

Connecticut

1997

Issued September 1999

EC97S71A-CT

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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ACKNOWLEDGMENTS

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

Service Sector Statistics Division prepared this report. **Bobby E. Russell**, Assistant Chief for Census Programs, was responsible for the overall planning, management, and coordination. Planning and implementation were under the direction of **Jack B. Moody**, Chief, Service Census Branch assisted by **Jack R. Drago**, **Barbara S. Tinari**, **Kirk K. Degler**, **Donna L. Hambric**, and **Deborah M. Stempowski**. Primary staff assistance was provided by **Amy E. Anderson**, **Susan G. Baker**, **Kevin D. Barker**, **Evelyn D. Butler**, **Leif E. Crider**, **Joel A. Fowler**, **John P. Kern**, **Joyce M. Kiessling**, **Marie C. Lally**, **John J. Manning**, **Kamatha Marbury**, **Robert J. Mouser**, **Diane Leason**, **Shawna J. Orzechowski**, **Joy P. Pierson**, **Dawn E. Rosser**, **Terri L. Steele**, **Tara E. Swanson**, **Jennifer N. Thorne**, **Brent M. Williams**, and **Cynthia M. Wrenn-Yorker**.

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

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

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

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

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

The Economic Statistical Methods and Programming Division, **Charles P. Pautler Jr.**, Chief, developed and coordinated the computer processing systems. **Martin S. Harahush**, Assistant Chief for Quinquennial Programs, was responsible for design and implementation of the computer systems. Robert S. Jewett and Barbara L. Lambert provided special computer programming. **William C. Wester**, Chief, Services Branch, assisted by **Robert A. Hill**, **Dennis P. Kelly**, and **Jeffrey S. Rosen**, supervised the preparation of the computer programs. Additional programming assistance was provided by **Donell D. Barnes**, **Daniel C. Collier**, **Gilbert J. Flodine**, **David Hiller**, **Leatrice D. Hines**, **William D. McClain**, **Jay L. Norris**, **Sarah J. Presley**, and **Michael A. Sendelbach**.

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

The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed planning, design, composition, editorial review, and printing planning and procurement for publications, Internet products, and report forms. **Margaret A. Smith** provided publication coordination and editing.

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

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U.S. Department of Commerce

William M. Daley,

Secretary

Robert L. Mallett,

Deputy Secretary

**Economics
and Statistics
Administration**

Robert J. Shapiro,

Under Secretary for
Economic Affairs

U.S. CENSUS BUREAU

Kenneth Prewitt,

Director



**Economics
and Statistics
Administration**

Robert J. Shapiro,
Under Secretary
for Economic Affairs



U.S. CENSUS BUREAU

Kenneth Prewitt,
Director

William G. Barron,
Deputy Director

Paula J. Schneider,
Principal Associate Director
for Programs

Frederick T. Knickerbocker,
Associate Director
for Economic Programs

Thomas L. Mesenbourg,
Assistant Director
for Economic Programs

Carole A. Ambler,
Chief, Service Sector
Statistics Division

CONTENTS

Introduction to the Economic Census	1
Arts, Entertainment, and Recreation	5
TABLES	
1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997	7
1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997	8
2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997	9
2b. Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997	23
3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997	33
4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997	36
APPENDIXES	
A. Explanation of Terms	A-1
B. NAICS Codes, Titles, and Descriptions	B-1
C. Coverage and Methodology	C-1
D. Geographic Notes	D-1
E. Metropolitan Areas	E-1

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
CONNECTICUT								
71	Arts, entertainment, & recreation	1 046	2 526 777	589 218	135 784	27 236	6.4	1.9
711	Performing arts, spectator sports, & related industries	321	360 332	115 964	27 762	2 808	13.2	4.4
7111	Performing arts companies	75	80 978	18 251	3 131	415	8.5	10.4
71111	Theater companies & dinner theaters	25	60 291	10 128	1 862	249	4.1	9.3
711110	Theater companies & dinner theaters	25	60 291	10 128	1 862	249	4.1	9.3
7111101	Opera companies	1	D	D	D	c	D	D
7111102	Theater companies	22	D	D	D	c	D	D
7111103	Dinner theaters	2	D	D	D	a	D	D
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	38	17 090	6 720	1 017	118	24.9	16.1
711130	Musical groups & artists	38	17 090	6 720	1 017	118	24.9	16.1
7111301	Symphony orchestras & chamber music organizations	2	D	D	D	a	D	D
7111309	Other music groups & artists	36	D	D	D	b	D	D
71119	Other performing arts companies	10	D	D	D	b	D	D
711190	Other performing arts companies	10	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	b	D	D
7112	Spectator sports	27	80 260	42 890	14 427	977	2.9	1.2
71121	Spectator sports	27	80 260	42 890	14 427	977	2.9	1.2
711211	Sports teams & clubs	7	54 294	36 810	13 180	444	3.6	—
7112112	Baseball clubs	4	D	D	D	b	D	D
7112119	Other professional sports clubs	3	D	D	D	e	D	D
711212	Racetracks	5	23 173	5 462	1 122	509	—	—
7112121	Dog racetrack operation	2	D	D	D	c	D	D
7112122	Auto racetrack operation	3	D	D	D	e	D	D
711219	Other spectator sports	15	2 793	618	125	24	15.0	33.2
7112191	Professional athletes	3	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	36	127 459	23 592	5 469	936	5.8	1.6
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	31	20 430	6 702	1 081	94	38.5	.8
71141	Agents/managers for artists, athletes, & other public figures	31	20 430	6 702	1 081	94	38.5	.8
711410	Agents/managers for artists, athletes, & other public figures	31	20 430	6 702	1 081	94	38.5	.8
7115	Independent artists, writers, & performers	152	51 205	24 529	3 654	386	44.8	8.2
71151	Independent artists, writers, & performers	152	51 205	24 529	3 654	386	44.8	8.2
711510	Independent artists, writers, & performers	152	51 205	24 529	3 654	386	44.8	8.2
712	Museums, historical sites, & similar institutions	4	196	41	7	3	38.8	61.2
7121	Museums, historical sites, & similar institutions	4	196	41	7	3	38.8	61.2
71211	Museums	3	D	D	D	a	D	D
712110	Museums	3	D	D	D	a	D	D
71213	Zoos & botanical gardens	1	D	D	D	a	D	D
712130	Zoos & botanical gardens	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	721	2 166 249	473 213	108 015	24 425	5.3	1.5
7131	Amusement parks & arcades	36	20 113	6 104	928	453	18.6	3.0
71311	Amusement & theme parks	5	D	D	D	b	D	D
713110	Amusement & theme parks	5	D	D	D	b	D	D
7131101	Waterparks	3	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	2	D	D	D	b	D	D
71312	Amusement arcades	31	D	D	D	e	D	D
713120	Amusement arcades	31	D	D	D	e	D	D
7132	Gambling industries	17	1 766 416	360 433	84 259	16 044	—	.4
71321	Casinos (except casino hotels)	2	D	D	D	j	D	D
713210	Casinos (except casino hotels)	2	D	D	D	j	D	D
71329	Other gambling industries	15	D	D	D	e	D	D
713290	Other gambling industries	15	D	D	D	e	D	D
7132902	Lottery, bingo, bookie, & other betting operation	15	D	D	D	e	D	D
7139	Other amusement & recreation services	668	379 720	106 676	22 828	7 928	29.0	6.6
71391	Golf courses & country clubs	85	65 559	19 033	2 224	636	34.8	2.6
713910	Golf courses & country clubs	85	65 559	19 033	2 224	636	34.8	2.6
71392	Skiing facilities	6	6 764	2 925	1 490	1 141	6.2	.6
713920	Skiing facilities	6	6 764	2 925	1 490	1 141	6.2	.6
71393	Marinas	113	90 997	22 722	4 667	699	20.4	4.4
713930	Marinas	113	90 997	22 722	4 667	699	20.4	4.4
71394	Fitness & recreational sports centers	291	142 914	43 603	10 328	4 045	36.8	9.4
713940	Fitness & recreational sports centers	291	142 914	43 603	10 328	4 045	36.8	9.4
7139404	Ice skating rinks	17	19 702	4 842	1 090	460	20.4	16.2
7139405	Roller skating rinks	13	D	D	D	c	D	D
71395	Bowling centers	51	34 156	10 414	2 598	890	11.9	10.4
713950	Bowling centers	51	34 156	10 414	2 598	890	11.9	10.4
71399	All other amusement & recreation industries	122	39 330	7 979	1 521	517	29.9	6.2
713990	All other amusement & recreation industries	122	39 330	7 979	1 521	517	29.9	6.2
7139901	Dance studios & halls	2	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	8	D	D	D	b	D	D
7139904	Miniature golf courses	19	4 102	929	109	30	14.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	15	9 634	1 858	450	87	10.0	10.4

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
CONNECTICUT									
71	Arts, entertainment, & recreation	391	443 311	399 687	156 668	30 115	7 416	16.2	5.0
711	Performing arts, spectator sports, & related industries	79	74 900	72 467	22 070	5 217	1 659	6.0	6.8
7111	Performing arts companies	62	38 910	38 379	15 509	3 778	1 427	7.8	12.6
71111	Theater companies & dinner theaters	25	22 198	22 637	8 890	1 986	682	4.5	3.0
711110	Theater companies & dinner theaters	25	22 198	22 637	8 890	1 986	682	4.5	3.0
7111101	Opera companies	2	D	D	D	D	c	D	D
7111102	Theater companies	23	D	D	D	D	e	D	D
71112	Dance companies	8	D	D	D	D	b	D	D
711120	Dance companies	8	D	D	D	D	b	D	D
71113	Musical groups & artists	28	12 095	11 324	4 956	1 339	672	13.2	34.5
711130	Musical groups & artists	28	12 095	11 324	4 956	1 339	672	13.2	34.5
7111301	Symphony orchestras & chamber music organizations	17	10 809	10 202	4 494	1 230	572	11.0	35.4
7111309	Other music groups & artists	11	1 286	1 122	462	109	100	31.3	27.2
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	17	35 990	34 088	6 561	1 439	232	4.1	.6
71131	Promoters of performing arts, sports, & similar events w/facility	7	31 641	29 793	5 779	1 309	205	1.6	—
711310	Promoters of performing arts, sports, & similar events w/facility	7	31 641	29 793	5 779	1 309	205	1.6	—
71132	Promoters of performing arts, sports, & similar events w/o facil	10	4 349	4 295	782	130	27	21.9	4.8
711320	Promoters of performing arts, sports, & similar events w/o facil	10	4 349	4 295	782	130	27	21.9	4.8
712	Museums, historical sites, & similar institutions	108	126 269	93 966	34 236	7 685	1 720	21.9	7.9
7121	Museums, historical sites, & similar institutions	108	126 269	93 966	34 236	7 685	1 720	21.9	7.9
71211	Museums	63	76 091	63 283	23 575	5 269	1 188	31.2	1.2
712110	Museums	63	76 091	63 283	23 575	5 269	1 188	31.2	1.2
71212	Historical sites	17	5 532	4 085	1 118	253	94	41.3	5.4
712120	Historical sites	17	5 532	4 085	1 118	253	94	41.3	5.4
71213	Zoos & botanical gardens	6	33 188	17 273	5 998	1 362	278	3.0	26.3
712130	Zoos & botanical gardens	6	33 188	17 273	5 998	1 362	278	3.0	26.3
71219	Nature parks & other similar institutions	22	11 458	9 325	3 545	801	160	5.4	—
712190	Nature parks & other similar institutions	22	11 458	9 325	3 545	801	160	5.4	—
713	Amusement, gambling, & recreation industries	204	242 142	233 254	100 362	17 213	4 037	16.5	3.0
7139	Other amusement & recreation services	204	242 142	233 254	100 362	17 213	4 037	16.5	3.0
71391	Golf courses & country clubs	71	173 754	168 657	73 272	12 394	2 417	8.1	2.9
713910	Golf courses & country clubs	71	173 754	168 657	73 272	12 394	2 417	8.1	2.9
71394	Fitness & recreational sports centers	85	48 810	47 935	20 790	3 694	1 378	33.9	3.0
713940	Fitness & recreational sports centers	85	48 810	47 935	20 790	3 694	1 378	33.9	3.0
71399	All other amusement & recreation industries	48	19 578	16 662	6 300	1 125	242	46.8	3.8
713990	All other amusement & recreation industries	48	19 578	16 662	6 300	1 125	242	46.8	3.8

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
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA								
71	Arts, entertainment, & recreation	1 573	1 508 025	506 655	102 727	20 607	20.3	9.8
711	Performing arts, spectator sports, & related industries	389	D	D	D	h	D	D
7111	Performing arts companies	74	65 141	17 624	2 025	429	8.1	1.2
71111	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
711110	Theater companies & dinner theaters	27	24 726	5 713	1 070	303	8.3	2.0
7111102	Theater companies	20	21 409	4 793	864	229	2.6	2.3
71113	Musical groups & artists	41	D	D	D	c	D	D
711130	Musical groups & artists	41	D	D	D	c	D	D
7111309	Other music groups & artists	40	39 606	11 764	945	122	7.8	.2
7112	Spectator sports	51	D	D	D	g	D	D
71121	Spectator sports	51	D	D	D	g	D	D
711211	Sports teams & clubs	8	D	D	D	f	D	D
7112112	Baseball clubs	2	D	D	D	c	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	17	125 339	26 008	5 875	1 394	16.7	.8
7112121	Dog racetrack operation	6	67 464	12 233	2 573	760	.3	-
7112123	Horse racetrack operation	3	D	D	D	f	D	D
711219	Other spectator sports	26	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	56	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	15	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	41	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
71141	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
711410	Agents/managers for artists, athletes, & other public figures	60	36 981	10 874	1 839	238	15.6	17.4
7115	Independent artists, writers, & performers	148	D	D	D	f	D	D
71151	Independent artists, writers, & performers	148	D	D	D	f	D	D
711510	Independent artists, writers, & performers	148	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	17	D	D	D	b	D	D
71211	Museums	11	4 638	1 109	185	50	70.3	-
712110	Museums	11	4 638	1 109	185	50	70.3	-
713	Amusement, gambling, & recreation industries	1 167	D	D	D	j	D	D
7131	Amusement parks & arcades	69	D	D	D	f	D	D
71311	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
713110	Amusement & theme parks	15	26 209	12 690	542	126	57.8	12.0
71312	Amusement arcades	54	D	D	D	e	D	D
713120	Amusement arcades	54	D	D	D	e	D	D
7139	Other amusement & recreation services	1 089	711 602	205 381	41 405	15 105	29.7	7.6
71391	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
713910	Golf courses & country clubs	166	205 123	63 957	7 972	2 430	25.2	5.6
71392	Skating facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
713920	Skating facilities	9	15 811	3 549	2 096	1 012	17.0	2.1
71393	Marinas	100	61 077	14 024	2 664	516	33.0	.9
713930	Marinas	100	61 077	14 024	2 664	516	33.0	.9
71394	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
713940	Fitness & recreational sports centers	476	287 923	86 022	20 742	8 711	30.9	11.6
7139404	Ice skating rinks	21	17 732	3 957	958	371	17.1	12.4
7139405	Roller skating rinks	22	5 998	1 883	491	273	33.8	1.5
71395	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
713950	Bowling centers	91	38 333	11 304	2 842	1 033	33.1	6.7
71399	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
713990	All other amusement & recreation industries	247	103 335	26 525	5 089	1 403	33.9	5.8
7139901	Dance studios & halls	9	1 831	472	113	41	22.3	12.8
7139902	Concession operators of amusement devices & rides	15	2 876	904	44	28	27.5	-
7139904	Miniature golf courses	40	11 655	3 057	373	99	26.2	6.1
7139905	Coin-operated amusement devices (except slot machine operation)	44	34 384	8 722	2 098	476	36.9	4.5
Boston, MA-NH PMSA								
71	Arts, entertainment, & recreation	981	1 096 700	391 248	82 266	13 098	18.7	11.7

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

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

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARTFORD, CT MSA								
71	Arts, entertainment, & recreation	274	281 684	77 965	21 240	3 940	16.8	3.8
711	Performing arts, spectator sports, & related industries	54	D	D	D	f	D	D
7111	Performing arts companies	11	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
7111101	Opera companies	1	D	D	D	c	D	D
71113	Musical groups & artists	6	D	D	D	a	D	D
711130	Musical groups & artists	6	D	D	D	a	D	D
7111309	Other music groups & artists	6	D	D	D	a	D	D
7112	Spectator sports	11	37 826	30 649	11 562	342	5.8	.9
71121	Spectator sports	11	37 826	30 649	11 562	342	5.8	.9
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	7	D	D	D	a	D	D
7115	Independent artists, writers, & performers	15	D	D	D	b	D	D
71151	Independent artists, writers, & performers	15	D	D	D	b	D	D
711510	Independent artists, writers, & performers	15	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	218	D	D	D	h	D	D
7131	Amusement parks & arcades	16	D	D	D	c	D	D
71312	Amusement arcades	14	4 683	1 104	300	190	37.0	3.7
713120	Amusement arcades	14	4 683	1 104	300	190	37.0	3.7
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	198	D	D	D	h	D	D
71391	Golf courses & country clubs	42	D	D	D	e	D	D
713910	Golf courses & country clubs	42	D	D	D	e	D	D
71394	Fitness & recreational sports centers	87	D	D	D	g	D	D
713940	Fitness & recreational sports centers	87	D	D	D	g	D	D
7139404	Ice skating rinks	8	D	D	D	e	D	D
7139405	Roller skating rinks	5	D	D	D	b	D	D
71395	Bowling centers	21	D	D	D	e	D	D
713950	Bowling centers	21	D	D	D	e	D	D
71399	All other amusement & recreation industries	38	D	D	D	c	D	D
713990	All other amusement & recreation industries	38	D	D	D	c	D	D
7139904	Miniature golf courses	10	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	6	D	D	D	b	D	D
NEW LONDON—NORWICH, CT—RI MSA								
71	Arts, entertainment, & recreation	123	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	19	20 332	5 021	1 094	269	17.6	1.6
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
7115	Independent artists, writers, & performers	8	D	D	D	b	D	D
71151	Independent artists, writers, & performers	8	D	D	D	b	D	D
711510	Independent artists, writers, & performers	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	104	D	D	D	j	D	D
7132	Gambling industries	3	D	D	D	j	D	D
71321	Casinos (except casino hotels)	2	D	D	D	j	D	D
713210	Casinos (except casino hotels)	2	D	D	D	j	D	D
7139	Other amusement & recreation services	96	D	D	D	f	D	D
71393	Marinas	40	D	D	D	c	D	D
713930	Marinas	40	D	D	D	c	D	D
71394	Fitness & recreational sports centers	24	D	D	D	c	D	D
713940	Fitness & recreational sports centers	24	D	D	D	c	D	D
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	22	D	D	D	b	D	D
713990	All other amusement & recreation industries	22	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							
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	i	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	h	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

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

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.							
	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
AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	68	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	21	D	D	D	c	D	D
7115	Independent artists, writers, & performers	14	D	D	D	b	D	D
71151	Independent artists, writers, & performers	14	D	D	D	b	D	D
711510	Independent artists, writers, & performers	14	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	47	D	D	D	e	D	D
7139	Other amusement & recreation services	46	D	D	D	e	D	D
71393	Marinas	10	D	D	D	b	D	D
713930	Marinas	10	D	D	D	b	D	D
71394	Fitness & recreational sports centers	14	D	D	D	b	D	D
713940	Fitness & recreational sports centers	14	D	D	D	b	D	D
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

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
BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA									
71	Arts, entertainment, & recreation	538	602 246	559 204	213 702	43 908	11 943	14.7	7.7
711	Performing arts, spectator sports, & related industries	99	D	D	D	D	h	D	D
7111	Performing arts companies	76	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	40	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	37	D	D	D	D	e	D	D
71112	Dance companies	6	D	D	D	D	e	D	D
711120	Dance companies	6	D	D	D	D	e	D	D
71113	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
711130	Musical groups & artists	29	62 775	60 649	23 846	5 873	812	1.3	.2
7111301	Symphony orchestras & chamber music organizations	17	D	D	D	D	f	D	D
7111309	Other music groups & artists	12	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	23	57 158	54 634	10 401	2 469	1 382	4.6	4.5
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	11	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	165	D	D	D	D	h	D	D
71211	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
712110	Museums	115	120 982	105 556	37 533	8 313	1 994	22.3	4.5
71212	Historical sites	42	D	D	D	D	f	D	D
712120	Historical sites	42	D	D	D	D	f	D	D
71213	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	-	-
712130	Zoos & botanical gardens	4	27 207	25 480	9 235	2 165	410	-	-
713	Amusement, gambling, & recreation industries	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
7139	Other amusement & recreation services	274	249 426	235 812	103 319	18 847	5 791	19.5	12.5
71391	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
713910	Golf courses & country clubs	65	127 649	122 117	51 311	8 436	2 070	17.3	2.3
71394	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
713940	Fitness & recreational sports centers	166	106 936	101 439	47 786	9 776	3 543	20.5	26.2
71399	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4
713990	All other amusement & recreation industries	43	14 841	12 256	4 222	635	178	31.2	2.4

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
	BOSTON-WORCESTER-LAWRENCE, MA-NH-ME-CT CMSA—Con.								
	Boston, MA-NH PMSA								
71	Arts, entertainment, & recreation	381	489 038	459 484	173 900	35 794	9 070	12.9	8.3
711	Performing arts, spectator sports, & related industries	72	160 488	155 724	49 028	11 449	2 731	2.0	4.9
7111	Performing arts companies	57	107 813	105 303	39 739	9 200	1 603	1.3	5.6
71111	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
711110	Theater companies & dinner theaters	28	D	D	D	D	e	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	25	D	D	D	D	e	D	D
71112	Dance companies	5	D	D	D	D	e	D	D
711120	Dance companies	5	D	D	D	D	e	D	D
71113	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
711130	Musical groups & artists	23	61 500	59 451	23 484	5 795	795	1.0	.2
7111301	Symphony orchestras & chamber music organizations	12	D	D	D	D	f	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	15	52 675	50 421	9 289	2 249	1 128	3.3	3.3
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
7121	Museums, historical sites, & similar institutions	112	133 912	121 049	44 966	9 884	2 206	16.2	3.0
71211	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
712110	Museums	78	89 834	82 885	30 210	6 658	1 520	16.8	4.0
71212	Historical sites	31	D	D	D	D	e	D	D
712120	Historical sites	31	D	D	D	D	e	D	D
71213	Zoos & botanical gardens	3	D	D	D	D	e	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
7139	Other amusement & recreation services	197	194 638	182 711	79 906	14 461	4 133	19.6	14.8
71391	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
713910	Golf courses & country clubs	48	102 188	97 454	41 960	6 971	1 701	16.4	2.9
71394	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
713940	Fitness & recreational sports centers	119	79 452	74 777	34 301	6 969	2 304	21.9	32.3
71399	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
713990	All other amusement & recreation industries	30	12 998	10 480	3 645	521	128	31.0	2.0
	Brockton, MA PMSA								
71	Arts, entertainment, & recreation	7	3 853	3 164	1 210	226	75	56.0	—
712	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
7121	Museums, historical sites, & similar institutions	3	1 677	1 159	516	114	55	D	—
713	Amusement, gambling, & recreation industries	4	2 176	2 005	694	112	20	34.7	—
7139	Other amusement & recreation services	4	2 176	2 005	694	112	20	34.7	—
	Fitchburg-Leominster, MA PMSA								
71	Arts, entertainment, & recreation	9	6 833	6 169	2 353	418	173	21.0	21.3
712	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
7121	Museums, historical sites, & similar institutions	4	2 911	2 495	362	87	23	45.1	49.2
713	Amusement, gambling, & recreation industries	5	3 922	3 674	1 991	331	150	3.0	.6
7139	Other amusement & recreation services	5	3 922	3 674	1 991	331	150	3.0	.6
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
	Lawrence, MA-NH PMSA								
71	Arts, entertainment, & recreation	13	6 626	6 522	2 689	629	327	17.3	1.8
713	Amusement, gambling, & recreation industries	10	D	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	e	D	D

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
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Lowell, MA–NH PMSA								
71	Arts, entertainment, & recreation	12	10 256	9 603	4 030	771	224	31.7	1.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	D	b	D	D
7111	Performing arts companies	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	6 701	6 302	2 440	388	136	42.4	–
7139	Other amusement & recreation services	8	6 701	6 302	2 440	388	136	42.4	–
71391	Golf courses & country clubs	3	D	D	D	D	b	D	D
713910	Golf courses & country clubs	3	D	D	D	D	b	D	D
71394	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	D	b	D	D
	Manchester, NH PMSA								
71	Arts, entertainment, & recreation	14	6 240	5 990	2 391	567	132	18.0	21.9
711	Performing arts, spectator sports, & related industries	4	1 760	1 744	456	124	18	12.3	47.2
712	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
7121	Museums, historical sites, & similar institutions	4	2 670	2 567	1 103	268	81	26.8	3.1
713	Amusement, gambling, & recreation industries	6	1 810	1 679	832	175	33	10.7	25.0
7139	Other amusement & recreation services	6	1 810	1 679	832	175	33	10.7	25.0
71394	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	D	b	D	D
	Nashua, NH PMSA								
71	Arts, entertainment, & recreation	10	6 937	6 567	2 900	584	179	.6	3.0
713	Amusement, gambling, & recreation industries	4	5 468	5 296	2 401	496	147	–	–
7139	Other amusement & recreation services	4	5 468	5 296	2 401	496	147	–	–
71394	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	D	b	D	D
	New Bedford, MA PMSA								
71	Arts, entertainment, & recreation	18	15 502	15 783	4 250	705	312	41.3	13.6
712	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	D	b	D	D
71211	Museums	3	D	D	D	D	b	D	D
712110	Museums	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	9 137	9 149	3 481	516	246	12.8	19.4
7139	Other amusement & recreation services	11	9 137	9 149	3 481	516	246	12.8	19.4
71394	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	c	D	D
	Portsmouth–Rochester, NH–ME PMSA								
71	Arts, entertainment, & recreation	41	13 036	12 968	5 260	948	556	28.3	–
711	Performing arts, spectator sports, & related industries	10	3 986	4 044	1 186	231	275	7.0	–
7111	Performing arts companies	5	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	–
7121	Museums, historical sites, & similar institutions	19	3 949	4 034	1 841	346	116	27.3	–
71211	Museums	14	D	D	D	D	b	D	D
712110	Museums	14	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	12	5 101	4 890	2 233	371	165	45.7	–
7139	Other amusement & recreation services	12	5 101	4 890	2 233	371	165	45.7	–
71394	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	–
713940	Fitness & recreational sports centers	8	3 233	3 113	1 492	247	118	60.8	–

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
	BOSTON–WORCESTER–LAWRENCE, MA–NH–ME–CT CMSA—Con.								
	Worcester, MA–CT PMSA								
71	Arts, entertainment, & recreation	33	43 925	32 954	14 719	3 266	895	14.1	.5
711	Performing arts, spectator sports, & related industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
7121	Museums, historical sites, & similar institutions	9	26 924	16 584	6 981	1 603	394	6.4	.7
71211	Museums	5	D	D	D	D	c	D	D
712110	Museums	5	D	D	D	D	c	D	D
71212	Historical sites	1	D	D	D	D	e	D	D
712120	Historical sites	1	D	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
713910	Golf courses & country clubs	5	7 318	7 084	2 783	430	81	22.1	—
71394	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
713940	Fitness & recreational sports centers	10	D	D	D	D	e	D	D
	HARTFORD, CT MSA								
71	Arts, entertainment, & recreation	100	110 347	105 726	39 634	8 101	2 074	15.5	5.0
711	Performing arts, spectator sports, & related industries	18	31 345	30 544	8 215	2 106	589	5.9	—
7111	Performing arts companies	15	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	7	7 814	8 257	3 050	758	246	9.7	—
711110	Theater companies & dinner theaters	7	7 814	8 257	3 050	758	246	9.7	—
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	3	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	35	28 490	26 159	9 864	2 238	541	21.4	1.5
7121	Museums, historical sites, & similar institutions	35	28 490	26 159	9 864	2 238	541	21.4	1.5
71211	Museums	24	24 441	22 739	8 524	1 957	456	23.5	1.0
712110	Museums	24	24 441	22 739	8 524	1 957	456	23.5	1.0
71212	Historical sites	6	1 997	1 843	572	123	54	17.9	9.3
712120	Historical sites	6	1 997	1 843	572	123	54	17.9	9.3
71219	Nature parks & other similar institutions	5	2 052	1 577	768	158	31	—	—
712190	Nature parks & other similar institutions	5	2 052	1 577	768	158	31	—	—
713	Amusement, gambling, & recreation industries	47	50 512	49 023	21 555	3 757	944	18.1	10.2
7139	Other amusement & recreation services	47	50 512	49 023	21 555	3 757	944	18.1	10.2
71391	Golf courses & country clubs	17	37 275	36 830	16 428	2 845	643	6.5	13.4
713910	Golf courses & country clubs	17	37 275	36 830	16 428	2 845	643	6.5	13.4
71394	Fitness & recreational sports centers	19	7 309	7 329	3 804	721	271	22.2	.6
713940	Fitness & recreational sports centers	19	7 309	7 329	3 804	721	271	22.2	.6
71399	All other amusement & recreation industries	11	5 928	4 864	1 323	191	30	86.1	1.6
713990	All other amusement & recreation industries	11	5 928	4 864	1 323	191	30	86.1	1.6
	NEW LONDON–NORWICH, CT–RI MSA								
71	Arts, entertainment, & recreation	42	65 227	47 317	17 547	3 672	971	23.0	1.4
711	Performing arts, spectator sports, & related industries	6	D	D	D	D	c	D	D
7111	Performing arts companies	4	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	13	D	D	D	D	f	D	D
7121	Museums, historical sites, & similar institutions	13	D	D	D	D	f	D	D
71211	Museums	7	D	D	D	D	e	D	D
712110	Museums	7	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	23	10 490	9 900	3 643	647	240	48.4	5.9
7139	Other amusement & recreation services	23	10 490	9 900	3 643	647	240	48.4	5.9
71391	Golf courses & country clubs	5	6 141	5 909	2 093	306	62	44.5	—
713910	Golf courses & country clubs	5	6 141	5 909	2 093	306	62	44.5	—
71394	Fitness & recreational sports centers	12	3 284	3 216	1 139	165	103	60.7	13.2
713940	Fitness & recreational sports centers	12	3 284	3 216	1 139	165	103	60.7	13.2

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									
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
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

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]

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								From administrative records ¹	Estimated ²
NEW YORK—NORTHERN NEW JERSEY—LONG ISLAND, NY—NJ—CT—PA CMSA—Con.									
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
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

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.									
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
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

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 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
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

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.									
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
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

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.									
Stamford—Norwalk, CT PMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
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
AREA OUTSIDE CONNECTICUT METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	32	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	D	b	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	8	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	8	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	D	c	D	D
71391	Golf courses & country clubs	6	5 243	5 469	1 776	173	43	62.5	—
713910	Golf courses & country clubs	6	5 243	5 469	1 776	173	43	62.5	—
71394	Fitness & recreational sports centers	3	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	c	D	D

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
FAIRFIELD COUNTY, CT								
71	Arts, entertainment, & recreation	367	349 688	84 158	17 335	3 025	14.3	5.1
711	Performing arts, spectator sports, & related industries	161	201 653	48 245	9 859	784	7.6	6.1
7111	Performing arts companies	43	63 698	11 933	2 097	201	3.9	12.8
71111	Theater companies & dinner theaters	15	D	D	D	c	D	D
711110	Theater companies & dinner theaters	15	D	D	D	c	D	D
7111102	Theater companies	15	D	D	D	c	D	D
71113	Musical groups & artists	22	D	D	D	b	D	D
711130	Musical groups & artists	22	D	D	D	b	D	D
7111309	Other music groups & artists	21	D	D	D	b	D	D
71119	Other performing arts companies	6	D	D	D	a	D	D
711190	Other performing arts companies	6	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	6	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
7113	Promoters of performing arts, sports, & similar events	14	D	D	D	e	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	10	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	16	13 912	5 334	907	50	20.0	—
71141	Agents/managers for artists, athletes, & other public figures	16	13 912	5 334	907	50	20.0	—
711410	Agents/managers for artists, athletes, & other public figures	16	13 912	5 334	907	50	20.0	—
7115	Independent artists, writers, & performers	82	D	D	D	c	D	D
71151	Independent artists, writers, & performers	82	D	D	D	c	D	D
711510	Independent artists, writers, & performers	82	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	206	148 035	35 913	7 476	2 241	23.3	3.6
7131	Amusement parks & arcades	7	D	D	D	b	D	D
71312	Amusement parks & arcades	7	D	D	D	b	D	D
713120	Amusement parks & arcades	7	D	D	D	b	D	D
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	196	D	D	D	g	D	D
71391	Golf courses & country clubs	14	11 429	3 226	262	75	48.8	3.7
713910	Golf courses & country clubs	14	11 429	3 226	262	75	48.8	3.7
71393	Marinas	43	D	D	D	e	D	D
713930	Marinas	43	D	D	D	e	D	D
71394	Fitness & recreational sports centers	106	55 050	17 881	4 182	1 433	32.5	6.6
713940	Fitness & recreational sports centers	106	55 050	17 881	4 182	1 433	32.5	6.6
7139404	Ice skating rinks	5	5 430	1 629	352	98	28.3	—
71395	Bowling centers	7	6 838	1 871	451	127	5.9	7.9
713950	Bowling centers	7	6 838	1 871	451	127	5.9	7.9
71399	All other amusement & recreation industries	26	D	D	D	c	D	D
713990	All other amusement & recreation industries	26	D	D	D	c	D	D
7139904	Miniature golf courses	3	1 760	484	77	11	—	—
HARTFORD COUNTY, CT								
71	Arts, entertainment, & recreation	188	226 745	60 961	18 062	2 861	14.9	4.3
711	Performing arts, spectator sports, & related industries	36	49 858	33 216	11 821	266	13.5	3.7
7111	Performing arts companies	8	D	D	D	b	D	D
71113	Musical groups & artists	6	1 491	701	19	4	26.7	11.8
711130	Musical groups & artists	6	1 491	701	19	4	26.7	11.8
7111309	Other music groups & artists	6	1 491	701	19	4	26.7	11.8
7112	Spectator sports	9	D	D	D	c	D	D
71121	Spectator sports	9	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	152	176 887	27 745	6 241	2 595	15.3	4.5
7131	Amusement parks & arcades	12	10 045	3 416	474	227	12.6	1.7
71312	Amusement parks & arcades	10	D	D	D	c	D	D
713120	Amusement parks & arcades	10	D	D	D	c	D	D
7132	Gambling industries	4	D	D	D	c	D	D
71329	Other gambling industries	4	D	D	D	c	D	D
713290	Other gambling industries	4	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	4	D	D	D	c	D	D
7139	Other amusement & recreation services	136	D	D	D	g	D	D
71391	Golf courses & country clubs	26	D	D	D	e	D	D
713910	Golf courses & country clubs	26	D	D	D	e	D	D
71394	Fitness & recreational sports centers	66	40 549	10 599	2 530	1 183	35.0	10.5
713940	Fitness & recreational sports centers	66	40 549	10 599	2 530	1 183	35.0	10.5
7139404	Ice skating rinks	6	11 947	2 592	606	287	10.7	26.5
7139405	Roller skating rinks	4	1 492	378	88	21	41.4	58.6
71395	Bowling centers	15	D	D	D	e	D	D
713950	Bowling centers	15	D	D	D	e	D	D
71399	All other amusement & recreation industries	27	D	D	D	b	D	D
713990	All other amusement & recreation industries	27	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	5	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
LITCHFIELD COUNTY, CT								
71	Arts, entertainment, & recreation	72	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	31	D	D	D	c	D	D
7111	Performing arts companies	6	2 336	564	161	23	39.5	2.1
7115	Independent artists, writers, & performers	21	8 061	4 292	224	32	31.1	5.6
71151	Independent artists, writers, & performers	21	8 061	4 292	224	32	31.1	5.6
711510	Independent artists, writers, & performers	21	8 061	4 292	224	32	31.1	5.6
713	Amusement, gambling, & recreation industries	41	D	D	D	f	D	D
7139	Other amusement & recreation services	39	D	D	D	f	D	D
71394	Fitness & recreational sports centers	14	D	D	D	c	D	D
713940	Fitness & recreational sports centers	14	D	D	D	c	D	D
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
MIDDLESEX COUNTY, CT								
71	Arts, entertainment, & recreation	70	49 507	14 551	2 983	503	21.8	2.6
711	Performing arts, spectator sports, & related industries	14	D	D	D	c	D	D
7111	Performing arts companies	2	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	53	D	D	D	e	D	D
7139	Other amusement & recreation services	52	D	D	D	e	D	D
71391	Golf courses & country clubs	8	D	D	D	b	D	D
713910	Golf courses & country clubs	8	D	D	D	b	D	D
71393	Marinas	26	20 127	5 495	1 254	158	14.2	1.5
713930	Marinas	26	20 127	5 495	1 254	158	14.2	1.5
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
NEW HAVEN COUNTY, CT								
71	Arts, entertainment, & recreation	195	222 293	40 977	8 082	2 995	15.7	2.6
711	Performing arts, spectator sports, & related industries	49	55 110	17 682	3 394	1 021	25.1	1.0
7111	Performing arts companies	12	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	5	D	D	D	a	D	D
7112	Spectator sports	5	D	D	D	e	D	D
71121	Spectator sports	5	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	10	23 588	6 347	1 317	654	9.9	2.2
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	f	D	D
7115	Independent artists, writers, & performers	20	7 881	2 983	190	41	79.8	—
71151	Independent artists, writers, & performers	20	7 881	2 983	190	41	79.8	—
711510	Independent artists, writers, & performers	20	7 881	2 983	190	41	79.8	—
713	Amusement, gambling, & recreation industries	146	167 183	23 295	4 688	1 974	12.6	3.1
7131	Amusement parks & arcades	9	5 127	1 332	175	76	11.9	—
7132	Gambling industries	6	D	D	D	c	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	131	D	D	D	g	D	D
71391	Golf courses & country clubs	18	8 974	3 045	324	111	44.3	—
713910	Golf courses & country clubs	18	8 974	3 045	324	111	44.3	—
71393	Marinas	12	D	D	D	b	D	D
713930	Marinas	12	D	D	D	b	D	D
71394	Fitness & recreational sports centers	59	D	D	D	f	D	D
713940	Fitness & recreational sports centers	59	D	D	D	f	D	D
71395	Bowling centers	15	9 038	2 543	657	262	18.2	9.1
713950	Bowling centers	15	9 038	2 543	657	262	18.2	9.1
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

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
NEW LONDON COUNTY, CT								
71	Arts, entertainment, & recreation	87	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	16	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	7	D	D	D	b	D	D
71151	Independent artists, writers, & performers	7	D	D	D	b	D	D
711510	Independent artists, writers, & performers	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	71	D	D	D	j	D	D
7132	Gambling industries	3	D	D	D	j	D	D
71321	Casinos (except casino hotels)	2	D	D	D	j	D	D
713210	Casinos (except casino hotels)	2	D	D	D	j	D	D
7139	Other amusement & recreation services	65	D	D	D	e	D	D
71393	Marinas	28	D	D	D	c	D	D
713930	Marinas	28	D	D	D	c	D	D
71394	Fitness & recreational sports centers	17	D	D	D	c	D	D
713940	Fitness & recreational sports centers	17	D	D	D	c	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	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
TOLLAND COUNTY, CT								
71	Arts, entertainment, & recreation	37	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	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	29	D	D	D	e	D	D
7139	Other amusement & recreation services	28	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	b	D	D
713910	Golf courses & country clubs	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
WINDHAM COUNTY, CT								
71	Arts, entertainment, & recreation	30	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	7	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
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
71399	All other amusement & recreation industries	4	D	D	D	b	D	D
713990	All other amusement & recreation industries	4	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	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
AVON TOWN, CT								
71	Arts, entertainment, & recreation	4	2 067	325	34	125	31.2	3.9
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	c	D	D
BERLIN TOWN, CT								
71	Arts, entertainment, & recreation	10	2 998	827	78	38	49.1	28.7
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BETHEL TOWN, CT								
71	Arts, entertainment, & recreation	5	3 767	715	199	59	7.3	.8
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
BLOOMFIELD TOWN, CT								
71	Arts, entertainment, & recreation	6	2 487	827	73	21	3.5	.5
713	Amusement, gambling, & recreation industries	3	D	D	D	a	D	D
7139	Other amusement & recreation services	3	D	D	D	a	D	D
BRANFORD TOWN, CT								
71	Arts, entertainment, & recreation	12	7 892	2 507	615	147	25.8	5.8
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	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
BRIDGEPORT, CT								
71	Arts, entertainment, & recreation	20	19 588	3 363	760	166	11.5	.8
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
BRISTOL, CT								
71	Arts, entertainment, & recreation	13	18 663	3 708	518	178	4.0	1.6
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71394	Fitness & recreational sports centers	6	2 035	505	114	42	36.9	-
713940	Fitness & recreational sports centers	6	2 035	505	114	42	36.9	-
BROOKFIELD TOWN, CT								
71	Arts, entertainment, & recreation	8	9 176	1 654	263	45	5.4	-
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71393	Marinas	3	6 623	729	111	13	-	-
713930	Marinas	3	6 623	729	111	13	-	-
CHESHIRE TOWN, CT								
71	Arts, entertainment, & recreation	9	4 631	947	193	70	74.8	-
711	Performing arts, spectator sports, & related industries	2	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	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
CLINTON TOWN, CT								
71	Arts, entertainment, & recreation	8	4 724	1 614	414	28	21.2	2.5
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71393	Marinas	4	D	D	D	b	D	D
713930	Marinas	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COLCHESTER TOWN, CT								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
COVENTRY TOWN, CT								
71	Arts, entertainment, & recreation	3	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
CROMWELL TOWN, CT								
71	Arts, entertainment, & recreation	7	7 826	2 263	533	120	15.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
DANBURY, CT								
71	Arts, entertainment, & recreation	27	11 386	3 167	693	224	17.4	1.6
711	Performing arts, spectator sports, & related industries	10	4 337	1 165	199	51	4.9	.7
7111	Performing arts companies	2	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	17	7 049	2 002	494	173	25.0	2.1
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	11	D	D	D	b	D	D
713940	Fitness & recreational sports centers	11	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
DANIELSON, CT *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DARIEN TOWN, CT								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
7139	Other amusement & recreation services	4	D	D	D	a	D	D
DERBY, CT								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
EAST HAMPTON TOWN, CT								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
EAST HARTFORD TOWN, CT								
71	Arts, entertainment, & recreation	9	4 929	728	164	75	42.1	28.8
711	Performing arts, spectator sports, & related industries	2	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
EAST HAVEN TOWN, CT								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
EAST LYME TOWN, CT								
71	Arts, entertainment, & recreation	8	2 569	597	119	39	38.0	3.6
713	Amusement, gambling, & recreation industries	8	2 569	597	119	39	38.0	3.6
7139	Other amusement & recreation services	8	2 569	597	119	39	38.0	3.6
ELLINGTON TOWN, CT								
71	Arts, entertainment, & recreation	3	525	111	—	—	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
ENFIELD TOWN, CT								
71	Arts, entertainment, & recreation	10	4 010	866	186	64	58.4	—
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	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
FAIRFIELD TOWN, CT								
71	Arts, entertainment, & recreation	23	13 585	4 231	1 117	265	28.4	2.3
711	Performing arts, spectator sports, & related industries	11	2 680	1 264	396	14	32.8	10.2
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	12	10 905	2 967	721	251	27.3	.3
7139	Other amusement & recreation services	12	10 905	2 967	721	251	27.3	.3
71394	Fitness & recreational sports centers	7	5 509	1 554	399	137	26.6	.7
713940	Fitness & recreational sports centers	7	5 509	1 554	399	137	26.6	.7
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
FARMINGTON TOWN, CT								
71	Arts, entertainment, & recreation	10	10 702	2 189	385	159	29.0	4.0
711	Performing arts, spectator sports, & related industries	4	1 545	681	134	25	—	27.8
713	Amusement, gambling, & recreation industries	6	9 157	1 508	251	134	33.9	—
7139	Other amusement & recreation services	6	9 157	1 508	251	134	33.9	—
71391	Golf courses & country clubs	2	D	D	D	b	D	D
713910	Golf courses & country clubs	2	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
GLASTONBURY TOWN, CT								
71	Arts, entertainment, & recreation	12	7 245	2 285	412	253	52.8	2.9
713	Amusement, gambling, & recreation industries	11	D	D	D	e	D	D
7139	Other amusement & recreation services	10	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
GREENWICH TOWN, CT								
71	Arts, entertainment, & recreation	43	64 900	14 889	2 619	548	13.6	3.0
711	Performing arts, spectator sports, & related industries	17	49 108	9 707	1 512	93	4.4	4.0
7111	Performing arts companies	6	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
7111102	Theater companies	3	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7114	Agents/managers for artists, athletes, & other public figures	6	5 237	2 815	422	18	19.7	—
71141	Agents/managers for artists, athletes, & other public figures	6	5 237	2 815	422	18	19.7	—
711410	Agents/managers for artists, athletes, & other public figures	6	5 237	2 815	422	18	19.7	—
713	Amusement, gambling, & recreation industries	26	15 792	5 182	1 107	455	42.1	—
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71394	Fitness & recreational sports centers	14	9 972	3 881	872	414	31.6	—
713940	Fitness & recreational sports centers	14	9 972	3 881	872	414	31.6	—
GROTON, CT *								
71	Arts, entertainment, & recreation	6	3 690	1 654	440	115	75.2	24.8
711	Performing arts, spectator sports, & related industries	1	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
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
GROTON TOWN BALANCE, CT *								
71	Arts, entertainment, & recreation	13	7 240	1 697	363	80	19.4	42.8
713	Amusement, gambling, & recreation industries	13	7 240	1 697	363	80	19.4	42.8
7139	Other amusement & recreation services	13	7 240	1 697	363	80	19.4	42.8
71393	Marinas	8	4 914	1 123	242	35	24.4	57.9
713930	Marinas	8	4 914	1 123	242	35	24.4	57.9

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
GUILFORD TOWN, CT								
71	Arts, entertainment, & recreation	7	2 725	660	125	31	56.4	1.1
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
HAMDEN TOWN, CT								
71	Arts, entertainment, & recreation	17	10 131	5 808	1 750	612	21.2	5.9
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	f	D	D
7139	Other amusement & recreation services	13	D	D	D	f	D	D
71394	Fitness & recreational sports centers	7	2 532	1 285	337	73	37.7	20.8
713940	Fitness & recreational sports centers	7	2 532	1 285	337	73	37.7	20.8
HARTFORD, CT								
71	Arts, entertainment, & recreation	16	58 908	33 207	12 486	227	2.4	.5
711	Performing arts, spectator sports, & related industries	7	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
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	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	7	D	D	D	b	D	D
KILLINGLY TOWN BALANCE, CT *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LEDYARD TOWN, CT								
71	Arts, entertainment, & recreation	4	D	D	D	j	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	j	D	D
7132	Gambling industries	1	D	D	D	j	D	D
71321	Casinos (except casino hotels)	1	D	D	D	j	D	D
713210	Casinos (except casino hotels)	1	D	D	D	j	D	D
MADISON TOWN, CT								
71	Arts, entertainment, & recreation	10	2 650	685	66	25	81.4	—
713	Amusement, gambling, & recreation industries	6	1 899	298	41	22	74.0	—
7139	Other amusement & recreation services	5	D	D	D	b	D	D
MANCHESTER TOWN, CT								
71	Arts, entertainment, & recreation	8	5 998	1 583	348	146	23.9	1.6
713	Amusement, gambling, & recreation industries	8	5 998	1 583	348	146	23.9	1.6
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	3 334	808	180	90	33.0	—
713940	Fitness & recreational sports centers	4	3 334	808	180	90	33.0	—
MANSFIELD TOWN, CT								
71	Arts, entertainment, & recreation	6	1 446	392	50	21	82.8	12.0
MERIDEN, CT								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
MIDDLETOWN, CT								
71	Arts, entertainment, & recreation	8	2 381	303	25	21	88.9	1.2
711	Performing arts, spectator sports, & related industries	2	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
MILFORD, CT (CC) *								
71	Arts, entertainment, & recreation	21	24 990	9 363	2 139	441	18.2	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	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	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	4 029	1 023	214	96	38.9	9.1
713940	Fitness & recreational sports centers	6	4 029	1 023	214	96	38.9	9.1
MILFORD CITY, CT *								
71	Arts, entertainment, & recreation	21	24 990	9 363	2 139	441	18.2	1.5
711	Performing arts, spectator sports, & related industries	4	D	D	D	e	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	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	4 029	1 023	214	96	38.9	9.1
713940	Fitness & recreational sports centers	6	4 029	1 023	214	96	38.9	9.1
MONROE TOWN, CT								
71	Arts, entertainment, & recreation	4	167	29	7	5	88.6	11.4
MONTVILLE TOWN, CT								
71	Arts, entertainment, & recreation	5	D	D	D	i	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	i	D	D
7132	Gambling industries	2	D	D	D	i	D	D
71321	Casinos (except casino hotels)	1	D	D	D	i	D	D
713210	Casinos (except casino hotels)	1	D	D	D	i	D	D
NAUGATUCK, CT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NEW BRITAIN, CT								
71	Arts, entertainment, & recreation	7	5 240	1 207	235	68	63.0	16.5
711	Performing arts, spectator sports, & related industries	2	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
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
NEW CANAAN TOWN, CT								
71	Arts, entertainment, & recreation	11	5 109	2 179	346	75	29.9	.2
711	Performing arts, spectator sports, & related industries	5	2 487	1 446	177	26	13.3	—
713	Amusement, gambling, & recreation industries	6	2 622	733	169	49	45.6	.4
7139	Other amusement & recreation services	6	2 622	733	169	49	45.6	.4
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
NEW FAIRFIELD TOWN, CT								
71	Arts, entertainment, & recreation	6	1 242	572	27	17	46.2	6.6
NEW HAVEN, CT								
71	Arts, entertainment, & recreation	15	81 622	5 917	561	282	8.3	.1
711	Performing arts, spectator sports, & related industries	7	D	D	D	a	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	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D

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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
NEWINGTON TOWN, CT								
71	Arts, entertainment, & recreation	7	4 008	1 318	241	71	24.3	24.7
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
NEW LONDON, CT								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	a	D	D
7139	Other amusement & recreation services	6	D	D	D	a	D	D
NEW MILFORD TOWN, CT								
71	Arts, entertainment, & recreation	9	4 726	1 227	253	117	60.1	10.6
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
NEWTOWN TOWN, CT								
71	Arts, entertainment, & recreation	8	2 712	843	115	40	87.9	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
NORTH BRANFORD TOWN, CT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
NORTH HAVEN TOWN, CT								
71	Arts, entertainment, & recreation	10	3 948	1 535	340	94	35.3	24.5
713	Amusement, gambling, & recreation industries	6	3 420	1 307	298	72	25.4	28.3
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
NORWALK, CT								
71	Arts, entertainment, & recreation	41	40 411	7 745	1 396	314	9.4	2.5
711	Performing arts, spectator sports, & related industries	10	3 379	1 556	207	28	28.0	9.8
713	Amusement, gambling, & recreation industries	31	37 032	6 189	1 189	286	7.7	1.8
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	28	D	D	D	c	D	D
71393	Marinas	10	14 645	3 489	638	113	10.3	.9
713930	Marinas	10	14 645	3 489	638	113	10.3	.9
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
NORWICH, CT								
71	Arts, entertainment, & recreation	10	6 403	1 873	417	123	2.7	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
ORANGE TOWN, CT								
71	Arts, entertainment, & recreation	6	6 721	1 891	350	108	8.2	13.2
713	Amusement, gambling, & recreation industries	6	6 721	1 891	350	108	8.2	13.2
7139	Other amusement & recreation services	6	6 721	1 891	350	108	8.2	13.2
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
PLAINFIELD TOWN, CT								
71	Arts, entertainment, & recreation	6	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	2	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

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							From administrative records ¹	Estimated ²
PLAINVILLE TOWN, CT								
71	Arts, entertainment, & recreation	3	1 021	231	63	26	D	—
RIDGEFIELD TOWN, CT								
71	Arts, entertainment, & recreation	16	8 091	1 446	204	75	33.8	18.5
711	Performing arts, spectator sports, & related industries	8	5 439	860	83	20	32.1	27.5
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
7115	Independent artists, writers, & performers	5	3 050	255	49	6	51.8	—
71151	Independent artists, writers, & performers	5	3 050	255	49	6	51.8	—
711510	Independent artists, writers, & performers	5	3 050	255	49	6	51.8	—
713	Amusement, gambling, & recreation industries	8	2 652	586	121	55	37.3	—
7139	Other amusement & recreation services	8	2 652	586	121	55	37.3	—
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D
ROCKY HILL TOWN, CT								
71	Arts, entertainment, & recreation	4	634	162	50	28	100.0	—
SEYMOUR TOWN, CT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SHELTON, CT								
71	Arts, entertainment, & recreation	4	1 058	270	57	21	92.2	—
SIMSBURY TOWN, CT								
71	Arts, entertainment, & recreation	8	7 375	2 370	590	283	15.8	42.9
713	Amusement, gambling, & recreation industries	8	7 375	2 370	590	283	15.8	42.9
7139	Other amusement & recreation services	8	7 375	2 370	590	283	15.8	42.9
71394	Fitness & recreational sports centers	6	D	D	D	e	D	D
713940	Fitness & recreational sports centers	6	D	D	D	e	D	D
7139404	Ice skating rinks	2	D	D	D	c	D	D
SOUTHBURY TOWN, CT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SOUTHINGTON TOWN, CT								
71	Arts, entertainment, & recreation	9	6 661	2 096	619	483	20.6	14.3
713	Amusement, gambling, & recreation industries	9	6 661	2 096	619	483	20.6	14.3
7139	Other amusement & recreation services	8	D	D	D	e	D	D
SOUTH WINDSOR TOWN, CT								
71	Arts, entertainment, & recreation	13	8 293	1 724	352	116	19.8	.5
713	Amusement, gambling, & recreation industries	10	7 958	1 621	330	100	17.6	.5
7139	Other amusement & recreation services	10	7 958	1 621	330	100	17.6	.5
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
7139404	Ice skating rinks	1	D	D	D	b	D	D
STAFFORD TOWN, CT								
71	Arts, entertainment, & recreation	1	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	1	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

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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
STAMFORD, CT								
71	Arts, entertainment, & recreation	56	116 147	25 009	6 324	752	5.4	2.6
711	Performing arts, spectator sports, & related industries	21	D	D	D	e	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	c	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7139	Other amusement & recreation services	34	D	D	D	e	D	D
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	23	13 372	4 350	1 044	308	24.9	15.9
713940	Fitness & recreational sports centers	23	13 372	4 350	1 044	308	24.9	15.9
71399	All other amusement & recreation industries	5	2 435	660	183	91	33.3	—
713990	All other amusement & recreation industries	5	2 435	660	183	91	33.3	—
STONINGTON TOWN, CT								
71	Arts, entertainment, & recreation	16	11 594	3 227	572	128	50.5	—
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
71393	Marinas	7	7 195	2 029	417	69	45.7	—
713930	Marinas	7	7 195	2 029	417	69	45.7	—
STRATFORD TOWN, CT								
71	Arts, entertainment, & recreation	12	7 735	2 156	439	118	9.0	9.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71393	Marinas	5	D	D	D	a	D	D
713930	Marinas	5	D	D	D	a	D	D
71394	Fitness & recreational sports centers	4	2 977	967	242	92	4.2	5.4
713940	Fitness & recreational sports centers	4	2 977	967	242	92	4.2	5.4
SUFFIELD TOWN, CT								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
TOLLAND TOWN, CT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TORRINGTON, CT								
71	Arts, entertainment, & recreation	8	7 876	717	171	68	13.1	4.8
713	Amusement, gambling, & recreation industries	8	7 876	717	171	68	13.1	4.8
7139	Other amusement & recreation services	7	D	D	D	b	D	D
TRUMBULL TOWN, CT								
71	Arts, entertainment, & recreation	8	4 813	1 099	195	41	73.0	3.3
711	Performing arts, spectator sports, & related industries	6	D	D	D	a	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	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
VERNON TOWN, CT								
71	Arts, entertainment, & recreation	11	5 565	1 758	370	179	27.3	—
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	2 900	1 016	209	115	26.9	—
713940	Fitness & recreational sports centers	4	2 900	1 016	209	115	26.9	—

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
WALLINGFORD TOWN, CT								
71	Arts, entertainment, & recreation	6	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	f	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	5	1 799	568	118	48	20.3	44.9
7139	Other amusement & recreation services	5	1 799	568	118	48	20.3	44.9
WATERBURY, CT								
71	Arts, entertainment, & recreation	22	18 963	2 480	496	190	20.7	.8
711	Performing arts, spectator sports, & related industries	5	2 376	1 013	129	27	66.5	—
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
713	Amusement, gambling, & recreation industries	17	16 587	1 467	367	163	14.1	.9
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	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
WATERFORD TOWN, CT								
71	Arts, entertainment, & recreation	3	3 038	707	93	14	D	—
711	Performing arts, spectator sports, & related industries	1	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
WATERTOWN TOWN, CT								
71	Arts, entertainment, & recreation	4	1 211	229	12	3	83.5	—
WEST HARTFORD TOWN, CT								
71	Arts, entertainment, & recreation	9	5 383	1 227	285	125	19.3	.9
713	Amusement, gambling, & recreation industries	8	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
WEST HAVEN, CT								
71	Arts, entertainment, & recreation	8	9 127	616	172	37	—	1.1
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	a	D	D
WESTPORT TOWN, CT								
71	Arts, entertainment, & recreation	33	18 637	6 944	882	115	30.0	34.7
711	Performing arts, spectator sports, & related industries	23	15 464	5 775	620	69	25.1	38.0
7111	Performing arts companies	4	D	D	D	b	D	D
71111	Theater companies & dinner theaters	2	D	D	D	b	D	D
711110	Theater companies & dinner theaters	2	D	D	D	b	D	D
7111102	Theater companies	2	D	D	D	b	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
7115	Independent artists, writers, & performers	14	5 345	3 733	224	20	46.8	.9
71151	Independent artists, writers, & performers	14	5 345	3 733	224	20	46.8	.9
711510	Independent artists, writers, & performers	14	5 345	3 733	224	20	46.8	.9
713	Amusement, gambling, & recreation industries	10	3 173	1 169	262	46	54.1	19.0
7139	Other amusement & recreation services	10	3 173	1 169	262	46	54.1	19.0
71394	Fitness & recreational sports centers	7	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	b	D	D
WETHERSFIELD TOWN, CT								
71	Arts, entertainment, & recreation	3	2 397	570	157	95	D	—
713	Amusement, gambling, & recreation industries	3	2 397	570	157	95	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
WILTON TOWN, CT								
71	Arts, entertainment, & recreation	12	6 085	2 402	600	56	22.7	—
711	Performing arts, spectator sports, & related industries	8	2 942	1 534	407	18	14.1	—
713	Amusement, gambling, & recreation industries	4	3 143	868	193	38	30.7	—
7139	Other amusement & recreation services	4	3 143	868	193	38	30.7	—
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
WINCHESTER TOWN, CT								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WINDHAM TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71399	All other amusement & recreation industries	1	D	D	D	b	D	D
713990	All other amusement & recreation industries	1	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	1	D	D	D	b	D	D
WINDSOR TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
WINDSOR LOCKS TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	c	D	D
7132	Gambling industries	1	D	D	D	b	D	D
71329	Other gambling industries	1	D	D	D	b	D	D
713290	Other gambling industries	1	D	D	D	b	D	D
7132902	Lottery, bingo, bookie, & other betting operation	1	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
WOLCOTT TOWN, CT								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF FAIRFIELD COUNTY, CT								
71	Arts, entertainment, & recreation	21	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	17	7 313	2 791	563	18	14.5	15.2
7111	Performing arts companies	6	2 793	805	140	5	—	16.2
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
7115	Independent artists, writers, & performers	11	4 520	1 986	423	13	23.4	14.5
71151	Independent artists, writers, & performers	11	4 520	1 986	423	13	23.4	14.5
711510	Independent artists, writers, & performers	11	4 520	1 986	423	13	23.4	14.5
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BALANCE OF HARTFORD COUNTY, CT								
71	Arts, entertainment, & recreation	19	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71394	Fitness & recreational sports centers	9	D	D	D	b	D	D
713940	Fitness & recreational sports centers	9	D	D	D	b	D	D
BALANCE OF LITCHFIELD COUNTY, CT								
71	Arts, entertainment, & recreation	50	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	29	D	D	D	c	D	D
7111	Performing arts companies	5	D	D	D	b	D	D
7115	Independent artists, writers, & performers	20	D	D	D	b	D	D
71151	Independent artists, writers, & performers	20	D	D	D	b	D	D
711510	Independent artists, writers, & performers	20	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	e	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	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 MIDDLESEX COUNTY, CT								
71	Arts, entertainment, & recreation	43	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	c	D	D
7111	Performing arts companies	1	D	D	D	c	D	D
71111	Theater companies & dinner theaters	1	D	D	D	c	D	D
711110	Theater companies & dinner theaters	1	D	D	D	c	D	D
7111101	Opera companies	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	c	D	D
7139	Other amusement & recreation services	34	D	D	D	c	D	D
71393	Marinas	20	D	D	D	c	D	D
713930	Marinas	20	D	D	D	c	D	D
BALANCE OF NEW HAVEN COUNTY, CT								
71	Arts, entertainment, & recreation	29	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
BALANCE OF NEW LONDON COUNTY, CT								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	5	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
71393	Marinas	3	D	D	D	b	D	D
713930	Marinas	3	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
BALANCE OF TOLLAND COUNTY, CT								
71	Arts, entertainment, & recreation	12	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
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
BALANCE OF WINDHAM COUNTY, CT								
71	Arts, entertainment, & recreation	19	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	13	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

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 711130 are comprised of these parts of the following SIC industries:

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

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

CONNECTICUT

Danielson. See “Killingly town balance.”

Groton. See “Groton town balance.”

Groton 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. Groton town balance contains all of Groton town except the incorporated place of Groton.

Killingly 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.

Killingly town balance contains all of Killingly town except the incorporated place of Danielson.

Milford. See “Milford (consolidated city).”

Milford (consolidated city) is coextensive with Milford town. It includes Woodmont, which is not populous enough for separate tabulation. Therefore, “Milford” refers to the whole consolidated city.

Appendix E. Metropolitan Areas

CONNECTICUT

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

Boston, MA—NH PMSA

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

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

Boston, MA—NH PMSA—Con.

Middlesex County, MA (Part)—Con.

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

Norfolk County, MA (Part)

- Bellingham town, MA
- Braintree town, MA
- Brookline town, MA
- Canton town, MA

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

Boston, MA—NH PMSA—Con.

Norfolk County, MA (Part)—Con.

Dedham town, MA

Foxborough town, MA

Franklin city, MA

Holbrook town, MA

Medfield town, MA

Medway town, MA

Milton town, MA

Needham town, MA

Norfolk town, MA

Norwood town, MA

Quincy city, MA

Randolph town, MA

Sharon town, MA

Stoughton town, MA

Walpole town, MA

Wellesley town, MA

Westwood town, MA

Weymouth town, MA

Wrentham town, MA

Plymouth County, MA (Part)

Carver town, MA

Duxbury town, MA

Hanover town, MA

Hingham town, MA

Hull town, MA

Kingston town, MA

Marshfield town, MA

Pembroke town, MA

Plymouth town, MA

Rockland town, MA

Scituate town, MA

Wareham town, MA

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

Boston, MA—NH PMSA—Con.

Suffolk County, MA

Boston city, MA

Chelsea city, MA

Revere city, MA

Winthrop town, MA

Worcester County, MA (Part)

Harvard town, MA

Milford town, MA

Rockingham County, NH (Part)

Brockton, MA PMSA

Bristol County, MA (Part)

Easton town, MA

Raynham town, MA

Norfolk County, MA (Part)

Plymouth County, MA (Part)

Abington town, MA

Bridgewater town, MA

Brockton city, MA

East Bridgewater town, MA

Middleborough town, MA

Whitman town, MA

Fitchburg—Leominster, MA PMSA

Middlesex County, MA (Part)

Worcester County, MA (Part)

Fitchburg city, MA

Gardner city, MA

Leominster city, MA

Lawrence, MA—NH PMSA

Essex County, MA (Part)

Andover town, MA

Haverhill city, MA

Lawrence city, MA

Methuen city, MA

North Andover town, MA

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

Lawrence, MA—NH PMSA—Con.

Rockingham County, NH (Part)

Derry town, NH

Salem town, NH

Lowell, MA—NH PMSA

Middlesex County, MA (Part)

Billerica town, MA

Chelmsford town, MA

Dracut town, MA

Lowell city, MA

Pepperell town, MA

Tewksbury town, MA

Westford town, MA

Hillsborough County, NH (Part)

Pelham town, NH

Manchester, NH PMSA

Hillsborough County, NH (Part)

Bedford town, NH

Goffstown town, NH

Manchester city, NH

Merrimack County, NH (Part)

Rockingham County, NH (Part)

Londonderry town, NH

Nashua, NH PMSA

Hillsborough County, NH

Hudson town, NH

Merrimack town, NH

Milford town, NH

Nashua city, NH

New Bedford, MA PMSA

Bristol County, MA (Part)

Dartmouth town, MA

Fairhaven town, MA

New Bedford city, MA

Plymouth County, MA (Part)

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

Portsmouth—Rochester, NH—ME PMSA

York County, ME (Part)

York town, ME

Rockingham County, NH (Part)

Exeter town, NH

Hampton town, NH

Portsmouth city, NH

Strafford County, NH (Part)

Dover city, NH

Durham town, NH

Rochester city, NH

Somersworth city, NH

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

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

Hartford, CT MSA

Hartford County, CT (Part)
Avon town, CT
Berlin town, CT
Bloomfield town, CT
Bristol city, CT
East Hartford town, CT
East Windsor town, CT
Enfield town, CT
Farmington town, CT
Glastonbury town, CT
Hartford city, CT
Manchester town, CT
New Britain city, CT
Newington town, CT

Hartford, CT MSA—Con.

Hartford County, CT (Part)—Con.
Plainville town, CT
Rocky Hill town, CT
Simsbury town, CT
Southington town, CT
South Windsor town, CT
Suffield town, CT
West Hartford town, CT
Wethersfield town, CT
Windsor town, CT
Windsor Locks town, CT
Litchfield County, CT (Part)
Plymouth town, CT
Winchester town, CT
Middlesex County, CT (Part)
Cromwell town, CT
East Hampton town, CT
Middletown city, CT
New London County, CT (Part)
Colchester town, CT
Tolland County, CT (Part)
Coventry town, CT
Ellington town, CT
Mansfield town, CT
Stafford town, CT
Tolland town, CT
Vernon town, CT
Windham County, CT (Part)
Windham town, CT

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

New Haven—Meriden, CT PMSA—Con.

Hartford County, CT (Part)—Con.

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 London—Norwich, CT—RI MSA

Middlesex County, CT (Part)

New London County, CT (Part)

East Lyme town, CT

Groton city, CT

Groton town balance, CT

Jewett City borough, CT

Ledyard town, CT

Montville town, CT

New London city, CT

Norwich city, CT

Stonington town, CT

Waterford town, CT

Windham County, CT (Part)

Plainfield town, CT

Washington County, RI (Part)

Westerly town, RI

**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

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

Bridgeport, CT PMSA—Con.

Fairfield County, CT (Part)—Con.

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

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

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

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

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

Stamford—Norwalk, CT PMSA

Fairfield County, CT

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

Stamford—Norwalk, CT PMSA

Fairfield County, CT

Darien town, CT

Greenwich town, CT

New Canaan town, CT

Norwalk city, CT

Stamford city, CT

Westport town, CT

Wilton town, CT

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

Worcester, MA—CT PMSA

Windham County, CT (Part)

Hampden County, MA (Part)

Worcester County, MA (Part)

Auburn town, MA

Charlton town, MA

Clinton town, MA

Grafton town, MA

Holden town, MA

Leicester town, MA

Millbury town, MA

Northborough town, MA

Worcester, MA—CT PMSA—Con.

Worcester County, MA (Part)—Con.

Northbridge town, MA

Oxford town, MA

Shrewsbury town, MA

Southbridge town, MA

Spencer town, MA

Uxbridge town, MA

Webster town, MA

Westborough town, MA

Worcester city, MA

