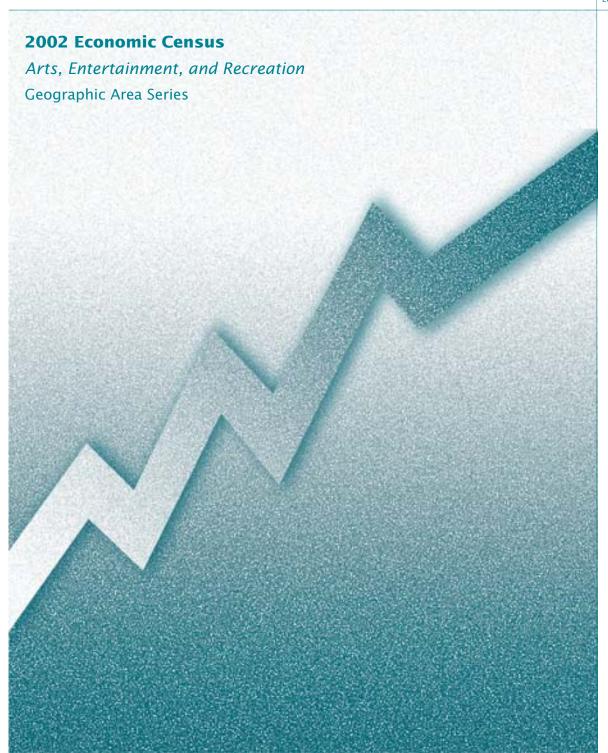
Mississippi: 2002

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U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU



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2002 Economic Census

Arts, Entertainment, and Recreation Geographic Area Series





U.S. Department of Commerce Carlos M. Gutierrez,

Secretary

David A. Sampson, **Acting Deputy Secretary**

Economics and Statistics Administration Kathleen B. Cooper,

> **Under Secretary for Economic Affairs**

U.S. CENSUS BUREAU Charles Louis Kincannon,

Director



Economics and Statistics Administration Kathleen B. Cooper, Under Secretary for Economic Affairs



U.S. CENSUS BUREAU Charles Louis Kincannon, Director

Hermann Habermann,Deputy Director and
Chief Operating Officer

Thomas L. Mesenbourg, Acting Associate Director for Economic Programs

Thomas L. Mesenbourg, Assistant Director for Economic Programs

Mark E. Wallace, Chief, Service Sector Statistics Division

CONTENTS

	oduction to the Economic Census, Entertainment, and Recreation	v ix
Tab	les	
1. 2. 3. 4.	Summary Statistics for the State: 2002 Summary Statistics for Metropolitan and Micropolitan Statistical Areas: 2002 Summary Statistics for Counties: 2002 Summary Statistics for Places: 2002	1 5 18 36
Арр	endixes	
A. B. C. D. E.	Explanation of Terms NAICS Codes, Titles, and Descriptions Methodology	A-1 B-1 C-1 D-1 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 to 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.

INDUSTRY CLASSIFICATIONS

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers 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 Food Services
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), largely covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 100 subsectors (three-digit codes), 317 industry groups (four-digit codes), and, as implemented in the United States, 1,179 industries (six-digit codes).

RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. 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 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

Most industry classifications remained unchanged between 1997 and 2002, but NAICS 2002 includes substantial revisions within the construction and wholesale trade sectors, and a number of revisions for the retail trade and information sectors. These changes are noted in industry definitions and will be demonstrated in the *Bridge Between NAICS 2002 and NAICS 1997*.

For 2002, data for enterprise support establishments (those functioning primarily to support the activities of their company's operating establishments, such as a warehouse or a research and development laboratory) are included in the industry that reflects their activities (such as warehousing). For 1997, such establishments were termed auxiliaries and were excluded from industry totals.

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. (For selected industries, only payroll, employment, and classification are collected for individual establishments, while other data are collected on a consolidated basis.)

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for states, metropolitan and micropolitan statistical areas, counties, and corporate municipalities (places) including cities, towns, townships, 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 administrative sources is used as a basis for coding.

AVAILABILITY OF ADDITIONAL DATA

All results of the 2002 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on digital versatile discs (DVD-ROMs) for sale by the Census Bureau. The American FactFinder system at the Internet site allows selective retrieval and downloading of the data. For more information, including a description of reports being issued, see the Internet site, write to the U.S. Census Bureau, Washington, DC 20233-6100, or call Customer Services at 301-763-4100.

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 service trades in 1933. Censuses of construction, manufacturing, and the other business 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 and 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 report forms.

The range of industries covered in the economic census expanded between 1967 and 2002. 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. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

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. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or 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 the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at www.census.gov/econ/census02/guide. More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at www.census.gov/econ/www/history.html.

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Arts, Entertainment, and Recreation

SCOPE

The Arts, Entertainment, and Recreation sector (sector 71) 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.

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

Many of the "kinds of business" 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" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

Exclusions. The tabulations for this sector do not include central administrative offices, warehouses, or other establishments that serve arts, entertainment, and recreation establishments within the same organization. Data for such establishments are classified according to the nature of the service they provide. For example, separate headquarters establishments are reported in NAICS sector 55, Management of Companies and Enterprises.

The reports described below exclude establishments of firms with no paid employees. These "nonemployers," typically self-employed individuals or partnerships operating businesses that they have not chosen to incorporate, are reported separately in Nonemployer Statistics. The contribution of nonemployers, relatively large for this sector, may be examined at www.census.gov/nonemployerimpact.

Definitions. Industry categories are defined in Appendix B, NAICS Codes, Titles, and Descriptions. Other terms are defined in Appendix A, Explanation of Terms.

REPORTS

The following reports provide statistics on this sector.

Industry Series. There are three reports, each covering a group of related industries. The reports present, by kind of business for the United States, general statistics for establishments of firms

with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

Geographic Area Series. There is a separate report for each state, the District of Columbia, and the United States. Each state report presents, for establishments of firms with payroll, general statistics on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment by kind of business for the state, metropolitan and micropolitan statistical areas, counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. The United States report presents data for the United States as a whole for detailed kind-of-business classifications.

Subject Series:

- **Product Lines.** This report presents product lines data for establishments of firms with payroll by kind of business. Data are presented for the United States and states. Establishments may report negative revenue for selected product lines. Because of this, percentages for product lines may be in excess of 100 or less than 0.
- Establishment and Firm Size (Including Legal Form of Organization). 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 of firms with payroll; and by receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms with payroll.
- **Miscellaneous Subjects.** This report presents data for a variety of industry-specific topics for establishments of firms with payroll. Presentation of data varies by kind of business.

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

Other reports. Data for this sector are also included in reports with multisector coverage, including *Nonemployer Statistics, Comparative Statistics, Bridge Between 2002 NAICS and 1997 NAICS, Business Expenses,* and the Survey of Business Owners reports.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Maps are available at www.census.gov/econ2002maps. Notes specific to areas in the state are included in Appendix D, Geographic Notes. Data may be presented for –

- 1. The United States as a whole.
- 2. States and the District of Columbia.
- 3. Metropolitan and micropolitan statistical areas. A core based statistical area (CBSA) contains a core area with a substantial population nucleus, together with adjacent communities having a high degree of social and economic integration with that core. CBSAs are differentiated into metropolitan and micropolitan statistical areas based on size criteria. Both metropolitan and micropolitan statistical areas are defined in terms of entire counties, and are listed in Appendix E, Metropolitan and Micropolitan Statistical Areas.
 - a. Metropolitan Statistical Areas (metro areas). Metro areas have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
 - b. Micropolitan Statistical Areas (micro areas). Micro areas have at least one urban cluster of at least 10,000, but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.

- c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.
- d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
- 4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. 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.
- 5. Economic places.
 - a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
 - b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
 - c. 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 2000 Census of Population).
 - d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars, and 1997 data, in 1997 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.

COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES

Both the 2002 Economic Census and the 1997 Economic Census present data based on the North American Industry Classification System (NAICS). While there were revisions to some industries for 2002, none of those affect this sector.

Data for this sector for 2002 include totals for taxable and tax-exempt businesses together, not present in 1997 reports. For 1997, only data for taxable establishments were shown at county and place levels in the Geographic Area Series. For 2002, data for taxable and tax-exempt establishments, as well as the combined totals, are shown at these geographic levels.

For 2002, the revenue data for tax-exempt establishments include gains or losses from the sale of real estate, investments, or other assets. In 1997, these gains or losses were excluded from revenue. Also, the 2002 expenses data for tax-exempt establishments exclude program service grants, contributions and gifts paid, specific assistance to individuals, and benefits paid to or for members. In 1997, these types of expenses were included.

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 Product Lines reports for this sector are subject to sampling errors, as well as nonsampling errors.

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, as by the percentages shown in the tables. 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. More information on the reliability of the data is included in Appendix C, Methodology.

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. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

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, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas.

CONTACTS FOR DATA USERS

Questions about these data may be directed to the U.S. Census Bureau, Service Sector Statistics Division, Service Census Branch, 1-800-541-8345 or scb@census.gov.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

- D Withheld to avoid disclosing data of individual companies; data are included in higher level totals
- Ν Not available or not comparable
- S Withheld because estimates did not meet publication standards
- Χ Not applicable
- Ζ Less than half the unit shown
- 0 to 19 employees a
- 20 to 99 employees b
- 100 to 249 employees C
- 250 to 499 employees e
- f 500 to 999 employees
- 1,000 to 2,499 employees
- 2,500 to 4,999 employees h
- 5.000 to 9.999 employees i
- 10,000 to 24,999 employees
- 25,000 to 49,999 employees k
- 50,000 to 99,999 employees П
- m 100,000 employees or more
- Revised
- Represents zero (page image/print only)
- (CC) Consolidated city
- Independent city (IC)
- CDP Census designated place

Table 1. Summary Statistics for the State: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid employees for		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MISSISSIPPI								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	621	529 276	N	135 733	30 312	9 292	17.1	9.4
711	Performing arts, spectator sports, and related industries	84	60 088	N	11 162	2 613	646	42.1	5.1
7111	Performing arts companies	26	D	N	D	D	С	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	7 7	D D	N N	D D	D D	b b	D D	D D
7111102 71112	Theater companies	7 2	D D	N N	D D	D D	b b	D D	D D
711120 71113	Dance companies	2 13	D 5 968	N N	D 1 568	D 424	b 74	D 44.7	D 7.6
711130 7111301	Musical groups and artists	13	5 968	N .	1 568	424	74	44.7	7.6
7111309	organizationsOther music groups and artists	4 9 4	D D D	N N	D D D	D D	b b	D D	D D
71119 711190 7111909	Other performing arts companies Other performing arts companies Other performing arts companies (except	4 4	Б	N N	D	D D	a a	D D	D D
7111909	circuses)	4	D	N	D	D	а	D	D
7112	Spectator sports	14	6 189	N	1 606	379	115	38.5	19.4
71121 711211	Spectator sports	14 5	6 189 3 155	N N	1 606 1 008	379 236	115 62	38.5 70.3	19.4 29.7
7112119	Other professional sports teams and clubs	5	3 155	Ņ	1 008	236	62	70.3	29.7
711212 7112122 711219	Racetracks	6 6 3	2 451 2 451	N N N	499 499	120 120 23	49 49 4	6.8 6.8	4.3 4.3
7112191 7112191 7112192	Other spectator sports	2	583 D D	N N N	99 D D	23 D D	a a	D D	26.8 D D
7113	Promoters of performing arts, sports, and similar events.	13	D	N	D	D	c	D	D
71131	Promoters of performing arts, sports, and								
711310	similar events with facilitiesPromoters of performing arts, sports, and	3	D	N	D	D	а	D	D
71132	similar events with facilities Promoters of performing arts, sports, and	3	D	N .	D	D	a	D	D
711320	similar events without facilities	10 10	17 894 17 894	N N	2 666 2 666	500 500	235	3.9 3.9	.1
7114	Agents and managers for artists, athletes, entertainers and other public figures	3	D	N	D D	D	a	D	D
71141	Agents and managers for artists, athletes,		_		_	_		_	_
711410	entertainers and other public figures	3	D D	N N	D D	D	a	D D	D D
7115	entertainers and other public figures Independent artists, writers, and performers	3 28	22 648	N N	3 180	D 792	118	78.9	6.1
71151	Independent artists, writers, and performers	28	22 648	N	3 180	792	118	78.9	6.1
711510	Independent artists, writers, and performers	28	22 648	N	3 180	792	118	78.9	6.1
712	Museums, historical sites, and similar institutions	46	16 482	N	6 052	1 390	426	8.1	10.2
7121	Museums, historical sites, and similar institutions	46	16 482	N	6 052	1 390	426	8.1	10.2
71211 712110	Museums	28 28	10 267 10 267	N N	3 603 3 603	822 822	195 195	11.7 11.7	3.9 3.9
71212 712120	Historical sites	14 14	D D	N N	D D	D D	C	D D	D
71213 712130	Zoos and botanical gardens Zoos and botanical gardens	2 2	D D	N N	D D	D D	b b	D D	D D D
71219 712190	Nature parks and other similar institutions Nature parks and other similar institutions	2 2	D D	N N	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	491	452 706	N	118 519	26 309	8 220	14.1	9.9
7131	Amusement parks and arcades	38	11 632	N	3 239	696	378	12.9	13.7
71311 713110	Amusement and theme parks	5 5	2 513 2 513	N N	807 807	115 115	39 39	22.2 22.2	16.4 16.4
713110 7131101 7131102	Waterparks	5 4 1	2 513 D	N N N	D D	D D	b a	22.2 D D	D D
71312 713120	Amusement arcades	33 33	9 119 9 119	N N	2 432 2 432	581 581	339 339	10.3 10.3	13.0 13.0
7132	Gambling industries	8	252 955	N	53 295	11 992	3 070	-	11.8
71321	Casinos (except casino hotels)	5	252 583	Ŋ	53 265	11 985	3 054	-	11.8
713210 71329	Casinos (except casino hotels) Other gambling industries	5	252 583 372	N N	53 265 30	11 985 7	3 054 16		11.8
713290 7132902	Other gambling industries	3	372	N N	30	7	16	_	_
	operation	3	372	N I	30	7	16	_	-

Table 1. Summary Statistics for the State: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	or information on confidentiality protection, sampling errol	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	MISSISSIPPI—Con.								
	ALL ESTABLISHMENTS—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries—								
7139	Con. Other amusement and recreation services	445	188 119	N	61 985	13 621	4 772	33.1	7.1
71391 713910	Golf courses and country clubs	131 131	95 770 95 770	N N	35 891 35 891	7 620 7 620	2 142 2 142	26.9 26.9	7.4 7.4
71393 713930	Golf courses and country clubs	21 21	8 883 8 883	N N	2 137 2 137	466 466	145 145	24.1 24.1	13.4 13.4
71394 713940 7139405	Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks	173 173 28	51 621 51 621 5 978	N N N	16 748 16 748 1 781	3 862 3 862 465	1 858 1 858 254	41.0 41.0 22.3	5.4 5.4 .7
7139409 71395	Other fitness and recreational sports centers	145 26	45 643 13 700	N N	14 967 3 591	3 397 841	1 604 353	43.5 45.9	6.0 3.5
713950 71399	Bowling centers Bowling centers All other amusement and recreation industries.	26 94	13 700 13 700 18 145	N N	3 591 3 618	841 832	353 353 274	45.9 45.9 37.5	3.5 10.2
713990 7139902	All other amusement and recreation industries	94	18 145	N	3 618	832	274	37.5	10.2
7139904	devices and rides	1 1	D D	N N	D D	D D	a a	D D	D D
7139905 7139908	Coin-operated amusement devices (except slot machine operation)	24	6 832	N	1 397	345	75	25.6	8.0
	recreation services	68	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	177	81 233	72 590	29 270	6 464	2 060	33.3	7.5
711	Performing arts, spectator sports, and related industries	22	8 643	7 841	2 443	616	136	18.3	.4
7111	Performing arts companies	14	D	D	D	D	С	D	D
71111 711110 7111102	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies	5 5 5	D D D	D D D	D D D	D D D	b b b	D D D	D D D
71112 711120	Dance companies	2 2	D D	D D	D D	D D	b b	D D	D D D D
71113 711130 7111301	Musical groups and artists	6 6	D D	D D	D D	D D	b b	D D	D
7111309 71119	organizations Other music groups and artists Other performing arts companies	4 2 1	D D D	D D D	D D D	D D D	b a a	D D D	D D D
711190 7111909	Other performing arts companies Other performing arts companies (except	1	D	D	D	D	a	D	D
7113	circuses) Promoters of performing arts, sports, and similar	1	D	D	D	D	a	D	D
71131	events	8	D	D	D	D	а	D	D
711310	similar events with facilities	3	D	D	D	D	а	D	D
71132	similar events with facilities. Promoters of performing arts, sports, and similar events without facilities	3 5	1 629	1 499	248	D 59	a 6	3.5	1.4
711320	Promoters of performing arts, sports, and similar events without facilities	5	1 629	1 499	248	59	6	3.5	1.4
712	Museums, historical sites, and similar institutions	40	16 045	14 125	5 923	1 339	409	8.1	10.3
7121	Museums, historical sites, and similar institutions	40	16 045	14 125	5 923	1 339	409	8.1	10.3
71211 712110	Museums	28 28	10 267 10 267	8 625 8 625	3 603 3 603	822 822	195 195	11.7 11.7	3.9 3.9
71212 712120 71213	Historical sites	9 9 2	D D D	D D D	D D	D D D	c c b	D D D	D D D
712130 71219	Zoos and botanical gardens Nature parks and other similar institutions	2 1	D D	D D	D D	D D	b a	D D	D D D
712190 713	Nature parks and other similar institutions Amusement, gambling, and recreation industries	1 115	D 56 545	50 624	D 20 904	D 4 509	a 1 515	D 42.7	7.8
7139	Other amusement and recreation services	115	56 545	50 624	20 904	4 509	1 515	42.7	7.8
71391 713910	Golf courses and country clubs	57 57	36 118 36 118	32 035 32 035	13 725 13 725	2 891 2 891	826 826	49.0 49.0	9.4 9.4
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	39 39	16 116 16 116	14 843 14 843	6 513 6 513	1 476 1 476	628 628	34.6 34.6	5.1 5.1
71399	centers	39 19	16 116 4 311	14 843 3 746	6 513 666	1 476 142	628 61	34.6 20.6	5.1 3.6
713990 7139908	All other amusement and recreation industries	19	4 311	3 746	666	142	61	20.6	3.6
	recreation services	19	4 311	3 746	666	142	61	20.6	3.6

Table 1. Summary Statistics for the State: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	or information on confidentiality protection, sampling error			,			Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MISSISSIPPI—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	444	448 043	N	106 463	23 848	7 232	14.1	9.7
711	Performing arts, spectator sports, and related industries	62	51 445	N	8 719	1 997	510	46.1	5.9
7111	Performing arts companies	12	D	N	D	D	b	D	D
71111 711110 7111102 71113 711130 7111309 71119 711190 7111909	Theater companies and dinner theaters Theater companies and dinner theaters Theater companies Musical groups and artists Musical groups and artists Other music groups and artists Other performing arts companies Other performing arts companies Other performing arts companies (except circuses)	2 2 2 7 7 7 7 3 3	D D D D D	222222	םםםםםםםםםםםםםםםםםםםםםםםםםםםםםםםםםםםםםםם	D D D D D	a a a b b b b a a a		D D D D D
7112	Spectator sports	14	6 189	N	1 606	379	115	38.5	19.4
71121 711211 7112119	Spectator sports	14 5	6 189 3 155	N N	1 606 1 008	379 236	115 62	38.5 70.3	19.4 29.7
7112119 711212 7112122 711219 7112191 7112192	clubs	5 6 6 3 2 1	3 155 2 451 2 451 583 D D	N N N N N	1 008 499 499 99 D D	236 120 120 23 D D	62 49 49 4 a a	70.3 6.8 6.8 — D D	29.7 4.3 4.3 26.8 D
7113	Promoters of performing arts, sports, and similar events	5	16 265	N	2 418	441	229	3.9	_
71132 711320	Promoters of performing arts, sports, and similar events without facilities	5 5	16 265 16 265	N N	2 418 2 418	441 441	229 229	3.9 3.9	-
7114	Agents and managers for artists, athletes, entertainers and other public figures	3	D	N	D	D	a	D	D
71141	Agents and managers for artists, athletes, entertainers and other public figures	3	D	N	D	D	a	D	D
711410	Agents and managers for artists, athletes, entertainers and other public figures	3	D	N	D	D	а	D	D
7115	Independent artists, writers, and performers	28	22 648	N	3 180	792	118	78.9	6.1
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	28 28	22 648 22 648	N N	3 180 3 180	792 792	118 118	78.9 78.9	6.1 6.1
712	Museums, historical sites, and similar institutions	6	437	N	129	51	17	10.3	8.7
7121	Museums, historical sites, and similar institutions	6	437	N	129	51	17	10.3	8.7
71212 712120 71219 712190	Historical sites. Historical sites. Nature parks and other similar institutions Nature parks and other similar institutions	5 5 1 1	D D D	N N N N	D D D	D D D	a a a a	D D D	D D D
713	Amusement, gambling, and recreation industries	376	396 161	N	97 615	21 800	6 705	10.0	10.2
7131	Amusement parks and arcades	38	11 632	N	3 239	696	378	12.9	13.7
71311 713110 7131101 7131102 71312 713120	Amusement and theme parks Amusement and theme parks Waterparks Amusement parks (except waterparks) Amusement arcades Amusement arcades	5 5 4 1 33 33	2 513 2 513 D D 9 119 9 119	N N N N N	807 807 D D 2 432 2 432	115 115 D D 581 581	39 39 b a 339 339	22.2 22.2 D D 10.3 10.3	16.4 16.4 D D 13.0 13.0
7132	Gambling industries	8	252 955	N	53 295	11 992	3 070	-	11.8
71321 713210 71329 713290 7132902	Casinos (except casino hotels) Casinos (except casino hotels) Other gambling industries Other gambling industries Lottery, bingo, bookie, and other betting	5 5 3 3	252 583 252 583 372 372	N N N N	53 265 53 265 30 30	11 985 11 985 7 7	3 054 3 054 16 16	- - -	11.8 11.8 - -
	operation	3	372	N	30	7	16	_	_
7139	Other amusement and recreation services	330	131 574	N	41 081	9 112	3 257	28.9	6.8
71391 713910 71393 713930 71394 713940 7139405 7139409	Golf courses and country clubs Golf courses and country clubs Marinas Marinas Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	74 74 21 21 134 134 28	59 652 59 652 8 883 8 883 35 505 35 505 5 978	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	22 166 22 166 2 137 2 137 10 235 10 235 1 781	4 729 4 729 466 466 2 386 2 386 465	1 316 1 316 145 145 1 230 1 230 254	13.6 13.6 24.1 24.1 44.0 44.0 22.3	6.1 6.1 13.4 13.4 5.6 5.6
7139409 71395 713950	Other fitness and recreational sports centers	106 26 26	29 527 13 700 13 700	N N N	8 454 3 591 3 591	1 921 841 841	976 353 353	48.4 45.9 45.9	6.6 3.5 3.5

Table 1. Summary Statistics for the State: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MISSISSIPPI—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con. Amusement, gambling, and recreation industries— Con.								
7139	Other amusement and recreation services—Con.								
71399 713990	All other amusement and recreation industries . All other amusement and recreation	75	13 834	N	2 952	690	213	42.8	12.3
7139902	industries	75	13 834	N	2 952	690	213	42.8	12.3
	devices and rides	1	D	N	D	D	a	D	D
7139904 7139905	Miniature golf courses	1	D	N	D	D	a	D	D
	(except slot machine operation)	24	6 832	N	1 397	345	75	25.6	8.0
7139908	All other miscellaneous amusement and recreation services	49	D	N	D	D	С	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

error, nons	ampling error, and definitions, see note at end of table]						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	GULFPORT-BILOXI-PASCAGOULA, MS COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	119	216 598	N	60 614	13 478	3 308	5.7	2.2
711	Performing arts, spectator sports, and related industries	16	5 220	N	1 140	325	88	44.6	2.2
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	7	3 569	N	1 339	298	88	23.9	4.8
7121	Museums, historical sites, and similar institutions	7	3 569	N	1 339	298	88	23.9	4.8
713	Amusement, gambling, and recreation industries	96	207 809	N	58 135	12 855	3 132	4.5	2.2
7132	Gambling industries	5	D	N	D	D	g	D	D
71321 713210	Casinos (except casino hotels)	3 3	D D	N N	D D	D D	g g	D D	D D
7139	Other amusement and recreation services	83	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	16 16	D D	N N	D D	D D	e e	D D	D D
71393 713930	Marinas	13 13	5 527 5 527	N N	1 472 1 472	306 306	102 102	23.9 23.9	3.6 3.6
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	34 34	6 239 6 239	N N	1 937 1 937	427 427	147 147	31.7 31.7	12.0 12.0
7139409	centers	30 4	5 749 3 078	N N	1 840 824	399 146	135 44	33.7 60.3	13.0
713950 71399	Bowling centers	4 16	3 078 D	N N	824 D	146 D	44 b	60.3 D	_ D
713990 7139908	All other amusement and recreation industries	16	D	N	D	D	b	D	D
7100000	recreation services	13	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	6 752	5 581	2 065	465	139	21.9	11.0
712	Museums, historical sites, and similar institutions	7	3 569	2 958	1 339	298	88	23.9	4.8
7121	Museums, historical sites, and similar institutions	7	3 569	2 958	1 339	298	88	23.9	4.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	98	209 846	N	58 549	13 013	3 169	5.2	1.9
711	Performing arts, spectator sports, and related industries	10	D	N	D	D	b	D	D
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	88	D	N	D	D	h	D	D
7132	Gambling industries	5	D	N	D	D	g	D	D
71321 713210	Casinos (except casino hotels)	3 3	D D	N N	D D	D D	g	D D	D D
7139	Other amusement and recreation services	75	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	14 14	D D	N N	D D	D D	e e	D D	D D
71393 713930 71394	Marinas Marinas Fitness and recreational sports centers	13 13 31	5 527 5 527 D	N N N	1 472 1 472 D	306 306 D	102 102 c	23.9 23.9 D	3.6 3.6 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	31	D	N	D	D	c	D	D
71395	centers	27 4	D 3 078	N N	D 824	D 146		D 60.3	D -
713950 71399 713990	Bowling centers	4 13	3 078 D	N N	824 D	146 D	44 b	60.3 D	D
713990	industries	13	D	N	D	D	b	D	D
	recreation services	10	D	N	l D	D	Ь	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	ampling error, and definitions, see note at end of table]						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	GULFPORT-BILOXI-PASCAGOULA, MS COMBINED STATISTICAL AREA—Con.								
	Gulfport-Biloxi, MS Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	84	204 579	N	57 709	12 849	3 102	5.0	2.0
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	b	D	D
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	66	D	N	D	D	h	D	D
7132	Gambling industries	5	D	N	D	D	g	D	D
71321 713210	Casinos (except casino hotels)	3	D D	N N	D D	D D	g	D D	D D
7139	Other amusement and recreation services	54	D	N	D	D	f f	D	D
71391 713910	Golf courses and country clubs	11 11	D D	N N	D D	D D	е	D D	D D
713910 71393 713930	Marinas	10 10	D	N N N	D	D D	e b b	D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	21 21	D D	N N	D D	D D	c c	D D	D D
71399 713990	centers	18 10	D D	N N	D D	D D	b b	D D	D D
7139908	industries All other miscellaneous amusement and recreation services	10 9	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	5 013	4 154	1 540	340	100	20.6	14.2
712	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	70	199 566	N	56 169	12 509	3 002	4.6	1.6
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	62	D	N	D	D	h	D	D
7132	Gambling industries	5	D	N	D	D	g	D	D
71321 713210	Casinos (except casino hotels)	3 3	D D	N N	D D	D D	g g	D D	D D
7139	Other amusement and recreation services	50	D	N	D	D	f	D	D
71391 713910 71393	Golf courses and country clubs	10 10 10	D D D	N N N	D D D	D D D	e e b	D D D	D D D
713930 71394	Marinas Fitness and recreational sports centers	10 19	D D	N N	D D	D D	b c	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	19	D	N	D	D	С	D D	D
71399 713990	centers	16 9	D D	N N	D D	D D	b b	D	D D
7139908	industries	9	D	N	D	D	b	D	D
	recreation services	8	DΙ	N	D	D	l b	D	D

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							Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	GULFPORT-BILOXI-PASCAGOULA, MS COMBINED STATISTICAL AREA—Con.								
	Pascagoula, MS Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	35	12 019	N	2 905	629	206	19.0	6.5
713	Amusement, gambling, and recreation industries	30	D	N	D D	D	c	D	D
7139	Other amusement and recreation services	29	D	N	D	D	c	D	D
71394	Fitness and recreational sports centers	13	D	N	D	D	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	13 12	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 739	1 427	525	125	39	25.4	1.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	28	10 280	N N	2 380	504	167	17.9	7.3
713	Amusement, gambling, and recreation industries	26	D	N N	D	D	С	D	D
7139	Other amusement and recreation services JACKSON-YAZOO CITY, MS COMBINED	25	D	N	D	D	С	D	D
	STATISTICAL AREA								
74	ALL ESTABLISHMENTS	400	20.007		05 000	5.040	4 055	00.4	0.7
71 711	Arts, entertainment, and recreation	108	83 667	N	25 038	5 648	1 855	23.4	3.7
/11	Performing arts, spectator sports, and related industries	20	D	N	D	D	е	D	D
7111	Performing arts companies	7	D	N	D	D	С	D	D
71113 711130	Musical groups and artists	4 4 2	4 514 4 514 D	N N N	1 252 1 252 D	331 331 D	53 53	58.6 58.6	8.4 8.4 D
7111309 7113	Other music groups and artists	5	D	N	D	D	a c	D D	D
71132	Promoters of performing arts, sports, and								
711320	similar events without facilities	3	D D	N N	D D	D D	c c	D D	D D
712	Museums, historical sites, and similar institutions	7	D	N	D	D	с	D	D
7121	Museums, historical sites, and similar institutions	7	D	N	D	D	С	D	D
71211 712110	Museums	4	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	81	52 269	N	17 894	4 009	1 382	29.5	4.5
7139	Other amusement and recreation services	77	D	N	D	D	g	D	D
71391	Golf courses and country clubs	18	20 010	N	8 828	1 896	439	12.2	6.2
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	18 36	20 010 18 052	N N	8 828 5 706	1 896 1 389	439 681	12.2 49.1	6.2 .1
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	36	18 052	Ň	5 706	1 389	681	49.1	.1
7139409 71399 713990	centers	31 15	16 944 D	N N	5 405 D	1 303 D	614 b	49.6 D	.1 D
7139908	industries	15	D	N	D	D	b	D	D
7139900	recreation services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	32	27 746	26 517	9 974	2 236	559	15.3	1.4
711	Performing arts, spectator sports, and related	7				-	L	_	-
7111	industries	7	D	D	D	D	b	D	D
7111	Performing arts companies	5	D	D	D	D	b	D	D
71113 711130	Musical groups and artists	2 2	D D	D D	D D	D D	b b	D D	D D
712	Museums, historical sites, and similar institutions	6	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar	_	_	_	_	-		_	_
71017	institutions	6	D	D	D	D	C	D	D
71211 712110	Museums	4 4	D D	D D	D D	D D	b b	D D	D D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	JACKSON-YAZOO CITY, MS COMBINED STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
71	Arts, entertainment, and recreation—Con.	40						Б.	
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	19 19	D D	D D	D D	D D	e e	D D	D D
71391	Golf courses and country clubs	8	D	D	D	D	c	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	8 7	D 5 160	D 4 970	D 1 922	D 416	152	D 11.8	D .3
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	7	5 160	4 970	1 922	416	152	11.8	.3
71399	centers	7 4	5 160 D	4 970 D	1 922 D	416 D	152 b	11.8 D	.3 D
713990	All other amusement and recreation industries	4	D	D	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	76	55 921	N	15 064	3 412	1 296	27.4	4.9
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	С	D	D
7111	Performing arts companies	2	D	N	D	D	а	D	D
71113 711130	Musical groups and artists	2 2	D D	N N	D D	D D	a a	D D	D D
7111309	Other music groups and artists	2	D	N	D	D	a	D	D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	62	D	N	D	D	g	D	D
7139	Other amusement and recreation services	58	33 118	N	11 118	2 614	931	37.2	5.8
71391 713910	Golf courses and country clubs	10 10	D D	N N	D D	D D	e e	D	D D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports	29 29	12 892 12 892	N N	3 784 3 784	973 973	529 529	64.0 64.0	_
71399	centers	24 11	11 784 D	N N	3 483 D	887 D	462 b	66.2 D	_ D
713990	All other amusement and recreation industries	11	D	N	D	D	b	D	D
	Jackson, MS Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	105	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	20	D	N	D	D	e	D	D
7111	Performing arts companies	7	D	N	D	D	С	D	D
71113 711130	Musical groups and artists	4 4	4 514 4 514	N N	1 252 1 252	331 331	53 53	58.6 58.6	8.4 8.4
7111309 7113	Other music groups and artists Promoters of performing arts, sports, and similar	2	D	N	D	D	a	D	D
7113	events	5	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
712	Museums, historical sites, and similar institutions	7	D	N	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	7	D	N	D	D	С	D	D
71211 712110	Museums	4	D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	78	D	N	D	D	g	D	D
7139	Other amusement and recreation services	74	D	N	D	D	g	D	D
71391 713910	Golf courses and country clubs	16 16	D D	N N	D D	D D	e e	D D	D D
71394 713940	Fitness and recreational sports centers	36 36	18 052 18 052	N N	5 706 5 706	1 389 1 389	681 681	49.1 49.1	.1 .1
7139409	Other fitness and recreational sports centers	31	16 944	N N	5 405	1 303	614	49.6	.1
71399 713990	All other amusement and recreation industries. All other amusement and recreation	14	D	N	D	D	b	D	D
7139908	industries	14	D	N .	D	D	b	D	D
	recreation services	10	Dl	N l	D	D	l bl	D	D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	JACKSON-YAZOO CITY, MS COMBINED STATISTICAL AREA—Con.								
	Jackson, MS Metropolitan Statistical Area -Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	30	D	D	D	D	f	D	D
711	Performing arts, spectator sports, and related	7							
7111	industries	7 5	D D	D D	D D	D D	b b	D D	D D
71113	Musical groups and artists	2	D	D	D	D	b	D	D
711130	Musical groups and artists	2	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	6	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	6	D	D	D	D	С	D	D
71211 712110	Museums	4	D D	D D	D D	D D	b b	D D	D D
712110	Amusement, gambling, and recreation industries	17	D	D	D	D	e	D	D
7139	Other amusement and recreation services	17	D	D	D	D	е	D	D
71391	Golf courses and country clubs	6	D	D	D	D	С	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	6 7	D 5 160	D 4 970	D 1 922	D 416	152	D 11.8	D .3
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	7	5 160	4 970	1 922	416	152	11.8	.3
71399 713990	centers	7 4	5 160 D	4 970 D	1 922 D	416 D	152 b	11.8 D	.3 D
713990	industries	4	D	D	D	D	b	D	D
7133300	recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	75	D	N	D	D	g	D	D
711	Performing arts, spectator sports, and related industries	13	D	N	D	D	С	D	D
7111	Performing arts companies	2	D	N	D	D	a	D	D
71113	Musical groups and artists	2	D	N	D	D	a	D	D
711130 7111309	Musical groups and artists Other music groups and artists	2 2	D D	N N	D D	D D	a a	D D	D D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	61	D	N	D	D	g	D	D
7139	Other amusement and recreation services	57	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	10 10	D D	N N	D D	D D	е	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	29 29	12 892 12 892	N N N	3 784 3 784	973 973	529 529	64.0 64.0	
7139409	Other fitness and recreational sports centers	24	11 784	N	3 483	887	462	66.2	_
71399 713990	All other amusement and recreation industries . All other amusement and recreation	10	D	Ň	D	D	b	D	D
	industries	10	D	N	D	D	b	D	D
	Yazoo City, MS Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BROOKHAVEN, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 360	N	315	75	21	29.7	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 360	N	315	75	21	29.7	_
	CLARKSDALE, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	а	D	D
	CLEVELAND, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	2 329	N	558	135	44	40.5	1.1
713	Amusement, gambling, and recreation industries	12	2 329	N	558	135	44	40.5	1.1
7139	Other amusement and recreation services	12	2 329	N	558	135	44	40.5	1.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 371	1 230	449	104	36	19.0	1.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	958	N	109	31	8	71.3	-
	COLUMBUS, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	5 823	N	2 192	528	221	40.0	.9
713	Amusement, gambling, and recreation industries	16	5 365	N	2 084	503	210	38.7	1.0
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	3 109 3 109	N N	1 501 1 501	368 368	157 157	16.7 16.7	_ _
7139409	Other fitness and recreational sports centers	6	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	2 827	2 597	1 339	343	140	26.7	1.9
7139	Other amusement and recreation services	6	2 827	2 597	1 339	343	140	26.7	1.9
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D D	D D	D D	D D	c	D D	D D
7139409	Other fitness and recreational sports centers	3	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX			ا	U	D		5	5
71	Arts, entertainment, and recreation	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	2 538	N	745	160	70	52.0	_
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	CORINTH, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	GREENVILLE, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	13	D	N N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139 71394	Other amusement and recreation services Fitness and recreational sports centers	11 7	D D	N N	D D	D D	c b	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	7	Б	Ň	D	D	b	D	Ď
7 100400	centers	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 71394	Arts, entertainment, and recreation Fitness and recreational sports centers	5 4	D D	D D	D D	D D	b b	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO	4	D	D	D	D	b	D	D
74	FEDERAL INCOME TAX	10	D	N	D	D		D	D
71 713	Arts, entertainment, and recreation	9	D	N N	D	D	е е	D	D
7132	Gambling industries	1	D	N	D	D	e	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	GREENWOOD, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	3 372	N	1 162	270	97	54.3	10.9
713	Amusement, gambling, and recreation industries	9	2 786	N	1 042	241	90	65.8	6.9
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 351	1 662	928	216	78	77.9	9.1
713	Amusement, gambling, and recreation industries	4	D D	D D	D D	D D	b	D D	D D
7139	Other amusement and recreation services ESTABLISHMENTS SUBJECT TO	4		D	D	D	b	U	D
	FEDERAL INCOME TAX	_	4 004		204	54	4.0		45.0
71	Arts, entertainment, and recreation GRENADA, MS MICROPOLITAN STATISTICAL AREA	7	1 021	N	234	54	19	-	15.3
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX				_	_		_	
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

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NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	HATTIESBURG, MS METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	37	16 990	N	5 123	1 139	438	65.1	4.1
711	Performing arts, spectator sports, and related		0.050		004	174	0.5	00.0	
713	industries	6 31	3 258 13 732	N N	921 4 202	171 968	35 403	30.0 73.5	5.1
7139	Other amusement and recreation services	27	12 859	N	4 008	921	364	78.5	5.4
71391	Golf courses and country clubs	8	6 489	N	2 179	516	138	85.4	_
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	8 14	6 489 4 647	N N	2 179 1 427	516 307	138 187	85.4 89.9	4.5
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	14	4 647	N	1 427	307	187	89.9	4.5
. 100 100	centers	12	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	5 693	4 624	2 144	463	190	91.8	3.7
713	Amusement, gambling, and recreation industries	7	5 693	4 624	2 144	463	190	91.8	3.7
7139	Other amusement and recreation services	7	5 693	4 624	2 144	463	190	91.8	3.7
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	5 5	D D	D D	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	5	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO	3				D	Ü	D	D
71	FEDERAL INCOME TAX	30	11 297	N	2 979	676	248	51.7	4.4
71	Arts, entertainment, and recreation Performing arts, spectator sports, and related	30	11 297	N	2 9/9	070	240	51.7	4.4
711	industries	6	3 258	N	921	171	35	30.0	_
713	Amusement, gambling, and recreation industries	24	8 039	N	2 058	505	213	60.5	6.1
7139	Other amusement and recreation services	20	7 166	N	1 864	458	174	67.9	6.8
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	9 9 7	D D 1 796	N N	D D 334	D D 77	b b	D D 100.0	D D
	INDIANOLA, MS MICROPOLITAN STATISTICAL AREA		1 730	N	004	,,	33	100.0	
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	LAUREL, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	14	4 251	N	1 639	364	119	69.2	.3
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	2 993	2 551	1 288	285	70	87.2	_
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	1 258	N	351	79	49	26.3	1.1

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MCCOMB, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	11	2 556	N	793	169	51	57.4	23.8
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services ESTABLISHMENTS EXEMPT FROM	7	D	N	D	D	b	D	D
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					J		J	
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
	MEMPHIS, TN-MS-AR METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	243	378 400	N	159 554	41 935	5 532	8.2	5.4
711	Performing arts, spectator sports, and related	-	105 155		00.005	0= 00-	4 000	^ =	
7111	industries	69 21	185 157 28 908	N N	92 685 7 790	27 030 2 177	1 901 736	9.7 14.3	6.3 16.6
71111	Performing arts companies	11	20 656	N N	4 128	1 137	513	16.1	21.7
711110 7111102	Theater companies and dinner theaters	11 10	20 656 D	N	4 128	1 137 1 137 D	513	16.1 D	21.7 21.7 D
71113	Theater companies	8	D	N N	D D	D	t C	D	D
711130 7111301	Musical groups and artists	8	D	N I	D	D	С	D	D
7111309	organizationsOther music groups and artists	2 6	D D	N N	D D	D D	c a	D D	D D
7112	Spectator sports	15	120 273	N	75 952	22 861	661	2.2	.4
71121	Spectator sports	15 4	120 273	N	75 952	22 861	661	2.2	.4 D
711211 7112119	Sports teams and clubsOther professional sports teams and	•	D	N N	D D	D D	е	D D	
711212 711219	clubs	3 3 8	D D D	N N N	D D	D	c e b	D	D D D
711219	Promoters of performing arts, sports, and similar								
	events	15	D	N	D	D	е	D	D
71131	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	С	D	D
711310	Promoters of performing arts, sports, and similar events with facilities	3	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	12	D	N	D	D	е	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	12	D	N	D	D	е	D	D
7115	Independent artists, writers, and performers	13	D	N	D	D	b	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	13 13	D D	N N	D D	D D	b b	D D	D D
711310	Museums, historical sites, and similar institutions	22	D	N N	D	D	f	D	D
7121	Museums, historical sites, and similar institutions	22	5	IN		D	'	D	D
	institutions	22	D	N	D	D	f	D	D
71211 712110	Museums	18 18	D D	N N	D D	D D	e e	D D	D D
71213 712130	Zoos and botanical gardens	3 3	D D	N N	D D	D D	C	D D	D D
713	Amusement, gambling, and recreation industries	152	D	N	D	D	h	D	D
7131	Amusement parks and arcades	9	D	N	D	D	С	D	D
7139	Other amusement and recreation services	143	D	N	D	D	h	D	D
71391	Golf courses and country clubs	29	61 431	Ŋ	24 601	5 318	1 169	4.4	8.2
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	29 65	61 431 35 481	N N	24 601 11 110	5 318 2 623	1 169 979	4.4 14.0	8.2 5.2
713940 7139405	Fitness and recreational sports centers	65 8	35 481 D	N N	11 110 D	2 623 D	979 c	14.0 D	5.2 D
7139409	Other fitness and recreational sports centers	56	29 634	N	8 995	2 074	741	16.2	3.5
71395 713950	Bowling centers Bowling centers	6	5 717 5 717	N N	1 683 1 683	425 425	134 134	29.2 29.2	2.4 2.4
71399 713990	All other amusement and recreation industries . All other amusement and recreation	40	Ď	Ñ	D	D	f	D	D
	industries	40 2	D D	N N	D D	D D	f b	D D	D D
7139904									

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	MEMPHIS, TN-MS-AR METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	68	107 102	96 358	38 208	9 328	2 197	9.4	4.5
711	Performing arts, spectator sports, and related	19	D	D	D	D	f	D	D
7111	industries	14	D	D	D	D	,	D	D
71111	Theater companies and dinner theaters	10	D	D	D	D	е	D	D
711110 7111102	Theater companies and dinner theaters Theater companies	10	D D	D D	D D	D	e e	D D	D D
71113 711130	Musical groups and artists	3 3	D D	D D	D D	D D	C C	D D	D D
7111301	Symphony orchestras and chamber music organizations	2	D	D	D	D	С	D	D
7113	Promoters of performing arts, sports, and similar events	5	D	D	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	4	D	D	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	4	D	D	D	D	c		D
712	Museums, historical sites, and similar institutions	20	D	D	D	D	e	D	D
7121	Museums, historical sites, and similar	20		ь.		9			6
71211	institutions	20 17	D D	D D	D D	D D	e c	D D	D D
712110 71213	MuseumsZoos and botanical gardens	17	D	D D	D D	D	C	D	D
712130	Zoos and botanical gardens	3	D	D	D	D	С	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	29 29	D D	D D	D D	D D	f f	D D	D D
7139	Golf courses and country clubs	10	25 576	25 838	11 811	2 801	534	7.3	.4
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	10 11	25 576 D	25 838 D	11 811 D	2 801 D	534 b	7.3 D	.4 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	11	D	D	D	D	b	D	D
71399	centers	11 8	D D	D D	D D	D D	b c	D D	D D
713990 7139908	All other amusement and recreation industries	8	D	D	D	D	С	D	D
7139900	recreation services	8	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	175	271 298	N	121 346	32 607	3 335	7.7	5.7
711	Performing arts, spectator sports, and related industries	50	D	N	D	D	f	D	D
7111	Performing arts companies	7	D	N	D	D	b	D	D
71111 711110	Theater companies and dinner theaters Theater companies and dinner theaters	1	D D	N N	D D	D D	b b	D D	D D
71112	Spectator sports	15	120 273	N	75 952	22 861	661	2.2	.4
71121	Spectator sports	15	120 273 D	N	75 952 D	22 861 D	661	2.2 D	.4 D
711211 7112119	Sports teams and clubs Other professional sports teams and clubs	3	D	N N	D	D	e c	D	D
711212 711219	Racetracks. Other spectator sports.	3 8	D D	N N	D D	D	e b	D	D
7113	Promoters of performing arts, sports, and similar events	10	D	N	D	D	С	D	D
71131	Promoters of performing arts, sports, and								
711310	similar events with facilitiesPromoters of performing arts, sports, and	2	D	N	D	D	С	D	D
71132	similar events with facilities Promoters of performing arts, sports, and similar events without facilities	2 8	D 4 016	N	D 1 123	D 232	25	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	8	4 916 4 916	N N	1 123	232	25	46.8 46.8	49.5 49.5
7115	Independent artists, writers, and performers	13	D	N	D . 120	D	b	D	D
71151	Independent artists, writers, and performers	13	D	N	D	D	þ	D	D
711510	Independent artists, writers, and performers.	13	D	N	D	D	b	D	D
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	2	D	N	D	D	е	D	D
, 121	institutions	2	D	N	D	D	е	D	D
71211 712110	Museums	1	D D	N N	D D	D D	e e	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MEMPHIS, TN-MS-AR METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
71 713	Arts, entertainment, and recreation—Con.	123	D	N	D	D	_	D	D
7131	Amusement, gambling, and recreation industries Amusement parks and arcades	9	D	N N	D	D	g c	D	D
7139	Other amusement and recreation services	114	D	N	D	D	g	D	D
71391	Golf courses and country clubs	19	35 855	N	12 790	2 517	635	2.4	13.7
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	19 54	35 855 D	N N	12 790 D	2 517 D	635 f	2.4 D	13.7 D
713940 7139405	Fitness and recreational sports centers Roller skating rinks	54 8	D D	N N	D D	D D	f C	D D	D D
7139409	Other fitness and recreational sports centers	45	D	N	D	D	f	D	D
71395 713950	Bowling centers	6	5 717 5 717	N N	1 683 1 683	425 425	134 134	29.2 29.2	2.4 2.4
71399 713990	All other amusement and recreation industries . All other amusement and recreation	32	D	N	D	D	е	D	D
7139904	industries	32 2	D D	N N	D D	D D	e b	D D	D D
7139908	recreation services	19	D	N	D	D	b	D	D
	MERIDIAN, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	23	7 959	N	2 589	594	205	35.6	.7
713	Amusement, gambling, and recreation industries	16	7 212	N	2 373	541	186	33.4	_
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	4 821	4 710	1 764	397	111	36.3	-
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	3 138	N	825	197	94	34.6	1.8
713	Amusement, gambling, and recreation industries	13	D	N	D	D	b	D	D
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
	NATCHEZ, MS-LA MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	12 869	N	2 775	625	225	17.4	9.7
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	2	D	N N	D	D	a	D	D
71151	Independent artists, writers, and performers	2	D	N	D	₽	а	D	D
711510 712	Independent artists, writers, and performers.	5	D D	N	D D	D D	a	D D	D D
7121	Museums, historical sites, and similar institutions	5	6	N	U	U	С	D	U
	institutions	5	D	N	D	D	С	D	D
71212 712120	Historical sitesHistorical sites	4 4	D D	N N	D D	D D	c c	D D	D D
713	Amusement, gambling, and recreation industries	12	6 355	N	1 397	305	91	3.0	_
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	С	D	D
712	Museums, historical sites, and similar institutions	4	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar	4	D	D	D	D	С	D	D
	institutions	4	וט	D			"		D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

error, non	sampling error, and definitions, see note at end of table]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	NATCHEZ, MS-LA MICROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	2	D	N	D	D	а	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	2 2	D D	N N	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	12	6 355	N	1 397	305	91	3.0	_
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	OXFORD, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	PICAYUNE, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	STARKVILLE, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	4 243	N	876	211	145	74.5	1.1
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	4 243	N	876	211	145	74.5	1.1
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	рΪ	N	D	D	С	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy of metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	TUPELO, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	29	9 252	N	2 907	558	214	16.7	8.1
713	Amusement, gambling, and recreation industries	22	7 599	N	2 360	438	179	20.3	2.9
7139	Other amusement and recreation services	19	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	4 775	4 235	1 618	264	104	20.1	2.8
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	20	4 477	N	1 289	294	110	13.0	13.6
713	Amusement, gambling, and recreation industries	18	D	N	D	D	b	D	D
7139	Other amusement and recreation services	15	D	N	D	D	b	D	D
	VICKSBURG, MS MICROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Table 3. Summary Statistics for Counties: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения	. Data based on the 2002 Economic Gensus. For mon			, , .	J. J		Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	ADAMS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	9 236	N	2 436	549	208	24.3	13.5
711	Performing arts, spectator sports, and related	2					_		
7115	industries Independent artists, writers, and performers	2	D D	N N	D D	D D	a a	D D	D D
71151	Independent artists, writers, and performers	2	D	N	D	D	a	D	D
711510 712	Independent artists, writers, and performers. Museums, historical sites, and similar institutions	2 5	D D	N N	D D	D D	a c	D D	D D
7121	Museums, historical sites, and similar			'`					
74040	institutions	5	D D	N	D D	D D	С	D D	D D
71212 712120	Historical sites	4	D D	N N	P P	B	C	D	D
713	Amusement, gambling, and recreation industries	9	2 722	N	1 058	229	74	7.0	_
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	c	D	D
712	Museums, historical sites, and similar institutions	4	D	D	D	D	С	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	c	D	D
71212	Historical sites	3	D	D	D	D	С	D	D
712120	Historical sites	3	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	а	D	D
7115	Independent artists, writers, and performers	2	D	N	D	D	a	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	2 2	D D	N N	D D	D D	a a	D D	D D
713	Amusement, gambling, and recreation industries	9	2 722	N	1 058	229	74	7.0	_
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ALCORN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	AMITE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ATTALA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	186	N	66	14	6	22.6	59.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	l N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BENTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BOLIVAR								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	2 329	N	558	135	44	40.5	1.1
713	Amusement, gambling, and recreation industries	12	2 329	N	558	135	44	40.5	1.1
7139	Other amusement and recreation services	12	2 329	N	558	135	44	40.5	1.1
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	1 371	1 230	449	104	36	19.0	1.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	958	N	109	31	8	71.3	-
	CALHOUN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CHICKASAW								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	285	N	89	12	6	47.0	9.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CLAIBORNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	CLARKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	р	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	2. Data based on the 2002 Economic Gensus. For mon			,,	,, pg		Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	CLAY								
	44, 5074 D. 1044 5470								
71	ALL ESTABLISHMENTS	4	D	N	D	D		D	D
713	Arts, entertainment, and recreation	3	D	N N	D	D	c c	D	D
7139	Other amusement and recreation services	2	D	N N	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
	СОАНОМА								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	а	D	D
	СОРІАН								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	COVINGTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	949	N	348	56	22	54.9	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	949	N	348	56	22	54.9	-
	DESOTO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	20 528	N	6 769	1 332	456	11.1	11.2
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	a	D	D
713	Amusement, gambling, and recreation industries	22	D	N N	D	D	e	D	D
7139	Other amusement and recreation services	20	D	N	D	D	е	D	D
71391	Golf courses and country clubs	8	D	N.	D	D	C	D	D
713910 71394 713940	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers	8 8 8	D 7 763 7 763	N N	D 2 283	D 449 449	207	D 11.2	D 7.1
713940 7139405 7139409	Roller skating rinksOther fitness and recreational sports	1	7 763 D	N N	2 283 D	449 D	207 b	11.2 D	7.1 D
7 103403	ESTABLISHMENTS EXEMPT FROM	7	D	N	D	D	С	D	D
	FEDERAL INCOME TAX								_
71	Arts, entertainment, and recreation	3	D	l D	l D	D	l b	l D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

DESOTO - Con.	Appendix I	D. Data based on the 2002 Economic Census. For inform	ation on confider	ntiality protection, s	sampling error, nor	nsampling error, ar	id definitions, see	note at end of tab	ilej	
DESOTO - Con. Standard Stan										
ESTABLISHMENTS SUPLECT TO FEDERAL INCOME FAX Afts. entertationment, and recession 25		Geographic area, tax status, and kind of business	lishments	revenue	Expenses (\$1,000)	payroll	payroll	pay period including March 12	admini- strative	Estimated ²
FEDERAL INCOME TAX Ant. settertainment, and receasion 25		DESOTO—Con.								
Partnering adia, speciation sports, and related including and recreation includings. 5										
Modulating Mod	71	Arts, entertainment, and recreation	25	D	N	D	D	е	D	D
Arts.senterd.gentring and recreation includings. 20	711		5	D	N	n	D	a	D	D
17/28	713									D
1713910	7139		18	D	N	D	D	е	D	D
FORREST ALL ESTABLISHMENTS Ats. entertainment, and recreation 27	71391 713910 71394 713940 7139405 7139409	Golf courses and country clubs Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks Other fitness and recreational sports	7 8 8 1	D 7 763 7 763 D	N N N N	D 2 283 2 283 D	D 449 449 D	207 207 207 b	D 11.2 11.2 D	D D 7.1 7.1 D
Arts, entertainment, and recreation			,		N		D		D	D
Performing arts, speciator sports, and related		ALL ESTABLISHMENTS								
Industries Ind	71	Arts, entertainment, and recreation	27	14 131	N	4 118	947	384	71.3	.5
Amusement, gembling, and recreation industries. 23 D N D D D e D D D D D D D D D D D D D D	711		4	_	N	_	0	h	D	D
1/1344	713									D
Filmess and recreational sports centers	7139									D
Comparison Com	71394	Fitness and recreational sports centers		4 137		1 289	283			1.3
FEDERAL INCOME TAX	713940	Other fitness and recreational sports								1.3 D
Arts, entertainment, and recreation industries 6										
Other amusement and recreation services 6	71	Arts, entertainment, and recreation	6	D	D	D	D	С	D	D
Finess and recreational sports centers	713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
Prince P	7139							С		D
## ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71	71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	4	D	D	D	D	С	D	D D
Arts, entertainment, and recreation		ESTABLISHMENTS SUBJECT TO			5					_
Performing arts, spectator sports, and related industries 4	71	Arts, entertainment, and recreation	21	D	N	D	D	c	D	D
Amusement, gambling, and recreation industries	711	Performing arts, spectator sports, and related								
Other amusement and recreation services										D
FRANKLIN ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation										.2
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	7139		14	D	N	D	D	С	U	ט
Arts, entertainment, and recreation		FRANKLIN								
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 71 Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
GEORGE ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation										
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
Arts, entertainment, and recreation		GEORGE								
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 71 Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
71 Arts, entertainment, and recreation										
	71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

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7 кррспаж і	D. Data based on the 2002 Economic Census. For Inform	lation on comm	Sortiality protoction,	- Sampling error, not	Tournpling circl, ar			Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	GRENADA								
	ALL ESTABLISHMENTS		_			_		_	_
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	HANCOCK								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	С	D	D
7139	Other amusement and recreation services	13	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	1	D D	N N	D D	D D	c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	1	D D	N N	D D	D D	c c	D D	D D
	HARRISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	68	D	N	D	D	h	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	b	D	D
7112	Spectator sports	5	D	N	D	D	b	D	D
71121	Spectator sports	5	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	52	D	N	D	D	h	D	D
7132	Gambling industries	5	D	N	D	D	g	D	D
71321 713210	Casinos (except casino hotels)	3	D D	N N	D D	D D	g g	D D	D D
7139	Other amusement and recreation services	40	D	N	D	D	e	D	D
71391	Golf courses and country clubs	9	7 582	N	2 870	661 661	199	17.2	20.4
713910 71393	Marinas	7 7	7 582 3 827 3 827	N N	2 870 1 146	238	199 80	17.2 8.1	20.4 .3 .3
713930 71394	Marinas	14	D	N N	1 146 D	238 D	80 b	8.1 D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	14 12	D D	N N	D D	D D	b b	D D	D D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	9	D	N N	D	D	b	D	D
713990	industries	9	D D	N N	D D	D D	b b	D D	D D
	recreation services ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	8	U	N			b	J	0
71	Arts, entertainment, and recreation	10	D	D	D	D	b	D	D
712	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	4	D	D	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

	Estab- lishments (number)	Receipts/ 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 receipts/ revenue —	
NAICS code Geographic area, tax status, and kind of business							From admini- strative records ¹	Estimated ²
HARRISON—Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
Arts, entertainment, and recreation	58	D	N	D	D	h	D	D
Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
Spectator sports	5	D	N	D	D	b	D	D
Spectator sports	5	D	N	D	D	b	D	D
Amusement, gambling, and recreation industries	50	D	N	D	D	h	D	D
Gambling industries		D	N	D	D	g	D	D
Casinos (except casino hotels)	3	D D	N N	D	D	g g	D D	D D
Other amusement and recreation services	38	D	N	D	D	е	D	D
Golf courses and country clubs	9 9 7 7 13 13	7 582 7 582 3 827 3 827 D D	N	2 870 2 870 1 146 1 146 D	661 661 238 238 D D	199 199 80 80 b	17.2 17.2 8.1 8.1 D	20.4 20.4 .3 .3 D D
All other amusement and recreation industries . All other amusement and recreation industries	8	D D	N N	D	D D	b	D D	D D
recreation services	7	D	N	D	D	b	D	D
	47	50.040		40.004	0.700	4 007	40.4	
·	47	52 613	N	16 264	3 739	1 037	16.4	2.3
industries	12	D	N	D	D	е	D	D
Performing arts companies	5	D	N	D	D	b	D	D
Musical groups and artists Musical groups and artists Other music groups and artists	3 3 1	D D D	N N N	D D D	D D D	b b a	D D D	D D D
Promoters of performing arts, sports, and similar events	4	D	N	D	D	С	D	D
Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D D
	6	D		D	D		D	D
Museums, historical sites, and similar institutions	6	D	N	D	D	С	D	D
Museums	4 4	D D	N N	D D	D D	b b	D D	D D
Amusement, gambling, and recreation industries	29	22 585	N N	9 505	2 193	586	20.4	5.3
Other amusement and recreation services	28	D	N	D	D	f	D	D
Golf courses and country clubs	5	11 059	N	5 554 5 554	1 218	262	_	7.8 7.8
Fitness and recreational sports centers	15	8 679	N	3 243	801	255	31.4	.2
Other fitness and recreational sports								D
ESTABLISHMENTS EXEMPT FROM	10		, ,	D	D		D	5
Arts, entertainment, and recreation	17	19 658	18 399	7 500	1 725	432	6.9	.1
Performing arts, spectator sports, and related	_	_	_	_	_		-	_
								D D
· ·		D	D	D	D	b b	D	D
Musical groups and artists	2	D	D	D	D	b	D	D
,	6	D	D	D	D	c	D	D
institutions	6	D	D	D	D	c	D D	D D
Museums	4	D	D	D	D	b	D	D
Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
Other amusement and recreation services	6	D	D	D	D	С	D	D
Fitness and recreational sports centers	4	D D	D D	D D	D D	C C	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX Arts, entertainment, and recreation Performing arts, spectator sports, and related industries Spectator sports Spectator sports Amusement, gambling, and recreation industries. Casinos (except casino hotels) Casinos (except casino hotels) Casinos (except casino hotels) Casinos (except casino hotels) Other amusement and recreation services Golf courses and country clubs Golf courses and country clubs Marinas Marinas Marinas Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers All other amusement and recreation industries All other amusement and recreation industries All other miscellaneous amusement and recreation industries All other miscellaneous amusement and recreation services HINDS ALL ESTABLISHMENTS Arts, entertainment, and recreation Performing arts, spectator sports, and related industries Other music groups and artists Musical groups and artists Musical groups and artists Other music groups and artists Promoters of performing arts, sports, and similar events. Promoters of performing arts, sports, and similar events without facilities Promoters of performing arts, sports, and similar events without facilities Museums, historical sites, and similar institutions Museums, historical sites, and similar institutions Museums, historical sites, and similar institutions Museums Amusement, gambling, and recreation industries. Other amusement and recreational sports centers Fitness and recreational sports centers Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreation industries. Other amusement and recreation industries.	HARRISON—Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX Arts, entertainment, and recreation Spectator sports Spectator s	HARRISON—Con. ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX Arts, entertainment, and recreation	Isishments		Ishments	Inhames	International Content

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For Inform	nation on com	deritiality protection,	sampling error, not	Isampling error, ar	la delimitoris, see	Tible at end of tal		
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	HINDS-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	30	32 955	N	8 764	2 014	605	22.1	3.6
711	Performing arts, spectator sports, and related industries	7	D	N	D	D	С	D	D
7111	Performing arts companies	1	D	N	D	D	a	D	D
71113	Musical groups and artists	1	D	N	D	D	a	D	D
711130 7111309	Musical groups and artists Other music groups and artists	1 1	D D	N N	D D	D D	a a	D D	D D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	23	D	N N	D	D	e	D	D
7139	Other amusement and recreation services	22	D	N	D	D	е	D	D
71391	Golf courses and country clubs	4	D	Ņ	D	D	С	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	4 11	D D	N N	D D	D D	C	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	11	D	N	D	D	С	D	D
	HOLMES	9	3 827	N	1 498	415	89	64.4	_
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	HUMPHREYS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ITAWAMBA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	404	N	83	14	10	59.9	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	JACKSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	33	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	29	D	N	D	D	С	D	D
7139	Other amusement and recreation services	29	D	N	D	D	c	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	13 13	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	12	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	27	D	N	D	D	C	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	25 25	D D	N N	D D	D D	c c	D D	D D
, 105	Outer amusement and recreation services	25	, ,	i IN	, 0	י ט		ט	ט

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	, sampling error, no	nsampling error, ar	ia delinitions, see	note at end of tai	biej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	JASPER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	JEFFERSON DAVIS				_				_
	ALL ESTABLISHMENTS								
71		2	D	N	D	D		D	D
71	Arts, entertainment, and recreation	2	l D	N N		D D	а		0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	JONES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	11	3 658	N	1 305	287	101	79.9	.4
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	2 993	2 551	1 288	285	70	87.2	_
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
	LAFAYETTE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	LAMAR								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	2 180	N N	790	142	40	45.4	_
_									

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	LAUDERDALE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	D	N N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	14	D	N N	D D	D	c	D	D
7139	Other amusement and recreation services	12	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	LAWRENCE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	LEAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	618	N	149	31	20	12.5	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	LEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	20	D	N N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	С	D	D
7139	Other amusement and recreation services	13	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	3 455	N	888	198	79	5.6	5.5
7139	Other amusement and recreation services	10	D	l N	D	D	b	D	D

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Appendix	D. Data based on the 2002 Economic Census. For Inform	iation on comi	dentiality protection,	, sampling error, no	risampiing error, ar	iu ueililliloris, see	liote at end of tal		of receipte/
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	LEFLORE								
74	ALL ESTABLISHMENTS	10	2 270		1 100	070	07	54.0	10.0
71 713	Arts, entertainment, and recreation	13	3 372 2 786	N N	1 162 1 042	270 241	97 90	54.3 65.8	10.9 6.9
7139	Other amusement and recreation services	8	2 700 D	N N	D 1 042	D	b	D D	D.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	2 351	1 662	928	216	78	77.9	9.1
713	Amusement, gambling, and recreation industries	4	D	D	D	D	b	D	D
7139	Other amusement and recreation services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 021	N	234	54	19	-	15.3
	LINCOLN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 360	N	315	75	21	29.7	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	1 360	N	315	75	21	29.7	-
	LOWNDES								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	21	5 823	N	2 192	528	221	40.0	.9
713	Amusement, gambling, and recreation industries	16	5 365	N	2 084	503	210	38.7	1.0
7139	Other amusement and recreation services	14	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	3 109 3 109	N N	1 501 1 501	368 368	157 157	16.7 16.7	
7139409	Other fitness and recreational sports centers	6	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	D	D	D	C	D	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	6	2 827 2 827	2 597 2 597	1 339	343 343	140	26.7	1.9 1.9
7139	Fitness and recreational sports centers	3	2 827 D	2 597 D	1 339 D	343 D	140 c	26.7 D	1.9 D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	3	Ď	B	D D	Ď	c	D	D
7133403	centers	3	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	2 538	N	745	160	70	52.0	_
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	MADISON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	27	14 329	N	3 978	894	286	50.1	8.5
713	Amusement, gambling, and recreation industries	21	D	N N	D	D	е	D	D
7139	Other amusement and recreation services	21 9	D 4 000	N N	D 700	D	e	D	D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	9	4 006 4 006	N N	733 733	190 190	115 115	99.3 99.3	_
7139409	centers	9	4 006 D	N N	733 D	190 D	115 b	99.3 D	_ D
713990	All other amusement and recreation industries	4	D	N N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	3 822	4 150	1 586	330	82	59.4	-
713	Amusement, gambling, and recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement and recreation services	3	D	l D	D D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррепаіх і	5. Data based on the 2002 Economic Gensus. 1 of Infor		deridanty proteotion	, sampling error, no	ioampinig orior, ai	ia acimiliono, occ	note at ena en tak	,	
NAICC							Paid employees for	Percent c	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	MADISON—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	23	10 507	N	2 392	564	204	46.7	11.6
713	Amusement, gambling, and recreation industries	18	9 747	N	2 273	539	192	50.0	7.7
7139	Other amusement and recreation services	18	9 747	N	2 273	539	192	50.0	7.7
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	9 9	4 006 4 006	N N	733 733	190 190	115 115	99.3 99.3	_ _
71399 713990	centers	9 4	4 006 D	N N	733 D	190 D	115 b	99.3 D	D
	industries	4	D	N	D	D	b	D	D
	MATION								
	ALL ESTABLISHMENTS	_							
71	Arts, entertainment, and recreation	4	432	N	173	50	24	57.9	.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	432	N	173	50	24	57.9	.7
	MARSHALL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	MONROE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	1 643	N	458	114	47	28.4	29.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
	MONTGOMERY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	NESHOBA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 214	N	273	68	19	1.7	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения	D. Data based on the 2002 Economic Gensus. Tor inform	nation on com	dentiality protection	, sampling error, no	iloampiing error, ai	ia aciiiiliona, acc	note at end of tal	bioj .	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	=	5			-	employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses (\$1,000)	Annual payroll	First-quarter payroll	including March 12 (number)	admini- strative	Estimated ²
	NEWTON	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimateu
	411 5074511011115170								
74	ALL ESTABLISHMENTS		272			40		20.0	20.4
71	Arts, entertainment, and recreation	4	373	N	90	18	9	30.8	32.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	NOXUBEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ОКТІВВЕНА								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	4 243	N	876	211	145	74.5	1.1
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	4 243	N	876	211	145	74.5	1.1
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
	PANOLA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	765	N	205	43	24	_	10.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N N	D	D	а	D	D
	PEARL RIVER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	l N	D	D	b	D	D
	,	•	_	.,	_	_	-	_	_

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confi	dentiality protection	sampling error, no	nsampling error, ar	nd definitions, see	note at end of tab	ole]	
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	PERRY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
••	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	-	٥						J
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	PIKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	1 920	N	706	151	43	72.8	2.2
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	b	D	D
	PONTOTOC								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	PRENTISS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	794	N	245	54	18	35.1	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	794	N	245	54	18	35.1	-
	QUITMAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	RANKIN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	26	15 284	N	4 329	920	503	20.6	2.1
713	Amusement, gambling, and recreation industries	23	13 204 D	N N	D 7 323	D D	е е	D D	D.
7139	Other amusement and recreation services	20	D	N N	D	D	e	D	D
71394	Fitness and recreational sports centers	9	4 719	N	1 489	346	293	35.7	_
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	9	4 719	N	1 489	346	293	35.7	_
71399	centers	7 5	D D	N N	D D	D D	e b	D D	D D
713990	All other amusement and recreation industries	5	D	N	D	D	b	D	D
7139908	All other miscellaneous amusement and recreation services	3	D	N	D	D	a	D	D

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пропак	D. Data based on the 2002 Economic Gensus. Tor inform		I	T	loampining orror, as		1	I	
							Paid	Percent of reve	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	Estimated ²
	RANKIN—Con.	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	b	D	D
7139	Other amusement and recreation services	5	D	D	D	D	b	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	2	D	D	D	D	а	D	D
7139908	industries	2	D D	D D	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					D	a		
71	Arts, entertainment, and recreation	20	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	18	11 669	N	3 645	768	472	25.8	_
7139	Other amusement and recreation services	15	D D	N N	D 043	D 700	е е	23.0 D	D
71394	Fitness and recreational sports centers	7	D	N	D	D	e	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	7	D	N	D	D	е	D	D
	centers	5	D	N	D	D	е	D	D
	SCOTT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	612	N	127	45	9	88.2	11.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	612	N	127	45	9	88.2	11.8
	SHARKEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	SIMPSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	STONE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	ation on confide	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	olej	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	SUNFLOWER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX				_	_		_	
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	TALLAHATCHIE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	1	D	N	D	D	a	D	D
71151	Independent artists, writers, and performers	1	D D	N	D	D D	a	D	D
711510	Independent artists, writers, and performers . ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	1	D	N	D	J	а	D	D
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
711	Performing arts, spectator sports, and related	4	5	N				_	6
7115	industries	1	D D	N N	D D	D D	a a	D D	D D
71151	Independent artists, writers, and performers	1	D	N	D	D	a	D	D
711510	Independent artists, writers, and performers . TATE	1	D	N	D	D	а	D	D
74	ALL ESTABLISHMENTS			N.	D		_	_	
71	Arts, entertainment, and recreation ESTABLISHMENTS EXEMPT FROM	2	D	N		D	а	D	D
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	TIPPAH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	TISHOMINGO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	ation on confide	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tab	olej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	TUNICA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX				_	_		_	_
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	UNION								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	1 124	N	349	79	21	48.4	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	WALTHALL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	WARREN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	9	D	N	D	D	f	D	D
713 7132	Amusement, gambling, and recreation industries	8	D D	N N	D D	D D	f e	D D	D D
7102	WASHINGTON	·							J
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	13	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	D D	N N	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 71394	Arts, entertainment, and recreation Fitness and recreational sports centers	5	D	D D	D	D	b	D	D D
713940 7139409	Fitness and recreational sports centers	4 4	D	D	D	D	b b	D	D
. 100-100	centers	4	D	D	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

трропах	D. Data based on the 2002 Economic Gensus. Torminon	Tation on com	Totality protection	, sampling error, no	Tisamping error, ar	iu dell'illions, see	Tiole at end of tal	516]	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records ¹	Estimated ²
	WASHINGTON—Con.		, , ,		,	, , ,			
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	WAYNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	WEBSTER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	WILKINSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	WINSTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
	YALOBUSHA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	YAZOO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies.
²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

Table 4. Summary Statistics for Places: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- Аррения і	D. Data based on the 2002 Economic Census. Tor inform	Tiation on com	I	, sampling error, no	lisampling error, ar	la dell'illions, see	Tiole at end or tal	l l	
							Paid	Percent of reve	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	E-t-b	Deceiote/		A1	First sured as	employees for pay period	From	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records ¹	Estimated ²
	ABERDEEN	(Hamber)	(ψ1,000)	(ψ1,000)	(\$1,000)	(ψ1,000)	(number)	1000143	Loundtod
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM		_		_	_			_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	AMORY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	932	N	294	62	24	8.6	25.9
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	BATESVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BAY ST. LOUIS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	860	N	212	43	23	95.3	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	860	N	212	43	23	95.3	-
	BILOXI								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	28	143 407	N	35 312	8 259	1 942	3.4	.8
711	Performing arts, spectator sports, and related industries	8	D	N	D	D	b	D	D
712	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	N	D	D	b	D	D
710					D				
713 7132	Amusement, gambling, and recreation industries Gambling industries	18	D D	N N	D	D D	g	D D	D D
71321	Casinos (except casino hotels)	2	D	N	D	D	g	D	D
713210	Casinos (except casino hotels)	2	D D	N N	D	D	g	D	D
7139	Other amusement and recreation services	11	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	3 228	2 688	871	198	50	32.0	_
712	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D
7121	Museums, historical sites, and similar institutions	2	D	D	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confide	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	olej	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BILOXI-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	21	140 179	N	34 441	8 061	1 892	2.7	.8
711	Performing arts, spectator sports, and related industries	5	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	g	D	D
7132	Gambling industries	3	D	N	D	D	g	D	D
71321	Casinos (except casino hotels)	2	₽	N	D	D	g	₽	D
713210 7139	Casinos (except casino hotels) Other amusement and recreation services	2	D D	N N	D D	D D	g b	D D	D D
7139	Other amusement and recreation services	9	D	IN			b		
	BOONEVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BRANDON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BROOKHAVEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	CANTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	CARTHAGE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	618	N	149	31	20	12.5	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

лъропал і	5. Bata based on the 2002 Economic Gensus. Tor infor	TIALIOTT OTT COTTI	Termanity protection	, sampling error, no	ilisampiing error, ai	ia delimitorio, see	Tiole at end of tal	JIE]	
NAICC							Paid employees for		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	CLARKSDALE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	а	D	D
	CLEVELAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	CLINTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	5	D	N.	₽	₽	b	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	5 4	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b .	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D _	b .	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	COLLINS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	COLUMBIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	432	N	173	50	24	57.9	.7
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	432	l N	173	50	24	57.9	.7

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

прропак	D. Data based on the 2002 Economic Gensus. 1 of Infor	Tiation on com		, sampling error, not	Tisampling error, at	la dell'illions, see	Tiole at end of tal		
							Paid	Percent o	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
0000		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	COLUMBUS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	b	D	D
7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
	CORINTH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	CRYSTAL SPRINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	D'IBERVILLE		_	_	_	_		_	_
	DIDENVICE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	FLOWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	2 386	N	791	185	110	14.9	_
713	Amusement, gambling, and recreation industries ESTABLISHMENTS SUBJECT TO	3	2 386	N	791	185	110	14.9	_
74	FEDERAL INCOME TAX		0.000	, .	701	105	110	140	
71 713	Arts, entertainment, and recreation	3	2 386 2 386	N N	791 791	185 185	110 110	14.9 14.9	_
, 10		3	2 300		/91	100		14.9	_
	FOREST								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N N	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Gensus. 1 of Inform	nation on com	The state of the s	, sampling error, no	Toamping error, ar	iu uciiiililoiis, see	Tiole at end or tal	bioj .	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab-	Receipts/	Firmanaaa	Annual	First-quarter	including	admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records ¹	Estimated ²
	FULTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	GAUTIER								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	6	3 873	N	797	170	64	8.6	-
713	Amusement, gambling, and recreation industries	6	3 873	N	797	170	64	8.6	-
7139	Other amusement and recreation services	6	3 873	N	797	170	64	8.6	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	3 873	N	797	170	64	8.6	_
713	Amusement, gambling, and recreation industries	6	3 873	N	797	170	64	8.6	_
7139	Other amusement and recreation services	6	3 873	N	797	170	64	8.6	-
	GREENVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	11	D	N N	D	D	e	D	D
7132	Gambling industries	1	D	N N	D	D	e	D	D
7100					D	D		D	
7139 71394	Other amusement and recreation services Fitness and recreational sports centers	9	D D	N N	D D	D	c b	D	D D
713940	Fitness and recreational sports centers	6	Ď	N N	D D	Ď	b	Ď	Ď
7139409	Other fitness and recreational sports centers	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71 71394	Arts, entertainment, and recreation	4	D	D	D	D	þ	D	D
713940	Fitness and recreational sports centers Fitness and recreational sports centers	3	D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	е	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	GREENWOOD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	3	2 030	1 443	828	190	72	90.2	_
7139	Other amusement and recreation services	3	2 030	1 443	828	190	72	90.2	_
-	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	7	1 021	l N	234	54	19	-	15.3

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix i	Data based on the 2002 Economic Census. For inform	ation on confid	ientiality protection,	sampling error, no	nsampling error, ar	ia delimilions, see	note at end of tar	olej I	
NAICS							Paid employees for	Percent of reve	of receipts/ nue-
code	Geographic area, tax status, and kind of business	Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	pay period including March 12	From admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	GRENADA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	GULFPORT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	25	43 810	N	16 367	3 207	795	6.1	1.3
713	Amusement, gambling, and recreation industries	20	42 023	N	15 661	3 053	736	6.4	1.0
7132	Gambling industries	2	D	N	D	D	f	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	2 101 2 101	N N	716 716	174 174	58 58	34.3 34.3	-
7139409	Other fitness and recreational sports centers	7	2 101	N	716	174	58	34.3	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	23	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	20	42 023	N	15 661	3 053	736	6.4	1.0
7132	Gambling industries	2	D	N	D	D	f	D	D
7139	Other amusement and recreation services	16	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	2 101 2 101	N N	716 716	174 174	58 58	34.3 34.3	
7139409	Other fitness and recreational sports centers	7	2 101	N	716	174	58	34.3	_
	HATTIESBURG								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	19	12 022	N	3 693	851	322	78.7	.5
713	Amusement, gambling, and recreation industries	17	D	N	D	D	е	D	D
7139	Other amusement and recreation services	14	D	N	D	D	е	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
7139	Other amusement and recreation services	6	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	D D	D D	D D	D D	c	D D	D D
713940 7139409	Other fitness and recreational sports centers	4	D	D	D	D	c c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	13	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	8	D	l N	D	D	c	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

								Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	HATTIESBURG (PART - FORREST COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	18	D	N	D	D	е	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	е	D	D
7139	Other amusement and recreation services	14	D	N	D	D	е	D	D
71394 713940 7139409	Fitness and recreational sports centers	7 7 7	D D	N N	D D	D D	c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	D	D	D	С	D	D
7139	Other amusement and recreation services	6	D	D	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4	D D	D D	D D	D D	c c	D D	D D
7139409	Other fitness and recreational sports centers	4	D	D	D	D	c	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	4		J J		D	C	D	D
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	С	D	D
7139	Other amusement and recreation services	8	D	N	D	D	С	D	D
	HATTIESBURG (PART - LAMAR COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	HERNANDO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	HOLLY SPRINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	HORN LAKE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	D. Data based on the 2002 Economic Census. For inform	nation on confid	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tab	olej	
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	HOUSTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	INDIANOLA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	IUKA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	JACKSON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	38	50 784	N	15 392	3 581	1 102	15.8	2.3
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	e	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
71113 711130 7111309	Musical groups and artists	3 3 1	D D D	N N N	D D D	D D D	b b a	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	c	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D		D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions	5	6 751	N	2 450	573	118	_	_
7121	Museums, historical sites, and similar institutions	5	6 751	N	2 450	573	118	_	_
71211 712110	Museums	4 4	0 731 D D	N N	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	21	D	N	D	D	f	D	D
7139	Other amusement and recreation services	20	D	N	D	D	f	D	D
71391 713910	Golf courses and country clubs	3	D D	N N	D D	D D	C C	D D	D D
71394 713940 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Other fitness and recreational sports	11 11	8 725 8 725	N N	3 305 3 305	779 779	358 358	28.8 28.8	
, 109409	centers	10	D	N	D	D	е	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	JACKSON—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	15	17 853	16 352	6 906	1 575	366	7.2	-
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
71113 711130	Musical groups and artists	2 2	D D	D D	D D	D D	b b	D D	D D
711	Museums, historical sites, and similar institutions	5	6 751	6 472	2 450	573	118	_	_
7121	Museums, historical sites, and similar institutions	5	6 751	6 472	2 450	573	118	-	_
71211 712110	Museums	4 4	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	5	D	D	D	D	С	D	D
7139 71394	Other amusement and recreation services	5	D D	D D	D D	D D	C	D D	D D
713940 7139409	Fitness and recreational sports centers	3	ם	D D	D	D D	b b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	23	32 931	N	8 486	2 006	736	20.5	3.6
711	Performing arts, spectator sports, and related industries	7	D	N	D	D	С	D	D
7111	Performing arts companies	1	D	N	D	D	а	D	D
71113 711130 7111309	Musical groups and artists	1 1 1	D D D	N N N	D D D	D D D	a a a	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	С	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	16	D	N	D	D	е	D	D
7139	Other amusement and recreation services	15	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	2 2	D D	N N	D D	D D	C C	D D	D D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	8 8	D D	N N	D D	D D	e e	D D	D D
7139409	Other fitness and recreational sports centers	7	5 792	N	2 176	552	281	38.8	-
	JACKSON (PART - HINDS COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	36	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	12	D	N	D	D	е	D	D
7111	Performing arts companies	5	D	N	D	D	b	D	D
71113 711130 7111309	Musical groups and artists Musical groups and artists Other music groups and artists	3 3 1	D D D	N N N	D D D	D D D	b b a	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	4	D	N	D	D	С	D	D
71132	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	c	D	D
711320	Promoters of performing arts, sports, and similar events without facilities	3	D	N	D	D	c	D	D
712	Museums, historical sites, and similar institutions	5	6 751	N	2 450	573	118	-	-
7121	Museums, historical sites, and similar institutions	5	6 751	N	2 450	573	118	-	_
71211 712110	Museums	4	D D	N N	D D	D D	b b	D D	D D
712110	Amusement, gambling, and recreation industries	19	D	N	D	D	e	D	D
7139	Other amusement and recreation services	18	D	N	D	D	е	D	D
71391 713910	Golf courses and country clubs	3 3	D D	N N	D D	D D	C	D D	D D
713910 71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	9	D D	N N	D	D D	C	D	D
7139409	Other fitness and recreational sports centers	8	D	N	D	D		D	D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	JACKSON (PART - HINDS COUNTY)—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	14	D	D	D	D	е	D	D
711	Performing arts, spectator sports, and related industries	5	D	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	D	b	D	D
71113 711130	Musical groups and artists	2 2	D D	D D	D D	D D	b b	D D	D D
711130	Museums, historical sites, and similar institutions	5	6 751	6 472	2 450	573	118	_	_
7121	Museums, historical sites, and similar								
74044	institutions	5	6 751	6 472	2 450	573	118	-	_
71211 712110	Museums	4 4	D D	D D	D D	D D	b b	D D	D D
713	Amusement, gambling, and recreation industries	4	D	D	D	D	С	D	D
7139	Other amusement and recreation services	4	D	D	D	D	c .	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	2 2	D D	D D	D D	D D	b b	D D	D D
7139409	Other fitness and recreational sports centers	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	22	D	N	D	D	f	D	D
711	Performing arts, spectator sports, and related industries	7	D	N	D	D	c	D	D
7111	Performing arts companies	1	D	N	D	D	а	D	D
71113 711130 7111309	Musical groups and artists	1 1 1	D D	N N N	D D D	D D D	a a a	D D D	D D D
7113	Promoters of performing arts, sports, and similar events	3	D	N	D	D	c	D	D
71132	Promoters of performing arts, sports, and				_				
711320	similar events without facilities	3	D D	N N	D D	D D	С	D D	D D
713	Amusement, gambling, and recreation industries	15	D	N	D	D	c e	D	D
7139	Other amusement and recreation services	14	D	N	D	D	e	D	D
71391	Golf courses and country clubs	2	D	N	D	D	c	D	D
713910 71394	Golf courses and country clubs Fitness and recreational sports centers	2 7	D D	N N	D D	D D	c b	D D	D D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports	7	D	N	D	D	b	D	D
	centers	6	D	N	D	D	b	D	D
	JACKSON (PART - RANKIN COUNTY)								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D -	С	D	D
71394 713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers Other fitness and recreational sports centers	2 2 2	D D	N N	D D	D D	c c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	1	D	N	D	D	С	D	D
7139	Other amusement and recreation services	1	D	N	D	D	С	D	D
	Fitness and recreational sports centers	1	D	N	D	D	c	D	D
71394 713940	Fitness and recreational sports centers	1	ĎΙ	N	l D	D	C	Ď	D

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Appendix	D. Data based on the 2002 Economic Census. For inform	lation on confid	ientiality protection,	sampling error, nor	nsampling error, ar	id definitions, see	note at end of tar	Percent of	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records1	nue — Estimated ²
	KOCOHEKO	(114111201)	(ψ.,σσσ)	(\$.,000)	(\$1,000)	(\$1,000)	(114111201)	1000140	Zoumatou
	KOSCIUSKO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	LAUREL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	3 828	N	1 539	344	106	72.5	.4
713	Amusement, gambling, and recreation industries	7	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	2 993	2 551	1 288	285	70	87.2	_
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	835	N	251	59	36	19.6	1.7
	LELAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	LONG BEACH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	LOUISVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	b	D	D
	MCCOMB								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения	B. Data based on the 2002 Economic Gensus. Tormion	Tation on com	Termanty protection	, sampling error, no	i isamping enor, ar	ia dell'illions, see	Tiole at end or tal	Jiej	
							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	F-4:42
	MADISON	(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	ALL ESTABLISHMENTS	_	_		_	_		_	_
71	Arts, entertainment, and recreation	5	D 2 017	N N	D 004	D 204	b	100.0	D
713 7139	Amusement, gambling, and recreation industries Other amusement and recreation services	3	2 917 2 917	N N	994 994	204	55 55	100.0 100.0	_
7103	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	J	2 317	N	354	204	33	100.0	
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
7100		,							
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	MAGEE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	MENDENHALL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	MERIDIAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	5 966	N	1 962	454	157	24.1	.9
713	Amusement, gambling, and recreation industries	10	5 254	N	1 754	406	140	20.0	_
7139	Other amusement and recreation services	9	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
713	Amusement, gambling, and recreation industries	1	D	D	D	D	b	D	D
7139	Other amusement and recreation services	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D
	MOSS POINT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	l N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения	Pala based on the 2002 Economic Gensus. To imon						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	NATCHEZ								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	15	D	N	D	D	c	D	D
711	Performing arts, spectator sports, and related				_				_
7115	industries Independent artists, writers, and performers	2 2	D D	N N	D D	D D	a a	D D	D D
71151	Independent artists, writers, and performers	2	D	N N	D	D	a	D	D
711510 712	Independent artists, writers, and performers.	5	D D	N N	D D	D D	a	D D	D D
7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	5		IN IN		J	С		D
	institutions	5	D	N	D	D	С	D	D
71212 712120	Historical sites	4 4	D D	N N	D D	D D	C C	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	D	D	D	С	D	D
712 7121	Museums, historical sites, and similar institutions Museums, historical sites, and similar	4	D	D	D	D	С	D	D
7121	institutions	4	D	D	D	D	С	D	D
71212 712120	Historical sitesHistorical sites	3	D D	D D	D D	D D	C C	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	11	5 792	N	1 148	279	52	38.7	-
711	Performing arts, spectator sports, and related industries	2	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	2	D	N	D	D	а	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	2 2	D D	N N	D D	D D	a a	D D	D D
	NEW ALBANY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	580	N	225	52	14	_	-
	NEWTON								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	OCEAN SPRINGS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	2 742	N	789	158	52	34.5	25.6
713	Amusement, gambling, and recreation industries	6	D	N	D	D	b	D	D
7139	Other amusement and recreation services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	5	1 821	N	526	92	33	49.3	37.8
7139	Other amusement and recreation services	5	1 821	l N	526	92	33	49.3	37.8

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix I	 Data based on the 2002 Economic Census. For inform 	nation on confid	entiality protection,	sampling error, not	nsampling error, ar	na aetinitions, see	note at end of tai	oiej	
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	OKOLONA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	OLIVE BRANCH								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	13	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	12	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	5 5	6 215 6 215	N N	2 100 2 100	404 404	122 122	-	11.5 11.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	5 5	6 215 6 215	N N	2 100 2 100	404 404	122 122	- -	11.5 11.5
	OXFORD								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	582	N	192	48	31	8.2	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	PASCAGOULA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	997	N	300	67	23	57.6	-
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	PASS CHRISTIAN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix	B. Bata based on the 2002 Economic Gensus. 1 of infor	nation on com	deritiality protection	, sampling error, no		ia acimiliono, see	ilote at end or tal	516]	
							Paid	Percent o	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
code		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	PEARL								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 156	N	655	154	89	67.1	-
713	Amusement, gambling, and recreation industries	5	2 156	N	655	154	89	67.1	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	b	D	D
	PETAL								
	ALL ESTABLISHMENTS								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	5	D	N N	D	D	а	D	D
		3							
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	a	D	D
	PHILADELPHIA								
74	ALL ESTABLISHMENTS				_	_	_	_	_
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	PICAYUNE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	2 407	N	573	132	47	70.8	_
713	Amusement, gambling, and recreation industries	5	2 407	N	573	132	47	70.8	_
7139	Other amusement and recreation services	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	PONTOTOC								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
/1	ESTABLISHMENTS SUBJECT TO	'					a		
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	RICHLAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	D	D	a	D	D
		•					. а		

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix I	 Data based on the 2002 Economic Census. For inform 	nation on confid	lentiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	RIDGELAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71394	Fitness and recreational sports centers	7	D D	N	D D	D	С	D	D
713940 7139409	Fitness and recreational sports centers Other fitness and recreational sports centers	7	D	N N	D	D D	c c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	12	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	11	D	N	D	D	С	D	D
7139	Other amusement and recreation services	11	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	7 7	D D	N N	D D	D D	C	D D	D D
7139409	Other fitness and recreational sports centers	7	D	N	D	D	c	D	D
	RIPLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	SALTILLO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	SENATOBIA								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	SHELBY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

- пропакт	Section of the sectio		,,			,	Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	SOUTHAVEN								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	9 393	N	3 097	546	235	11.6	6.8
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71394 713940 7139405 7139409	Fitness and recreational sports centers Fitness and recreational sports centers Roller skating rinks	4 4 1 3	6 300 6 300 D	N N N	1 788 1 788 D	351 351 D	169 169 b	13.7 13.7 D	_ _ D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	9 393	N	3 097	546	235	11.6	6.8
713	Amusement, gambling, and recreation industries	7	D	N	D	D	С	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	4 4	6 300 6 300	N N	1 788 1 788	351 351	169 169	13.7 13.7	
7139405 7139409	Roller skating rinksOther fitness and recreational sports	1	D	N	D	D D	b	D	D
	centers	3	D	N	D	D	С	D	D
	STARKVILLE								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	5	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	5	D	N	D	D	С	D	D
7139	Other amusement and recreation services	5	D	N	D	D	С	D	D
	TUPELO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	16	6 267	N	2 032	403	145	4.5	11.4
713	Amusement, gambling, and recreation industries	11	4 707	N	1 531	290	115	6.0	4.1
7139	Other amusement and recreation services	10	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	3 846	3 430	1 299	198	79	2.3	3.5
713	Amusement, gambling, and recreation industries	2	D	D	D	D	b	D	D
7139	Other amusement and recreation services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	10	2 421	N	733	205	66	8.1	23.9
713	Amusement, gambling, and recreation industries	9	D	N	D	D	b	D	D
7139	Other amusement and recreation services	8	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения	D. Data based on the 2002 Economic Gensus. 1 of milon	nation on com	deritality protection	, sampling error, not	loampling orror, ar	la definitione, ecc	lioto di ond or ta	Percent of	of receipts/
NAICS							Paid employees for	reve	nue — ·
code	Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records ¹	Estimated ²
	VICKSBURG	, ,	(1.7.7)	(17)	(* / /	(*)	, ,		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	f	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	f	D	D
7132	Gambling industries	1	D	N	D	D	е	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N N	D	D	e	D	D
713	Amusement, gambling, and recreation industries	5	D	N N	D	D	e	D	D
7132	Gambling industries	1	D	N N	D	D	e	D	D
					_	_			_
	WATER VALLEY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	WAVELAND								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	WAYNESBORO								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	WEST POINT								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	3	D	N	D	D	С	D	D
7139	Other amusement and recreation services	2	D	N	D	D	С	D	D
	WIGGINS								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Арреник	5. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	ilisampling error, ai	ia acimiliono, sec	note at end or tal	Jiej	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	WINONA								
	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	YAZOO CITY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX				_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF ADAMS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	b	D	D
	BALANCE OF ALCORN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF AMITE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
74	FEDERAL INCOME TAX	2	D			D		D	D
71	Arts, entertainment, and recreation			N	D	ט	а	, D	ט
	BALANCE OF ATTALA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF BENTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D
		•					. а		

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Appendix I	 Data based on the 2002 Economic Census. For inforn 	nation on confide	entiality protection,	sampling error, nor	nsampling error, ar	nd definitions, see	note at end of tal	ole]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BALANCE OF BOLIVAR COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BALANCE OF CALHOUN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF CHICKASAW COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF CLAIBORNE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	BALANCE OF CLARKE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF COAHOMA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BALANCE OF COPIAH COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF COVINGTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF DESOTO COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF FORREST COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	1 791	N	306	68	55	11.7	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	1 791	N	306	68	55	11.7	_
	BALANCE OF FRANKLIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF GEORGE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррениіх	Data based on the 2002 Economic Gensus. 1 of million		protoction	, campung error, nor	loampining orror, an		lioto di oridi orita	Percent of	of receipts/
NAICS							Paid employees for	reve	nue-
code	Geographic area, tax status, and kind of business	Estab-	Receipts/		Annual	First-quarter	pay period including	From admini-	
		lishments (number)	revenue (\$1,000)	Expenses (\$1,000)	payroll (\$1,000)	payroll (\$1,000)	March 12 (number)	strative records ¹	Estimated ²
	BALANCE OF HANCOCK COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	7	D	N	D	D	c	D	D
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	1	D D	N N	D D	D D	C C	D D	D D
7.00.0	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	6	D	N	D	D	С	D	D
7139	Other amusement and recreation services	6	D	N	D	D	С	D	D
71391 713910	Golf courses and country clubs	1 1	D D	N N	D D	D D	C C	D D	D D
	BALANCE OF HARRISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	9	D	N	D	D	c	D	D
713	Amusement, gambling, and recreation industries	8	4 866	N	1 530	354	109	7.8	25.3
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	4 866	N	1 530	354	109	7.8	25.3
713	Amusement, gambling, and recreation industries	8	4 866	N	1 530	354	109	7.8	25.3
7139	Other amusement and recreation services	7	D	N	D	D	С	D	D
	BALANCE OF HINDS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	b	D	D
	BALANCE OF HOLMES COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	BALANCE OF HUMPHREYS COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D D	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Peccase Pecc	Арреник	B. Data based on the 2002 Economic Census. 1 of Infor	nation on com	deritiality protection	, sampling error, no		iu dell'illions, see	TIOLE AL ENG OF LA	biej	
								Paid	Percent of reve	of receipts/ nue-
BALANCE OF ITAWAMBA COUNTY		Geographic area, tax status, and kind of business						employees for	From	
BALANCE OF ITAWAMBA COUNTY	code		Estab-	Receipts/	_			including	admini-	
ALL ESTABLISHMENTS 71 Arts, enterfalment, and receivation				revenue (\$1,000)	(\$1,000)	(\$1,000)	payroll (\$1,000)			Estimated ²
Arts. entrictationness, and recreation		BALANCE OF ITAWAMBA COUNTY								
### STABLISHMENTS SUBJECT TO FEDERAL WINCOME TAX 71		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
FEDERAL INCOME TAX		ESTABLISHMENTS SUBJECT TO								
BALANCE OF JACKSON COUNTY										
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation 71 Office anisotropic and recreation services. 72 Office anisotropic and recreation services. 73 Office anisotropic and recreation services. 74 Arts, entertainment, and recreation 75 Arts, entertainment, and recreation 76 DETABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 77 Arts, entertainment, and recreation 78 Office anisotropic and recreation 79 OFFICE ANISOTROPIC ANI	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
Arts, entertainment, and recreation 11		BALANCE OF JACKSON COUNTY								
Antisement, grawfuling, and recreation instituties. 10 0 N 0 0 0 0 0 0 0		ALL ESTABLISHMENTS								
Commission Com	71	Arts, entertainment, and recreation	11	D	N	D	D	b	D	D
## ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 71	713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
FEDERAL INCOME TAX	7139	Other amusement and recreation services	10	D	N	D	D	b	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
713		FEDERAL INCOME TAX								
Other amusement and recreation services					N					
BALANCE OF JASPER COUNTY ALL ESTABLISHMENTS Arts, entertainment, and recreation 1		, 0								
ALL ESTABLISHMENTS 71	7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
Arts, entertainment, and recreation		BALANCE OF JASPER COUNTY								
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
BALANCE OF JEFFERSON DAVIS COUNTY ALL ESTABLISHMENTS 71		ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
COUNTY	71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
Arts, entertainment, and recreation										
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 1		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
## ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71										
FEDERAL INCOME TAX 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
BALANCE OF JONES COUNTY ALL ESTABLISHMENTS 71										
ALL ESTABLISHMENTS 71	71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
71 Arts, entertainment, and recreation		BALANCE OF JONES COUNTY								
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX 71 Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
BALANCE OF LAFAYETTE COUNTY ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation										
ALL ESTABLISHMENTS 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
71 Arts, entertainment, and recreation		BALANCE OF LAFAYETTE COUNTY								
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX 71 Arts, entertainment, and recreation		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX 71 Arts, entertainment, and recreation	71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX										
FEDERAL INCOME TAX	71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
71 Arts, entertainment, and recreation										
	71	Arts, entertainment, and recreation	2	D	l N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения і	5. Data based on the 2002 Economic Gensus. Tor inform	nation on com	deritiality protection	, sampling error, no	isampling error, ai	ia aciiiilloria, acc	note at end of tal	, ioj	
NAICS							Paid employees for	Percent c	of receipts/ nue-
code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records ¹	Estimated ²
	BALANCE OF LAMAR COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	7	1 945	N	795	136	38	50.9	8.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	6	D	N	D	D	b	D	D
	BALANCE OF LAUDERDALE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
	BALANCE OF LAWRENCE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF LEE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	b	D	D
	BALANCE OF LEFLORE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF LINCOLN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								1
71	Arts, entertainment, and recreation	1	D	N N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррепиіх	B. Data based on the 2002 Economic Gensus. For milon		protoction				lioto at one or ta		of receipts/
							Paid	reve	
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	_
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	BALANCE OF LOWNDES COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	5	D	N	D	D	С	D	D
713	Amusement, gambling, and recreation industries	4	D	N	D	D	С	D	D
7139	Other amusement and recreation services	4	D	N	D	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1	D D	N N	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	1	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM				_	_		_	_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	С	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	С	D	D
7139	Other amusement and recreation services	2	D	D	D _	D	С	D	D
71394 713940	Fitness and recreational sports centers Fitness and recreational sports centers	1 1	D D	D D	D D	D D	C C	D D	D D
7139409	Other fitness and recreational sports centers	1	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF MADISON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	8	5 137	N	1 353	304	72	14.8	9.1
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	8	5 137	N	1 353	304	72	14.8	9.1
713	Amusement, gambling, and recreation industries	5	D	N	D	D	b	D	D
7139	Other amusement and recreation services	5	D	N	D	D	b	D	D
	BALANCE OF MARSHALL COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX		_	_	_	_		_	_
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF MONROE COUNTY								
74	ALL ESTABLISHMENTS	_	_		_		_	_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF MONTGOMERY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	l N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Арреник	D. Data based on the 2002 Economic Gensus. Tor inform	nadon on oon	deritiality protection	, sampling error, no	noampling cirol, al	ia acimiliono, sec	note at one or ta	510]	
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	BALANCE OF NESHOBA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF NEWTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF NOXUBEE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF OKTIBBEHA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	BALANCE OF PANOLA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF PEARL RIVER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF PERRY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

			, ,					-	
							Paid	Percent of receipts/ revenue—	
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records ¹	Estimated ²
	BALANCE OF PIKE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX		_	_	_	_		_	_
71	Arts, entertainment, and recreation	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF PONTOTOC COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF PRENTISS COUNTY								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO		_		_	_			_
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF QUITMAN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF RANKIN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	12	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	10	D	N	D	D	b	D	D
7139	Other amusement and recreation services	9	D	N	D	D	b	D	D
71399 713990	All other amusement and recreation industries. All other amusement and recreation industries	3	D D	N N	D D	D D	b	D D	D D
7139908	All other miscellaneous amusement and recreation services	2	D	N N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	D	D	D	а	D	D
713	Amusement, gambling, and recreation industries	2	D	D	D	D	а	D	D
7139	Other amusement and recreation services	2	D	D	D	D	а	D	D
71399 713990	All other amusement and recreation industries . All other amusement and recreation	2	D	D	D _	D	a	D	D
7139908	industries	2	D D	D D	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D				a		
71	Arts, entertainment, and recreation	9	D	N	D	D	b	D	D
713	Amusement, gambling, and recreation industries	8	D	N	D	D	b	D	D
7139	Other amusement and recreation services	7	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Арреник	D. Data based on the 2002 Economic Gensus. 1 of inform	nation on com	deritiality protection	, sampling error, nor	isamping error, ar	ia acimiliono, sec	note at end or tal	bie]	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business						employees for pay period	From	
0000		Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	including March 12	admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	BALANCE OF SCOTT COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF SHARKEY COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF SUNFLOWER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	BALANCE OF TALLAHATCHIE COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	4	D	N	D	D	а	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	а	D	D
7115	Independent artists, writers, and performers	1	D	N	D	D	а	D	D
71151 711510	Independent artists, writers, and performers Independent artists, writers, and performers .	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
711	Performing arts, spectator sports, and related industries	1	D	N	D	D	a	D	D
7115	Independent artists, writers, and performers	1	D	N N	D	D	a	D	D
71151	Independent artists, writers, and performers	1	D	N.	D	D	a	D	D
711510	Independent artists, writers, and performers . BALANCE OF TATE COUNTY	1	D	N	D	D	a	D	D
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO				_	_		_	_
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF TISHOMINGO COUNTY	'					a		
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

Аррения і	5. Data based on the 2002 Economic Census. Tor inform	nation on com	deritiality protection	, sampling error, no	isampiing error, ar	ia aeminions, see	note at end of tal	Jiej	
NAIGO							Paid	Percent o	of receipts/ nue —
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments	Receipts/ revenue	Expenses	Annual payroll	First-quarter payroll	employees for pay period including March 12	From admini- strative	
		(number)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records ¹	Estimated ²
	BALANCE OF TUNICA COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF UNION COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	N	D	D	a	D	D
	BALANCE OF WALTHALL COUNTY								
71	ALL ESTABLISHMENTS Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
••	ESTABLISHMENTS EXEMPT FROM	_							
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	2	D	D	D	D	а	D	D
	BALANCE OF WARREN COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	BALANCE OF WASHINGTON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	1	D	D	D	D	a	D	D
	BALANCE OF WEBSTER COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM								
	FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	BALANCE OF WILKINSON COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO								
71	FEDERAL INCOME TAX Arts, entertainment, and recreation	2	D	N	D	D	a	D	D
	BALANCE OF YALOBUSHA COUNTY	_					ا م		
74	ALL ESTABLISHMENTS		_		_	_		_	_
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table]

NAICS code	Geographic area, tax status, and kind of business					First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts/ revenue—	
		Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)			From admini- strative records ¹	Estimated ²
	BALANCE OF YAZOO COUNTY								
	ALL ESTABLISHMENTS								
71	Arts, entertainment, and recreation	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
71	Arts, entertainment, and recreation	1	D	D	D	D	а	D	D

Note: The data in this table are based on the 2002 Economic Census. To maintain confidentiality, the Census Bureau suppresses data to protect the identity of any business or individual. The census results in this table contain nonsampling error. Data users who create their own estimates using data from this table should cite the Census Bureau as the source of the original data only. See also explanation of terms and geographic definitions. For the full technical documentation, see Appendix C.

¹Includes receipts/revenue information obtained from administrative records of other federal agencies. ²Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

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 and reported on Internal Revenue Service (IRS) Form 941 as taxable Medicare Wages and tips (even if not subject to income or FICA tax). Also included are tips and gratuities received by employees from patrons and reported to employers. 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 members of professional service organizations or associations that 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; payments to or withdrawals by proprietors or partners of an unincorporated company; and annuities or supplemental unemployment compensation benefits, even if income tax was withheld. 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 IRS on Form 941.

ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical to 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 2002.

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.

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.

EXPENSES

Expenses include 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 2002. Expenses exclude program service grants; contributions and gifts paid; specified assistance to individuals; benefits paid to or for members; 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; income 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

Represents payroll paid to persons employed at any time during the quarter January to March 2002.

PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consist of full- 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 salaried members of professional service organizations or associations that operate under state professional corporation statutes and file corporate federal income tax returns. Not included are proprietors and partners of unincorporated businesses; employees of departments or concessions operated by other companies at the establishment; full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN); and temporary staffing obtained from a staffing service. The definition of paid employees is the same as that used by the Internal Revenue Service (IRS) on Form 941.

RECEIPTS/REVENUE

Receipts (basic dollar volume measure for service establishments of firms subject to federal income tax). Includes gross receipts from customers or clients for services provided, from the use of facilities, and from merchandise sold in 2002 whether or not payment was received in 2002. 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., that are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include amounts received from the rental and leasing of vehicles, equipment, instruments, and tools; 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 performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency. Also excluded are gross receipts from departments and concessions operated by others; sales of used equipment previously rented or leased to customers; domestic intracompany transfers; proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale); income from interest, rental of real estate, dividends, contributions, and grants; receipts of foreign parent firms and subsidiaries; and other nonoperating income, such as franchise fees. 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 receipts from customers or clients for services provided in 2002, whether or not payment was received in 2002, 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. Revenue now includes gains or losses from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale). 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 and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; gross receipts of departments or concessions operated by others; and amounts transferred to operating funds from capital or reserve funds.

Appendix B. NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 PERFORMING ARTS, SPECTATOR SPORTS, AND RELATED INDUSTRIES

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

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

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

Excluded from this subsector are nightclubs. Some nightclubs promote live entertainment on a regular basis, and it can be argued that they could be classified in Industry Group 7113, Promoters of Performing Arts, Sports, and Similar Events. 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.

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.

711120 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.

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.

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.

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 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.

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 TEAMS AND CLUBS

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

711212 RACETRACKS

This 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.

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 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.

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 industry group includes establishments classified in the following industries: 71131, Promoters of Performing Arts, Sports, and Similar Events with Facilities, and 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.

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.

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.

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.

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 industry group includes establishments classified in the following 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.

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. Archaeological sites, battlefields, historical ships, and pioneer villages are included in this industry.

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.

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.

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.

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.

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).

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.

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 industry group includes establishments classified in the following 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 Amusement 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.

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.

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.

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.

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.

7139409 OTHER FITNESS AND RECREATIONAL SPORTS CENTERS

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, handball, or racquet sports.

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.

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.

7139901 DANCE 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.

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.

7139908 ALL OTHER MISCELLANEOUS AMUSEMENT AND RECREATION SERVICES

Establishments primarily engaged in providing other recreational and amusement services not specifically provided for elsewhere.

Appendix C. Methodology

SOURCES OF THE DATA

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent report forms to be completed for each of their establishments and returned to the Census Bureau. For most very small firms, data from existing administrative records of other federal agencies were used instead. These records provide basic information on location, kind of business, receipts/revenue, payroll, number of employees, and legal form of organization.

Firms in the 2002 Economic Census are divided into those sent report forms and those not sent report forms. The coverage of and the method of obtaining census information from each are described below:

- 1. Establishments sent a report form:
 - 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 2002 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 precludes reliance solely on administrative records sources. The sample was stratified by industry and geography.
- 2. Establishments not sent a report form:
 - a. Small employers, i.e., single-establishment firms with payroll below a specified cutoff, not selected into the small employer sample. Although the payroll cutoff varies by kind of business, small employers not sent a report form generally include firms with less than 10 employees and represent about 10 percent of total receipts/revenue of establishments covered in the census. Data on receipts/revenue, payroll, and employment for these small employers 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 2002. Receipts information for these firms was obtained from administrative records of other federal agencies. Although consisting of many firms, nonemployers account for less than 10 percent of total receipts of all establishments covered in the census. Data for nonemployers are not included in this report, but are released in the annual *Nonemployer Statistics* series.

The report forms used to collect information for establishments in this sector are available at help.econ.census.gov/econhelp/resources/.

A more detailed examination of census methodology is presented in the *History of the Economic Census* at www.census.gov/econ/www/history.html.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments are based on the *North American Industry Classification System, United States, 2002* manual. There were no changes between the 2002 edition and the 1997 edition affecting this sector. Tables at www.census.gov/epcd/naics02/ identify all industries that changed between the 1997 North American Industry Classification System (NAICS) and 2002 NAICS.

The method of assigning classifications and the level of detail at which establishments were classified depends on whether a report form was obtained for the establishment.

- 1. Establishments that returned a report form were classified on the basis of their self-designation, product line receipts/revenue, and responses to other industry-specific inquiries.
- 2. Establishments without a report form:
 - a. Small employers not sent a form were, where possible, 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 1997 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 2002 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 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 report form. 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 without a report form, the tax status classification was based on administrative records of other federal agencies.

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 in the economic census are subject to nonsampling errors. Nonsampling errors can be attributed to many sources during the development or execution of the census:

- 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 Product Lines 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 report forms 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, such as gross receipts from federal income tax records and employment and payroll from payroll tax records. 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.

Key tables in this report include a column for "Percent of receipts/revenue from administrative records." This includes receipts/revenue information obtained from administrative records of other federal agencies. The "Percent of receipts/revenue estimated" includes receipts/revenue information that was imputed based on historic company ratios or administrative records, or on industry averages.

The Census Bureau recommends that data users incorporate this information into their analyses, as nonsampling error and sampling error could impact the conclusions drawn from economic census data.

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/revenue, payroll, and number of employees, 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 form, were available only from establishments responding to those inquiries.

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. Unless otherwise noted in specific reports, data for industry-specific inquiries were expanded in direct relationship to total receipts/revenue of all establishments included in the category. In a few cases, expansion on the basis of the receipts/revenue 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 industry-specific data were expanded include a coverage indicator for each publication category, which shows the receipts/revenue of establishments responding to the industry-specific inquiry as a percent of total receipts/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.

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. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

Appendix D. Geographic Notes

MISSISSIPPI

Baldwyn is in Lee and Prentiss Counties.

Hattiesburg is in Forrest and Lamar Counties.

Jackson is in Hinds, Madison, and Rankin Counties.

Lucedale is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of George County.

Moorhead is now tabulated separately due to a population increase. This change deletes territory from the Balance of Sunflower County.

Nettleton is no longer tabulated separately due to a population decrease. This change adds territory to the Balances of Lee and Monroe Counties.

Quitman is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of Clarke County.

Rosedale is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of Bolivar County.

Saltillo is now tabulated separately due to a population increase. This change deletes territory from the Balance of Lee County.

Balance of Bolivar County includes Rosedale, which is no longer tabulated separately due to a population decrease.

Balance of Clarke County includes Quitman, which is no longer tabulated separately due to a population decrease.

Balance of George County includes Lucedale, which is no longer tabulated separately due to a population decrease.

Balance of Lee County includes Nettleton (part), which is no longer tabulated separately due to a population decrease and no longer includes Saltillo, which is tabulated separately due to a population increase.

Balance of Monroe County includes Nettleton (part), which is no longer tabulated separately due to a population decrease.

Balance of Sunflower County no longer includes Moorhead, which is tabulated separately due to a population increase.

2002 Economic Census Appendix D D-1

Appendix E. Metropolitan and Micropolitan Statistical Areas

GULFPORT-BILOXI-PASCAGOULA, MS COMBINED STATISTICAL AREA

Gulfport-Biloxi, MS Metropolitan Statistical Area

Hancock County, MS

Harrison County, MS

Stone County, MS

Pascagoula, MS Metropolitan Statistical Area

George County, MS

Jackson County, MS

JACKSON-YAZOO CITY, MS COMBINED STATISTICAL AREA

Jackson, MS Metropolitan Statistical Area

Copiah County, MS

Hinds County, MS

Madison County, MS

Rankin County, MS

Simpson County, MS

Yazoo City, MS Micropolitan Statistical Area

Yazoo County, MS

BROOKHAVEN, MS MICROPOLITAN STATISTICAL AREA

Lincoln County, MS

CLARKSDALE, MS MICROPOLITAN STATISTICAL AREA

Coahoma County, MS

CLEVELAND, MS MICROPOLITAN STATISTICAL AREA

Bolivar County, MS

COLUMBUS, MS MICROPOLITAN STATISTICAL AREA

Lowndes County, MS

CORINTH, MS MICROPOLITAN STATISTICAL AREA

Alcorn County, MS

GREENVILLE, MS MICROPOLITAN STATISTICAL AREA

Washington County, MS

2002 Economic Census

GREENWOOD, MS MICROPOLITAN STATISTICAL AREA

Carroll County, MS

Leflore County, MS

GRENADA, MS MICROPOLITAN STATISTICAL AREA

Grenada County, MS

HATTIESBURG, MS METROPOLITAN STATISTICAL AREA

Forrest County, MS

Lamar County, MS

Perry County, MS

INDIANOLA, MS MICROPOLITAN STATISTICAL AREA

Sunflower County, MS

LAUREL, MS MICROPOLITAN STATISTICAL AREA

Jasper County, MS

Jones County, MS

MCCOMB, MS MICROPOLITAN STATISTICAL AREA

Amite County, MS

Pike County, MS

MEMPHIS, TN-MS-AR METROPOLITAN STATISTICAL AREA

Crittenden County, AR

DeSoto County, MS

Marshall County, MS

Tate County, MS

Tunica County, MS

Fayette County, TN

Shelby County, TN

Tipton County, TN

MERIDIAN, MS MICROPOLITAN STATISTICAL AREA

Clarke County, MS

Kemper County, MS

Lauderdale County, MS

NATCHEZ, MS-LA MICROPOLITAN STATISTICAL AREA

Concordia Parish, LA

Adams County, MS

OXFORD, MS MICROPOLITAN STATISTICAL AREA

Lafayette County, MS

PICAYUNE, MS MICROPOLITAN STATISTICAL AREA

Pearl River County, MS

STARKVILLE, MS MICROPOLITAN STATISTICAL AREA

Oktibbeha County, MS

TUPELO, MS MICROPOLITAN STATISTICAL AREA

Itawamba County, MS

Lee County, MS

Pontotoc County, MS

VICKSBURG, MS MICROPOLITAN STATISTICAL AREA

Warren County, MS

2002 Economic Census Appendix E E-3