters	5	3 051	748	178	106	—	29.3
7112	Spectator sports	12	D	D	D	f	D	D
71121	Spectator sports	12	D	D	D	f	D	D
711211	Sports teams & clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	3	D	D	D	c	D	D
711219	Other spectator sports	5	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	190	D	D	D	h	D	D
7131	Amusement parks & arcades	10	D	D	D	c	D	D
71312	Amusement arcades	9	D	D	D	b	D	D
713120	Amusement arcades	9	D	D	D	b	D	D
7139	Other amusement & recreation services	178	D	D	D	h	D	D
71391	Golf courses & country clubs	22	15 884	5 137	609	229	19.1	.9
713910	Golf courses & country clubs	22	15 884	5 137	609	229	19.1	.9
71393	Marinas	9	5 106	969	169	36	7.0	50.6
713930	Marinas	9	5 106	969	169	36	7.0	50.6
71394	Fitness & recreational sports centers	64	25 881	8 547	2 039	896	22.4	10.9
713940	Fitness & recreational sports centers	64	25 881	8 547	2 039	896	22.4	10.9
7139405	Roller skating rinks	7	D	D	D	b	D	D
71395	Bowling centers	45	20 647	5 517	1 501	713	33.1	7.4
713950	Bowling centers	45	20 647	5 517	1 501	713	33.1	7.4
71399	All other amusement & recreation industries	36	D	D	D	c	D	D
713990	All other amusement & recreation industries	36	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	11	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	b	D	D
ESSEX COUNTY, NY								
71	Arts, entertainment, & recreation	21	5 917	1 650	191	50	35.0	5.0
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	b	D	D
7139	Other amusement & recreation services	17	D	D	D	b	D	D
FRANKLIN COUNTY, NY								
71	Arts, entertainment, & recreation	18	22 683	1 994	599	236	8.4	.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
FULTON COUNTY, NY								
71	Arts, entertainment, & recreation	23	4 707	1 038	165	65	81.9	9.2
713	Amusement, gambling, & recreation industries	23	4 707	1 038	165	65	81.9	9.2
7139	Other amusement & recreation services	23	4 707	1 038	165	65	81.9	9.2
GENESEE COUNTY, NY								
71	Arts, entertainment, & recreation	25	43 045	10 392	1 088	334	13.2	10.7
711	Performing arts, spectator sports, & related industries	8	5 500	1 174	180	83	2.5	77.8
7112	Spectator sports	6	D	D	D	b	D	D
71121	Spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	17	37 545	9 218	908	251	14.7	.9
7131	Amusement parks & arcades	1	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GREENE COUNTY, NY								
71	Arts, entertainment, & recreation	22	18 144	5 395	1 656	488	9.2	1.7
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	e	D	D
7139	Other amusement & recreation services	13	D	D	D	e	D	D
HAMILTON COUNTY, NY								
71	Arts, entertainment, & recreation	15	2 068	526	18	5	83.1	16.9
713	Amusement, gambling, & recreation industries	15	2 068	526	18	5	83.1	16.9
7139	Other amusement & recreation services	15	2 068	526	18	5	83.1	16.9
HERKIMER COUNTY, NY								
71	Arts, entertainment, & recreation	26	8 511	2 554	312	113	32.6	7.1
713	Amusement, gambling, & recreation industries	26	8 511	2 554	312	113	32.6	7.1
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	24	D	D	D	b	D	D
JEFFERSON COUNTY, NY								
71	Arts, entertainment, & recreation	60	17 100	3 984	800	266	58.0	13.9
711	Performing arts, spectator sports, & related industries	10	2 368	463	63	29	39.8	10.9
713	Amusement, gambling, & recreation industries	50	14 732	3 521	737	237	61.0	14.4
7139	Other amusement & recreation services	47	13 659	3 257	711	225	57.9	15.5
71393	Marinas	19	6 065	1 140	135	43	62.1	29.7
713930	Marinas	19	6 065	1 140	135	43	62.1	29.7
71399	All other amusement & recreation industries	6	1 549	318	51	14	61.0	20.3
713990	All other amusement & recreation industries	6	1 549	318	51	14	61.0	20.3
KINGS COUNTY, NY								
71	Arts, entertainment, & recreation	240	116 466	28 730	6 035	1 597	33.7	6.6
711	Performing arts, spectator sports, & related industries	98	D	D	D	c	D	D
7111	Performing arts companies	26	D	D	D	b	D	D
71113	Musical groups & artists	13	D	D	D	b	D	D
711130	Musical groups & artists	13	D	D	D	b	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	48	D	D	D	c	D	D
71151	Independent artists, writers, & performers	48	D	D	D	c	D	D
711510	Independent artists, writers, & performers	48	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	140	D	D	D	g	D	D
7131	Amusement parks & arcades	19	9 378	3 414	473	205	36.7	.2
7139	Other amusement & recreation services	117	D	D	D	g	D	D
71394	Fitness & recreational sports centers	46	38 293	8 286	2 040	702	26.0	1.3
713940	Fitness & recreational sports centers	46	38 293	8 286	2 040	702	26.0	1.3
71395	Bowling centers	11	8 292	2 398	589	180	40.1	1.3
713950	Bowling centers	11	8 292	2 398	589	180	40.1	1.3
71399	All other amusement & recreation industries	46	D	D	D	c	D	D
713990	All other amusement & recreation industries	46	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	b	D	D
LEWIS COUNTY, NY								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
LIVINGSTON COUNTY, NY								
71	Arts, entertainment, & recreation	24	7 314	1 465	238	108	46.4	5.0
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
MADISON COUNTY, NY								
71	Arts, entertainment, & recreation	15	3 448	758	109	73	44.5	-
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MONROE COUNTY, NY								
71	Arts, entertainment, & recreation	199	102 241	28 339	5 701	2 026	40.9	5.0
711	Performing arts, spectator sports, & related industries	44	20 616	5 211	972	243	59.7	1.9
7111	Performing arts companies	14	D	D	D	b	D	D
71113	Musical groups & artists	8	D	D	D	b	D	D
711130	Musical groups & artists	8	D	D	D	b	D	D
7111309	Other music groups & artists	8	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	19	D	D	D	b	D	D
71151	Independent artists, writers, & performers	19	D	D	D	b	D	D
711510	Independent artists, writers, & performers	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	155	81 625	23 128	4 729	1 783	36.1	5.8
7131	Amusement parks & arcades	9	D	D	D	c	D	D
71312	Amusement arcades	7	D	D	D	c	D	D
713120	Amusement arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	146	D	D	D	g	D	D
71391	Golf courses & country clubs	31	20 890	7 107	1 010	341	35.3	1.6
713910	Golf courses & country clubs	31	20 890	7 107	1 010	341	35.3	1.6
71394	Fitness & recreational sports centers	61	25 975	7 543	1 790	794	28.1	6.1
713940	Fitness & recreational sports centers	61	25 975	7 543	1 790	794	28.1	6.1
71395	Bowling centers	20	11 589	3 373	955	360	27.4	15.3
713950	Bowling centers	20	11 589	3 373	955	360	27.4	15.3
71399	All other amusement & recreation industries	26	D	D	D	b	D	D
713990	All other amusement & recreation industries	26	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	10	D	D	D	b	D	D
MONTGOMERY COUNTY, NY								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	b	D	D
7139	Other amusement & recreation services	15	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
NASSAU COUNTY, NY								
71	Arts, entertainment, & recreation	663	592 729	193 284	49 474	12 112	18.5	17.2
711	Performing arts, spectator sports, & related industries	321	D	D	D	i	D	D
7111	Performing arts companies	87	D	D	D	f	D	D
71111	Theater companies & dinner theaters	20	D	D	D	e	D	D
711110	Theater companies & dinner theaters	20	D	D	D	e	D	D
7111102	Theater companies	16	D	D	D	c	D	D
71113	Musical groups & artists	55	16 360	4 059	800	189	47.1	4.0
711130	Musical groups & artists	55	16 360	4 059	800	189	47.1	4.0
7111301	Symphony orchestras & chamber music organizations	5	2 401	248	66	12	63.2	13.3
7111309	Other music groups & artists	50	13 959	3 811	734	177	44.4	2.4
71119	Other performing arts companies	9	D	D	D	c	D	D
711190	Other performing arts companies	9	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	8	D	D	D	c	D	D
7112	Spectator sports	96	217 010	103 045	27 496	1 515	5.2	1.6
71121	Spectator sports	96	217 010	103 045	27 496	1 515	5.2	1.6
711211	Sports teams & clubs	4	D	D	D	e	D	D
711212	Racetracks	6	D	D	D	c	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	86	41 162	15 807	3 342	951	24.7	7.6
7112192	Racing (except racetrack operation)	80	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	i	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	i	D	D
7114	Agents/managers for artists, athletes, & other public figures	30	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	30	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	30	D	D	D	b	D	D
7115	Independent artists, writers, & performers	96	46 839	16 030	3 446	258	37.4	10.8
71151	Independent artists, writers, & performers	96	46 839	16 030	3 446	258	37.4	10.8
711510	Independent artists, writers, & performers	96	46 839	16 030	3 446	258	37.4	10.8

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

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							From administrative records ¹	Estimated ²
NASSAU COUNTY, NY—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	341	203 004	55 401	10 817	3 806	33.2	8.4
7131	Amusement parks & arcades	22	17 635	4 904	572	182	28.4	14.9
71311	Amusement & theme parks	5	D	D	D	b	D	D
713110	Amusement & theme parks	5	D	D	D	b	D	D
7131101	Waterparks	2	D	D	D	b	D	D
71312	Amusement arcades	17	D	D	D	c	D	D
713120	Amusement arcades	17	D	D	D	c	D	D
7139	Other amusement & recreation services	317	D	D	D	h	D	D
71391	Golf courses & country clubs	23	29 873	7 511	1 293	332	40.5	13.9
713910	Golf courses & country clubs	23	29 873	7 511	1 293	332	40.5	13.9
71393	Marinas	47	23 451	6 241	1 294	216	37.4	6.7
713930	Marinas	47	23 451	6 241	1 294	216	37.4	6.7
71394	Fitness & recreational sports centers	154	76 365	21 759	4 662	2 081	33.4	8.5
713940	Fitness & recreational sports centers	154	76 365	21 759	4 662	2 081	33.4	8.5
7139404	Ice skating rinks	7	6 030	1 560	418	171	73.0	.1
7139405	Roller skating rinks	4	D	D	D	b	D	D
71395	Bowling centers	26	19 826	6 765	1 410	579	25.0	.7
713950	Bowling centers	26	19 826	6 765	1 410	579	25.0	.7
71399	All other amusement & recreation industries	66	D	D	D	e	D	D
713990	All other amusement & recreation industries	66	D	D	D	e	D	D
7139901	Dance studios & halls	1	D	D	D	c	D	D
7139904	Miniature golf courses	8	5 252	496	109	32	20.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	15	3 079	886	212	53	72.1	6.0
NEW YORK COUNTY, NY								
71	Arts, entertainment, & recreation	2 719	3 823 484	1 297 040	264 041	26 565	15.9	7.1
711	Performing arts, spectator sports, & related industries	2 304	3 327 795	1 166 168	234 267	17 548	15.5	6.0
7111	Performing arts companies	685	1 351 890	322 691	69 120	8 016	14.0	6.7
71111	Theater companies & dinner theaters	301	1 051 159	236 507	56 038	5 942	9.4	5.0
711110	Theater companies & dinner theaters	301	1 051 159	236 507	56 038	5 942	9.4	5.0
7111102	Theater companies	294	D	D	D	i	D	D
71112	Dance companies	15	D	D	D	e	D	D
711120	Dance companies	15	D	D	D	e	D	D
71113	Musical groups & artists	321	246 788	69 994	9 290	1 504	25.9	9.0
711130	Musical groups & artists	321	246 788	69 994	9 290	1 504	25.9	9.0
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	c	D	D
7111309	Other music groups & artists	304	D	D	D	g	D	D
71119	Other performing arts companies	48	D	D	D	c	D	D
711190	Other performing arts companies	48	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	47	D	D	D	c	D	D
7112	Spectator sports	25	254 135	109 844	27 148	519	5.5	2.6
71121	Spectator sports	25	254 135	109 844	27 148	519	5.5	2.6
711211	Sports teams & clubs	8	235 766	107 376	26 673	440	—	2.3
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	179	412 395	166 566	42 991	4 202	5.3	7.6
71131	Promoters of performing arts, sports, & similar events w/facility	50	175 456	87 956	24 663	3 133	1.0	7.1
711310	Promoters of performing arts, sports, & similar events w/facility	50	175 456	87 956	24 663	3 133	1.0	7.1
71132	Promoters of performing arts, sports, & similar events w/o facil	129	236 939	78 610	18 328	1 069	8.6	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	129	236 939	78 610	18 328	1 069	8.6	8.0
7114	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
71141	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
711410	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
7115	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
71151	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
711510	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
712	Museums, historical sites, & similar institutions	30	27 736	5 615	999	132	51.4	10.5
7121	Museums, historical sites, & similar institutions	30	27 736	5 615	999	132	51.4	10.5
71211	Museums	26	D	D	D	b	D	D
712110	Museums	26	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NEW YORK COUNTY, NY—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	385	467 953	125 257	28 775	8 885	16.6	15.3
7131	Amusement parks & arcades	14	10 712	3 850	925	221	30.1	17.5
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7139	Other amusement & recreation services	363	455 308	120 926	27 795	8 652	16.2	15.1
71391	Golf courses & country clubs	33	12 961	4 370	756	178	83.2	13.1
713910	Golf courses & country clubs	33	12 961	4 370	756	178	83.2	13.1
71394	Fitness & recreational sports centers	219	350 018	94 268	22 712	7 428	11.9	16.6
713940	Fitness & recreational sports centers	219	350 018	94 268	22 712	7 428	11.9	16.6
7139404	Ice skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	19	7 592	1 978	317	83	26.9	3.8
713950	Bowling centers	19	7 592	1 978	317	83	26.9	3.8
71399	All other amusement & recreation industries	86	D	D	D	f	D	D
713990	All other amusement & recreation industries	86	D	D	D	f	D	D
7139901	Dance studios & halls	5	6 846	2 331	547	138	32.3	—
7139902	Concession operators of amusement devices & rides	10	11 413	3 729	794	179	22.3	15.6
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	4 995	1 906	173	127	44.9	4.0
NIAGARA COUNTY, NY								
71	Arts, entertainment, & recreation	61	20 844	4 860	1 009	483	38.3	13.8
711	Performing arts, spectator sports, & related industries	6	3 295	376	79	27	14.0	54.7
713	Amusement, gambling, & recreation industries	55	17 549	4 484	930	456	42.9	6.1
7139	Other amusement & recreation services	54	D	D	D	e	D	D
71394	Fitness & recreational sports centers	16	3 013	816	211	107	17.3	10.6
713940	Fitness & recreational sports centers	16	3 013	816	211	107	17.3	10.6
71395	Bowling centers	10	6 291	1 656	458	212	26.2	1.0
713950	Bowling centers	10	6 291	1 656	458	212	26.2	1.0
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
ONEIDA COUNTY, NY								
71	Arts, entertainment, & recreation	74	24 963	6 483	1 151	496	29.9	10.3
711	Performing arts, spectator sports, & related industries	13	D	D	D	c	D	D
7112	Spectator sports	9	6 627	1 582	323	79	1.4	8.2
71121	Spectator sports	9	6 627	1 582	323	79	1.4	8.2
713	Amusement, gambling, & recreation industries	60	16 970	4 616	787	391	41.2	10.8
7139	Other amusement & recreation services	55	D	D	D	e	D	D
71391	Golf courses & country clubs	18	6 423	2 128	253	73	45.5	—
713910	Golf courses & country clubs	18	6 423	2 128	253	73	45.5	—
71394	Fitness & recreational sports centers	10	2 767	700	178	121	37.7	44.1
713940	Fitness & recreational sports centers	10	2 767	700	178	121	37.7	44.1
71395	Bowling centers	13	3 702	763	209	110	37.8	13.4
713950	Bowling centers	13	3 702	763	209	110	37.8	13.4
71399	All other amusement & recreation industries	11	1 692	366	43	23	62.6	3.4
713990	All other amusement & recreation industries	11	1 692	366	43	23	62.6	3.4
ONONDAGA COUNTY, NY								
71	Arts, entertainment, & recreation	144	66 510	17 264	3 749	1 643	26.5	4.9
711	Performing arts, spectator sports, & related industries	28	D	D	D	c	D	D
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
7115	Independent artists, writers, & performers	10	D	D	D	b	D	D
71151	Independent artists, writers, & performers	10	D	D	D	b	D	D
711510	Independent artists, writers, & performers	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	114	50 728	14 582	3 266	1 448	31.5	2.5
7131	Amusement parks & arcades	8	D	D	D	c	D	D
71312	Amusement arcades	7	3 805	1 116	291	176	—	8.6
713120	Amusement arcades	7	3 805	1 116	291	176	—	8.6
7139	Other amusement & recreation services	106	D	D	D	g	D	D
71391	Golf courses & country clubs	23	15 723	5 696	713	227	38.0	—
713910	Golf courses & country clubs	23	15 723	5 696	713	227	38.0	—
71393	Marinas	9	5 765	542	85	29	40.5	1.3
713930	Marinas	9	5 765	542	85	29	40.5	1.3
71394	Fitness & recreational sports centers	35	10 814	3 829	1 155	467	26.5	3.1
713940	Fitness & recreational sports centers	35	10 814	3 829	1 155	467	26.5	3.1
71395	Bowling centers	17	5 685	1 514	458	196	49.9	.9
713950	Bowling centers	17	5 685	1 514	458	196	49.9	.9
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ONTARIO COUNTY, NY								
71	Arts, entertainment, & recreation	50	40 569	9 142	1 381	536	18.1	4.4
711	Performing arts, spectator sports, & related industries	22	25 467	4 534	507	131	8.2	3.3
7112	Spectator sports	19	D	D	D	c	D	D
71121	Spectator sports	19	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	b	D	D
711219	Other spectator sports	15	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	15 102	4 608	874	405	34.7	6.3
7139	Other amusement & recreation services	26	D	D	D	e	D	D
71391	Golf courses & country clubs	7	6 657	2 517	305	198	16.5	2.6
713910	Golf courses & country clubs	7	6 657	2 517	305	198	16.5	2.6
71399	All other amusement & recreation industries	8	1 569	244	34	13	63.2	—
713990	All other amusement & recreation industries	8	1 569	244	34	13	63.2	—
ORANGE COUNTY, NY								
71	Arts, entertainment, & recreation	97	45 949	11 243	2 484	907	24.1	6.9
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7111	Performing arts companies	9	D	D	D	b	D	D
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7115	Independent artists, writers, & performers	11	D	D	D	b	D	D
71151	Independent artists, writers, & performers	11	D	D	D	b	D	D
711510	Independent artists, writers, & performers	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	D	D	D	f	D	D
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	13	8 550	2 435	387	131	49.0	13.9
713910	Golf courses & country clubs	13	8 550	2 435	387	131	49.0	13.9
71394	Fitness & recreational sports centers	25	D	D	D	e	D	D
713940	Fitness & recreational sports centers	25	D	D	D	e	D	D
71395	Bowling centers	9	4 568	1 132	306	101	26.5	—
713950	Bowling centers	9	4 568	1 132	306	101	26.5	—
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
ORLEANS COUNTY, NY								
71	Arts, entertainment, & recreation	12	1 928	465	74	36	57.4	.8
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
OSWEGO COUNTY, NY								
71	Arts, entertainment, & recreation	40	11 782	1 966	254	114	69.0	1.5
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	36	D	D	D	b	D	D
7139	Other amusement & recreation services	33	D	D	D	b	D	D
71393	Marinas	8	4 942	496	57	16	72.2	—
713930	Marinas	8	4 942	496	57	16	72.2	—
OTSEGO COUNTY, NY								
71	Arts, entertainment, & recreation	25	5 181	1 254	156	61	42.7	2.9
713	Amusement, gambling, & recreation industries	18	4 538	1 077	134	56	42.9	1.1
7139	Other amusement & recreation services	16	D	D	D	b	D	D
PUTNAM COUNTY, NY								
71	Arts, entertainment, & recreation	34	13 549	3 617	824	377	60.4	14.3
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 057	496	122	79	78.3	1.1
713940	Fitness & recreational sports centers	7	2 057	496	122	79	78.3	1.1
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
QUEENS COUNTY, NY								
71	Arts, entertainment, & recreation	217	293 247	108 082	18 919	2 690	8.7	3.7
711	Performing arts, spectator sports, & related industries	71	217 880	89 911	15 129	1 587	4.2	2.3
7111	Performing arts companies	22	D	D	D	b	D	D
71111	Theater companies & dinner theaters	6	D	D	D	a	D	D
711110	Theater companies & dinner theaters	6	D	D	D	a	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7112	Spectator sports	13	D	D	D	g	D	D
71121	Spectator sports	13	D	D	D	g	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
7115	Independent artists, writers, & performers	25	D	D	D	b	D	D
71151	Independent artists, writers, & performers	25	D	D	D	b	D	D
711510	Independent artists, writers, & performers	25	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	144	D	D	D	g	D	D
7131	Amusement parks & arcades	7	3 683	525	116	47	60.2	—
7139	Other amusement & recreation services	136	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	56	37 808	8 991	1 711	570	15.9	3.6
713940	Fitness & recreational sports centers	56	37 808	8 991	1 711	570	15.9	3.6
71395	Bowling centers	13	11 689	3 478	965	253	9.7	2.3
713950	Bowling centers	13	11 689	3 478	965	253	9.7	2.3
71399	All other amusement & recreation industries	50	D	D	D	c	D	D
713990	All other amusement & recreation industries	50	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	2 782	658	150	40	8.8	—
RENSSELAER COUNTY, NY								
71	Arts, entertainment, & recreation	35	9 741	2 383	454	162	62.6	10.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
RICHMOND COUNTY, NY								
71	Arts, entertainment, & recreation	69	34 440	8 629	1 578	568	27.4	9.6
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	50	D	D	D	f	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	9	6 846	2 130	284	38	6.6	5.3
713930	Marinas	9	6 846	2 130	284	38	6.6	5.3
71394	Fitness & recreational sports centers	16	11 143	2 763	573	263	40.3	4.2
713940	Fitness & recreational sports centers	16	11 143	2 763	573	263	40.3	4.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	a	D	D
713990	All other amusement & recreation industries	11	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROCKLAND COUNTY, NY								
71	Arts, entertainment, & recreation	119	72 025	21 830	3 725	989	33.4	5.2
711	Performing arts, spectator sports, & related industries	62	24 338	7 800	1 105	182	46.3	1.1
7111	Performing arts companies	15	D	D	D	b	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7115	Independent artists, writers, & performers	35	11 708	4 225	561	61	45.3	1.9
71151	Independent artists, writers, & performers	35	11 708	4 225	561	61	45.3	1.9
711510	Independent artists, writers, & performers	35	11 708	4 225	561	61	45.3	1.9
713	Amusement, gambling, & recreation industries	57	47 687	14 030	2 620	807	26.8	7.2
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	6	9 467	3 339	460	122	8.8	3.3
713910	Golf courses & country clubs	6	9 467	3 339	460	122	8.8	3.3
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	22	14 189	5 134	1 463	518	16.5	16.9
713940	Fitness & recreational sports centers	22	14 189	5 134	1 463	518	16.5	16.9
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
ST. LAWRENCE COUNTY, NY								
71	Arts, entertainment, & recreation	22	4 118	1 171	169	74	67.5	5.1
713	Amusement, gambling, & recreation industries	20	D	D	D	b	D	D
7139	Other amusement & recreation services	18	D	D	D	b	D	D
SARATOGA COUNTY, NY								
71	Arts, entertainment, & recreation	64	60 912	14 410	1 681	637	12.3	3.0
711	Performing arts, spectator sports, & related industries	19	D	D	D	e	D	D
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	45	D	D	D	e	D	D
7139	Other amusement & recreation services	42	D	D	D	e	D	D
71391	Golf courses & country clubs	8	5 705	2 169	307	106	26.5	—
713910	Golf courses & country clubs	8	5 705	2 169	307	106	26.5	—
71394	Fitness & recreational sports centers	15	3 485	1 031	247	154	74.2	3.8
713940	Fitness & recreational sports centers	15	3 485	1 031	247	154	74.2	3.8
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
SCHENECTADY COUNTY, NY								
71	Arts, entertainment, & recreation	36	76 462	7 461	1 814	434	5.7	.9
711	Performing arts, spectator sports, & related industries	8	2 076	476	63	10	49.0	—
7111	Performing arts companies	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	28	74 386	6 985	1 751	424	4.4	.9
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	25	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	D	D	D	c	D	D
713940	Fitness & recreational sports centers	10	D	D	D	c	D	D
SCHOHARIE COUNTY, NY								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
SCHUYLER COUNTY, NY								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SENECA COUNTY, NY								
71	Arts, entertainment, & recreation	6	2 878	692	128	46	26.1	.4
713	Amusement, gambling, & recreation industries	6	2 878	692	128	46	26.1	.4
7139	Other amusement & recreation services	6	2 878	692	128	46	26.1	.4
STEUBEN COUNTY, NY								
71	Arts, entertainment, & recreation	10	3 129	785	147	81	45.3	34.2
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
SUFFOLK COUNTY, NY								
71	Arts, entertainment, & recreation	539	408 899	95 355	17 782	5 584	28.7	8.1
711	Performing arts, spectator sports, & related industries	149	D	D	D	e	D	D
7111	Performing arts companies	38	D	D	D	c	D	D
71111	Theater companies & dinner theaters	14	D	D	D	b	D	D
711110	Theater companies & dinner theaters	14	D	D	D	b	D	D
7111102	Theater companies	13	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
71119	Other performing arts companies	7	3 059	805	63	11	5.0	—
711190	Other performing arts companies	7	3 059	805	63	11	5.0	—
7111909	Other performing arts companies (except circuses)	7	3 059	805	63	11	5.0	—
7112	Spectator sports	8	4 347	686	203	22	70.3	7.5
71121	Spectator sports	8	4 347	686	203	22	70.3	7.5
7113	Promoters of performing arts, sports, & similar events	15	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	12	D	D	D	b	D	D
7115	Independent artists, writers, & performers	71	33 442	8 377	1 245	145	54.8	9.9
71151	Independent artists, writers, & performers	71	33 442	8 377	1 245	145	54.8	9.9
711510	Independent artists, writers, & performers	71	33 442	8 377	1 245	145	54.8	9.9
713	Amusement, gambling, & recreation industries	389	341 121	79 256	15 262	5 182	22.0	8.4
7131	Amusement parks & arcades	12	24 743	8 452	2 148	761	6.3	1.4
71312	Amusement arcades	8	D	D	D	f	D	D
713120	Amusement arcades	8	D	D	D	f	D	D
7139	Other amusement & recreation services	377	316 378	70 804	13 114	4 421	23.3	9.0
71391	Golf courses & country clubs	48	64 419	18 974	3 138	976	16.6	9.0
713910	Golf courses & country clubs	48	64 419	18 974	3 138	976	16.6	9.0
71393	Marinas	123	142 837	20 808	3 745	678	17.7	.4
713930	Marinas	123	142 837	20 808	3 745	678	17.7	.4
71394	Fitness & recreational sports centers	119	61 866	18 156	3 577	1 646	42.0	12.0
713940	Fitness & recreational sports centers	119	61 866	18 156	3 577	1 646	42.0	12.0
71395	Bowling centers	24	14 322	4 708	1 080	385	30.2	11.0
713950	Bowling centers	24	14 322	4 708	1 080	385	30.2	11.0
71399	All other amusement & recreation industries	62	D	D	D	f	D	D
713990	All other amusement & recreation industries	62	D	D	D	f	D	D
7139904	Miniature golf courses	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	11	D	D	D	c	D	D
SULLIVAN COUNTY, NY								
71	Arts, entertainment, & recreation	48	18 662	3 631	667	239	20.7	3.6
711	Performing arts, spectator sports, & related industries	17	13 810	2 531	502	155	4.7	2.7
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	31	4 852	1 100	165	84	66.0	6.2
7139	Other amusement & recreation services	31	4 852	1 100	165	84	66.0	6.2
TIOGA COUNTY, NY								
71	Arts, entertainment, & recreation	16	4 113	1 249	235	124	45.4	4.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
TOMPKINS COUNTY, NY								
71	Arts, entertainment, & recreation	40	11 161	3 136	686	292	38.1	13.7
713	Amusement, gambling, & recreation industries	33	10 018	2 627	565	273	41.1	15.2
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	2 632	909	232	162	42.4	5.2
713940	Fitness & recreational sports centers	10	2 632	909	232	162	42.4	5.2

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ULSTER COUNTY, NY								
71	Arts, entertainment, & recreation	74	22 240	6 434	983	291	47.5	23.8
711	Performing arts, spectator sports, & related industries	34	10 888	3 783	500	70	36.7	24.4
7115	Independent artists, writers, & performers	18	5 661	2 733	305	19	34.9	4.8
71151	Independent artists, writers, & performers	18	5 661	2 733	305	19	34.9	4.8
711510	Independent artists, writers, & performers	18	5 661	2 733	305	19	34.9	4.8
713	Amusement, gambling, & recreation industries	40	11 352	2 651	483	221	58.0	23.2
7139	Other amusement & recreation services	34	D	D	D	c	D	D
71394	Fitness & recreational sports centers	10	1 820	601	163	106	66.9	—
713940	Fitness & recreational sports centers	10	1 820	601	163	106	66.9	—
WARREN COUNTY, NY								
71	Arts, entertainment, & recreation	66	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	54	D	D	D	f	D	D
7131	Amusement parks & arcades	9	3 617	916	111	13	3.1	8.1
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71393	Marinas	14	7 117	1 575	163	43	36.8	—
713930	Marinas	14	7 117	1 575	163	43	36.8	—
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
7139904	Miniature golf courses	3	2 794	757	133	36	D	—
WASHINGTON COUNTY, NY								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
WAYNE COUNTY, NY								
71	Arts, entertainment, & recreation	28	5 891	1 363	256	97	92.9	7.1
713	Amusement, gambling, & recreation industries	27	D	D	D	b	D	D
7139	Other amusement & recreation services	26	D	D	D	b	D	D
WESTCHESTER COUNTY, NY								
71	Arts, entertainment, & recreation	426	308 669	102 751	18 810	4 597	22.8	6.8
711	Performing arts, spectator sports, & related industries	219	D	D	D	g	D	D
7111	Performing arts companies	54	23 515	8 205	1 932	540	25.8	9.4
71111	Theater companies & dinner theaters	11	D	D	D	b	D	D
711110	Theater companies & dinner theaters	11	D	D	D	b	D	D
71113	Musical groups & artists	34	13 659	5 396	1 231	485	16.1	13.6
711130	Musical groups & artists	34	13 659	5 396	1 231	485	16.1	13.6
7111309	Other music groups & artists	32	D	D	D	c	D	D
71119	Other performing arts companies	9	D	D	D	b	D	D
711190	Other performing arts companies	9	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	9	D	D	D	b	D	D
7112	Spectator sports	14	D	D	D	e	D	D
71121	Spectator sports	14	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7114	Agents/managers for artists, athletes, & other public figures	26	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	26	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	26	D	D	D	b	D	D
7115	Independent artists, writers, & performers	118	46 481	23 285	2 065	134	49.2	8.7
71151	Independent artists, writers, & performers	118	46 481	23 285	2 065	134	49.2	8.7
711510	Independent artists, writers, & performers	118	46 481	23 285	2 065	134	49.2	8.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WESTCHESTER COUNTY, NY—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	204	185 866	58 486	12 310	3 470	20.0	7.4
7131	Amusement parks & arcades	8	D	D	D	c	D	D
71312	Amusement arcades	6	D	D	D	c	D	D
713120	Amusement arcades	6	D	D	D	c	D	D
7139	Other amusement & recreation services	194	D	D	D	h	D	D
71391	Golf courses & country clubs	25	40 631	14 914	2 978	492	14.2	6.5
713910	Golf courses & country clubs	25	40 631	14 914	2 978	492	14.2	6.5
71393	Marinas	15	8 340	2 286	501	77	34.8	11.8
713930	Marinas	15	8 340	2 286	501	77	34.8	11.8
71394	Fitness & recreational sports centers	91	72 845	23 858	5 435	1 743	25.8	4.6
713940	Fitness & recreational sports centers	91	72 845	23 858	5 435	1 743	25.8	4.6
71395	Bowling centers	9	8 190	2 006	577	226	7.0	3.2
713950	Bowling centers	9	8 190	2 006	577	226	7.0	3.2
71399	All other amusement & recreation industries	54	D	D	D	f	D	D
713990	All other amusement & recreation industries	54	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	10	4 125	783	5	5	21.6	—
7139904	Miniature golf courses	4	4 700	1 164	191	43	11.0	—
7139905	Coin-operated amusement devices (except slot machine operation) ..	14	19 455	4 442	1 082	504	2.9	3.4
WYOMING COUNTY, NY								
71	Arts, entertainment, & recreation	11	3 403	1 047	193	92	35.5	16.0
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
YATES COUNTY, NY								
71	Arts, entertainment, & recreation	6	2 267	501	62	25	44.9	25.4
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AIRMONT, NY *								
71	Arts, entertainment, & recreation	5	4 597	1 310	151	28	2.4	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
AKRON, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ALBANY, NY								
71	Arts, entertainment, & recreation	23	11 921	4 959	1 286	600	16.1	12.3
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	3 970	1 716	431	191	18.5	15.2
713940	Fitness & recreational sports centers	9	3 970	1 716	431	191	18.5	15.2
ALBION, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ALDEN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AMHERST TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	40	18 907	5 696	1 259	516	28.8	17.5
711	Performing arts, spectator sports, & related industries	8	2 032	526	103	44	41.3	—
713	Amusement, gambling, & recreation industries	32	16 875	5 170	1 156	472	27.3	19.6
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	12	8 707	3 140	711	288	17.0	12.6
713940	Fitness & recreational sports centers	12	8 707	3 140	711	288	17.0	12.6
71395	Bowling centers	6	D	D	D	b	D	D
713950	Bowling centers	6	D	D	D	b	D	D
AMITYVILLE, NY *								
71	Arts, entertainment, & recreation	8	2 095	390	84	18	68.2	—
713	Amusement, gambling, & recreation industries	7	D	D	D	a	D	D
7139	Other amusement & recreation services	7	D	D	D	a	D	D
AMSTERDAM, NY								
71	Arts, entertainment, & recreation	7	1 952	387	74	30	55.7	—
713	Amusement, gambling, & recreation industries	7	1 952	387	74	30	55.7	—
7139	Other amusement & recreation services	7	1 952	387	74	30	55.7	—
ARDSLEY, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ATTICA, NY *								
71	Arts, entertainment, & recreation	3	572	177	25	14	89.5	10.5
ATTICA, NY (WYOMING COUNTY PART) *								
71	Arts, entertainment, & recreation	3	572	177	25	14	89.5	10.5
AUBURN, NY								
71	Arts, entertainment, & recreation	16	4 899	1 353	218	98	69.3	3.3
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	a	D	D
713990	All other amusement & recreation industries	5	D	D	D	a	D	D
AVON, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BABYLON, NY *								
71	Arts, entertainment, & recreation	8	2 665	1 069	128	52	56.2	1.7
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BABYLON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	43	28 013	8 318	1 885	551	11.9	19.0
711	Performing arts, spectator sports, & related industries	15	5 149	1 348	289	114	37.4	1.2
7115	Independent artists, writers, & performers	6	3 827	799	170	51	25.0	—
71151	Independent artists, writers, & performers	6	3 827	799	170	51	25.0	—
711510	Independent artists, writers, & performers	6	3 827	799	170	51	25.0	—
713	Amusement, gambling, & recreation industries	28	22 864	6 970	1 596	437	6.2	23.0
7131	Amusement parks & arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	10	4 841	1 044	227	94	9.8	15.6
713940	Fitness & recreational sports centers	10	4 841	1 044	227	94	9.8	15.6
71399	All other amusement & recreation industries	8	5 744	1 152	454	97	15.6	75.0
713990	All other amusement & recreation industries	8	5 744	1 152	454	97	15.6	75.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	3	4 825	970	409	81	—	88.9
BALDWINSVILLE, NY *								
71	Arts, entertainment, & recreation	5	2 395	803	198	121	20.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
BALLSTON SPA, NY *								
71	Arts, entertainment, & recreation	3	986	185	29	7	100.0	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BATAVIA, NY								
71	Arts, entertainment, & recreation	8	7 237	1 738	350	125	22.2	59.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
BATH, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BAYVILLE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BEACON, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BEDFORD TOWN, NY								
71	Arts, entertainment, & recreation	20	7 515	2 353	446	70	21.6	19.7
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	5	1 570	754	154	39	—	—
71113	Musical groups & artists	5	1 570	754	154	39	—	—
711130	Musical groups & artists	5	1 570	754	154	39	—	—
7111309	Other music groups & artists	5	1 570	754	154	39	—	—
7115	Independent artists, writers, & performers	11	4 507	1 278	214	17	33.5	30.1
71151	Independent artists, writers, & performers	11	4 507	1 278	214	17	33.5	30.1
711510	Independent artists, writers, & performers	11	4 507	1 278	214	17	33.5	30.1
BEEKMAN TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BELLPORT, NY *								
71	Arts, entertainment, & recreation	3	5 252	1 813	109	17	100.0	—
711	Performing arts, spectator sports, & related industries	3	5 252	1 813	109	17	100.0	—
7111	Performing arts companies	3	5 252	1 813	109	17	100.0	—
71111	Theater companies & dinner theaters	3	5 252	1 813	109	17	100.0	—
711110	Theater companies & dinner theaters	3	5 252	1 813	109	17	100.0	—
7111102	Theater companies	3	5 252	1 813	109	17	100.0	—
BETHLEHEM TOWN, NY								
71	Arts, entertainment, & recreation	7	1 520	483	108	47	29.1	15.8
713	Amusement, gambling, & recreation industries	7	1 520	483	108	47	29.1	15.8
7139	Other amusement & recreation services	7	1 520	483	108	47	29.1	15.8
BINGHAMTON, NY								
71	Arts, entertainment, & recreation	14	9 311	1 583	320	254	30.4	6.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
BLASDELL, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BLOOMING GROVE TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BRIARCLIFF MANOR, NY *								
71	Arts, entertainment, & recreation	5	10 453	4 144	795	196	2.5	.2
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRIGHTON TOWN, NY								
71	Arts, entertainment, & recreation	5	2 922	1 187	305	36	64.0	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
BRIGHTWATERS, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
BRONXVILLE, NY *								
71	Arts, entertainment, & recreation	5	1 454	433	114	38	7.4	17.3
BROOKHAVEN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	93	47 258	11 545	2 269	904	40.1	13.4
711	Performing arts, spectator sports, & related industries	16	2 390	847	181	61	27.5	51.9
713	Amusement, gambling, & recreation industries	77	44 868	10 698	2 088	843	40.8	11.3
7139	Other amusement & recreation services	72	43 065	10 354	2 020	798	39.1	11.0
71391	Golf courses & country clubs	11	11 875	2 680	560	108	27.2	17.3
713910	Golf courses & country clubs	11	11 875	2 680	560	108	27.2	17.3
71393	Marinas	21	9 624	1 941	444	98	55.9	—
713930	Marinas	21	9 624	1 941	444	98	55.9	—
71394	Fitness & recreational sports centers	23	10 612	2 983	683	396	52.5	14.5
713940	Fitness & recreational sports centers	23	10 612	2 983	683	396	52.5	14.5
71395	Bowling centers	3	3 465	942	158	43	D	29.8
713950	Bowling centers	3	3 465	942	158	43	D	29.8
71399	All other amusement & recreation industries	14	7 489	1 808	175	153	13.1	1.3
713990	All other amusement & recreation industries	14	7 489	1 808	175	153	13.1	1.3
BROOKVILLE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BRUNSWICK TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BUFFALO, NY								
71	Arts, entertainment, & recreation	55	68 665	40 945	15 440	1 170	24.1	4.1
711	Performing arts, spectator sports, & related industries	13	55 867	37 336	14 610	864	21.7	1.6
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	e	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	40	D	D	D	e	D	D
7139	Other amusement & recreation services	39	D	D	D	e	D	D
71393	Marinas	5	3 240	818	143	32	11.0	24.7
713930	Marinas	5	3 240	818	143	32	11.0	24.7
71394	Fitness & recreational sports centers	15	4 303	1 474	369	143	16.5	9.2
713940	Fitness & recreational sports centers	15	4 303	1 474	369	143	16.5	9.2
71395	Bowling centers	9	3 222	883	233	101	70.2	20.6
713950	Bowling centers	9	3 222	883	233	101	70.2	20.6
71399	All other amusement & recreation industries	9	D	D	D	a	D	D
713990	All other amusement & recreation industries	9	D	D	D	a	D	D
CAMDEN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CAMILLUS TOWN, NY								
71	Arts, entertainment, & recreation	8	3 067	1 013	120	48	67.4	9.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANANDAIGUA, NY								
71	Arts, entertainment, & recreation	8	5 229	1 348	287	92	29.9	13.7
713	Amusement, gambling, & recreation industries	8	5 229	1 348	287	92	29.9	13.7
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CANASTOTA, NY								
71	Arts, entertainment, & recreation	4	418	54	11	3	86.6	—
CANTON, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARMEL TOWN, NY								
71	Arts, entertainment, & recreation	12	4 802	832	205	71	85.7	—
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
CATSKILL, NY								
71	Arts, entertainment, & recreation	7	4 562	836	161	57	9.5	6.7
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
CAZENOVIA, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CEDARHURST, NY *								
71	Arts, entertainment, & recreation	11	4 948	1 552	364	111	73.7	3.2
711	Performing arts, spectator sports, & related industries	4	2 828	720	185	57	82.3	—
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	2 120	832	179	54	62.2	7.5
7139	Other amusement & recreation services	6	D	D	D	b	D	D
CHEEKTOWAGA TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	10	6 074	1 551	419	197	5.6	9.2
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71395	Bowling centers	4	D	D	D	c	D	D
713950	Bowling centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	3	1 579	315	73	14	D	11.1
713990	All other amusement & recreation industries	3	1 579	315	73	14	D	11.1
CHENANGO TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
CHESTER, NY								
71	Arts, entertainment, & recreation	3	1 132	352	69	26	D	—
CHESTNUT RIDGE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CHILI TOWN, NY								
71	Arts, entertainment, & recreation	7	3 461	1 168	288	95	15.7	17.6
713	Amusement, gambling, & recreation industries	7	3 461	1 168	288	95	15.7	17.6
7139	Other amusement & recreation services	7	3 461	1 168	288	95	15.7	17.6

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
CHITTENANGO, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CICERO TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	13	6 802	845	120	53	46.8	—
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	4	4 744	353	60	22	29.3	—
713930	Marinas	4	4 744	353	60	22	29.3	—
CLARENCE TOWN, NY								
71	Arts, entertainment, & recreation	15	7 505	2 340	449	194	16.3	12.1
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
CLARKSTOWN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	32	22 666	8 495	1 782	601	22.9	7.9
711	Performing arts, spectator sports, & related industries	16	5 657	1 937	235	39	31.8	.7
7111	Performing arts companies	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	17 009	6 558	1 547	562	19.9	10.3
7139	Other amusement & recreation services	16	17 009	6 558	1 547	562	19.9	10.3
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	9	7 993	3 242	986	427	14.5	21.8
713940	Fitness & recreational sports centers	9	7 993	3 242	986	427	14.5	21.8
CLAY TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	9	3 189	861	201	82	36.4	.1
713	Amusement, gambling, & recreation industries	9	3 189	861	201	82	36.4	.1
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
CLIFTON PARK TOWN, NY								
71	Arts, entertainment, & recreation	17	7 971	2 530	433	206	32.4	12.3
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
COBLESKILL, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
COHOES, NY								
71	Arts, entertainment, & recreation	3	1 010	316	75	20	—	—
COLONIE, NY *								
71	Arts, entertainment, & recreation	3	2 548	564	92	41	D	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
COLONIE TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	33	17 815	5 670	1 068	376	37.9	12.7
711	Performing arts, spectator sports, & related industries	8	2 357	946	37	12	12.0	59.0
713	Amusement, gambling, & recreation industries	25	15 458	4 724	1 031	364	41.9	5.7
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71393	Marinas	3	D	D	D	a	D	D
713930	Marinas	3	D	D	D	a	D	D
71394	Fitness & recreational sports centers	14	8 198	3 453	734	281	25.8	.1
713940	Fitness & recreational sports centers	14	8 198	3 453	734	281	25.8	.1
CORNING, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
CORNWALL ON HUDSON, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CORTLAND, NY								
71	Arts, entertainment, & recreation	7	4 136	1 609	742	313	17.4	1.4
713	Amusement, gambling, & recreation industries	7	4 136	1 609	742	313	17.4	1.4
7139	Other amusement & recreation services	7	4 136	1 609	742	313	17.4	1.4
CORTLANDT TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	9	6 614	2 841	353	127	20.7	—
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
CROTON-ON-HUDSON, NY *								
71	Arts, entertainment, & recreation	3	1 698	388	95	27	D	38.9
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
DANVILLE, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
DEPEW, NY *								
71	Arts, entertainment, & recreation	6	1 293	391	100	68	72.8	—
DE WITT TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	10	4 290	1 576	540	226	2.3	—
713	Amusement, gambling, & recreation industries	7	4 190	1 551	536	223	—	—
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	3 453	1 376	482	188	—	—
713940	Fitness & recreational sports centers	4	3 453	1 376	482	188	—	—
DOBBS FERRY, NY *								
71	Arts, entertainment, & recreation	10	5 833	1 397	276	24	68.6	8.1
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7115	Independent artists, writers, & performers	5	3 995	748	147	9	71.6	11.8
71151	Independent artists, writers, & performers	5	3 995	748	147	9	71.6	11.8
711510	Independent artists, writers, & performers	5	3 995	748	147	9	71.6	11.8
DRYDEN TOWN, NY								
71	Arts, entertainment, & recreation	6	1 355	155	37	9	23.3	59.8
DUNKIRK, NY								
71	Arts, entertainment, & recreation	7	293	55	8	4	53.6	33.8
EAST AURORA, NY								
71	Arts, entertainment, & recreation	7	1 088	376	63	25	44.2	55.8
EASTCHESTER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	15	8 788	2 225	506	152	17.2	1.3
711	Performing arts, spectator sports, & related industries	6	2 644	489	64	6	13.5	4.3
713	Amusement, gambling, & recreation industries	9	6 144	1 736	442	146	18.8	—
7139	Other amusement & recreation services	9	6 144	1 736	442	146	18.8	—
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
EAST FISHKILL TOWN, NY								
71	Arts, entertainment, & recreation	9	4 282	1 044	145	32	27.7	6.5
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
EAST GREENBUSH TOWN, NY								
71	Arts, entertainment, & recreation	4	1 692	404	94	47	51.0	—
713	Amusement, gambling, & recreation industries	4	1 692	404	94	47	51.0	—
EAST HAMPTON TOWN, NY								
71	Arts, entertainment, & recreation	39	28 452	7 509	1 125	312	57.2	8.3
711	Performing arts, spectator sports, & related industries	12	6 703	1 659	244	16	46.4	33.6
7115	Independent artists, writers, & performers	9	6 495	1 563	244	16	45.7	34.7
71151	Independent artists, writers, & performers	9	6 495	1 563	244	16	45.7	34.7
711510	Independent artists, writers, & performers	9	6 495	1 563	244	16	45.7	34.7
713	Amusement, gambling, & recreation industries	27	21 749	5 850	881	296	60.5	.5
7139	Other amusement & recreation services	27	21 749	5 850	881	296	60.5	.5
71393	Marinas	13	10 700	1 962	324	77	38.6	—
713930	Marinas	13	10 700	1 962	324	77	38.6	—
71394	Fitness & recreational sports centers	9	9 454	3 490	506	207	84.9	1.1
713940	Fitness & recreational sports centers	9	9 454	3 490	506	207	84.9	1.1
EAST HILLS, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
EAST ROCHESTER, NY								
71	Arts, entertainment, & recreation	7	2 569	583	128	21	52.4	39.4
713	Amusement, gambling, & recreation industries	3	1 524	452	97	15	33.5	66.5
7139	Other amusement & recreation services	3	1 524	452	97	15	33.5	66.5
EAST ROCKAWAY, NY *								
71	Arts, entertainment, & recreation	4	493	119	8	2	72.0	1.4
EAST SYRACUSE, NY *								
71	Arts, entertainment, & recreation	5	1 399	419	112	50	80.3	—
ELLENVILLE, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
ELMA TOWN, NY								
71	Arts, entertainment, & recreation	6	2 716	449	63	24	22.3	68.2
713	Amusement, gambling, & recreation industries	6	2 716	449	63	24	22.3	68.2
7139	Other amusement & recreation services	5	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	1	D	D	D	a	D	D
ELMIRA, NY								
71	Arts, entertainment, & recreation	4	2 154	611	81	28	100.0	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
ELMIRA HEIGHTS, NY								
71	Arts, entertainment, & recreation	3	1 092	354	77	40	D	—
ELMSFORD, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
ENDICOTT, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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EVANS TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FAIRPORT, NY *								
71	Arts, entertainment, & recreation	4	1 947	615	106	40	15.7	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
FALCONER, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FALLSBURG TOWN, NY								
71	Arts, entertainment, & recreation	10	2 924	743	145	53	30.1	5.0
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
FARMINGDALE, NY *								
71	Arts, entertainment, & recreation	14	19 799	3 948	603	147	8.7	16.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7131	Amusement parks & arcades	6	12 071	1 964	275	62	12.2	18.7
71311	Amusement & theme parks	3	D	D	D	b	D	D
713110	Amusement & theme parks	3	D	D	D	b	D	D
7131101	Waterparks	2	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71391	Golf courses & country clubs	1	D	D	D	b	D	D
713910	Golf courses & country clubs	1	D	D	D	b	D	D
FARMINGTON TOWN, NY								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
7112	Spectator sports	11	D	D	D	b	D	D
71121	Spectator sports	11	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
FAYETTEVILLE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
FISHKILL TOWN, NY								
71	Arts, entertainment, & recreation	10	7 755	1 831	366	225	17.2	7.5
711	Performing arts, spectator sports, & related industries	4	2 556	464	62	16	21.6	3.8
713	Amusement, gambling, & recreation industries	6	5 199	1 367	304	209	15.1	9.3
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
FLORAL PARK, NY *								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
FLORIDA, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FORT EDWARD, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKFORT, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FREDONIA, NY								
71	Arts, entertainment, & recreation	5	524	116	27	31	65.1	8.2

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							From administrative records ¹	Estimated ²
FREEPORT, NY *								
71	Arts, entertainment, & recreation	17	5 146	1 118	213	46	50.0	15.1
713	Amusement, gambling, & recreation industries	14	4 856	1 059	212	42	50.0	16.0
7139	Other amusement & recreation services	14	4 856	1 059	212	42	50.0	16.0
71393	Marinas	11	4 443	963	196	35	48.5	14.3
713930	Marinas	11	4 443	963	196	35	48.5	14.3
FULTON, NY								
71	Arts, entertainment, & recreation	4	859	175	8	2	60.4	4.7
GARDEN CITY, NY *								
71	Arts, entertainment, & recreation	12	5 268	802	161	47	32.7	50.5
711	Performing arts, spectator sports, & related industries	6	3 888	607	135	32	12.4	64.8
GATES TOWN, NY								
71	Arts, entertainment, & recreation	7	4 337	1 495	348	148	27.2	3.9
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
GEDDES TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GENESEO, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GENEVA, NY *								
71	Arts, entertainment, & recreation	6	1 190	245	22	5	90.2	4.8
GENEVA, NY (ONTARIO COUNTY PART) *								
71	Arts, entertainment, & recreation	6	1 190	245	22	5	90.2	4.8
GLEN COVE, NY								
71	Arts, entertainment, & recreation	12	4 141	1 030	197	96	28.4	8.3
713	Amusement, gambling, & recreation industries	5	3 269	826	144	76	33.6	.8
7139	Other amusement & recreation services	5	3 269	826	144	76	33.6	.8
GLENS FALLS, NY								
71	Arts, entertainment, & recreation	12	14 208	3 759	1 476	738	4.5	73.1
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	f	D	D
7139	Other amusement & recreation services	6	D	D	D	f	D	D
GLENVILLE TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
GLOVERSVILLE, NY								
71	Arts, entertainment, & recreation	7	1 344	330	86	38	98.7	—
GOSHEN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
GOWANDA, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GOWANDA, NY (ERIE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
GRAND ISLAND TOWN, NY								
71	Arts, entertainment, & recreation	8	5 346	1 322	99	27	66.3	4.5
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
GRANVILLE, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREAT NECK, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
GREAT NECK ESTATES, NY *								
71	Arts, entertainment, & recreation	4	1 171	235	67	25	92.4	7.6
GREAT NECK PLAZA, NY *								
71	Arts, entertainment, & recreation	12	7 741	1 857	412	129	15.4	14.4
711	Performing arts, spectator sports, & related industries	8	3 871	644	177	19	24.7	28.8
7111	Performing arts companies	4	2 581	420	127	10	37.1	16.6
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	3 870	1 213	235	110	6.1	—
7139	Other amusement & recreation services	4	3 870	1 213	235	110	6.1	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
GREECE TOWN, NY								
71	Arts, entertainment, & recreation	18	7 113	1 715	417	168	11.5	3.2
713	Amusement, gambling, & recreation industries	12	6 161	1 584	386	161	12.0	2.9
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 311	568	133	78	13.2	—
713940	Fitness & recreational sports centers	5	2 311	568	133	78	13.2	—
GREENBURGH TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	20	12 760	2 774	477	148	18.9	9.3
711	Performing arts, spectator sports, & related industries	7	2 799	428	95	38	11.5	33.7
7111	Performing arts companies	4	1 960	359	85	36	—	48.2
713	Amusement, gambling, & recreation industries	13	9 961	2 346	382	110	20.9	2.5
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
GREENWOOD LAKE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GUILDERLAND TOWN, NY								
71	Arts, entertainment, & recreation	8	4 000	1 285	283	143	55.0	9.4
713	Amusement, gambling, & recreation industries	8	4 000	1 285	283	143	55.0	9.4
7139	Other amusement & recreation services	7	D	D	D	b	D	D
HALFMOON TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HAMBURG, NY *								
71	Arts, entertainment, & recreation	9	3 278	807	145	47	17.3	19.9
713	Amusement, gambling, & recreation industries	9	3 278	807	145	47	17.3	19.9
7139	Other amusement & recreation services	9	3 278	807	145	47	17.3	19.9
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D

See footnotes at end of table.

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

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							From administrative records ¹	Estimated ²
HAMBURG TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	13	14 788	3 376	506	266	10.4	5.0
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
HARRISON, NY								
71	Arts, entertainment, & recreation	16	10 140	6 312	460	68	19.8	4.1
711	Performing arts, spectator sports, & related industries	6	5 679	5 010	217	9	25.3	7.2
7115	Independent artists, writers, & performers	3	D	D	D	a	D	D
71151	Independent artists, writers, & performers	3	D	D	D	a	D	D
711510	Independent artists, writers, & performers	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	10	4 461	1 302	243	59	12.8	—
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	a	D	D
713990	All other amusement & recreation industries	4	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	4	D	D	D	a	D	D
HASTINGS-ON-HUDSON, NY *								
71	Arts, entertainment, & recreation	8	5 172	3 527	569	22	18.0	4.7
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
HAVERSTRAW TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	3 680	936	114	22	19.0	—
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
HAVERSTRAW, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HEMPSTEAD, NY *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711211	Sports teams & clubs	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	1 712	627	160	58	70.7	13.1
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
HEMPSTEAD TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	227	275 686	72 052	23 237	8 146	9.8	28.4
711	Performing arts, spectator sports, & related industries	121	223 978	58 850	20 901	7 131	5.4	32.6
7111	Performing arts companies	20	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
71113	Musical groups & artists	12	3 486	847	204	24	53.3	3.9
711130	Musical groups & artists	12	3 486	847	204	24	53.3	3.9
7111309	Other music groups & artists	9	D	D	D	a	D	D
7112	Spectator sports	69	D	D	D	g	D	D
71121	Spectator sports	69	D	D	D	g	D	D
711212	Racetracks	6	D	D	D	c	D	D
7112123	Horse racetrack operation	3	D	D	D	c	D	D
711219	Other spectator sports	61	D	D	D	f	D	D
7112192	Racing (except racetrack operation)	60	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	i	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	i	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	i	D	D
7115	Independent artists, writers, & performers	25	8 933	2 301	317	42	15.8	19.6
71151	Independent artists, writers, & performers	25	8 933	2 301	317	42	15.8	19.6
711510	Independent artists, writers, & performers	25	8 933	2 301	317	42	15.8	19.6
713	Amusement, gambling, & recreation industries	106	51 708	13 202	2 336	1 015	28.7	10.2
7139	Other amusement & recreation services	100	D	D	D	f	D	D
71393	Marinas	19	5 332	1 301	258	63	66.8	—
713930	Marinas	19	5 332	1 301	258	63	66.8	—
71394	Fitness & recreational sports centers	49	26 652	7 143	1 171	603	25.0	12.2
713940	Fitness & recreational sports centers	49	26 652	7 143	1 171	603	25.0	12.2
71395	Bowling centers	9	9 427	2 875	660	279	15.4	1.2
713950	Bowling centers	9	9 427	2 875	660	279	15.4	1.2
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
HENRIETTA TOWN, NY								
71	Arts, entertainment, & recreation	14	4 761	1 324	292	130	28.1	5.6
713	Amusement, gambling, & recreation industries	10	3 963	938	210	111	33.8	4.4
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	2 819	658	163	79	29.2	—
713940	Fitness & recreational sports centers	5	2 819	658	163	79	29.2	—
HERKIMER, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
HIGHLAND FALLS, NY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
HILTON, NY								
71	Arts, entertainment, & recreation	3	894	175	49	25	D	55.3
HOMER, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HOOSICK FALLS, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HORNELL, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HORSEHEADS, NY								
71	Arts, entertainment, & recreation	3	886	115	25	19	D	—
HUDSON, NY								
71	Arts, entertainment, & recreation	7	1 060	302	38	26	90.8	8.1
HUDSON FALLS, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
HUNTINGTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	99	61 807	18 549	3 524	1 271	23.1	22.8
711	Performing arts, spectator sports, & related industries	34	7 112	2 524	590	43	12.7	9.2
713	Amusement, gambling, & recreation industries	65	54 695	16 025	2 934	1 228	24.5	24.5
7139	Other amusement & recreation services	64	D	D	D	g	D	D
71391	Golf courses & country clubs	9	15 597	5 412	963	326	10.0	16.4
713910	Golf courses & country clubs	9	15 597	5 412	963	326	10.0	16.4
71393	Marinas	11	11 590	2 306	347	78	37.9	2.9
713930	Marinas	11	11 590	2 306	347	78	37.9	2.9
71394	Fitness & recreational sports centers	25	12 234	3 903	805	369	27.8	31.1
713940	Fitness & recreational sports centers	25	12 234	3 903	805	369	27.8	31.1
71399	All other amusement & recreation industries	14	13 081	3 751	662	400	20.8	51.1
713990	All other amusement & recreation industries	14	13 081	3 751	662	400	20.8	51.1
HYDE PARK TOWN, NY								
71	Arts, entertainment, & recreation	6	1 289	371	66	38	68.0	—
ILION, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
IRONDEQUOIT TOWN, NY								
71	Arts, entertainment, & recreation	12	7 731	2 519	406	101	11.7	—
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
IRVINGTON, NY *								
71	Arts, entertainment, & recreation	9	2 449	810	174	22	74.9	6.3
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	D	D
ISLANDIA, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
ISLAND PARK, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ISLIP TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	78	30 778	9 281	1 684	509	30.8	7.8
711	Performing arts, spectator sports, & related industries	27	5 843	1 296	197	58	61.6	.7
713	Amusement, gambling, & recreation industries	51	24 935	7 985	1 487	451	23.6	9.5
7139	Other amusement & recreation services	51	24 935	7 985	1 487	451	23.6	9.5
71391	Golf courses & country clubs	4	8 206	3 406	446	88	—	—
713910	Golf courses & country clubs	4	8 206	3 406	446	88	—	—
71393	Marinas	14	3 700	1 064	172	30	39.0	.9
713930	Marinas	14	3 700	1 064	172	30	39.0	.9
71394	Fitness & recreational sports centers	17	8 368	2 364	616	230	42.6	4.7
713940	Fitness & recreational sports centers	17	8 368	2 364	616	230	42.6	4.7
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
ITHACA, NY								
71	Arts, entertainment, & recreation	20	6 564	1 988	484	210	24.8	10.6
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
ITHACA TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
JAMESTOWN, NY								
71	Arts, entertainment, & recreation	8	2 795	719	172	56	40.0	5.7
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
JOHNSON CITY, NY *								
71	Arts, entertainment, & recreation	7	1 705	427	107	70	77.4	8.1
713	Amusement, gambling, & recreation industries	7	1 705	427	107	70	77.4	8.1
JOHNSTOWN, NY								
71	Arts, entertainment, & recreation	3	900	287	21	5	D	—
KENMORE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
KENT TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KINGS POINT, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
KINGSTON, NY								
71	Arts, entertainment, & recreation	14	4 743	1 017	231	85	42.7	24.1
713	Amusement, gambling, & recreation industries	10	4 390	966	217	79	43.2	20.9
7139	Other amusement & recreation services	8	D	D	D	b	D	D
KIRKLAND TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LACKAWANNA, NY								
71	Arts, entertainment, & recreation	4	647	137	42	24	85.8	14.2
LA GRANGE TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAKE GROVE, NY *								
71	Arts, entertainment, & recreation	6	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	f	D	D
71312	Amusement arcades	2	D	D	D	f	D	D
713120	Amusement arcades	2	D	D	D	f	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
LAKEWOOD, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LANCASTER, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LANCASTER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
LANSING, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LARCHMONT, NY *								
71	Arts, entertainment, & recreation	8	7 493	2 412	398	99	31.6	4.7
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LAWRENCE, NY *								
71	Arts, entertainment, & recreation	3	1 154	186	41	18	D	—
LE RAY TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LE ROY, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEWISBORO TOWN, NY								
71	Arts, entertainment, & recreation	13	3 579	1 579	240	69	65.7	1.3
711	Performing arts, spectator sports, & related industries	9	2 681	1 257	144	26	60.5	—
LEWISTON, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
LEWISTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	1 493	307	59	32	6.6	1.7
LIBERTY, NY								
71	Arts, entertainment, & recreation	5	1 692	430	68	33	48.9	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
LINDENHURST, NY *								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
LITTLE FALLS, NY								
71	Arts, entertainment, & recreation	4	369	79	34	16	58.8	—
LIVERPOOL, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
LLOYD HARBOR, NY *								
71	Arts, entertainment, & recreation	4	1 074	321	57	8	65.0	—
LOCKPORT, NY								
71	Arts, entertainment, & recreation	11	3 094	825	225	116	7.4	20.8
713	Amusement, gambling, & recreation industries	11	3 094	825	225	116	7.4	20.8
7139	Other amusement & recreation services	10	D	D	D	c	D	D
LOCKPORT TOWN, NY								
71	Arts, entertainment, & recreation	5	2 396	649	74	35	22.0	—
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
LONG BEACH, NY								
71	Arts, entertainment, & recreation	11	5 275	1 841	540	104	68.5	6.2
713	Amusement, gambling, & recreation industries	5	4 191	1 270	291	98	78.8	7.8
7139	Other amusement & recreation services	5	4 191	1 270	291	98	78.8	7.8
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
LOWVILLE, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LYNBROOK, NY *								
71	Arts, entertainment, & recreation	12	5 732	1 107	201	55	25.0	56.5
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
7111	Performing arts companies	3	D	D	D	a	D	D
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
LYONS, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LYSANDER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	9	2 276	611	110	45	19.9	1.8
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
MALONE, NY								
71	Arts, entertainment, & recreation	4	1 680	646	278	96	41.2	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
MALTA TOWN, NY								
71	Arts, entertainment, & recreation	6	776	243	49	15	91.0	9.0
MALVERNE, NY *								
71	Arts, entertainment, & recreation	4	1 632	417	110	39	100.0	—
MAMARONECK, NY *								
71	Arts, entertainment, & recreation	16	13 640	3 556	788	162	30.0	32.7
711	Performing arts, spectator sports, & related industries	4	3 521	466	134	9	85.4	—
7111	Performing arts companies	2	D	D	D	a	D	D
711119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	10 119	3 090	654	153	10.7	44.0
7139	Other amusement & recreation services	12	10 119	3 090	654	153	10.7	44.0
71393	Marinas	5	5 143	1 508	366	54	7.7	15.0
713930	Marinas	5	5 143	1 508	366	54	7.7	15.0
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
MAMARONECK TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	4 834	1 816	323	70	1.3	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
MANLIUS, NY *								
71	Arts, entertainment, & recreation	6	2 947	868	128	38	43.8	48.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MANLIUS TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	8	4 105	1 408	250	138	13.6	—
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
MANORHAVEN, NY *								
71	Arts, entertainment, & recreation	6	2 859	865	224	34	8.5	11.8
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MASSAPEQUA PARK, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MASSENA, NY								
71	Arts, entertainment, & recreation	6	1 349	377	68	31	53.2	12.2
MECHANICVILLE, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MEDINA, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MENANDS, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MIDDLETOWN, NY								
71	Arts, entertainment, & recreation	14	4 377	965	243	94	25.8	19.8
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
MILTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MINEOLA, NY *								
71	Arts, entertainment, & recreation	8	5 811	1 107	262	127	56.9	9.5
713	Amusement, gambling, & recreation industries	5	5 003	1 022	251	122	62.4	11.0
7139	Other amusement & recreation services	5	5 003	1 022	251	122	62.4	11.0
MINOA, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MONROE, NY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MONTGOMERY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONTICELLO, NY								
71	Arts, entertainment, & recreation	8	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	c	D	D
71121	Spectator sports	2	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	c	D	D
MORRISVILLE, NY								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MOUNT KISCO, NY								
71	Arts, entertainment, & recreation	12	10 209	3 641	840	279	34.5	.3
713	Amusement, gambling, & recreation industries	7	9 732	3 535	830	273	31.6	—
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	c	D	D
713940	Fitness & recreational sports centers	4	D	D	D	c	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
MOUNT MORRIS, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
MOUNT PLEASANT TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	14	4 862	1 665	273	358	49.3	1.8
711	Performing arts, spectator sports, & related industries	6	1 757	840	121	307	40.2	.7
713	Amusement, gambling, & recreation industries	8	3 105	825	152	51	54.5	2.4
7139	Other amusement & recreation services	8	3 105	825	152	51	54.5	2.4
71394	Fitness & recreational sports centers	5	1 601	442	99	38	91.6	4.7
713940	Fitness & recreational sports centers	5	1 601	442	99	38	91.6	4.7
71399	All other amusement & recreation industries	3	1 504	383	53	13	D	—
713990	All other amusement & recreation industries	3	1 504	383	53	13	D	—
MOUNT VERNON, NY								
71	Arts, entertainment, & recreation	13	4 853	1 857	205	43	15.1	18.7
711	Performing arts, spectator sports, & related industries	5	3 026	1 405	104	14	—	8.3
MUTTONTOWN, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEWARK, NY								
71	Arts, entertainment, & recreation	3	477	132	26	4	85.3	14.7
NEWBURGH, NY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NEWBURGH TOWN, NY								
71	Arts, entertainment, & recreation	11	5 632	2 015	398	153	12.7	7.6
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	2 732	826	197	93	5.6	12.3
713940	Fitness & recreational sports centers	4	2 732	826	197	93	5.6	12.3
NEW CASTLE TOWN, NY								
71	Arts, entertainment, & recreation	12	3 003	1 158	177	21	12.8	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
NEW HARTFORD TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	10	6 381	2 122	394	165	17.0	19.2
713	Amusement, gambling, & recreation industries	10	6 381	2 122	394	165	17.0	19.2
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	1 703	495	122	69	28.4	71.6
713940	Fitness & recreational sports centers	3	1 703	495	122	69	28.4	71.6
NEW HEMPSTEAD, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW HYDE PARK, NY *								
71	Arts, entertainment, & recreation	6	7 058	1 461	288	227	8.7	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
7139904	Miniature golf courses	1	D	D	D	a	D	D
NEW PALTZ, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
NEW ROCHELLE, NY								
71	Arts, entertainment, & recreation	34	32 178	8 467	1 790	580	30.4	.7
711	Performing arts, spectator sports, & related industries	12	3 882	1 683	288	63	43.9	1.0
713	Amusement, gambling, & recreation industries	22	28 296	6 784	1 502	517	28.5	.7
7131	Amusement parks & arcades	1	D	D	D	b	D	D
71312	Amusement arcades	1	D	D	D	b	D	D
713120	Amusement arcades	1	D	D	D	b	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	5 948	1 182	178	53	97.3	2.7
713940	Fitness & recreational sports centers	7	5 948	1 182	178	53	97.3	2.7
71399	All other amusement & recreation industries	9	D	D	D	e	D	D
713990	All other amusement & recreation industries	9	D	D	D	e	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	7	14 660	3 010	726	377	2.0	—
NEW WINDSOR TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	7	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
NEW YORK, NY *								
71	Arts, entertainment, & recreation	3 332	4 458 936	1 527 719	299 193	32 475	15.6	6.7
711	Performing arts, spectator sports, & related industries	2 508	3 722 175	1 339 252	257 631	19 738	14.3	5.6
7111	Performing arts companies	744	1 367 043	326 441	69 537	8 129	14.2	7.0
71111	Theater companies & dinner theaters	316	1 057 139	237 794	56 131	5 976	9.5	5.2
711110	Theater companies & dinner theaters	316	1 057 139	237 794	56 131	5 976	9.5	5.2
7111102	Theater companies	309	D	D	D	i	D	D
71112	Dance companies	16	23 434	7 050	1 661	394	53.0	39.6
711120	Dance companies	16	23 434	7 050	1 661	394	53.0	39.6
71113	Musical groups & artists	354	253 408	72 121	9 575	1 571	26.2	9.2
711130	Musical groups & artists	354	253 408	72 121	9 575	1 571	26.2	9.2
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	c	D	D
7111309	Other music groups & artists	337	D	D	D	g	D	D
71119	Other performing arts companies	58	33 062	9 476	2 170	188	43.8	25.4
711190	Other performing arts companies	58	33 062	9 476	2 170	188	43.8	25.4
7111909	Other performing arts companies (except circuses)	56	D	D	D	c	D	D
7112	Spectator sports	43	D	D	D	g	D	D
71121	Spectator sports	43	D	D	D	g	D	D
711211	Sports teams & clubs	12	D	D	D	g	D	D
7112112	Baseball clubs	4	D	D	D	f	D	D
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711212	Racetracks	2	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
711219	Other spectator sports	29	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	23	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	198	D	D	D	h	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	56	D	D	D	h	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	56	D	D	D	h	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	142	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	142	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	477	587 077	207 246	42 471	3 016	16.3	6.0
71141	Agents/managers for artists, athletes, & other public figures	477	587 077	207 246	42 471	3 016	16.3	6.0
711410	Agents/managers for artists, athletes, & other public figures	477	587 077	207 246	42 471	3 016	16.3	6.0
7115	Independent artists, writers, & performers	1 046	750 586	368 650	54 291	1 986	27.1	5.0
71151	Independent artists, writers, & performers	1 046	750 586	368 650	54 291	1 986	27.1	5.0
711510	Independent artists, writers, & performers	1 046	750 586	368 650	54 291	1 986	27.1	5.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NEW YORK, NY *—Con.							
71	Arts, entertainment, & recreation—Con.							
712	Museums, historical sites, & similar institutions	34	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	34	D	D	D	c	D	D
71211	Museums	28	24 532	3 858	684	76	58.1	10.9
712110	Museums	28	24 532	3 858	684	76	58.1	10.9
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	790	D	D	D	j	D	D
7131	Amusement parks & arcades	46	25 582	8 241	1 625	539	37.1	9.0
71311	Amusement & theme parks	15	10 095	3 240	432	178	50.1	—
713110	Amusement & theme parks	15	10 095	3 240	432	178	50.1	—
71312	Amusement arcades	31	15 487	5 001	1 193	361	28.7	14.9
713120	Amusement arcades	31	15 487	5 001	1 193	361	28.7	14.9
7139	Other amusement & recreation services	723	D	D	D	j	D	D
71391	Golf courses & country clubs	59	37 491	10 407	1 612	402	37.2	7.2
713910	Golf courses & country clubs	59	37 491	10 407	1 612	402	37.2	7.2
71393	Marinas	36	19 231	4 839	766	142	39.2	3.9
713930	Marinas	36	19 231	4 839	766	142	39.2	3.9
71394	Fitness & recreational sports centers	355	456 701	117 996	27 877	9 277	15.0	13.4
713940	Fitness & recreational sports centers	355	456 701	117 996	27 877	9 277	15.0	13.4
7139404	Ice skating rinks	7	D	D	D	c	D	D
7139405	Roller skating rinks	14	D	D	D	c	D	D
71395	Bowling centers	56	34 613	9 933	2 382	757	24.7	3.0
713950	Bowling centers	56	34 613	9 933	2 382	757	24.7	3.0
71399	All other amusement & recreation industries	213	D	D	D	g	D	D
713990	All other amusement & recreation industries	213	D	D	D	g	D	D
7139901	Dance studios & halls	6	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	26	13 997	4 207	861	196	26.9	22.3
7139904	Miniature golf courses	6	13 298	2 559	423	77	81.4	5.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	40	D	D	D	c	D	D
	NEW YORK, NY (BRONX COUNTY PART) *							
71	Arts, entertainment, & recreation	87	191 299	85 238	8 620	1 055	7.6	1.2
711	Performing arts, spectator sports, & related industries	16	D	D	D	e	D	D
7112	Spectator sports	1	D	D	D	e	D	D
71121	Spectator sports	1	D	D	D	e	D	D
711211	Sports teams & clubs	1	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	71	D	D	D	f	D	D
7139	Other amusement & recreation services	62	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	11	D	D	D	b	D	D
713930	Marinas	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	18	19 439	3 688	841	314	32.0	3.3
713940	Fitness & recreational sports centers	18	19 439	3 688	841	314	32.0	3.3
7139405	Roller skating rinks	1	D	D	D	b	D	D
71395	Bowling centers	8	D	D	D	b	D	D
713950	Bowling centers	8	D	D	D	b	D	D
71399	All other amusement & recreation industries	20	D	D	D	b	D	D
713990	All other amusement & recreation industries	20	D	D	D	b	D	D
	NEW YORK, NY (KINGS COUNTY PART) *							
71	Arts, entertainment, & recreation	240	116 466	28 730	6 035	1 597	33.7	6.6
711	Performing arts, spectator sports, & related industries	98	D	D	D	c	D	D
7111	Performing arts companies	26	D	D	D	b	D	D
71113	Musical groups & artists	13	D	D	D	b	D	D
711130	Musical groups & artists	13	D	D	D	b	D	D
7111309	Other music groups & artists	13	D	D	D	b	D	D
7115	Independent artists, writers, & performers	48	D	D	D	c	D	D
71151	Independent artists, writers, & performers	48	D	D	D	c	D	D
711510	Independent artists, writers, & performers	48	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	140	D	D	D	g	D	D
7131	Amusement parks & arcades	19	9 378	3 414	473	205	36.7	.2
7139	Other amusement & recreation services	117	D	D	D	g	D	D
71394	Fitness & recreational sports centers	46	38 293	8 286	2 040	702	26.0	1.3
713940	Fitness & recreational sports centers	46	38 293	8 286	2 040	702	26.0	1.3
71395	Bowling centers	11	8 292	2 398	589	180	40.1	1.3
713950	Bowling centers	11	8 292	2 398	589	180	40.1	1.3
71399	All other amusement & recreation industries	46	D	D	D	c	D	D
713990	All other amusement & recreation industries	46	D	D	D	c	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	11	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NEW YORK, NY (NEW YORK COUNTY PART) *								
71	Arts, entertainment, & recreation	2 719	3 823 484	1 297 040	264 041	26 565	15.9	7.1
711	Performing arts, spectator sports, & related industries	2 304	3 327 795	1 166 168	234 267	17 548	15.5	6.0
7111	Performing arts companies	685	1 351 890	322 691	69 120	8 016	14.0	6.7
71111	Theater companies & dinner theaters	301	1 051 159	236 507	56 038	5 942	9.4	5.0
711110	Theater companies & dinner theaters	301	1 051 159	236 507	56 038	5 942	9.4	5.0
7111102	Theater companies	294	D	D	D	i	D	D
71112	Dance companies	15	D	D	D	e	D	D
711120	Dance companies	15	D	D	D	e	D	D
71113	Musical groups & artists	321	246 788	69 994	9 290	1 504	25.9	9.0
711130	Musical groups & artists	321	246 788	69 994	9 290	1 504	25.9	9.0
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	c	D	D
7111309	Other music groups & artists	304	D	D	D	g	D	D
71119	Other performing arts companies	48	D	D	D	c	D	D
711190	Other performing arts companies	48	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	47	D	D	D	c	D	D
7112	Spectator sports	25	254 135	109 844	27 148	519	5.5	2.6
71121	Spectator sports	25	254 135	109 844	27 148	519	5.5	2.6
711211	Sports teams & clubs	8	235 766	107 376	26 673	440	—	2.3
7112119	Other professional sports clubs	6	D	D	D	e	D	D
711219	Other spectator sports	16	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	179	412 395	166 566	42 991	4 202	5.3	7.6
71131	Promoters of performing arts, sports, & similar events w/facility	50	175 456	87 956	24 663	3 133	1.0	7.1
711310	Promoters of performing arts, sports, & similar events w/facility	50	175 456	87 956	24 663	3 133	1.0	7.1
71132	Promoters of performing arts, sports, & similar events w/o facil	129	236 939	78 610	18 328	1 069	8.6	8.0
711320	Promoters of performing arts, sports, & similar events w/o facil	129	236 939	78 610	18 328	1 069	8.6	8.0
7114	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
71141	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
711410	Agents/managers for artists, athletes, & other public figures	455	580 560	206 115	42 318	2 988	16.1	6.0
7115	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
71151	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
711510	Independent artists, writers, & performers	960	728 815	360 952	52 690	1 823	26.9	4.8
712	Museums, historical sites, & similar institutions	30	27 736	5 615	999	132	51.4	10.5
7121	Museums, historical sites, & similar institutions	30	27 736	5 615	999	132	51.4	10.5
71211	Museums	26	D	D	D	b	D	D
712110	Museums	26	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	385	467 953	125 257	28 775	8 885	16.6	15.3
7131	Amusement parks & arcades	14	10 712	3 850	925	221	30.1	17.5
71312	Amusement arcades	11	D	D	D	c	D	D
713120	Amusement arcades	11	D	D	D	c	D	D
7139	Other amusement & recreation services	363	455 308	120 926	27 795	8 652	16.2	15.1
71391	Golf courses & country clubs	33	12 961	4 370	756	178	83.2	13.1
713910	Golf courses & country clubs	33	12 961	4 370	756	178	83.2	13.1
71394	Fitness & recreational sports centers	219	350 018	94 268	22 712	7 428	11.9	16.6
713940	Fitness & recreational sports centers	219	350 018	94 268	22 712	7 428	11.9	16.6
7139404	Ice skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	19	7 592	1 978	317	83	26.9	3.8
713950	Bowling centers	19	7 592	1 978	317	83	26.9	3.8
71399	All other amusement & recreation industries	86	D	D	D	f	D	D
713990	All other amusement & recreation industries	86	D	D	D	f	D	D
7139901	Dance studios & halls	5	6 846	2 331	547	138	32.3	—
7139902	Concession operators of amusement devices & rides	10	11 413	3 729	794	179	22.3	15.6
7139904	Miniature golf courses	2	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	8	4 995	1 906	173	127	44.9	4.0
NEW YORK, NY (QUEENS COUNTY PART) *								
71	Arts, entertainment, & recreation	217	293 247	108 082	18 919	2 690	8.7	3.7
711	Performing arts, spectator sports, & related industries	71	217 880	89 911	15 129	1 587	4.2	2.3
7111	Performing arts companies	22	D	D	D	b	D	D
71111	Theater companies & dinner theaters	6	D	D	D	a	D	D
711110	Theater companies & dinner theaters	6	D	D	D	a	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7112	Spectator sports	13	D	D	D	g	D	D
71121	Spectator sports	13	D	D	D	g	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112112	Baseball clubs	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	f	D	D
7112123	Horse racetrack operation	1	D	D	D	f	D	D
7115	Independent artists, writers, & performers	25	D	D	D	b	D	D
71151	Independent artists, writers, & performers	25	D	D	D	b	D	D
711510	Independent artists, writers, & performers	25	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NEW YORK, NY (QUEENS COUNTY PART) *—Con.								
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	144	D	D	D	g	D	D
7131	Amusement parks & arcades	7	3 683	525	116	47	60.2	—
7139	Other amusement & recreation services	136	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	b	D	D
713910	Golf courses & country clubs	11	D	D	D	b	D	D
71394	Fitness & recreational sports centers	56	37 808	8 991	1 711	570	15.9	3.6
713940	Fitness & recreational sports centers	56	37 808	8 991	1 711	570	15.9	3.6
71395	Bowling centers	13	11 689	3 478	965	253	9.7	2.3
713950	Bowling centers	13	11 689	3 478	965	253	9.7	2.3
71399	All other amusement & recreation industries	50	D	D	D	c	D	D
713990	All other amusement & recreation industries	50	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) .	7	2 782	658	150	40	8.8	—
NEW YORK, NY (RICHMOND COUNTY PART) *								
71	Arts, entertainment, & recreation	69	34 440	8 629	1 578	568	27.4	9.6
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	50	D	D	D	f	D	D
7139	Other amusement & recreation services	45	D	D	D	f	D	D
71391	Golf courses & country clubs	4	D	D	D	b	D	D
713910	Golf courses & country clubs	4	D	D	D	b	D	D
71393	Marinas	9	6 846	2 130	284	38	6.6	5.3
713930	Marinas	9	6 846	2 130	284	38	6.6	5.3
71394	Fitness & recreational sports centers	16	11 143	2 763	573	263	40.3	4.2
713940	Fitness & recreational sports centers	16	11 143	2 763	573	263	40.3	4.2
71395	Bowling centers	5	D	D	D	c	D	D
713950	Bowling centers	5	D	D	D	c	D	D
71399	All other amusement & recreation industries	11	D	D	D	a	D	D
713990	All other amusement & recreation industries	11	D	D	D	a	D	D
NEW YORK MILLS, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
NIAGARA FALLS, NY								
71	Arts, entertainment, & recreation	9	3 500	898	235	108	33.2	2.1
713	Amusement, gambling, & recreation industries	9	3 500	898	235	108	33.2	2.1
7139	Other amusement & recreation services	9	3 500	898	235	108	33.2	2.1
NISKAYUNA TOWN, NY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
NORTH CASTLE TOWN, NY								
71	Arts, entertainment, & recreation	7	6 653	2 295	511	132	9.3	14.8
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
NORTH GREENBUSH TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
NORTH HEMPSTEAD TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	88	71 610	20 649	4 209	1 042	31.9	7.7
711	Performing arts, spectator sports, & related industries	45	33 441	7 314	1 653	331	29.4	7.2
7111	Performing arts companies	18	D	D	D	c	D	D
71111	Theater companies & dinner theaters	5	D	D	D	c	D	D
711110	Theater companies & dinner theaters	5	D	D	D	c	D	D
71113	Musical groups & artists	13	3 034	809	114	19	22.6	—
711130	Musical groups & artists	13	3 034	809	114	19	22.6	—
7111309	Other music groups & artists	13	3 034	809	114	19	22.6	—
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	9 685	1 886	552	40	73.1	1.5
71151	Independent artists, writers, & performers	15	9 685	1 886	552	40	73.1	1.5
711510	Independent artists, writers, & performers	15	9 685	1 886	552	40	73.1	1.5
713	Amusement, gambling, & recreation industries	43	38 169	13 335	2 556	711	34.1	8.2
7139	Other amusement & recreation services	40	D	D	D	f	D	D
71391	Golf courses & country clubs	4	6 845	2 048	469	62	67.6	32.4
713910	Golf courses & country clubs	4	6 845	2 048	469	62	67.6	32.4
71393	Marinas	3	4 165	1 411	386	41	D	—
713930	Marinas	3	4 165	1 411	386	41	D	—
71394	Fitness & recreational sports centers	23	10 201	2 862	668	283	49.3	1.0
713940	Fitness & recreational sports centers	23	10 201	2 862	668	283	49.3	1.0
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	8	D	D	D	c	D	D
713990	All other amusement & recreation industries	8	D	D	D	c	D	D
7139901	Dance studios & halls	1	D	D	D	c	D	D
NORTH HILLS, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
NORTHPORT, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
NORTH SYRACUSE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH TONAWANDA, NY								
71	Arts, entertainment, & recreation	11	3 516	844	193	100	85.6	3.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
NORWICH, NY								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
NYACK, NY *								
71	Arts, entertainment, & recreation	16	5 596	2 129	317	64	51.0	6.2
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	8	3 295	1 335	138	9	25.6	5.6
71151	Independent artists, writers, & performers	8	3 295	1 335	138	9	25.6	5.6
711510	Independent artists, writers, & performers	8	3 295	1 335	138	9	25.6	5.6
OGDEN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	6	1 860	354	59	23	76.3	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
OGDENSBURG, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OLD WESTBURY, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
OLEAN, NY								
71	Arts, entertainment, & recreation	8	1 181	217	62	30	38.4	15.3
ONEIDA, NY								
71	Arts, entertainment, & recreation	4	588	80	25	20	48.6	—
ONEONTA, NY								
71	Arts, entertainment, & recreation	5	866	224	55	30	56.9	—
ONONDAGA TOWN, NY								
71	Arts, entertainment, & recreation	3	2 546	1 044	87	9	D	—
713	Amusement, gambling, & recreation industries	3	2 546	1 044	87	9	D	—
7139	Other amusement & recreation services	3	2 546	1 044	87	9	D	—
ORANGETOWN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	25	8 615	2 807	360	78	63.8	6.3
711	Performing arts, spectator sports, & related industries	13	5 062	1 684	147	20	70.2	—
7111	Performing arts companies	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	12	3 553	1 123	213	58	54.6	15.2
7139	Other amusement & recreation services	10	D	D	D	b	D	D
ORCHARD PARK, NY *								
71	Arts, entertainment, & recreation	4	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	c	D	D
71121	Spectator sports	1	D	D	D	c	D	D
711211	Sports teams & clubs	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
ORCHARD PARK TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	6	1 969	423	92	50	2.4	30.4
713	Amusement, gambling, & recreation industries	6	1 969	423	92	50	2.4	30.4
7139	Other amusement & recreation services	6	1 969	423	92	50	2.4	30.4
71394	Fitness & recreational sports centers	6	1 969	423	92	50	2.4	30.4
713940	Fitness & recreational sports centers	6	1 969	423	92	50	2.4	30.4
OSSINING, NY								
71	Arts, entertainment, & recreation	5	2 270	771	146	12	50.9	.7
OSWEGO, NY								
71	Arts, entertainment, & recreation	11	2 482	503	69	53	86.3	.8
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
OWEGO, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
OWEGO TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	3	1 440	436	110	13	D	8.2

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							From administrative records ¹	Estimated ²
OYSTER BAY TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	138	66 600	22 095	4 500	1 122	32.8	5.3
711	Performing arts, spectator sports, & related industries	69	D	D	D	e	D	D
7111	Performing arts companies	17	5 702	1 823	328	117	27.1	16.1
71113	Musical groups & artists	8	1 863	823	130	44	31.7	9.3
711130	Musical groups & artists	8	1 863	823	130	44	31.7	9.3
7111309	Other music groups & artists	8	1 863	823	130	44	31.7	9.3
71119	Other performing arts companies	5	2 649	857	161	59	15.6	23.9
711190	Other performing arts companies	5	2 649	857	161	59	15.6	23.9
7115	Independent artists, writers, & performers	26	14 264	6 717	1 359	100	32.0	.2
71151	Independent artists, writers, & performers	26	14 264	6 717	1 359	100	32.0	.2
711510	Independent artists, writers, & performers	26	14 264	6 717	1 359	100	32.0	.2
713	Amusement, gambling, & recreation industries	68	39 500	12 041	2 488	841	34.1	4.8
7139	Other amusement & recreation services	63	D	D	D	f	D	D
71391	Golf courses & country clubs	7	9 492	2 771	440	99	17.8	—
713910	Golf courses & country clubs	7	9 492	2 771	440	99	17.8	—
71393	Marinas	4	4 736	1 752	294	45	10.2	—
713930	Marinas	4	4 736	1 752	294	45	10.2	—
71394	Fitness & recreational sports centers	30	14 737	4 924	1 166	503	32.0	6.7
713940	Fitness & recreational sports centers	30	14 737	4 924	1 166	503	32.0	6.7
7139405	Roller skating rinks	1	D	D	D	b	D	D
71395	Bowling centers	8	3 903	1 360	296	132	57.8	—
713950	Bowling centers	8	3 903	1 360	296	132	57.8	—
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
PALMYRA, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
PATCHOGUE, NY *								
71	Arts, entertainment, & recreation	10	3 083	879	176	54	57.2	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
PEEKSKILL, NY								
71	Arts, entertainment, & recreation	7	2 042	624	155	45	37.7	—
713	Amusement, gambling, & recreation industries	4	1 707	414	110	43	42.8	—
7139	Other amusement & recreation services	4	1 707	414	110	43	42.8	—
PELHAM, NY								
71	Arts, entertainment, & recreation	4	342	118	15	5	23.7	—
PELHAM MANOR, NY								
71	Arts, entertainment, & recreation	7	4 610	2 576	368	112	17.5	15.1
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PENFIELD TOWN, NY								
71	Arts, entertainment, & recreation	7	4 181	1 513	310	129	2.9	3.1
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
PENN YAN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PERINTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	14	4 506	1 184	281	103	45.1	17.1
713	Amusement, gambling, & recreation industries	11	4 058	864	211	90	46.6	19.0
7139	Other amusement & recreation services	11	4 058	864	211	90	46.6	19.0
71394	Fitness & recreational sports centers	6	2 655	503	118	38	18.5	29.0
713940	Fitness & recreational sports centers	6	2 655	503	118	38	18.5	29.0
PERRY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
PHILIPSTOWN TOWN, NY								
71	Arts, entertainment, & recreation	6	2 374	901	133	44	49.2	43.4
PITTSFORD TOWN, NY								
71	Arts, entertainment, & recreation	8	4 856	1 471	311	75	46.8	.6
711	Performing arts, spectator sports, & related industries	3	2 609	629	109	26	D	—
713	Amusement, gambling, & recreation industries	5	2 247	842	202	49	11.9	1.3
7139	Other amusement & recreation services	5	2 247	842	202	49	11.9	1.3
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PLATTSBURGH, NY								
71	Arts, entertainment, & recreation	17	5 102	1 401	260	105	46.9	.2
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
PLATTSBURGH TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
PLEASANTVILLE, NY *								
71	Arts, entertainment, & recreation	5	3 230	1 757	132	23	24.1	—
711	Performing arts, spectator sports, & related industries	5	3 230	1 757	132	23	24.1	—
POMONA, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	a	D	D
7139	Other amusement & recreation services	1	D	D	D	a	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
PORT CHESTER, NY								
71	Arts, entertainment, & recreation	5	4 821	1 050	234	73	2.4	1.0
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
PORT JEFFERSON, NY *								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
PORT JERVIS, NY								
71	Arts, entertainment, & recreation	3	946	187	35	14	D	24.3
PORT WASHINGTON NORTH, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POTSDAM, NY								
71	Arts, entertainment, & recreation	3	390	116	8	4	D	—
POUGHKEEPSIE, NY								
71	Arts, entertainment, & recreation	13	5 951	1 762	416	149	27.0	.5
713	Amusement, gambling, & recreation industries	10	4 909	1 156	273	124	32.8	.6
7139	Other amusement & recreation services	8	D	D	D	b	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
POUGHKEEPSIE TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	11	3 183	893	193	103	36.0	5.7
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	2 571	805	177	99	25.4	7.1
713940	Fitness & recreational sports centers	6	2 571	805	177	99	25.4	7.1
PULASKI, NY								
71	Arts, entertainment, & recreation	4	388	104	12	6	52.6	—
QUEENSBURY TOWN, NY								
71	Arts, entertainment, & recreation	17	8 071	1 771	409	115	28.8	1.8
713	Amusement, gambling, & recreation industries	15	D	D	D	c	D	D
7139	Other amusement & recreation services	13	5 904	1 313	298	101	39.4	—
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D
7139904	Miniature golf courses	2	D	D	D	b	D	D
RAMAPO TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	8	13 685	3 494	599	73	6.5	—
711	Performing arts, spectator sports, & related industries	3	2 765	953	181	14	D	—
713	Amusement, gambling, & recreation industries	5	10 920	2 541	418	59	—	—
7139	Other amusement & recreation services	5	10 920	2 541	418	59	—	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	a	D	D
713990	All other amusement & recreation industries	1	D	D	D	a	D	D
RAVENA, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
RENSELAER, NY								
71	Arts, entertainment, & recreation	4	1 438	754	148	20	22.8	—
RHINEBECK, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
RIVERHEAD TOWN, NY								
71	Arts, entertainment, & recreation	12	12 287	3 043	556	105	5.6	1.9
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71391	Golf courses & country clubs	6	10 309	2 459	426	79	—	2.3
713910	Golf courses & country clubs	6	10 309	2 459	426	79	—	2.3
ROCHESTER, NY								
71	Arts, entertainment, & recreation	53	40 767	10 166	2 068	703	54.8	.9
711	Performing arts, spectator sports, & related industries	12	11 960	2 541	372	129	58.3	.1
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	41	28 807	7 625	1 696	574	53.3	1.3
7131	Amusement parks & arcades	4	D	D	D	b	D	D
71312	Amusement arcades	3	D	D	D	b	D	D
713120	Amusement arcades	3	D	D	D	b	D	D
7139	Other amusement & recreation services	37	D	D	D	e	D	D
71391	Golf courses & country clubs	5	5 896	2 112	358	68	56.7	2.0
713910	Golf courses & country clubs	5	5 896	2 112	358	68	56.7	2.0
71394	Fitness & recreational sports centers	19	9 018	3 269	751	302	39.0	2.7
713940	Fitness & recreational sports centers	19	9 018	3 269	751	302	39.0	2.7
71395	Bowling centers	4	3 035	794	216	81	14.5	—
713950	Bowling centers	4	3 035	794	216	81	14.5	—
71399	All other amusement & recreation industries	6	2 863	537	147	43	16.3	—
713990	All other amusement & recreation industries	6	2 863	537	147	43	16.3	—

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							From administrative records ¹	Estimated ²
ROCKVILLE CENTRE, NY *								
71	Arts, entertainment, & recreation	14	9 638	2 182	473	231	15.6	—
711	Performing arts, spectator sports, & related industries	5	1 324	303	28	16	70.1	—
713	Amusement, gambling, & recreation industries	9	8 314	1 879	445	215	7.0	—
7139	Other amusement & recreation services	9	8 314	1 879	445	215	7.0	—
71394	Fitness & recreational sports centers	6	7 253	1 504	358	189	3.2	—
713940	Fitness & recreational sports centers	6	7 253	1 504	358	189	3.2	—
ROME, NY								
71	Arts, entertainment, & recreation	13	1 922	511	76	48	69.4	.4
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
ROTTERDAM TOWN, NY								
71	Arts, entertainment, & recreation	8	3 464	835	182	74	6.4	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
RYE, NY								
71	Arts, entertainment, & recreation	14	22 127	8 921	2 084	417	9.4	—
713	Amusement, gambling, & recreation industries	10	21 293	8 614	2 041	414	7.0	—
7139	Other amusement & recreation services	9	D	D	D	e	D	D
71391	Golf courses & country clubs	2	D	D	D	c	D	D
713910	Golf courses & country clubs	2	D	D	D	c	D	D
RYE BROOK, NY								
71	Arts, entertainment, & recreation	4	1 638	456	200	20	32.8	—
SALAMANCA, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SALINA TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	13	4 564	1 294	285	133	36.0	2.0
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
SANDS POINT, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SARANAC LAKE, NY *								
71	Arts, entertainment, & recreation	5	1 674	232	50	13	30.9	—
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
SARANAC LAKE, NY (ESSEX COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SARANAC LAKE, NY (FRANKLIN COUNTY PART) *								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
SARATOGA SPRINGS, NY								
71	Arts, entertainment, & recreation	14	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	c	D	D
7112	Spectator sports	4	D	D	D	c	D	D
71121	Spectator sports	4	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	2 054	649	142	77	42.8	2.2
7139	Other amusement & recreation services	7	2 054	649	142	77	42.8	2.2
SAUGERTIES, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	SAUGERTIES TOWN BALANCE, NY *							
71	Arts, entertainment, & recreation	3	472	92	18	15	D	—
	SCARSDALE, NY							
71	Arts, entertainment, & recreation	9	1 958	638	11	4	97.5	.3
	SCHENECTADY, NY							
71	Arts, entertainment, & recreation	13	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7132	Gambling industries	1	D	D	D	c	D	D
71329	Other gambling industries	1	D	D	D	c	D	D
713290	Other gambling industries	1	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
	SCHODACK TOWN, NY							
71	Arts, entertainment, & recreation	5	1 588	326	45	12	91.8	8.2
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
	SEA CLIFF, NY *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SENECA FALLS, NY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SHAWANGUNK TOWN BALANCE, NY *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SIDNEY, NY							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SILVER CREEK, NY							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SKANEATELES, NY							
71	Arts, entertainment, & recreation	5	1 344	397	59	19	68.8	31.2
	SLEEPY HOLLOW, NY *							
71	Arts, entertainment, & recreation	5	1 053	287	59	10	47.9	14.5
	SLOATSBURG, NY *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	SMITHTOWN TOWN, NY							
71	Arts, entertainment, & recreation	32	16 647	4 636	833	267	47.7	1.5
711	Performing arts, spectator sports, & related industries	7	1 618	680	130	33	91.5	7.1
7111	Performing arts companies	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	25	15 029	3 956	703	234	43.0	.8
7139	Other amusement & recreation services	25	15 029	3 956	703	234	43.0	.8
71391	Golf courses & country clubs	7	8 013	1 990	317	77	59.5	—
713910	Golf courses & country clubs	7	8 013	1 990	317	77	59.5	—
71394	Fitness & recreational sports centers	9	2 783	925	162	74	27.8	4.6
713940	Fitness & recreational sports centers	9	2 783	925	162	74	27.8	4.6
	SOLVAY, NY *							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	SOMERS TOWN, NY							
71	Arts, entertainment, & recreation	7	3 357	1 201	109	64	20.6	54.8
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SOUTHAMPTON, NY *								
71	Arts, entertainment, & recreation	13	14 129	3 208	283	116	63.5	.9
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	2	D	D	D	a	D	D
71151	Independent artists, writers, & performers	2	D	D	D	a	D	D
711510	Independent artists, writers, & performers	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 742	1 281	175	106	4.3	4.7
713940	Fitness & recreational sports centers	5	2 742	1 281	175	106	4.3	4.7
SOUTHAMPTON TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	43	28 697	5 566	924	137	68.1	1.9
711	Performing arts, spectator sports, & related industries	14	17 792	2 891	495	32	72.9	.4
7111	Performing arts companies	3	D	D	D	a	D	D
71119	Other performing arts companies	1	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	a	D	D
7115	Independent artists, writers, & performers	7	3 180	1 373	251	6	55.6	2.0
71151	Independent artists, writers, & performers	7	3 180	1 373	251	6	55.6	2.0
711510	Independent artists, writers, & performers	7	3 180	1 373	251	6	55.6	2.0
713	Amusement, gambling, & recreation industries	28	D	D	D	c	D	D
7139	Other amusement & recreation services	28	D	D	D	c	D	D
71393	Marinas	17	6 621	1 676	308	58	43.0	—
713930	Marinas	17	6 621	1 676	308	58	43.0	—
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
SOUTHEAST TOWN, NY								
71	Arts, entertainment, & recreation	12	4 005	1 186	234	61	35.6	.6
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
SOUTH GLENS FALLS, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SOUTH NYACK, NY *								
71	Arts, entertainment, & recreation	4	1 340	314	55	7	45.1	38.1
SOUTHOLD TOWN, NY								
71	Arts, entertainment, & recreation	22	27 585	4 095	836	142	5.8	1.0
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	14	24 907	3 209	709	125	3.8	—
713930	Marinas	14	24 907	3 209	709	125	3.8	—
SOUTHPORT TOWN, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPENCERPORT, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING VALLEY, NY *								
71	Arts, entertainment, & recreation	5	1 083	348	104	37	62.7	37.3
SPRINGVILLE, NY								
71	Arts, entertainment, & recreation	3	462	78	23	14	D	13.4
STONY POINT TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SUFFERN, NY *								
71	Arts, entertainment, & recreation	6	2 282	458	62	27	8.8	5.2
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
7111	Performing arts companies	2	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
SULLIVAN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SYRACUSE, NY								
71	Arts, entertainment, & recreation	28	18 870	3 589	805	290	6.0	2.9
711	Performing arts, spectator sports, & related industries	12	10 211	1 563	331	147	5.5	.5
7112	Spectator sports	3	D	D	D	c	D	D
71121	Spectator sports	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	8 659	2 026	474	143	6.7	5.7
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71399	All other amusement & recreation industries	4	3 910	475	111	32	—	.6
713990	All other amusement & recreation industries	4	3 910	475	111	32	—	.6
TARRYTOWN, NY *								
71	Arts, entertainment, & recreation	6	1 720	482	71	13	50.7	6.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
TONAWANDA, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
TONAWANDA TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	10	3 837	696	157	73	23.8	53.5
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
TROY, NY								
71	Arts, entertainment, & recreation	14	2 888	443	99	50	60.7	30.2
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
TUCKAHOE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TUPPER LAKE, NY								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
UNION TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	1 243	240	55	34	34.4	55.4
UTICA, NY								
71	Arts, entertainment, & recreation	10	2 949	606	148	79	16.9	14.6
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
VALLEY STREAM, NY *								
71	Arts, entertainment, & recreation	12	6 660	2 673	693	33	50.7	1.7
711	Performing arts, spectator sports, & related industries	7	5 803	2 434	638	11	44.8	.5
7115	Independent artists, writers, & performers	4	D	D	D	a	D	D
71151	Independent artists, writers, & performers	4	D	D	D	a	D	D
711510	Independent artists, writers, & performers	4	D	D	D	a	D	D
VAN BUREN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
VESTAL TOWN, NY								
71	Arts, entertainment, & recreation	8	3 376	1 005	215	99	39.0	—
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
WALDEN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WALLKILL TOWN, NY								
71	Arts, entertainment, & recreation	5	2 804	724	136	76	4.1	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
WAPPINGER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	4	1 928	608	156	70	46.2	5.9
713	Amusement, gambling, & recreation industries	4	1 928	608	156	70	46.2	5.9
7139	Other amusement & recreation services	4	1 928	608	156	70	46.2	5.9
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WAPPINGERS FALLS, NY *								
71	Arts, entertainment, & recreation	3	1 595	378	72	51	D	—
713	Amusement, gambling, & recreation industries	3	1 595	378	72	51	D	—
WARSAW, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WARWICK, NY *								
71	Arts, entertainment, & recreation	6	2 323	1 000	347	106	12.6	21.8
713	Amusement, gambling, & recreation industries	5	D	D	D	c	D	D
7139	Other amusement & recreation services	5	D	D	D	c	D	D
WARWICK TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	5	654	305	69	8	27.7	—
WATERLOO, NY								
71	Arts, entertainment, & recreation	3	2 689	623	114	39	D	—
713	Amusement, gambling, & recreation industries	3	2 689	623	114	39	D	—
7139	Other amusement & recreation services	3	2 689	623	114	39	D	—
WATERTOWN, NY								
71	Arts, entertainment, & recreation	13	3 905	1 028	206	97	52.3	.8
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
WATERVLIET, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WAVERLY, NY								
71	Arts, entertainment, & recreation	6	568	201	58	27	44.9	9.7
WEBSTER, NY *								
71	Arts, entertainment, & recreation	3	410	155	43	26	D	—
WEBSTER TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	7	3 790	830	46	89	45.2	7.6
713	Amusement, gambling, & recreation industries	7	3 790	830	46	89	45.2	7.6
7139	Other amusement & recreation services	7	3 790	830	46	89	45.2	7.6

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WELLSVILLE, NY								
71	Arts, entertainment, & recreation	3	643	395	75	35	49.9	50.1
WESLEY HILLS, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WESTBURY, NY *								
71	Arts, entertainment, & recreation	6	1 921	673	189	45	65.6	34.4
WESTFIELD, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST HAVERSTRAW, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WEST SENECA TOWN, NY								
71	Arts, entertainment, & recreation	7	2 827	834	240	119	15.6	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
WHEATFIELD TOWN, NY								
71	Arts, entertainment, & recreation	6	1 389	243	42	16	64.9	13.6
WHITEHALL, NY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
WHITE PLAINS, NY								
71	Arts, entertainment, & recreation	28	22 245	7 591	1 577	231	28.2	11.5
711	Performing arts, spectator sports, & related industries	14	D	D	D	b	D	D
7111	Performing arts companies	4	4 196	1 290	396	37	—	16.1
71111	Theater companies & dinner theaters	1	D	D	D	a	D	D
711110	Theater companies & dinner theaters	1	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	b	D	D
711130	Musical groups & artists	3	D	D	D	b	D	D
7111309	Other music groups & artists	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	15 084	5 152	931	169	32.7	11.2
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	6 793	2 966	431	62	4.5	24.9
713990	All other amusement & recreation industries	5	6 793	2 966	431	62	4.5	24.9
WHITESBORO, NY *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WHITESTOWN TOWN BALANCE, NY *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
WILLIAMSVILLE, NY *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
WILLISTON PARK, NY *								
71	Arts, entertainment, & recreation	4	465	104	13	9	82.4	17.6
WILTON TOWN, NY								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
YONKERS, NY								
71	Arts, entertainment, & recreation	32	49 130	10 485	2 387	536	5.7	4.4
711	Performing arts, spectator sports, & related industries	15	D	D	D	e	D	D
7112	Spectator sports	4	D	D	D	e	D	D
71121	Spectator sports	4	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	6 599	1 168	235	80	11.7	18.0
713940	Fitness & recreational sports centers	7	6 599	1 168	235	80	11.7	18.0
YORKTOWN TOWN, NY								
71	Arts, entertainment, & recreation	10	8 619	3 091	689	208	19.3	-
713	Amusement, gambling, & recreation industries	7	8 034	3 026	676	202	18.3	-
7139	Other amusement & recreation services	7	8 034	3 026	676	202	18.3	-
71394	Fitness & recreational sports centers	2	D	D	D	c	D	D
713940	Fitness & recreational sports centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
YORKVILLE, NY *								
71	Arts, entertainment, & recreation	4	925	174	43	24	20.9	52.6
BALANCE OF ALBANY COUNTY, NY								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF ALLEGANY COUNTY, NY								
71	Arts, entertainment, & recreation	8	3 883	1 013	527	332	32.7	3.8
713	Amusement, gambling, & recreation industries	7	D	D	D	e	D	D
7139	Other amusement & recreation services	7	D	D	D	e	D	D
BALANCE OF BROOME COUNTY, NY								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF CATTARAUGUS COUNTY, NY								
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	c	D	D
713990	All other amusement & recreation industries	2	D	D	D	c	D	D
BALANCE OF CAYUGA COUNTY, NY								
71	Arts, entertainment, & recreation	18	8 862	1 534	158	71	28.9	2.3
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7112	Spectator sports	1	D	D	D	a	D	D
71121	Spectator sports	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
BALANCE OF CHAUTAUQUA COUNTY, NY								
71	Arts, entertainment, & recreation	25	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
BALANCE OF CHEMUNG COUNTY, NY								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
BALANCE OF CHENANGO COUNTY, NY								
71	Arts, entertainment, & recreation	13	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CLINTON COUNTY, NY								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BALANCE OF COLUMBIA COUNTY, NY								
71	Arts, entertainment, & recreation	27	13 951	3 584	480	136	65.9	1.4
711	Performing arts, spectator sports, & related industries	19	D	D	D	b	D	D
7115	Independent artists, writers, & performers	11	D	D	D	b	D	D
71151	Independent artists, writers, & performers	11	D	D	D	b	D	D
711510	Independent artists, writers, & performers	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF CORTLAND COUNTY, NY								
71	Arts, entertainment, & recreation	8	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
BALANCE OF DELAWARE COUNTY, NY								
71	Arts, entertainment, & recreation	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
BALANCE OF DUTCHESS COUNTY, NY								
71	Arts, entertainment, & recreation	38	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	a	D	D
71113	Musical groups & artists	4	D	D	D	a	D	D
711130	Musical groups & artists	4	D	D	D	a	D	D
7111309	Other music groups & artists	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	26	12 725	3 256	544	187	66.5	.3
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	5 461	1 178	265	124	84.9	—
713940	Fitness & recreational sports centers	8	5 461	1 178	265	124	84.9	—
71399	All other amusement & recreation industries	5	1 641	365	86	16	12.2	2.5
713990	All other amusement & recreation industries	5	1 641	365	86	16	12.2	2.5
BALANCE OF ERIE COUNTY, NY								
71	Arts, entertainment, & recreation	17	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	4	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	f	D	D
7139	Other amusement & recreation services	13	D	D	D	f	D	D
BALANCE OF ESSEX COUNTY, NY *								
71	Arts, entertainment, & recreation	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D
BALANCE OF FRANKLIN COUNTY, NY								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
BALANCE OF FULTON COUNTY, NY								
71	Arts, entertainment, & recreation	13	2 463	421	58	22	70.6	17.5
713	Amusement, gambling, & recreation industries	13	2 463	421	58	22	70.6	17.5
7139	Other amusement & recreation services	13	2 463	421	58	22	70.6	17.5

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							From administrative records ¹	Estimated ²
BALANCE OF GENESEE COUNTY, NY								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7131	Amusement parks & arcades	1	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	c	D	D
713110	Amusement & theme parks	1	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	b	D	D
BALANCE OF GREENE COUNTY, NY								
71	Arts, entertainment, & recreation	15	13 582	4 559	1 495	431	9.1	—
713	Amusement, gambling, & recreation industries	10	D	D	D	e	D	D
7139	Other amusement & recreation services	8	D	D	D	e	D	D
BALANCE OF HAMILTON COUNTY, NY								
71	Arts, entertainment, & recreation	15	2 068	526	18	5	83.1	16.9
713	Amusement, gambling, & recreation industries	15	2 068	526	18	5	83.1	16.9
7139	Other amusement & recreation services	15	2 068	526	18	5	83.1	16.9
BALANCE OF HERKIMER COUNTY, NY								
71	Arts, entertainment, & recreation	15	6 950	2 171	258	83	21.5	8.7
713	Amusement, gambling, & recreation industries	15	6 950	2 171	258	83	21.5	8.7
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF JEFFERSON COUNTY, NY								
71	Arts, entertainment, & recreation	45	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	39	D	D	D	c	D	D
7139	Other amusement & recreation services	37	D	D	D	c	D	D
71393	Marinas	19	6 065	1 140	135	43	62.1	29.7
713930	Marinas	19	6 065	1 140	135	43	62.1	29.7
BALANCE OF LEWIS COUNTY, NY								
71	Arts, entertainment, & recreation	10	1 455	328	121	79	50.7	8.2
BALANCE OF LIVINGSTON COUNTY, NY								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF MADISON COUNTY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MONROE COUNTY, NY								
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
BALANCE OF MONTGOMERY COUNTY, NY								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF NIAGARA COUNTY, NY								
71	Arts, entertainment, & recreation	12	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF ONEIDA COUNTY, NY								
71	Arts, entertainment, & recreation	31	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	26	D	D	D	b	D	D
7139	Other amusement & recreation services	23	D	D	D	b	D	D
BALANCE OF ONONDAGA COUNTY, NY								
71	Arts, entertainment, & recreation	12	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	11	3 669	1 226	385	273	47.3	2.1
7139	Other amusement & recreation services	11	3 669	1 226	385	273	47.3	2.1
BALANCE OF ONTARIO COUNTY, NY								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	e	D	D
7139	Other amusement & recreation services	14	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
BALANCE OF ORANGE COUNTY, NY								
71	Arts, entertainment, & recreation	21	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	5	3 296	1 298	338	41	14.6	—
71151	Independent artists, writers, & performers	5	3 296	1 298	338	41	14.6	—
711510	Independent artists, writers, & performers	5	3 296	1 298	338	41	14.6	—
713	Amusement, gambling, & recreation industries	13	6 641	1 280	218	92	43.1	9.5
7139	Other amusement & recreation services	13	6 641	1 280	218	92	43.1	9.5
BALANCE OF ORLEANS COUNTY, NY								
71	Arts, entertainment, & recreation	7	D	D	D	a	D	D
BALANCE OF OSWEGO COUNTY, NY								
71	Arts, entertainment, & recreation	21	8 053	1 184	165	53	65.4	1.4
713	Amusement, gambling, & recreation industries	20	D	D	D	b	D	D
7139	Other amusement & recreation services	20	D	D	D	b	D	D
71393	Marinas	5	D	D	D	a	D	D
713930	Marinas	5	D	D	D	a	D	D
BALANCE OF OTSEGO COUNTY, NY								
71	Arts, entertainment, & recreation	20	4 315	1 030	101	31	39.8	3.5
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
BALANCE OF PUTNAM COUNTY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	c	D	D
BALANCE OF RENSSELAER COUNTY, NY								
71	Arts, entertainment, & recreation	4	952	240	25	15	82.7	—
BALANCE OF ST. LAWRENCE COUNTY, NY								
71	Arts, entertainment, & recreation	10	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	a	D	D
7139	Other amusement & recreation services	9	D	D	D	a	D	D
BALANCE OF SARATOGA COUNTY, NY								
71	Arts, entertainment, & recreation	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF SCHENECTADY COUNTY, NY								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF SCHOHARIE COUNTY, NY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	2	D	D	D	b	D	D
71219	Nature parks & other similar institutions	2	D	D	D	b	D	D
712190	Nature parks & other similar institutions	2	D	D	D	b	D	D
BALANCE OF SCHUYLER COUNTY, NY								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
BALANCE OF SENECA COUNTY, NY								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF STEUBEN COUNTY, NY								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF SUFFOLK COUNTY, NY								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	3 413	1 353	242	33	25.5	—
7139	Other amusement & recreation services	5	3 413	1 353	242	33	25.5	—
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
BALANCE OF SULLIVAN COUNTY, NY								
71	Arts, entertainment, & recreation	25	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	9	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	a	D	D
7139	Other amusement & recreation services	16	D	D	D	a	D	D
BALANCE OF TIOGA COUNTY, NY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF TOMPKINS COUNTY, NY								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF ULSTER COUNTY, NY								
71	Arts, entertainment, & recreation	47	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	27	D	D	D	b	D	D
7115	Independent artists, writers, & performers	15	D	D	D	a	D	D
71151	Independent artists, writers, & performers	15	D	D	D	a	D	D
711510	Independent artists, writers, & performers	15	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	c	D	D
7139	Other amusement & recreation services	19	D	D	D	c	D	D
BALANCE OF WARREN COUNTY, NY								
71	Arts, entertainment, & recreation	37	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	D	D	D	b	D	D
7139	Other amusement & recreation services	26	D	D	D	b	D	D
71393	Marinas	9	D	D	D	b	D	D
713930	Marinas	9	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF WASHINGTON COUNTY, NY								
71	Arts, entertainment, & recreation	9	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	2 422	711	158	123	26.9	.7
7139	Other amusement & recreation services	8	2 422	711	158	123	26.9	.7
BALANCE OF WAYNE COUNTY, NY								
71	Arts, entertainment, & recreation	23	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	b	D	D
7139	Other amusement & recreation services	22	D	D	D	b	D	D
BALANCE OF WESTCHESTER COUNTY, NY								
71	Arts, entertainment, & recreation	20	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	13	D	D	D	a	D	D
71151	Independent artists, writers, & performers	13	D	D	D	a	D	D
711510	Independent artists, writers, & performers	13	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	a	D	D
7139	Other amusement & recreation services	2	D	D	D	a	D	D
BALANCE OF WYOMING COUNTY, NY								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF YATES COUNTY, NY								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

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.

Appendix D.

Geographic Notes

NEW YORK

Airmont. See “Ramapo town balance.”

Amherst town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Amherst town balance contains all of Amherst town except the incorporated place of Williamsville.

Amityville. See “Babylon town balance.”

Ardasley. See “Greenburgh town balance.”

Attica is in Genesee and Wyoming Counties.

Babylon. See “Babylon town balance.”

Babylon town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Babylon town balance contains all of Babylon town except the incorporated places of Amityville, Babylon, and Lindenhurst.

Balance of Essex County includes the former Ticonderoga village, which disincorporated in January 1994.

Baldwinsville. See “Lysander town balance” and “Van Buren town balance.”

Ballston Spa. See “Milton town balance.”

Bayville. See “Oyster Bay town balance.”

Bellport. See “Brookhaven town balance.”

Blasdell. See “Hamburg town balance.”

Blooming Grove town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Blooming Grove town balance contains all of Blooming Grove town except the incorporated place of Washingtonville.

Briarcliff Manor. See “Mount Pleasant town balance.”

Brightwaters. See “Islip town balance.”

Bronxville. See “Eastchester town balance.”

Brookhaven town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Brookhaven town balance contains all of Brookhaven town except the incorporated places of Bellport, Lake Grove, Patchogue, and Port Jefferson.

Brookville. See “Oyster Bay town balance.”

Cayuga Heights. See “Ithaca town balance.”

Cedarhurst. See “Hempstead town balance.”

Cheektowaga town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cheektowaga town balance contains all of Cheektowaga town except the incorporated places of Depew, Sloan, and Williamsville.

Chestnut Ridge. See “Ramapo town balance.”

Chittenango. See “Sullivan town balance.”

Cicero town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cicero town balance contains all of Cicero town except the incorporated place of North Syracuse.

Clarkstown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clarkstown town balance contains all of Clarkstown town except the incorporated places of Nyack and Spring Valley.

Clay town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Clay town balance contains all of Clay town except the incorporated place of North Syracuse.

Colonie. See “Colonie town balance.”

Colonie town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Colonie town balance contains all of Colonie town except the incorporated places of Colonie and Menands.

Cortlandt town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Cortlandt town balance contains all of Cortlandt town except the incorporated place of Croton-on-Hudson.

Croton-on-Hudson. See “Cortlandt town balance.”

Depew. See “Cheektowaga town balance” and “Lancaster town balance.”

De Witt town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. De Witt town balance contains all of De Witt town except the incorporated place of East Syracuse.

Dobbs Ferry. See “Greenburgh town balance.”

Eastchester town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Eastchester town balance contains all of Eastchester town except the incorporated places of Bronxville and Tuckahoe.

East Hills. See “North Hempstead town balance” and “Oyster Bay town balance.”

East Rockaway. See “Hempstead town balance.”

East Syracuse. See “De Witt town balance.”

East Williston. See “North Hempstead town balance.”

Ellenville. See “Shawangunk town balance.”

Elmsford. See “Greenburgh town balance.”

Endicott. See “Union town balance.”

Fairport. See “Perinton town balance.”

Farmingdale. See “Oyster Bay town balance.”

Fayetteville. See “Manlius town balance.”

Floral Park. See “Hempstead town balance” and “North Hempstead town balance.”

Florida. See “Warwick town balance.”

Flower Hill. See “North Hempstead town balance.”

Freeport. See “Hempstead town balance.”

Garden City. See “Hempstead town balance” and “North Hempstead town balance.”

Geddes town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Geddes town balance contains all of Geddes town except the incorporated place of Solvay.

Geneva is in Ontario and Seneca Counties.

Glenville town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Glenville town balance contains all of Glenville town except the incorporated place of Scotia.

Gowanda is in Cattaraugus and Erie Counties.

Great Neck. See “North Hempstead town balance.”

Great Neck Estates. See “North Hempstead town balance.”

Great Neck Plaza. See “North Hempstead town balance.”

Greenburgh town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Greenburgh town balance contains all of Greenburgh town except the incorporated places of Ardsley, Dobbs Ferry, Elmsford, Hastings-on-Hudson, Irvington, and Tarrytown.

Greenwood Lake. See “Warwick town balance.”

Hamburg. See “Hamburg town balance.”

Hamburg town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hamburg town balance contains all of Hamburg town except the incorporated places of Blasdell and Hamburg.

Hastings-on-Hudson. See “Greenburgh town balance.”

Haverstraw. See “Haverstraw town balance.”

Haverstraw town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Haverstraw town balance contains all of Haverstraw town except the incorporated places of Haverstraw, Pomona, and West Haverstraw.

Hempstead. See “Hempstead town balance.”

Hempstead town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Hempstead town balance contains all of Hempstead town except the incorporated places of Cedarhurst, East Rockaway, Floral Park, Freeport, Garden City, Hempstead, Island Park, Lawrence, Lynbrook, Malverne, Mineola, New Hyde Park, Rockville Centre, and Valley Stream.

Huntington town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Huntington town balance contains all of Huntington town except the incorporated places of Lloyd Harbor and Northport.

Irvington. See “Greenburgh town balance.”

Islandia. See “Islip town balance.”

Island Park. See “Hempstead town balance.”

Islip town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Islip town balance contains all of Islip town except the incorporated places of Brightwaters and Islandia.

Ithaca town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ithaca town balance contains all of Ithaca town except the incorporated place of Cayuga Heights.

Johnson City. See “Union town balance.”

Kenmore. See “Tonawanda town balance.”

Kings Point. See “North Hempstead town balance.”

Lake Grove. See “Brookhaven town balance.”

Lancaster. See “Lancaster town balance.”

Lancaster town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lancaster town balance contains all of Lancaster town except the incorporated places of Depew and Lancaster.

Larchmont. See “Mamaroneck town balance.”

Lawrence. See “Hempstead town balance.”

Lewiston. See “Lewiston town balance.”

Lewiston town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lewiston town balance contains all of Lewiston town except the incorporated place of Lewiston.

Lindenhurst. See “Babylon town balance.”

Liverpool. See “Salina town balance.”

Lloyd Harbor. See “Huntington town balance.”

Lynbrook. See “Hempstead town balance.”

Lysander town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Lysander town balance contains all of Lysander town except the incorporated place of Baldwinsville.

Malverne. See “Hempstead town balance.”

Mamaroneck. See “Mamaroneck town balance.”

Mamaroneck town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mamaroneck town balance contains all of Mamaroneck town except the incorporated places of Larchmont and Mamaroneck.

Manlius. See “Manlius town balance.”

Manlius town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Manlius town balance contains all of Manlius town except the incorporated places of Fayetteville, Manlius, and Minoa.

Manorhaven. See “North Hempstead town balance.”

Massapequa Park. See “Oyster Bay town balance.”

Menands. See “Colonie town balance.”

Milton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Milton town balance contains all of Milton town except the incorporated place of Ballston Spa.

Mineola. See “Hempstead town balance” and “North Hempstead town balance.”

Minoa. See “Manlius town balance.”

Montebello. See “Ramapo town balance.”

Moreau town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Moreau town balance contains all of Moreau town except the incorporated place of South Glens Falls.

Mount Pleasant town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Mount Pleasant town balance contains all of Mount Pleasant town except the incorporated places of Briarcliff Manor, Pleasantville, and Sleepy Hollow.

Munsey Park. See “North Hempstead town balance.”

Muttontown. See “Oyster Bay town balance.”

New Hartford town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Hartford town balance contains all of New Hartford town except the incorporated place of New York Mills.

New Hempstead. See “Ramapo town balance.”

New Hyde Park. See “Hempstead town balance” and “North Hempstead town balance.”

New Square. See “Ramapo town balance.”

New Windsor town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. New Windsor town balance contains all of New Windsor town except the incorporated place of Washingtonville.

New York is in Bronx, Kings, New York, Queens, and Richmond Counties.

New York Mills. See “New Hartford town balance” and “Whitestown town balance.”

North Hempstead town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. North Hempstead town balance contains all of North Hempstead town except the incorporated places of East Hills, East Williston, Floral Park, Flower Hill, Garden City, Great Neck, Great Neck Estates, Great Neck Plaza, Kings Point, Manorhaven, Mineola, Munsey Park, New Hyde Park, North Hills, Old Westbury, Port Washington North, Sands Point, Thomaston, Westbury, and Williston Park.

North Hills. See “North Hempstead town balance.”

Northport. See “Huntington town balance.”

North Syracuse. See “Cicero town balance” and “Clay town balance.”

Nyack. See “Clarkstown town balance” and “Orangetown town balance.”

Ogden town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ogden town balance contains all of Ogden town except the incorporated place of Spencerport.

Old Westbury. See “North Hempstead town balance” and “Oyster Bay town balance.”

Orangetown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orangetown town balance contains all of Orangetown town except the incorporated places of Nyack and South Nyack.

Orchard Park. See “Orchard Park town balance.”

Orchard Park town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Orchard Park town balance contains all of Orchard Park town except the incorporated place of Orchard Park.

Owego. See “Owego town balance.”

Owego town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Owego town balance contains all of Owego town except the incorporated place of Owego.

Oyster Bay town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census.

Oyster Bay town balance contains all of Oyster Bay town except the incorporated places of Bayville, Brookville, East Hills, Farmingdale, Massapequa Park, Muttontown, Old Westbury, and Sea Cliff.

Patchogue. See “Brookhaven town balance.”

Perinton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Perinton town balance contains all of Perinton town except the incorporated place of Fairport.

Pleasantville. See “Mount Pleasant town balance.”

Pomona. See “Haverstraw town balance” and “Ramapo town balance.”

Port Jefferson. See “Brookhaven town balance.”

Port Washington North. See “North Hempstead town balance.”

Poughkeepsie town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Poughkeepsie town balance contains all of Poughkeepsie town except the incorporated place of Wappingers Falls.

Ramapo town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Ramapo town balance contains all of Ramapo town except the incorporated places of Airmont, Chestnut Ridge, Montebello, New Hempstead, New Square, Pomona, Sloatsburg, Spring Valley, Suffern, and Wesley Hills.

Rockville Centre. See “Hempstead town balance.”

Salina town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Salina town balance contains all of Salina town except the incorporated place of Liverpool.

Sands Point. See “North Hempstead town balance.”

Saranac Lake is in Essex and Franklin Counties.

Saugerties. See “Saugerties town balance.”

Saugerties town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Saugerties town balance contains all of Saugerties town except the incorporated place of Saugerties.

Scotia. See “Glenville town balance.”

Sea Cliff. See “Oyster Bay town balance.”

Shawangunk town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Shawangunk town balance contains all of Shawangunk town except the incorporated place of Ellenville.

Sleepy Hollow name was changed from North Tarrytown in December 1996; see “Mount Pleasant town balance.”

Sloan. See “Cheektowaga town balance.”

Sloatsburg. See “Ramapo town balance.”

Solvay. See “Geddes town balance.”

Southampton. See “Southampton town balance.”

Southampton town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Southampton town balance contains all of Southampton town except the incorporated place of Southampton.

South Glens Falls. See “Moreau town balance.”

South Nyack. See “Orangetown town balance.”

Spencerport. See “Ogden town balance.”

Spring Valley. See “Clarkstown town balance” and “Ramapo town balance.”

Suffern. See “Ramapo town balance.”

Sullivan town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Sullivan town balance contains all of Sullivan town except the incorporated place of Chittenango.

Tarrytown. See “Greenburgh town balance.”

Thomaston. See “North Hempstead town balance.”

Tonawanda town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Tonawanda town balance contains all of Tonawanda town except the incorporated place of Kenmore.

Tuckahoe. See “Eastchester town balance.”

Union town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Union town balance contains all of Union town except the incorporated places of Endicott and Johnson City.

Valley Stream. See “Hempstead town balance.”

Van Buren town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Van Buren town balance contains all of Van Buren town except the incorporated place of Baldwinsville.

Wappingers Falls. See “Poughkeepsie town balance” and “Wappinger town balance.”

Wappinger town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Wappinger town balance contains all of Wappinger town except the incorporated place of Wappingers Falls.

Warwick. See “Warwick town balance.”

Warwick town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Censuses. Warwick town balance contains all of Warwick town except the incorporated places of Florida, Greenwood Lake, and Warwick.

Washingtonville. See “Blooming Grove town balance” and “New Windsor town balance.”

Webster. See “Webster town balance.”

Webster town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Webster town balance contains all of Webster town except the incorporated place of Webster.

Wesley Hills. See “Ramapo town balance.”

Westbury. See “North Hempstead town balance.”

West Haverstraw. See “Haverstraw town balance.”

Whitesboro. See “Whitestown town balance.”

Whitestown town balance. The term “balance” after the town refers to the portion of a town excluding an incorporated place recognized for the 1997 Economic Census. Whitestown town balance contains all of Whitestown town except the incorporated places of New York Mills, Whitesboro, and Yorkville.

Williamsville. See “Amherst town balance” and “Cheektowaga town balance.”

Williston Park. See “North Hempstead town balance.”

Yorkville. See “Whitestown town balance.”

Appendix E. Metropolitan Areas

NEW YORK

Albany—Schenectady—Troy, NY MSA

Albany County, NY
Montgomery County, NY
Rensselaer County, NY
Saratoga County, NY
Schenectady County, NY
Schoharie County, NY

Binghamton, NY MSA

Broome County, NY
Tioga County, NY

Buffalo—Niagara Falls, NY MSA

Erie County, NY
Niagara County, NY

Dutchess County, NY PMSA

Dutchess County, NY

Elmira, NY MSA

Chemung County, NY

Glens Falls, NY MSA

Warren County, NY
Washington County, NY

Jamestown, NY MSA

Chautauqua County, NY

Nassau—Suffolk, NY PMSA

Nassau County, NY
Suffolk County, NY

New York, NY PMSA

Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY
Queens County, NY

New York, NY PMSA—Con.

Richmond County, NY
Rockland County, NY
Westchester County, NY

New York—Northern New Jersey—Long Island, NY—NJ—CT—PA CMSA

Bergen—Passaic, NJ PMSA
Bergen County, NJ
Passaic County, NJ
Bridgeport, CT PMSA
Fairfield County, CT (Part)
Bridgeport city, CT
Fairfield town, CT
Monroe town, CT
Shelton city, CT
Stratford town, CT
Trumbull town, CT
New Haven County, CT (Part)
Ansonia city, CT
Derby city, CT
Milford city, CT
Seymour town, CT
Danbury, CT PMSA
Fairfield County, CT (Part)
Bethel town, CT
Brookfield town, CT
Danbury city, CT
New Fairfield town, CT
Newtown town, CT
Ridgefield town, CT
Litchfield County, CT (Part)
New Milford town, CT

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

Dutchess County, NY PMSA
Dutchess County, NY
Jersey City, NJ PMSA
Hudson County, NJ
Middlesex—Somerset—Hunterdon, NJ PMSA
Hunterdon County, NJ
Middlesex County, NJ
Somerset County, NJ
Monmouth—Ocean, NJ PMSA
Monmouth County, NJ
Ocean County, NJ
Nassau—Suffolk, NY PMSA
Nassau County, NY
Suffolk County, NY
New Haven—Meriden, CT PMSA
Middlesex County, CT (Part)
Clinton town, CT
New Haven County, CT (Part)
Branford town, CT
Cheshire town, CT
East Haven town, CT
Guilford town, CT
Hamden town, CT
Madison town, CT
Meriden city, CT
New Haven city, CT
North Branford town, CT
North Haven town, CT
Orange town, CT
Wallingford town, CT
West Haven city, CT
New York, NY PMSA
Bronx County, NY
Kings County, NY
New York County, NY
Putnam County, NY

**New York—Northern New Jersey—Long Island,
NY—NJ—CT—PA CMSA—Con.**

New York, NY PMSA—Con.
Queens County, NY
Richmond County, NY
Rockland County, NY
Westchester County, NY
Newark, NJ PMSA
Essex County, NJ
Morris County, NJ
Sussex County, NJ
Union County, NJ
Warren County, NJ
Newburgh, NY—PA PMSA
Orange County, NY
Pike County, PA
Stamford—Norwalk, CT PMSA
Fairfield County, CT (Part)
Darien town, CT
Greenwich town, CT
New Canaan town, CT
Norwalk city, CT
Stamford city, CT
Westport town, CT
Wilton town, CT
Trenton, NJ PMSA
Mercer County, NJ
Waterbury, CT PMSA
Litchfield County, CT (Part)
Watertown town, CT
New Haven County, CT (Part)
Naugatuck, CT
Southbury town, CT
Waterbury city, CT
Wolcott town, CT
Newburgh, NY—PA PMSA
Orange County, NY
Pike County, PA

Rochester, NY MSA

Genesee County, NY
Livingston County, NY
Monroe County, NY
Ontario County, NY
Orleans County, NY
Wayne County, NY

Syracuse, NY MSA

Cayuga County, NY
Madison County, NY
Onondaga County, NY
Oswego County, NY

Utica—Rome, NY MSA

Herkimer County, NY
Oneida County, NY

