

Maryland

1997

Issued October 1999

EC97S71A-MD

1997 Economic Census

Arts, Entertainment, and Recreation

Geographic Area Series



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

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

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

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

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MARYLAND								
71	Arts, entertainment, & recreation	1 460	1 412 354	494 774	102 757	19 398	13.3	5.6
711	Performing arts, spectator sports, & related industries	396	767 095	312 640	63 601	5 060	5.6	1.4
7111	Performing arts companies	82	107 843	20 000	4 011	1 085	8.4	1.0
71111	Theater companies & dinner theaters	39	92 945	17 138	3 653	981	6.3	.3
711110	Theater companies & dinner theaters	39	92 945	17 138	3 653	981	6.3	.3
7111102	Theater companies	31	86 892	15 231	3 232	716	3.9	.3
7111103	Dinner theaters	8	6 053	1 907	421	265	41.6	—
71112	Dance companies	2	D	D	D	a	D	D
711120	Dance companies	2	D	D	D	a	D	D
71113	Musical groups & artists	31	12 676	2 302	272	75	17.7	4.2
711130	Musical groups & artists	31	12 676	2 302	272	75	17.7	4.2
7111309	Other music groups & artists	31	12 676	2 302	272	75	17.7	4.2
71119	Other performing arts companies	10	D	D	D	a	D	D
711190	Other performing arts companies	10	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	10	D	D	D	a	D	D
7112	Spectator sports	102	463 423	251 945	51 383	2 615	1.8	1.0
71121	Spectator sports	102	463 423	251 945	51 383	2 615	1.8	1.0
711211	Sports teams & clubs	10	D	D	D	f	D	D
7112111	Football clubs	1	D	D	D	c	D	D
7112112	Baseball clubs	4	D	D	D	e	D	D
7112119	Other professional sports clubs	5	D	D	D	e	D	D
711212	Racetracks	10	D	D	D	g	D	D
7112122	Auto racetrack operation	7	D	D	D	b	D	D
7112123	Horse racetrack operation	3	D	D	D	g	D	D
711219	Other spectator sports	82	D	D	D	e	D	D
7112191	Professional athletes	8	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	74	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	36	139 203	20 642	4 453	859	3.5	1.4
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	29	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	24	13 061	3 492	614	89	21.2	—
71141	Agents/managers for artists, athletes, & other public figures	24	13 061	3 492	614	89	21.2	—
711410	Agents/managers for artists, athletes, & other public figures	24	13 061	3 492	614	89	21.2	—
7115	Independent artists, writers, & performers	152	43 565	16 561	3 140	412	40.6	7.4
71151	Independent artists, writers, & performers	152	43 565	16 561	3 140	412	40.6	7.4
711510	Independent artists, writers, & performers	152	43 565	16 561	3 140	412	40.6	7.4
712	Museums, historical sites, & similar institutions	6	1 128	230	47	42	21.1	8.5
7121	Museums, historical sites, & similar institutions	6	1 128	230	47	42	21.1	8.5
71211	Museums	2	D	D	D	b	D	D
712110	Museums	2	D	D	D	b	D	D
71212	Historical sites	3	D	D	D	a	D	D
712120	Historical sites	3	D	D	D	a	D	D
71219	Nature parks & other similar institutions	1	D	D	D	a	D	D
712190	Nature parks & other similar institutions	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	1 058	644 131	181 904	39 109	14 296	22.6	10.6
7131	Amusement parks & arcades	62	55 321	13 389	2 181	773	14.1	1.0
71311	Amusement & theme parks	7	28 149	6 653	773	123	.4	—
713110	Amusement & theme parks	7	28 149	6 653	773	123	.4	—
7131101	Waterparks	1	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	6	D	D	D	c	D	D
71312	Amusement arcades	55	27 172	6 736	1 408	650	28.3	2.1
713120	Amusement arcades	55	27 172	6 736	1 408	650	28.3	2.1
7132	Gambling industries	29	38 420	4 615	1 220	550	11.3	9.2
71329	Other gambling industries	29	38 420	4 615	1 220	550	11.3	9.2
713290	Other gambling industries	29	38 420	4 615	1 220	550	11.3	9.2
7132902	Lottery, bingo, bookie, & other betting operation	29	38 420	4 615	1 220	550	11.3	9.2
7139	Other amusement & recreation services	967	550 390	163 900	35 708	12 973	24.2	11.6
71391	Golf courses & country clubs	94	124 467	43 467	7 866	2 421	18.4	11.0
713910	Golf courses & country clubs	94	124 467	43 467	7 866	2 421	18.4	11.0
71392	Skiing facilities	1	D	D	D	c	D	D
713920	Skiing facilities	1	D	D	D	c	D	D
71393	Marinas	206	113 758	26 499	5 583	1 194	31.2	10.6
713930	Marinas	206	113 758	26 499	5 583	1 194	31.2	10.6
71394	Fitness & recreational sports centers	365	186 927	58 800	13 707	6 520	24.7	13.7
713940	Fitness & recreational sports centers	365	186 927	58 800	13 707	6 520	24.7	13.7
7139404	Ice skating rinks	10	7 328	2 023	555	326	—	3.1
7139405	Roller skating rinks	17	7 089	1 667	435	364	10.0	—
71395	Bowling centers	96	57 808	17 424	4 727	1 636	6.1	11.3
713950	Bowling centers	96	57 808	17 424	4 727	1 636	6.1	11.3
71399	All other amusement & recreation industries	205	D	D	D	f	D	D
713990	All other amusement & recreation industries	205	D	D	D	f	D	D
7139901	Dance studios & halls	1	D	D	D	a	D	D
7139902	Concession operators of amusement devices & rides	17	2 628	561	94	42	21.0	6.1
7139904	Miniature golf courses	21	6 171	1 102	212	62	23.8	17.0
7139905	Coin-operated amusement devices (except slot machine operation)	54	24 395	6 411	1 405	299	19.3	5.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MARYLAND									
71	Arts, entertainment, & recreation	344	371 696	326 253	129 822	28 223	7 139	13.0	3.0
711	Performing arts, spectator sports, & related industries	55	69 575	55 394	21 156	5 381	1 050	3.6	2.6
7111	Performing arts companies	42	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	19	25 405	23 938	6 195	1 601	317	1.9	4.9
711110	Theater companies & dinner theaters	19	25 405	23 938	6 195	1 601	317	1.9	4.9
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	17	D	D	D	D	e	D	D
71112	Dance companies	3	D	D	D	D	b	D	D
711120	Dance companies	3	D	D	D	D	b	D	D
71113	Musical groups & artists	17	D	D	D	D	f	D	D
711130	Musical groups & artists	17	D	D	D	D	f	D	D
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	f	D	D
7111309	Other music groups & artists	7	D	D	D	D	b	D	D
71119	Other performing arts companies	3	D	D	D	D	b	D	D
711190	Other performing arts companies	3	D	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	3	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	D	D	D	D	b	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	a	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	9	4 943	4 772	597	93	21	19.2	8.9
711320	Promoters of performing arts, sports, & similar events w/o facil	9	4 943	4 772	597	93	21	19.2	8.9
712	Museums, historical sites, & similar institutions	81	101 213	86 143	31 566	7 601	1 605	18.1	5.5
7121	Museums, historical sites, & similar institutions	81	101 213	86 143	31 566	7 601	1 605	18.1	5.5
71211	Museums	59	53 388	43 441	15 007	3 731	823	28.2	9.6
712110	Museums	59	53 388	43 441	15 007	3 731	823	28.2	9.6
71212	Historical sites	14	6 945	6 834	2 224	424	124	17.6	2.4
712120	Historical sites	14	6 945	6 834	2 224	424	124	17.6	2.4
71213	Zoos & botanical gardens	5	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	5	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
712190	Nature parks & other similar institutions	3	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	208	200 908	184 716	77 100	15 241	4 484	13.7	1.9
7139	Other amusement & recreation services	208	200 908	184 716	77 100	15 241	4 484	13.7	1.9
71391	Golf courses & country clubs	47	138 357	128 386	54 711	11 255	2 814	6.8	.1
713910	Golf courses & country clubs	47	138 357	128 386	54 711	11 255	2 814	6.8	.1
71394	Fitness & recreational sports centers	119	42 942	39 097	16 330	2 716	1 307	28.2	4.3
713940	Fitness & recreational sports centers	119	42 942	39 097	16 330	2 716	1 307	28.2	4.3
71399	All other amusement & recreation industries	42	19 609	17 233	6 059	1 270	363	30.4	9.2
713990	All other amusement & recreation industries	42	19 609	17 233	6 059	1 270	363	30.4	9.2

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CUMBERLAND, MD–WV MSA								
71	Arts, entertainment, & recreation	25	4 970	1 228	246	124	36.6	3.7
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	18	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA							
71	Arts, entertainment, & recreation	1 547	1 366 447	499 205	107 630	22 610	18.2	6.9
711	Performing arts, spectator sports, & related industries	398	D	D	D	i	D	D
7111	Performing arts companies	106	D	D	D	g	D	D
71111	Theater companies & dinner theaters	33	D	D	D	f	D	D
711110	Theater companies & dinner theaters	33	D	D	D	f	D	D
7111102	Theater companies	31	D	D	D	e	D	D
71113	Musical groups & artists	52	D	D	D	e	D	D
711130	Musical groups & artists	52	D	D	D	e	D	D
7111309	Other music groups & artists	52	D	D	D	e	D	D
71119	Other performing arts companies	14	D	D	D	c	D	D
711190	Other performing arts companies	14	D	D	D	c	D	D
7111909	Other performing arts companies (except circuses)	12	D	D	D	c	D	D
7112	Spectator sports	77	D	D	D	h	D	D
71121	Spectator sports	77	D	D	D	h	D	D
711211	Sports teams & clubs	11	D	D	D	f	D	D
7112112	Baseball clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	8	D	D	D	h	D	D
7112123	Horse racetrack operation	4	D	D	D	g	D	D
711219	Other spectator sports	58	17 776	5 714	914	216	39.9	8.0
7112191	Professional athletes	14	4 544	2 103	210	45	42.1	5.3
7112192	Racing (except racetrack operation)	44	13 232	3 611	704	171	39.2	8.9
7113	Promoters of performing arts, sports, & similar events	40	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	12	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	28	D	D	D	g	D	D
7114	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	38	D	D	D	e	D	D
7115	Independent artists, writers, & performers	137	D	D	D	e	D	D
71151	Independent artists, writers, & performers	137	D	D	D	e	D	D
711510	Independent artists, writers, & performers	137	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1 144	D	D	D	j	D	D
7131	Amusement parks & arcades	96	D	D	D	g	D	D
71311	Amusement & theme parks	21	D	D	D	f	D	D
713110	Amusement & theme parks	21	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	19	D	D	D	f	D	D
71312	Amusement arcades	75	D	D	D	f	D	D
713120	Amusement arcades	75	D	D	D	f	D	D
7139	Other amusement & recreation services	1 035	609 764	175 096	35 073	13 230	28.4	9.3
71391	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
713910	Golf courses & country clubs	138	189 101	59 881	10 649	3 679	19.8	5.7
71393	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
713930	Marinas	99	58 211	12 711	2 256	527	34.4	4.5
71394	Fitness & recreational sports centers	455	D	D	D	i	D	D
713940	Fitness & recreational sports centers	455	D	D	D	i	D	D
7139404	Ice skating rinks	15	D	D	D	c	D	D
7139405	Roller skating rinks	28	D	D	D	f	D	D
71395	Bowling centers	83	D	D	D	g	D	D
713950	Bowling centers	83	D	D	D	g	D	D
71399	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
713990	All other amusement & recreation industries	259	84 173	20 011	3 015	1 082	43.1	10.9
7139902	Concession operators of amusement devices & rides	40	D	D	D	c	D	D
7139904	Miniature golf courses	34	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	45	19 342	4 122	813	196	35.3	3.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.							
	Atlantic–Cape May, NJ PMSA							
71	Arts, entertainment, & recreation	264	165 281	40 079	5 848	1 950	26.8	7.0
711	Performing arts, spectator sports, & related industries	39	D	D	D	e	D	D
7111	Performing arts companies	20	D	D	D	c	D	D
71113	Musical groups & artists	12	D	D	D	c	D	D
711130	Musical groups & artists	12	D	D	D	c	D	D
7111309	Other music groups & artists	12	D	D	D	c	D	D
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	4	6 150	327	79	17	2.7	–
712	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	222	142 417	33 557	4 832	1 615	28.5	8.0
7131	Amusement parks & arcades	43	39 510	10 142	1 074	328	23.6	20.7
71311	Amusement & theme parks	13	D	D	D	c	D	D
713110	Amusement & theme parks	13	D	D	D	c	D	D
71312	Amusement arcades	30	D	D	D	c	D	D
713120	Amusement arcades	30	D	D	D	c	D	D
7139	Other amusement & recreation services	174	101 370	22 893	3 728	1 285	30.6	3.2
71391	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
713910	Golf courses & country clubs	20	41 624	10 579	1 839	525	22.8	1.3
71393	Marinas	50	30 850	5 723	822	217	34.8	4.5
713930	Marinas	50	30 850	5 723	822	217	34.8	4.5
71394	Fitness & recreational sports centers	41	D	D	D	e	D	D
713940	Fitness & recreational sports centers	41	D	D	D	e	D	D
71395	Bowling centers	6	3 265	974	236	89	18.8	6.1
713950	Bowling centers	6	3 265	974	236	89	18.8	6.1
71399	All other amusement & recreation industries	57	D	D	D	b	D	D
713990	All other amusement & recreation industries	57	D	D	D	b	D	D
7139902	Concession operators of amusement devices & rides	17	6 550	1 374	19	7	32.2	.3
7139904	Miniature golf courses	19	1 946	346	7	2	98.3	1.7
	Philadelphia, PA–NJ PMSA							
71	Arts, entertainment, & recreation	1 094	1 072 134	407 709	91 375	17 258	17.4	7.2
711	Performing arts, spectator sports, & related industries	313	583 362	266 163	62 969	6 000	9.3	4.0
7111	Performing arts companies	73	34 773	10 043	2 095	417	9.6	18.0
71111	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
711110	Theater companies & dinner theaters	24	13 580	3 774	851	223	6.2	41.6
7111102	Theater companies	24	13 580	3 774	851	223	6.2	41.6
71113	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
711130	Musical groups & artists	34	13 619	4 100	709	110	8.5	4.3
7111309	Other music groups & artists	34	13 619	4 100	709	110	8.5	4.3
71119	Other performing arts companies	9	6 477	2 000	492	70	11.7	–
711190	Other performing arts companies	9	6 477	2 000	492	70	11.7	–
7111909	Other performing arts companies (except circuses)	9	6 477	2 000	492	70	11.7	–
7112	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
71121	Spectator sports	51	405 696	215 596	51 226	2 561	1.3	.3
711211	Sports teams & clubs	6	D	D	D	f	D	D
7112112	Baseball clubs	1	D	D	D	e	D	D
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	5	D	D	D	g	D	D
7112123	Horse racetrack operation	2	D	D	D	g	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112191	Professional athletes	10	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	30	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	34	92 603	23 451	6 296	2 438	28.1	15.6
71131	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
711310	Promoters of performing arts, sports, & similar events w/facility	8	49 869	16 318	4 547	1 305	1.9	5.7
71132	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
711320	Promoters of performing arts, sports, & similar events w/o facil	26	42 734	7 133	1 749	1 133	58.8	27.1
7114	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
71141	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
711410	Agents/managers for artists, athletes, & other public figures	36	15 166	4 115	842	295	23.4	2.3
7115	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
71151	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9
711510	Independent artists, writers, & performers	119	35 124	12 958	2 510	289	45.4	3.9

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA—Con.							
	Philadelphia, PA—NJ PMSA—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	779	D	D	D	j	D	D
7131	Amusement parks & arcades	48	45 792	10 584	1 644	1 103	12.2	8.1
71311	Amusement & theme parks	8	D	D	D	f	D	D
713110	Amusement & theme parks	8	D	D	D	f	D	D
71312	Amusement arcades	40	D	D	D	f	D	D
713120	Amusement arcades	40	D	D	D	f	D	D
7139	Other amusement & recreation services	723	D	D	D	j	D	D
71391	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
713910	Golf courses & country clubs	105	133 833	43 143	7 563	2 744	20.2	7.6
71393	Marinas	17	8 419	2 131	427	70	39.5	8.2
713930	Marinas	17	8 419	2 131	427	70	39.5	8.2
71394	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
713940	Fitness & recreational sports centers	368	197 172	58 209	12 854	5 400	31.5	13.2
7139404	Ice skating rinks	13	9 796	2 233	536	213	44.0	—
7139405	Roller skating rinks	22	11 275	2 845	721	494	43.2	—
71395	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
713950	Bowling centers	62	40 447	11 800	3 110	1 050	14.2	10.9
71399	All other amusement & recreation industries	170	D	D	D	f	D	D
713990	All other amusement & recreation industries	170	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	21	6 827	2 910	419	171	51.8	8.8
7139904	Miniature golf courses	14	4 451	1 455	326	60	10.9	5.7
7139905	Coin-operated amusement devices (except slot machine operation) ..	39	17 132	3 681	705	169	35.6	4.0
	Vineland—Millville—Bridgeton, NJ PMSA							
71	Arts, entertainment, & recreation	25	7 761	1 871	396	136	52.4	6.6
713	Amusement, gambling, & recreation industries	24	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	b	D	D
713940	Fitness & recreational sports centers	8	D	D	D	b	D	D
	Wilmington—Newark, DE—MD PMSA							
71	Arts, entertainment, & recreation	164	121 271	49 546	10 011	3 266	11.9	4.8
711	Performing arts, spectator sports, & related industries	45	D	D	D	g	D	D
7111	Performing arts companies	13	D	D	D	e	D	D
71111	Theater companies & dinner theaters	6	D	D	D	e	D	D
711110	Theater companies & dinner theaters	6	D	D	D	e	D	D
7111102	Theater companies	4	D	D	D	c	D	D
7112	Spectator sports	17	D	D	D	f	D	D
71121	Spectator sports	17	D	D	D	f	D	D
711212	Racetracks	2	D	D	D	f	D	D
711219	Other spectator sports	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	12	D	D	D	b	D	D
71151	Independent artists, writers, & performers	12	D	D	D	b	D	D
711510	Independent artists, writers, & performers	12	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	119	D	D	D	g	D	D
7139	Other amusement & recreation services	115	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71393	Marinas	24	D	D	D	c	D	D
713930	Marinas	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	38	D	D	D	f	D	D
713940	Fitness & recreational sports centers	38	D	D	D	f	D	D
7139405	Roller skating rinks	3	D	D	D	b	D	D
71395	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
713950	Bowling centers	12	9 089	2 655	704	305	8.2	14.6
71399	All other amusement & recreation industries	29	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA								
71	Arts, entertainment, & recreation	1 942	2 132 573	729 425	154 107	28 149	10.8	6.6
711	Performing arts, spectator sports, & related industries	659	D	D	D	i	D	D
7111	Performing arts companies	123	D	D	D	h	D	D
71111	Theater companies & dinner theaters	49	D	D	D	g	D	D
711110	Theater companies & dinner theaters	49	D	D	D	g	D	D
7111102	Theater companies	40	D	D	D	f	D	D
7111103	Dinner theaters	9	D	D	D	e	D	D
71113	Musical groups & artists	49	D	D	D	c	D	D
711130	Musical groups & artists	49	D	D	D	c	D	D
7111309	Other music groups & artists	48	D	D	D	c	D	D
71119	Other performing arts companies	22	D	D	D	g	D	D
711190	Other performing arts companies	22	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	18	D	D	D	e	D	D
7112	Spectator sports	118	D	D	D	h	D	D
71121	Spectator sports	118	D	D	D	h	D	D
711211	Sports teams & clubs	15	D	D	D	e	D	D
7112112	Baseball clubs	6	D	D	D	g	D	D
7112119	Other professional sports clubs	7	D	D	D	e	D	D
711212	Racetracks	13	D	D	D	g	D	D
7112123	Horse racetrack operation	6	D	D	D	g	D	D
711219	Other spectator sports	90	28 218	9 011	1 711	466	27.0	26.0
7112191	Professional athletes	14	2 604	850	64	15	26.0	32.6
7112192	Racing (except racetrack operation)	76	25 614	8 161	1 647	451	27.1	25.3
7113	Promoters of performing arts, sports, & similar events	69	D	D	D	g	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	18	D	D	D	g	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	51	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
71141	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
711410	Agents/managers for artists, athletes, & other public figures	54	D	D	D	c	D	D
7115	Independent artists, writers, & performers	295	D	D	D	f	D	D
71151	Independent artists, writers, & performers	295	D	D	D	f	D	D
711510	Independent artists, writers, & performers	295	D	D	D	f	D	D
712	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
7121	Museums, historical sites, & similar institutions	20	D	D	D	c	D	D
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries	1 263	D	D	D	j	D	D
7131	Amusement parks & arcades	58	D	D	D	f	D	D
71311	Amusement & theme parks	2	D	D	D	b	D	D
713110	Amusement & theme parks	2	D	D	D	b	D	D
71312	Amusement arcades	56	D	D	D	f	D	D
713120	Amusement arcades	56	D	D	D	f	D	D
7132	Gambling industries	31	D	D	D	f	D	D
71329	Other gambling industries	31	D	D	D	f	D	D
713290	Other gambling industries	31	D	D	D	f	D	D
7132902	Lottery, bingo, bookie, & other betting operation	31	D	D	D	f	D	D
7139	Other amusement & recreation services	1 174	739 856	217 832	47 989	17 653	20.6	14.5
71391	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
713910	Golf courses & country clubs	120	157 961	53 329	9 943	2 996	17.6	9.5
71393	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
713930	Marinas	161	89 479	20 230	4 254	904	26.0	9.5
71394	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
713940	Fitness & recreational sports centers	535	327 503	97 929	22 780	10 113	19.8	21.4
7139404	Ice skating rinks	18	14 659	3 714	925	539	16.9	3.7
7139405	Roller skating rinks	22	8 968	2 270	609	428	10.4	5.5
71395	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
713950	Bowling centers	108	80 687	23 971	6 363	2 226	3.7	7.5
71399	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
713990	All other amusement & recreation industries	250	84 226	22 373	4 649	1 414	39.9	8.9
7139902	Concession operators of amusement devices & rides	19	3 683	959	194	61	33.5	4.3
7139904	Miniature golf courses	22	9 477	3 064	576	144	19.1	11.0
7139905	Coin-operated amusement devices (except slot machine operation) ..	52	24 568	6 329	1 491	328	16.8	3.0

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Baltimore, MD PMSA								
71	Arts, entertainment, & recreation	700	701 391	268 315	40 850	9 203	12.7	5.4
711	Performing arts, spectator sports, & related industries	188	391 566	182 141	22 218	2 350	4.3	1.6
7111	Performing arts companies	35	D	D	D	e	D	D
71111	Theater companies & dinner theaters	16	D	D	D	c	D	D
711110	Theater companies & dinner theaters	16	D	D	D	c	D	D
7111102	Theater companies	12	D	D	D	b	D	D
71113	Musical groups & artists	14	D	D	D	b	D	D
711130	Musical groups & artists	14	D	D	D	b	D	D
7111309	Other music groups & artists	14	D	D	D	b	D	D
7112	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
71121	Spectator sports	48	311 876	165 772	19 404	1 570	1.2	1.3
711211	Sports teams & clubs	5	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	3	D	D	D	f	D	D
7112123	Horse racetrack operation	2	D	D	D	f	D	D
711219	Other spectator sports	40	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	37	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	23	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	20	D	D	D	c	D	D
7115	Independent artists, writers, & performers	74	D	D	D	c	D	D
71151	Independent artists, writers, & performers	74	D	D	D	c	D	D
711510	Independent artists, writers, & performers	74	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	510	D	D	D	i	D	D
7131	Amusement parks & arcades	23	11 903	3 127	770	282	17.1	—
71312	Amusement arcades	22	D	D	D	e	D	D
713120	Amusement arcades	22	D	D	D	e	D	D
7132	Gambling industries	20	31 861	3 604	862	391	12.6	11.0
71329	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
713290	Other gambling industries	20	31 861	3 604	862	391	12.6	11.0
7132902	Lottery, bingo, bookie, & other betting operation	20	31 861	3 604	862	391	12.6	11.0
7139	Other amusement & recreation services	467	D	D	D	i	D	D
71391	Golf courses & country clubs	36	D	D	D	f	D	D
713910	Golf courses & country clubs	36	D	D	D	f	D	D
71393	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
713930	Marinas	119	60 348	13 193	2 758	607	31.9	13.6
71394	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
713940	Fitness & recreational sports centers	171	92 910	32 381	7 240	3 362	22.1	7.4
7139404	Ice skating rinks	8	D	D	D	e	D	D
7139405	Roller skating rinks	3	D	D	D	c	D	D
71395	Bowling centers	50	D	D	D	f	D	D
713950	Bowling centers	50	D	D	D	f	D	D
71399	All other amusement & recreation industries	91	D	D	D	e	D	D
713990	All other amusement & recreation industries	91	D	D	D	e	D	D
7139904	Miniature golf courses	6	2 630	516	127	30	10.2	39.8
7139905	Coin-operated amusement devices (except slot machine operation) ..	29	D	D	D	c	D	D
Hagerstown, MD PMSA								
71	Arts, entertainment, & recreation	28	15 996	4 272	985	416	11.5	14.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
713940	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
Washington, DC—MD—VA—WV PMSA								
71	Arts, entertainment, & recreation	1 214	1 415 186	456 838	112 272	18 530	9.9	7.1
711	Performing arts, spectator sports, & related industries	467	901 581	309 731	79 896	6 580	5.7	2.3
7111	Performing arts companies	87	306 886	69 350	18 013	2 579	2.8	1.4
71111	Theater companies & dinner theaters	32	D	D	D	f	D	D
711110	Theater companies & dinner theaters	32	D	D	D	f	D	D
7111102	Theater companies	28	D	D	D	f	D	D
71113	Musical groups & artists	35	D	D	D	c	D	D
711130	Musical groups & artists	35	D	D	D	c	D	D
7111309	Other music groups & artists	34	D	D	D	c	D	D
71119	Other performing arts companies	17	D	D	D	g	D	D
711190	Other performing arts companies	17	D	D	D	g	D	D
7111901	Circuses	4	D	D	D	g	D	D
7111909	Other performing arts companies (except circuses)	13	D	D	D	e	D	D
7112	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
71121	Spectator sports	68	261 119	143 747	41 486	1 913	2.2	1.3
711211	Sports teams & clubs	9	202 808	131 136	39 446	644	.4	—
7112119	Other professional sports clubs	4	D	D	D	e	D	D
711212	Racetracks	9	D	D	D	g	D	D
711219	Other spectator sports	50	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	39	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	46	211 296	48 393	11 787	1 339	1.3	3.0
71131	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
711310	Promoters of performing arts, sports, & similar events w/facility	15	139 660	20 137	5 250	838	.5	1.1
71132	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
711320	Promoters of performing arts, sports, & similar events w/o facil	31	71 636	28 256	6 537	501	2.9	6.5
7114	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
71141	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
711410	Agents/managers for artists, athletes, & other public figures	46	37 717	17 495	1 935	171	5.4	1.8
7115	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
71151	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
711510	Independent artists, writers, & performers	220	84 563	30 746	6 675	578	38.2	7.2
712	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
7121	Museums, historical sites, & similar institutions	17	5 093	1 179	262	93	34.1	5.1
71211	Museums	13	3 514	667	153	58	45.4	7.3
712110	Museums	13	3 514	667	153	58	45.4	7.3
713	Amusement, gambling, & recreation industries	730	508 512	145 928	32 114	11 857	17.0	15.6
7131	Amusement parks & arcades	32	35 462	8 318	1 382	579	1.4	1.6
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	31	D	D	D	f	D	D
713120	Amusement arcades	31	D	D	D	f	D	D
7139	Other amusement & recreation services	691	D	D	D	j	D	D
71391	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
713910	Golf courses & country clubs	81	104 654	35 617	7 013	2 057	15.7	8.4
71393	Marinas	42	29 131	7 037	1 496	297	13.7	.9
713930	Marinas	42	29 131	7 037	1 496	297	13.7	.9
71394	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
713940	Fitness & recreational sports centers	355	231 599	64 626	15 256	6 585	18.7	26.7
7139404	Ice skating rinks	9	9 031	2 176	496	278	27.4	3.5
7139405	Roller skating rinks	17	5 553	1 472	400	269	16.8	8.9
71395	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
713950	Bowling centers	55	48 162	14 301	3 631	1 236	3.4	1.2
71399	All other amusement & recreation industries	158	D	D	D	f	D	D
713990	All other amusement & recreation industries	158	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	16	D	D	D	b	D	D
7139904	Miniature golf courses	16	6 847	2 548	449	114	22.5	—
7139905	Coin-operated amusement devices (except slot machine operation)	22	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
AREA OUTSIDE MARYLAND METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	177	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	158	D	D	D	g	D	D
7131	Amusement parks & arcades	17	D	D	D	b	D	D
71312	Amusement arcades	12	D	D	D	b	D	D
713120	Amusement arcades	12	D	D	D	b	D	D
7139	Other amusement & recreation services	141	D	D	D	g	D	D
71391	Golf courses & country clubs	12	D	D	D	e	D	D
713910	Golf courses & country clubs	12	D	D	D	e	D	D
71393	Marinas	47	D	D	D	e	D	D
713930	Marinas	47	D	D	D	e	D	D
71394	Fitness & recreational sports centers	33	D	D	D	c	D	D
713940	Fitness & recreational sports centers	33	D	D	D	c	D	D
71399	All other amusement & recreation industries	39	D	D	D	b	D	D
713990	All other amusement & recreation industries	39	D	D	D	b	D	D
7139904	Miniature golf courses	8	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	8	D	D	D	b	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
CUMBERLAND, MD—WV MSA									
71	Arts, entertainment, & recreation	4	3 955	3 801	1 877	399	109	13.6	—
713	Amusement, gambling, & recreation industries	3	D	D	D	D	c	D	D
7139	Other amusement & recreation services	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	1	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	D	b	D	D
PHILADELPHIA—WILMINGTON—ATLANTIC CITY, PA—NJ—DE—MD CMSA									
71	Arts, entertainment, & recreation	462	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	85	D	D	D	D	g	D	D
7111	Performing arts companies	69	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
711110	Theater companies & dinner theaters	38	D	D	D	D	f	D	D
7111101	Opera companies	3	D	D	D	D	b	D	D
7111102	Theater companies	35	D	D	D	D	f	D	D
71112	Dance companies	9	D	D	D	D	e	D	D
711120	Dance companies	9	D	D	D	D	e	D	D
71113	Musical groups & artists	18	D	D	D	D	e	D	D
711130	Musical groups & artists	18	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	10	D	D	D	D	e	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ..	16	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	7	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	108	D	D	D	D	h	D	D
71211	Museums	60	D	D	D	D	g	D	D
712110	Museums	60	D	D	D	D	g	D	D
71212	Historical sites	33	D	D	D	D	c	D	D
712120	Historical sites	33	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	11	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	11	D	D	D	D	f	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.									
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	269	D	D	D	D	i	D	D
7139	Other amusement & recreation services	269	D	D	D	D	j	D	D
71391	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
713910	Golf courses & country clubs	59	162 842	160 186	70 498	13 235	3 187	8.3	2.4
71394	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
713940	Fitness & recreational sports centers	181	D	D	D	D	h	D	D
71399	All other amusement & recreation industries	29	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	29	D	D	D	D	c	D	D
Atlantic–Cape May, NJ PMSA									
71	Arts, entertainment, & recreation	24	12 832	11 862	4 439	642	234	41.0	4.4
712	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	9	D	D	D	D	b	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	7	D	D	D	D	b	D	D
Philadelphia, PA–NJ PMSA									
71	Arts, entertainment, & recreation	370	620 612	449 173	171 458	36 795	8 901	11.6	1.7
711	Performing arts, spectator sports, & related industries	71	95 224	98 732	33 054	8 428	1 374	15.8	3.8
7111	Performing arts companies	58	78 974	83 423	31 390	7 762	1 265	14.6	2.9
71111	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
711110	Theater companies & dinner theaters	32	37 913	36 650	11 159	2 575	582	24.7	5.9
7111101	Opera companies	2	D	D	D	D	b	D	D
7111102	Theater companies	30	D	D	D	D	e	D	D
71112	Dance companies	8	D	D	D	D	e	D	D
711120	Dance companies	8	D	D	D	D	e	D	D
71113	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
711130	Musical groups & artists	15	25 124	25 098	13 563	3 481	272	—	.3
7111301	Symphony orchestras & chamber music organizations	7	D	D	D	D	c	D	D
7111309	Other music groups & artists	8	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	13	16 250	15 309	1 664	666	109	21.6	8.1
71131	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	6	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
7121	Museums, historical sites, & similar institutions	76	318 596	150 792	50 495	11 881	2 266	6.2	.5
71211	Museums	42	D	D	D	D	g	D	D
712110	Museums	42	D	D	D	D	g	D	D
71212	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
712120	Historical sites	23	6 394	5 461	1 368	336	104	58.4	6.3
71213	Zoos & botanical gardens	9	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	9	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
7139	Other amusement & recreation services	223	206 792	199 649	87 909	16 486	5 261	17.9	2.6
71391	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
713910	Golf courses & country clubs	50	130 056	126 714	55 414	10 213	2 638	10.4	.6
71394	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
713940	Fitness & recreational sports centers	151	69 334	65 970	29 800	5 777	2 473	30.5	5.8
71399	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
713990	All other amusement & recreation industries	22	7 402	6 965	2 695	496	150	32.3	6.6
Vineland–Millville–Bridgeton, NJ PMSA									
71	Arts, entertainment, & recreation	10	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	3	D	D	D	D	b	D	D
71211	Museums	2	D	D	D	D	b	D	D
712110	Museums	2	D	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	PHILADELPHIA–WILMINGTON–ATLANTIC CITY, PA–NJ–DE–MD CMSA—Con.								
	Wilmington–Newark, DE–MD PMSA								
71	Arts, entertainment, & recreation	58	104 118	102 425	34 472	7 703	1 538	4.1	4.0
711	Performing arts, spectator sports, & related industries	10	D	D	D	D	c	D	D
7111	Performing arts companies	8	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	b	D	D
7111101	Opera companies	1	D	D	D	D	a	D	D
71113	Musical groups & artists	2	D	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
7121	Museums, historical sites, & similar institutions	20	62 660	60 617	17 326	4 036	862	5.8	1.8
71211	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
712110	Museums	12	59 788	58 918	16 770	3 910	817	4.6	1.5
713	Amusement, gambling, & recreation industries	28	D	D	D	D	f	D	D
7139	Other amusement & recreation services	28	D	D	D	D	f	D	D
71391	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	—	9.4
713910	Golf courses & country clubs	6	28 051	28 816	12 990	2 717	466	—	9.4
71394	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	18	D	D	D	D	b	D	D
	WASHINGTON–BALTIMORE, DC–MD–VA–WV CMSA								
71	Arts, entertainment, & recreation	518	D	D	D	D	j	D	D
711	Performing arts, spectator sports, & related industries	113	D	D	D	D	g	D	D
7111	Performing arts companies	88	D	D	D	D	g	D	D
71111	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
711110	Theater companies & dinner theaters	43	D	D	D	D	g	D	D
7111101	Opera companies	5	D	D	D	D	e	D	D
7111102	Theater companies	38	D	D	D	D	f	D	D
71112	Dance companies	6	D	D	D	D	b	D	D
711120	Dance companies	6	D	D	D	D	b	D	D
71113	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
711130	Musical groups & artists	36	41 786	28 939	15 456	3 922	897	3.2	1.7
7111301	Symphony orchestras & chamber music organizations	19	37 356	24 955	14 275	3 604	820	1.5	1.3
7111309	Other music groups & artists	17	4 430	3 984	1 181	318	77	16.9	4.7
7113	Promoters of performing arts, sports, & similar events ...	25	D	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	17	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
7121	Museums, historical sites, & similar institutions	115	D	D	D	D	h	D	D
71211	Museums	86	D	D	D	D	g	D	D
712110	Museums	86	D	D	D	D	g	D	D
71212	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
712120	Historical sites	19	40 459	28 841	9 921	2 235	588	10.8	.4
71213	Zoos & botanical gardens	4	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	4	D	D	D	D	f	D	D
71219	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
712190	Nature parks & other similar institutions	6	2 127	1 718	857	187	33	82.9	5.6
713	Amusement, gambling, & recreation industries	290	D	D	D	D	i	D	D
7139	Other amusement & recreation services	290	D	D	D	D	i	D	D
71391	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
713910	Golf courses & country clubs	56	185 954	174 646	75 821	15 745	3 871	4.8	.2
71394	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
713940	Fitness & recreational sports centers	173	D	D	D	D	g	D	D
71399	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1
713990	All other amusement & recreation industries	61	25 442	22 770	7 460	1 595	475	25.9	8.1

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.									
Baltimore, MD PMSA									
71	Arts, entertainment, & recreation	184	237 424	207 657	83 247	18 597	4 534	11.5	3.3
711	Performing arts, spectator sports, & related industries	31	58 272	44 352	18 496	4 783	812	2.6	2.4
7111	Performing arts companies	26	D	D	D	D	f	D	D
71111	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	11	D	D	D	D	c	D	D
7111101	Opera companies	2	D	D	D	D	a	D	D
7111102	Theater companies	9	D	D	D	D	c	D	D
71113	Musical groups & artists	11	D	D	D	D	e	D	D
711130	Musical groups & artists	11	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	5	D	D	D	D	e	D	D
712	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
7121	Museums, historical sites, & similar institutions	45	85 903	74 733	28 307	6 862	1 422	12.2	5.3
71211	Museums	34	D	D	D	D	f	D	D
712110	Museums	34	D	D	D	D	f	D	D
71212	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
712120	Historical sites	7	6 422	6 486	2 117	404	114	11.4	2.2
71213	Zoos & botanical gardens	3	D	D	D	D	f	D	D
712130	Zoos & botanical gardens	3	D	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
7139	Other amusement & recreation services	108	93 249	88 572	36 444	6 952	2 300	16.4	2.0
71391	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
713910	Golf courses & country clubs	25	62 016	58 423	24 830	5 055	1 445	9.6	—
71394	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
713940	Fitness & recreational sports centers	62	D	D	D	D	f	D	D
71399	All other amusement & recreation industries	21	D	D	D	D	c	D	D
713990	All other amusement & recreation industries	21	D	D	D	D	c	D	D
Hagerstown, MD PMSA									
71	Arts, entertainment, & recreation	11	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	D	c	D	D
7139	Other amusement & recreation services	8	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	D	b	D	D
Washington, DC—MD—VA—WV PMSA									
71	Arts, entertainment, & recreation	323	453 248	390 828	142 260	31 951	6 807	8.6	1.3
711	Performing arts, spectator sports, & related industries	81	101 322	98 818	28 609	7 059	1 534	2.3	1.0
7111	Performing arts companies	61	62 391	61 764	21 507	5 882	1 313	3.5	1.3
71111	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
711110	Theater companies & dinner theaters	32	51 148	51 062	17 805	4 869	932	2.4	.5
7111101	Opera companies	3	D	D	D	D	c	D	D
7111102	Theater companies	29	D	D	D	D	f	D	D
71113	Musical groups & artists	24	D	D	D	D	e	D	D
711130	Musical groups & artists	24	D	D	D	D	e	D	D
7111301	Symphony orchestras & chamber music organizations	13	D	D	D	D	e	D	D
7111309	Other music groups & artists	11	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	20	38 931	37 054	7 102	1 177	221	.4	.5
71131	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	27 292	24 527	5 234	779	161	—	—
71132	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
711320	Promoters of performing arts, sports, & similar events w/o facil	12	11 639	12 527	1 868	398	60	1.4	1.8
712	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
7121	Museums, historical sites, & similar institutions	68	182 875	137 311	48 057	11 672	1 903	8.6	.9
71211	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
712110	Museums	51	146 685	113 146	39 378	9 649	1 403	7.1	1.0
71212	Historical sites	11	D	D	D	D	e	D	D
712120	Historical sites	11	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	WASHINGTON—BALTIMORE, DC—MD—VA—WV CMSA—Con.								
	Washington, DC—MD—VA—WV PMSA—Con.								
71	Arts, entertainment, & recreation—Con.								
713	Amusement, gambling, & recreation industries	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
7139	Other amusement & recreation services	174	169 051	154 699	65 594	13 220	3 370	12.4	1.9
71391	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
713910	Golf courses & country clubs	31	123 938	116 223	50 991	10 690	2 426	2.5	.2
71394	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
713940	Fitness & recreational sports centers	108	31 556	27 142	11 121	1 745	731	47.1	5.3
71399	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
713990	All other amusement & recreation industries	35	13 557	11 334	3 482	785	213	23.1	9.1
	AREA OUTSIDE MARYLAND METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	39	D	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	5	D	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	14	D	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	14	D	D	D	D	b	D	D
71211	Museums	10	D	D	D	D	b	D	D
712110	Museums	10	D	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	20	D	D	D	D	e	D	D
7139	Other amusement & recreation services	20	D	D	D	D	e	D	D
71391	Golf courses & country clubs	6	D	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	6	1 830	1 694	529	94	45	50.2	49.8
713990	All other amusement & recreation industries	6	1 830	1 694	529	94	45	50.2	49.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	ALLEGANY COUNTY, MD							
71	Arts, entertainment, & recreation	23	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	D	D	D	b	D	D
7139	Other amusement & recreation services	16	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANNE ARUNDEL COUNTY, MD								
71	Arts, entertainment, & recreation	184	108 949	25 659	5 608	1 981	19.2	6.3
711	Performing arts, spectator sports, & related industries	27	9 371	3 173	472	238	15.2	7.3
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	1 552	440	40	69	—	15.3
711110	Theater companies & dinner theaters	4	1 552	440	40	69	—	15.3
7112	Spectator sports	9	3 018	1 326	242	64	25.7	2.3
71121	Spectator sports	9	3 018	1 326	242	64	25.7	2.3
711219	Other spectator sports	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	157	99 578	22 486	5 136	1 743	19.5	6.2
7132	Gambling industries	6	D	D	D	c	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	146	D	D	D	g	D	D
71391	Golf courses & country clubs	7	5 420	1 898	328	107	10.2	.6
713910	Golf courses & country clubs	7	5 420	1 898	328	107	10.2	.6
71393	Marinas	69	37 175	8 282	1 729	341	31.7	7.6
713930	Marinas	69	37 175	8 282	1 729	341	31.7	7.6
71394	Fitness & recreational sports centers	40	19 960	6 965	1 626	773	19.7	12.8
713940	Fitness & recreational sports centers	40	19 960	6 965	1 626	773	19.7	12.8
71395	Bowling centers	13	9 120	2 484	773	243	1.2	4.6
713950	Bowling centers	13	9 120	2 484	773	243	1.2	4.6
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
BALTIMORE COUNTY, MD								
71	Arts, entertainment, & recreation	237	142 030	39 037	7 627	2 585	25.2	7.7
711	Performing arts, spectator sports, & related industries	65	37 709	7 483	1 036	200	14.1	4.5
7111	Performing arts companies	10	13 397	1 224	279	60	4.0	1.0
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	5	D	D	D	b	D	D
7112	Spectator sports	14	2 735	634	129	39	30.1	33.7
71121	Spectator sports	14	2 735	634	129	39	30.1	33.7
7113	Promoters of performing arts, sports, & similar events	9	13 520	2 446	306	44	7.0	2.8
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
71151	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
711510	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
713	Amusement, gambling, & recreation industries	172	104 321	31 554	6 591	2 385	29.3	8.9
7131	Amusement parks & arcades	8	3 849	1 540	388	126	27.2	—
71312	Amusement arcades	8	3 849	1 540	388	126	27.2	—
713120	Amusement arcades	8	3 849	1 540	388	126	27.2	—
7139	Other amusement & recreation services	157	D	D	D	g	D	D
71391	Golf courses & country clubs	12	18 406	6 131	999	198	41.0	6.0
713910	Golf courses & country clubs	12	18 406	6 131	999	198	41.0	6.0
71393	Marinas	24	11 001	2 166	452	107	30.4	26.9
713930	Marinas	24	11 001	2 166	452	107	30.4	26.9
71394	Fitness & recreational sports centers	62	39 528	13 567	2 719	1 193	23.1	4.4
713940	Fitness & recreational sports centers	62	39 528	13 567	2 719	1 193	23.1	4.4
7139405	Roller skating rinks	2	D	D	D	c	D	D
71395	Bowling centers	23	14 617	4 268	1 163	442	2.7	15.8
713950	Bowling centers	23	14 617	4 268	1 163	442	2.7	15.8
71399	All other amusement & recreation industries	36	D	D	D	c	D	D
713990	All other amusement & recreation industries	36	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation)	9	D	D	D	b	D	D
CALVERT COUNTY, MD								
71	Arts, entertainment, & recreation	25	22 585	4 749	1 120	280	40.8	1.8
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	24	D	D	D	e	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71393	Marinas	13	11 391	3 127	715	122	20.1	—
713930	Marinas	13	11 391	3 127	715	122	20.1	—
CAROLINE COUNTY, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CARROLL COUNTY, MD								
71	Arts, entertainment, & recreation	33	12 448	3 493	538	366	42.7	6.4
711	Performing arts, spectator sports, & related industries	9	1 284	187	48	19	51.6	17.7
713	Amusement, gambling, & recreation industries	24	11 164	3 306	490	347	41.7	5.2
7139	Other amusement & recreation services	23	D	D	D	e	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71394	Fitness & recreational sports centers	12	D	D	D	c	D	D
713940	Fitness & recreational sports centers	12	D	D	D	c	D	D
CECIL COUNTY, MD								
71	Arts, entertainment, & recreation	41	16 106	4 798	945	319	33.4	3.3
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	35	D	D	D	e	D	D
7139	Other amusement & recreation services	35	D	D	D	e	D	D
71393	Marinas	21	D	D	D	c	D	D
713930	Marinas	21	D	D	D	c	D	D
CHARLES COUNTY, MD								
71	Arts, entertainment, & recreation	22	11 012	2 924	600	315	22.7	3.1
713	Amusement, gambling, & recreation industries	19	10 704	2 863	584	306	20.5	3.2
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 278	760	204	137	49.1	5.1
713940	Fitness & recreational sports centers	7	2 278	760	204	137	49.1	5.1
DORCHESTER COUNTY, MD								
71	Arts, entertainment, & recreation	10	2 385	546	109	55	68.0	29.4
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
FREDERICK COUNTY, MD								
71	Arts, entertainment, & recreation	54	30 176	7 980	1 639	655	22.5	13.3
711	Performing arts, spectator sports, & related industries	13	11 948	2 238	478	134	14.9	.9
7112	Spectator sports	5	D	D	D	c	D	D
71121	Spectator sports	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	41	18 228	5 742	1 161	521	27.5	21.4
7139	Other amusement & recreation services	36	D	D	D	e	D	D
71391	Golf courses & country clubs	11	7 491	2 446	382	110	33.7	43.8
713910	Golf courses & country clubs	11	7 491	2 446	382	110	33.7	43.8
71394	Fitness & recreational sports centers	9	4 736	1 705	440	253	18.0	4.9
713940	Fitness & recreational sports centers	9	4 736	1 705	440	253	18.0	4.9
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D
GARRETT COUNTY, MD								
71	Arts, entertainment, & recreation	11	8 547	2 578	769	263	34.5	.3
713	Amusement, gambling, & recreation industries	11	8 547	2 578	769	263	34.5	.3
7139	Other amusement & recreation services	10	D	D	D	e	D	D
HARFORD COUNTY, MD								
71	Arts, entertainment, & recreation	47	25 280	8 082	1 670	861	29.7	4.3
713	Amusement, gambling, & recreation industries	37	24 537	7 930	1 650	853	29.4	4.4
7139	Other amusement & recreation services	34	D	D	D	f	D	D
71391	Golf courses & country clubs	5	7 275	2 489	466	251	22.1	—
713910	Golf courses & country clubs	5	7 275	2 489	466	251	22.1	—
71394	Fitness & recreational sports centers	15	10 872	3 902	822	436	25.7	2.5
713940	Fitness & recreational sports centers	15	10 872	3 902	822	436	25.7	2.5

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HOWARD COUNTY, MD								
71	Arts, entertainment, & recreation	66	61 681	20 413	4 552	1 042	12.3	11.2
711	Performing arts, spectator sports, & related industries	30	39 670	13 650	3 177	627	8.9	.3
7111	Performing arts companies	4	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	12	28 713	11 089	2 512	484	3.3	.5
71121	Spectator sports	12	28 713	11 089	2 512	484	3.3	.5
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	5	8 362	2 828	497	144	2.3	44.7
713910	Golf courses & country clubs	5	8 362	2 828	497	144	2.3	44.7
71394	Fitness & recreational sports centers	14	4 617	1 527	317	136	20.2	.9
713940	Fitness & recreational sports centers	14	4 617	1 527	317	136	20.2	.9
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
KENT COUNTY, MD								
71	Arts, entertainment, & recreation	25	16 562	4 333	966	206	34.1	3.7
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71393	Marinas	18	14 972	3 994	893	168	33.2	3.6
713930	Marinas	18	14 972	3 994	893	168	33.2	3.6
MONTGOMERY COUNTY, MD								
71	Arts, entertainment, & recreation	253	212 787	63 968	13 862	4 042	16.9	8.3
711	Performing arts, spectator sports, & related industries	107	106 884	28 092	5 613	1 022	11.5	2.5
7111	Performing arts companies	28	75 751	14 476	3 013	754	7.7	—
71111	Theater companies & dinner theaters	16	D	D	D	f	D	D
711110	Theater companies & dinner theaters	16	D	D	D	f	D	D
7111102	Theater companies	15	D	D	D	f	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	11	8 933	2 369	442	60	10.3	—
71141	Agents/managers for artists, athletes, & other public figures	11	8 933	2 369	442	60	10.3	—
711410	Agents/managers for artists, athletes, & other public figures	11	8 933	2 369	442	60	10.3	—
7115	Independent artists, writers, & performers	56	19 579	10 289	2 028	180	26.0	6.0
71151	Independent artists, writers, & performers	56	19 579	10 289	2 028	180	26.0	6.0
711510	Independent artists, writers, & performers	56	19 579	10 289	2 028	180	26.0	6.0
713	Amusement, gambling, & recreation industries	145	D	D	D	h	D	D
7131	Amusement parks & arcades	6	3 123	704	172	105	5.6	1.5
71312	Amusement arcades	6	3 123	704	172	105	5.6	1.5
713120	Amusement arcades	6	3 123	704	172	105	5.6	1.5
7139	Other amusement & recreation services	138	D	D	D	h	D	D
71391	Golf courses & country clubs	16	31 784	13 156	2 852	645	17.3	4.0
713910	Golf courses & country clubs	16	31 784	13 156	2 852	645	17.3	4.0
71394	Fitness & recreational sports centers	87	56 176	16 975	4 003	1 768	26.1	22.6
713940	Fitness & recreational sports centers	87	56 176	16 975	4 003	1 768	26.1	22.6
71395	Bowling centers	7	6 590	2 574	670	212	—	—
713950	Bowling centers	7	6 590	2 574	670	212	—	—
71399	All other amusement & recreation industries	26	7 197	2 149	457	250	44.2	12.2
713990	All other amusement & recreation industries	26	7 197	2 149	457	250	44.2	12.2
7139905	Coin-operated amusement devices (except slot machine operation)	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PRINCE GEORGE'S COUNTY, MD								
71	Arts, entertainment, & recreation	137	313 996	116 039	38 636	2 781	3.7	2.5
711	Performing arts, spectator sports, & related industries	53	242 710	98 229	35 004	1 425	1.6	.8
7111	Performing arts companies	9	D	D	D	b	D	D
7112	Spectator sports	26	134 895	82 895	31 343	827	1.9	.3
71121	Spectator sports	26	134 895	82 895	31 343	827	1.9	.3
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	22	D	D	D	c	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	3	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	84	71 286	17 810	3 632	1 356	10.9	8.5
7131	Amusement parks & arcades	6	D	D	D	c	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
71312	Amusement arcades	5	D	D	D	c	D	D
713120	Amusement arcades	5	D	D	D	c	D	D
7139	Other amusement & recreation services	77	D	D	D	g	D	D
71391	Golf courses & country clubs	9	11 391	3 945	728	294	1.3	6.4
713910	Golf courses & country clubs	9	11 391	3 945	728	294	1.3	6.4
71394	Fitness & recreational sports centers	36	21 089	4 201	1 095	529	25.9	16.4
713940	Fitness & recreational sports centers	36	21 089	4 201	1 095	529	25.9	16.4
7139405	Roller skating rinks	9	D	D	D	c	D	D
71395	Bowling centers	13	9 885	2 666	676	186	5.0	1.5
713950	Bowling centers	13	9 885	2 666	676	186	5.0	1.5
71399	All other amusement & recreation industries	17	D	D	D	b	D	D
713990	All other amusement & recreation industries	17	D	D	D	b	D	D
QUEEN ANNE'S COUNTY, MD								
71	Arts, entertainment, & recreation	26	12 263	3 112	611	221	16.1	22.6
713	Amusement, gambling, & recreation industries	22	11 123	2 594	556	201	16.0	24.9
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71393	Marinas	13	5 255	1 170	260	73	26.3	44.0
713930	Marinas	13	5 255	1 170	260	73	26.3	44.0
ST. MARY'S COUNTY, MD								
71	Arts, entertainment, & recreation	21	6 525	1 612	286	114	45.5	11.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
SOMERSET COUNTY, MD								
71	Arts, entertainment, & recreation	4	521	267	31	5	56.2	-
TALBOT COUNTY, MD								
71	Arts, entertainment, & recreation	22	5 599	1 373	355	95	33.1	1.3
713	Amusement, gambling, & recreation industries	17	5 429	1 329	342	90	31.4	.9
7139	Other amusement & recreation services	17	5 429	1 329	342	90	31.4	.9
71393	Marinas	10	4 454	1 116	248	46	24.7	-
713930	Marinas	10	4 454	1 116	248	46	24.7	-
WASHINGTON COUNTY, MD								
71	Arts, entertainment, & recreation	28	15 996	4 272	985	416	11.5	14.6
711	Performing arts, spectator sports, & related industries	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	e	D	D
7139	Other amusement & recreation services	16	D	D	D	e	D	D
71394	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
713940	Fitness & recreational sports centers	9	2 994	922	284	166	29.2	47.5
WICOMICO COUNTY, MD								
71	Arts, entertainment, & recreation	19	6 509	1 353	220	130	14.0	20.7
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WORCESTER COUNTY, MD								
71	Arts, entertainment, & recreation	63	37 034	8 552	1 155	408	21.1	12.4
711	Performing arts, spectator sports, & related industries	4	1 470	197	11	5	13.7	—
713	Amusement, gambling, & recreation industries	59	35 564	8 355	1 144	403	21.4	12.9
7131	Amusement parks & arcades	14	12 113	3 086	351	75	34.0	.8
71312	Amusement arcades	10	D	D	D	b	D	D
713120	Amusement arcades	10	D	D	D	b	D	D
7139	Other amusement & recreation services	45	23 451	5 269	793	328	14.9	19.1
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71393	Marinas	4	4 643	707	89	24	37.9	34.1
713930	Marinas	4	4 643	707	89	24	37.9	34.1
71394	Fitness & recreational sports centers	10	D	D	D	b	D	D
713940	Fitness & recreational sports centers	10	D	D	D	b	D	D
71399	All other amusement & recreation industries	21	7 680	1 677	163	56	13.4	5.7
713990	All other amusement & recreation industries	21	7 680	1 677	163	56	13.4	5.7
7139904	Miniature golf courses	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	3 289	893	92	25	2.1	7.8
BALTIMORE, MD (IC)								
71	Arts, entertainment, & recreation	107	338 740	168 519	20 244	2 147	2.9	2.5
711	Performing arts, spectator sports, & related industries	43	301 649	156 978	17 410	1 238	1.8	1.1
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	10	276 803	152 662	16 499	977	.3	1.1
71121	Spectator sports	10	276 803	152 662	16 499	977	.3	1.1
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	f	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
7115	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
71151	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
711510	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
713	Amusement, gambling, & recreation industries	64	37 091	11 541	2 834	909	12.0	13.6
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71393	Marinas	5	4 122	1 210	265	64	8.8	—
713930	Marinas	5	4 122	1 210	265	64	8.8	—
71394	Fitness & recreational sports centers	24	14 235	5 074	1 447	572	7.1	11.4
713940	Fitness & recreational sports centers	24	14 235	5 074	1 447	572	7.1	11.4
71399	All other amusement & recreation industries	21	10 412	3 461	711	119	16.3	2.1
713990	All other amusement & recreation industries	21	10 412	3 461	711	119	16.3	2.1
7139905	Coin-operated amusement devices (except slot machine operation) ..	14	8 899	2 903	607	87	10.2	2.4

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ABERDEEN, MD								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ANNAPOLIS, MD								
71	Arts, entertainment, & recreation	34	16 472	4 369	940	296	26.3	10.9
711	Performing arts, spectator sports, & related industries	5	1 603	790	136	65	18.7	—
713	Amusement, gambling, & recreation industries	29	14 869	3 579	804	231	27.2	12.0
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71393	Marinas	20	11 669	2 516	547	99	33.2	15.1
713930	Marinas	20	11 669	2 516	547	99	33.2	15.1
71394	Fitness & recreational sports centers	4	2 207	836	203	108	—	1.2
713940	Fitness & recreational sports centers	4	2 207	836	203	108	—	1.2
BALTIMORE, MD (IC)								
71	Arts, entertainment, & recreation	107	338 740	168 519	20 244	2 147	2.9	2.5
711	Performing arts, spectator sports, & related industries	43	301 649	156 978	17 410	1 238	1.8	1.1
7111	Performing arts companies	8	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	D	D	D	a	D	D
711110	Theater companies & dinner theaters	4	D	D	D	a	D	D
71113	Musical groups & artists	3	D	D	D	a	D	D
711130	Musical groups & artists	3	D	D	D	a	D	D
7111309	Other music groups & artists	3	D	D	D	a	D	D
7112	Spectator sports	10	276 803	152 662	16 499	977	.3	1.1
71121	Spectator sports	10	276 803	152 662	16 499	977	.3	1.1
711211	Sports teams & clubs	3	D	D	D	e	D	D
7112112	Baseball clubs	1	D	D	D	c	D	D
711212	Racetracks	1	D	D	D	f	D	D
711219	Other spectator sports	6	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	3	D	D	D	c	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	c	D	D
7115	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
71151	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
711510	Independent artists, writers, & performers	21	5 513	1 421	264	50	28.7	6.7
713	Amusement, gambling, & recreation industries	64	37 091	11 541	2 834	909	12.0	13.6
7139	Other amusement & recreation services	54	D	D	D	f	D	D
71393	Marinas	5	4 122	1 210	265	64	8.8	—
713930	Marinas	5	4 122	1 210	265	64	8.8	—
71394	Fitness & recreational sports centers	24	14 235	5 074	1 447	572	7.1	11.4
713940	Fitness & recreational sports centers	24	14 235	5 074	1 447	572	7.1	11.4
71399	All other amusement & recreation industries	21	10 412	3 461	711	119	16.3	2.1
713990	All other amusement & recreation industries	21	10 412	3 461	711	119	16.3	2.1
7139905	Coin-operated amusement devices (except slot machine operation)	14	8 899	2 903	607	87	10.2	2.4
BEL AIR, MD								
71	Arts, entertainment, & recreation	6	7 530	2 821	641	313	3.4	9.2
713	Amusement, gambling, & recreation industries	5	D	D	D	e	D	D
7139	Other amusement & recreation services	3	D	D	D	e	D	D
71394	Fitness & recreational sports centers	2	D	D	D	e	D	D
713940	Fitness & recreational sports centers	2	D	D	D	e	D	D
BERLIN, MD								
71	Arts, entertainment, & recreation	3	105	21	6	6	77.1	22.9
BOWIE, MD								
71	Arts, entertainment, & recreation	18	17 915	6 624	1 394	209	13.3	7.2
711	Performing arts, spectator sports, & related industries	14	13 214	5 166	1 085	118	2.8	9.7
7112	Spectator sports	8	D	D	D	c	D	D
71121	Spectator sports	8	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	4 701	1 458	309	91	42.8	—
7139	Other amusement & recreation services	4	4 701	1 458	309	91	42.8	—
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
BRENTWOOD, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CAMBRIDGE, MD								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
CAPITOL HEIGHTS, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CHESAPEAKE BEACH, MD								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
CHESTERTOWN, MD								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHEVERLY, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	a	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	a	D	D
CHEVY CHASE, MD								
71	Arts, entertainment, & recreation	3	425	134	101	3	D	—
COLLEGE PARK, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CRISFIELD, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CUMBERLAND, MD								
71	Arts, entertainment, & recreation	11	1 621	429	58	51	22.9	—
EASTON, MD								
71	Arts, entertainment, & recreation	6	614	197	91	38	39.7	8.1
ELKTON, MD								
71	Arts, entertainment, & recreation	10	3 636	1 265	254	110	14.6	8.3
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
FREDERICK, MD								
71	Arts, entertainment, & recreation	26	17 294	4 114	947	401	21.3	1.3
711	Performing arts, spectator sports, & related industries	5	D	D	D	c	D	D
7112	Spectator sports	1	D	D	D	b	D	D
71121	Spectator sports	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	e	D	D
7139	Other amusement & recreation services	18	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	D	D	D	c	D	D
713940	Fitness & recreational sports centers	7	D	D	D	c	D	D
FROSTBURG, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRUITLAND, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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							From administrative records ¹	Estimated ²
GAITHERSBURG, MD								
71	Arts, entertainment, & recreation	20	15 318	4 304	1 053	458	11.8	22.9
713	Amusement, gambling, & recreation industries	15	14 385	4 085	1 018	449	11.7	24.1
7139	Other amusement & recreation services	15	14 385	4 085	1 018	449	11.7	24.1
71394	Fitness & recreational sports centers	7	6 547	1 870	468	213	19.4	47.0
713940	Fitness & recreational sports centers	7	6 547	1 870	468	213	19.4	47.0
71395	Bowling centers	2	D	D	D	c	D	D
713950	Bowling centers	2	D	D	D	c	D	D
71399	All other amusement & recreation industries	5	2 428	458	115	69	17.0	16.2
713990	All other amusement & recreation industries	5	2 428	458	115	69	17.0	16.2
GREENBELT, MD								
71	Arts, entertainment, & recreation	7	7 906	1 991	485	174	.6	-
713	Amusement, gambling, & recreation industries	6	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
HAGERSTOWN, MD								
71	Arts, entertainment, & recreation	13	7 155	1 238	237	135	7.2	3.2
711	Performing arts, spectator sports, & related industries	3	2 341	449	43	26	-	-
713	Amusement, gambling, & recreation industries	10	4 814	789	194	109	10.8	4.8
HAMPSTEAD, MD *								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
HAMPSTEAD, MD (BALTIMORE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAMPSTEAD, MD (CARROLL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
HAVRE DE GRACE, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HYATTSVILLE, MD								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	1	D	D	D	b	D	D
7139	Other amusement & recreation services	1	D	D	D	b	D	D
71394	Fitness & recreational sports centers	1	D	D	D	b	D	D
713940	Fitness & recreational sports centers	1	D	D	D	b	D	D
LA PLATA, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAUREL, MD								
71	Arts, entertainment, & recreation	18	12 627	3 463	836	370	19.3	30.1
711	Performing arts, spectator sports, & related industries	6	3 129	1 071	231	78	8.8	-
7112	Spectator sports	6	3 129	1 071	231	78	8.8	-
71121	Spectator sports	6	3 129	1 071	231	78	8.8	-
711219	Other spectator sports	6	3 129	1 071	231	78	8.8	-
713	Amusement, gambling, & recreation industries	12	9 498	2 392	605	292	22.7	40.1
7139	Other amusement & recreation services	10	D	D	D	e	D	D
71394	Fitness & recreational sports centers	5	4 142	961	326	127	41.0	59.0
713940	Fitness & recreational sports centers	5	4 142	961	326	127	41.0	59.0
71399	All other amusement & recreation industries	3	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	b	D	D
MOUNT AIRY, MD *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
MOUNT AIRY, MD (CARROLL COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
NEW CARROLLTON, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
OCEAN CITY, MD								
71	Arts, entertainment, & recreation	41	23 034	5 229	570	168	18.6	9.4
711	Performing arts, spectator sports, & related industries	3	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	38	D	D	D	c	D	D
7131	Amusement parks & arcades	10	10 151	2 723	299	65	27.4	.7
71312	Amusement arcades	7	D	D	D	b	D	D
713120	Amusement arcades	7	D	D	D	b	D	D
7139	Other amusement & recreation services	28	D	D	D	b	D	D
71399	All other amusement & recreation industries	19	D	D	D	b	D	D
713990	All other amusement & recreation industries	19	D	D	D	b	D	D
7139904	Miniature golf courses	5	D	D	D	a	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	4	3 289	893	92	25	2.1	7.8
PERRYVILLE, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
POCOMOKE CITY, MD								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
POOLESVILLE, MD								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ROCKVILLE, MD								
71	Arts, entertainment, & recreation	32	63 887	14 841	3 231	828	2.3	.6
711	Performing arts, spectator sports, & related industries	18	D	D	D	f	D	D
7111	Performing arts companies	7	D	D	D	f	D	D
71111	Theater companies & dinner theaters	7	D	D	D	f	D	D
711110	Theater companies & dinner theaters	7	D	D	D	f	D	D
7111102	Theater companies	7	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	c	D	D
7139	Other amusement & recreation services	12	D	D	D	c	D	D
71394	Fitness & recreational sports centers	8	2 233	942	243	116	33.7	5.1
713940	Fitness & recreational sports centers	8	2 233	942	243	116	33.7	5.1
SALISBURY, MD								
71	Arts, entertainment, & recreation	13	2 882	631	140	69	29.1	45.5
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	10	D	D	D	b	D	D
TAKOMA PARK, MD *								
71	Arts, entertainment, & recreation	4	361	97	19	6	83.4	—
TAKOMA PARK, MD (MONTGOMERY COUNTY PART) *								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
TAKOMA PARK, MD (PRINCE GEORGE'S COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TANEYTOWN, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
THURMONT, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
WALKERSVILLE, MD								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
WESTMINSTER, MD								
71	Arts, entertainment, & recreation	8	3 814	1 284	106	125	10.3	—
713	Amusement, gambling, & recreation industries	5	3 719	1 263	101	122	9.9	—
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF ALLEGANY COUNTY, MD								
71	Arts, entertainment, & recreation	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
BALANCE OF ANNE ARUNDEL COUNTY, MD								
71	Arts, entertainment, & recreation	150	92 477	21 290	4 668	1 685	17.9	5.5
711	Performing arts, spectator sports, & related industries	22	7 768	2 383	336	173	14.5	8.8
7111	Performing arts companies	7	D	D	D	b	D	D
71111	Theater companies & dinner theaters	4	1 552	440	40	69	—	15.3
711110	Theater companies & dinner theaters	4	1 552	440	40	69	—	15.3
7112	Spectator sports	8	D	D	D	b	D	D
71121	Spectator sports	8	D	D	D	b	D	D
711219	Other spectator sports	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	128	84 709	18 907	4 332	1 512	18.2	5.1
7132	Gambling industries	6	D	D	D	c	D	D
71329	Other gambling industries	6	D	D	D	c	D	D
713290	Other gambling industries	6	D	D	D	c	D	D
7132902	Lottery, bingo, bookie, & other betting operation	6	D	D	D	c	D	D
7139	Other amusement & recreation services	119	D	D	D	g	D	D
71391	Golf courses & country clubs	5	D	D	D	c	D	D
713910	Golf courses & country clubs	5	D	D	D	c	D	D
71393	Marinas	49	25 506	5 766	1 182	242	31.1	4.2
713930	Marinas	49	25 506	5 766	1 182	242	31.1	4.2
71394	Fitness & recreational sports centers	36	17 753	6 129	1 423	665	22.1	14.2
713940	Fitness & recreational sports centers	36	17 753	6 129	1 423	665	22.1	14.2
71395	Bowling centers	13	9 120	2 484	773	243	1.2	4.6
713950	Bowling centers	13	9 120	2 484	773	243	1.2	4.6
71399	All other amusement & recreation industries	16	D	D	D	b	D	D
713990	All other amusement & recreation industries	16	D	D	D	b	D	D
BALANCE OF BALTIMORE COUNTY, MD								
71	Arts, entertainment, & recreation	236	D	D	D	h	D	D
711	Performing arts, spectator sports, & related industries	65	37 709	7 483	1 036	200	14.1	4.5
7111	Performing arts companies	10	13 397	1 224	279	60	4.0	1.0
71111	Theater companies & dinner theaters	6	D	D	D	b	D	D
711110	Theater companies & dinner theaters	6	D	D	D	b	D	D
7111102	Theater companies	5	D	D	D	b	D	D
7112	Spectator sports	14	2 735	634	129	39	30.1	33.7
71121	Spectator sports	14	2 735	634	129	39	30.1	33.7
7113	Promoters of performing arts, sports, & similar events	9	13 520	2 446	306	44	7.0	2.8
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
7115	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
71151	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
711510	Independent artists, writers, & performers	28	5 515	2 638	279	50	30.0	4.5
713	Amusement, gambling, & recreation industries	171	D	D	D	g	D	D
7131	Amusement parks & arcades	8	3 849	1 540	388	126	27.2	—
71312	Amusement arcades	8	3 849	1 540	388	126	27.2	—
713120	Amusement arcades	8	3 849	1 540	388	126	27.2	—
7139	Other amusement & recreation services	156	D	D	D	g	D	D
71391	Golf courses & country clubs	11	D	D	D	c	D	D
713910	Golf courses & country clubs	11	D	D	D	c	D	D
71393	Marinas	24	11 001	2 166	452	107	30.4	26.9
713930	Marinas	24	11 001	2 166	452	107	30.4	26.9
71394	Fitness & recreational sports centers	62	39 528	13 567	2 719	1 193	23.1	4.4
713940	Fitness & recreational sports centers	62	39 528	13 567	2 719	1 193	23.1	4.4
7139405	Roller skating rinks	2	D	D	D	c	D	D
71395	Bowling centers	23	14 617	4 268	1 163	442	2.7	15.8
713950	Bowling centers	23	14 617	4 268	1 163	442	2.7	15.8
71399	All other amusement & recreation industries	36	D	D	D	c	D	D
713990	All other amusement & recreation industries	36	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	9	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF CALVERT COUNTY, MD								
71	Arts, entertainment, & recreation	24	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7115	Independent artists, writers, & performers	1	D	D	D	a	D	D
71151	Independent artists, writers, & performers	1	D	D	D	a	D	D
711510	Independent artists, writers, & performers	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	23	D	D	D	c	D	D
7139	Other amusement & recreation services	23	D	D	D	c	D	D
71393	Marinas	13	11 391	3 127	715	122	20.1	—
713930	Marinas	13	11 391	3 127	715	122	20.1	—
BALANCE OF CAROLINE COUNTY, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, MD								
71	Arts, entertainment, & recreation	20	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	15	5 473	1 550	299	175	45.5	7.3
7139	Other amusement & recreation services	15	5 473	1 550	299	175	45.5	7.3
71394	Fitness & recreational sports centers	8	D	D	D	c	D	D
713940	Fitness & recreational sports centers	8	D	D	D	c	D	D
BALANCE OF CECIL COUNTY, MD								
71	Arts, entertainment, & recreation	30	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	27	D	D	D	c	D	D
7139	Other amusement & recreation services	27	D	D	D	c	D	D
71393	Marinas	19	D	D	D	c	D	D
713930	Marinas	19	D	D	D	c	D	D
BALANCE OF CHARLES COUNTY, MD								
71	Arts, entertainment, & recreation	21	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	e	D	D
7139	Other amusement & recreation services	17	D	D	D	e	D	D
71394	Fitness & recreational sports centers	7	2 278	760	204	137	49.1	5.1
713940	Fitness & recreational sports centers	7	2 278	760	204	137	49.1	5.1
BALANCE OF DORCHESTER COUNTY, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF FREDERICK COUNTY, MD								
71	Arts, entertainment, & recreation	26	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
71391	Golf courses & country clubs	7	6 701	2 180	345	97	27.5	49.0
713910	Golf courses & country clubs	7	6 701	2 180	345	97	27.5	49.0
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	7	D	D	D	b	D	D
713990	All other amusement & recreation industries	7	D	D	D	b	D	D
BALANCE OF GARRETT COUNTY, MD								
71	Arts, entertainment, & recreation	11	8 547	2 578	769	263	34.5	.3
713	Amusement, gambling, & recreation industries	11	8 547	2 578	769	263	34.5	.3
7139	Other amusement & recreation services	10	D	D	D	e	D	D
BALANCE OF HARFORD COUNTY, MD								
71	Arts, entertainment, & recreation	37	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	27	D	D	D	e	D	D
71391	Golf courses & country clubs	5	7 275	2 489	466	251	22.1	—
713910	Golf courses & country clubs	5	7 275	2 489	466	251	22.1	—
71394	Fitness & recreational sports centers	11	D	D	D	c	D	D
713940	Fitness & recreational sports centers	11	D	D	D	c	D	D

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							From administrative records ¹	Estimated ²
BALANCE OF HOWARD COUNTY, MD								
71	Arts, entertainment, & recreation	66	61 681	20 413	4 552	1 042	12.3	11.2
711	Performing arts, spectator sports, & related industries	30	39 670	13 650	3 177	627	8.9	.3
7111	Performing arts companies	4	D	D	D	c	D	D
71111	Theater companies & dinner theaters	2	D	D	D	c	D	D
711110	Theater companies & dinner theaters	2	D	D	D	c	D	D
71113	Musical groups & artists	2	D	D	D	a	D	D
711130	Musical groups & artists	2	D	D	D	a	D	D
7111309	Other music groups & artists	2	D	D	D	a	D	D
7112	Spectator sports	12	28 713	11 089	2 512	484	3.3	.5
71121	Spectator sports	12	28 713	11 089	2 512	484	3.3	.5
711212	Racetracks	1	D	D	D	e	D	D
711219	Other spectator sports	11	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	34	D	D	D	e	D	D
7139	Other amusement & recreation services	32	D	D	D	e	D	D
71391	Golf courses & country clubs	5	8 362	2 828	497	144	2.3	44.7
713910	Golf courses & country clubs	5	8 362	2 828	497	144	2.3	44.7
71394	Fitness & recreational sports centers	14	4 617	1 527	317	136	20.2	.9
713940	Fitness & recreational sports centers	14	4 617	1 527	317	136	20.2	.9
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
BALANCE OF KENT COUNTY, MD								
71	Arts, entertainment, & recreation	22	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	D	D	D	c	D	D
7139	Other amusement & recreation services	20	D	D	D	c	D	D
71393	Marinas	17	D	D	D	c	D	D
713930	Marinas	17	D	D	D	c	D	D
BALANCE OF MONTGOMERY COUNTY, MD								
71	Arts, entertainment, & recreation	193	132 674	44 549	9 440	2 723	24.3	10.3
711	Performing arts, spectator sports, & related industries	77	D	D	D	e	D	D
7111	Performing arts companies	20	D	D	D	e	D	D
71111	Theater companies & dinner theaters	8	D	D	D	c	D	D
711110	Theater companies & dinner theaters	8	D	D	D	c	D	D
7111102	Theater companies	7	D	D	D	c	D	D
71113	Musical groups & artists	9	D	D	D	b	D	D
711130	Musical groups & artists	9	D	D	D	b	D	D
7111309	Other music groups & artists	9	D	D	D	b	D	D
7114	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
71141	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
711410	Agents/managers for artists, athletes, & other public figures	5	D	D	D	a	D	D
7115	Independent artists, writers, & performers	42	D	D	D	c	D	D
71151	Independent artists, writers, & performers	42	D	D	D	c	D	D
711510	Independent artists, writers, & performers	42	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	116	D	D	D	g	D	D
7139	Other amusement & recreation services	110	D	D	D	g	D	D
71391	Golf courses & country clubs	14	D	D	D	f	D	D
713910	Golf courses & country clubs	14	D	D	D	f	D	D
71394	Fitness & recreational sports centers	71	D	D	D	g	D	D
713940	Fitness & recreational sports centers	71	D	D	D	g	D	D
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF PRINCE GEORGE'S COUNTY, MD								
71	Arts, entertainment, & recreation	85	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	27	D	D	D	g	D	D
7111	Performing arts companies	7	D	D	D	a	D	D
7112	Spectator sports	12	D	D	D	f	D	D
71121	Spectator sports	12	D	D	D	f	D	D
711211	Sports teams & clubs	2	D	D	D	e	D	D
7112119	Other professional sports clubs	2	D	D	D	e	D	D
711212	Racetracks	1	D	D	D	e	D	D
7113	Promoters of performing arts, sports, & similar events	4	D	D	D	f	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	f	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	2	D	D	D	f	D	D
713	Amusement, gambling, & recreation industries	58	D	D	D	f	D	D
7131	Amusement parks & arcades	2	D	D	D	b	D	D
71311	Amusement & theme parks	1	D	D	D	b	D	D
713110	Amusement & theme parks	1	D	D	D	b	D	D
7139	Other amusement & recreation services	55	D	D	D	f	D	D
71391	Golf courses & country clubs	6	D	D	D	c	D	D
713910	Golf courses & country clubs	6	D	D	D	c	D	D
71394	Fitness & recreational sports centers	25	D	D	D	e	D	D
713940	Fitness & recreational sports centers	25	D	D	D	e	D	D
7139405	Roller skating rinks	9	D	D	D	c	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BALANCE OF QUEEN ANNE'S COUNTY, MD								
71	Arts, entertainment, & recreation	26	12 263	3 112	611	221	16.1	22.6
713	Amusement, gambling, & recreation industries	22	11 123	2 594	556	201	16.0	24.9
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71393	Marinas	13	5 255	1 170	260	73	26.3	44.0
713930	Marinas	13	5 255	1 170	260	73	26.3	44.0
BALANCE OF ST. MARY'S COUNTY, MD								
71	Arts, entertainment, & recreation	21	6 525	1 612	286	114	45.5	11.8
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
BALANCE OF SOMERSET COUNTY, MD								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF TALBOT COUNTY, MD								
71	Arts, entertainment, & recreation	16	4 985	1 176	264	57	32.3	.4
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
71393	Marinas	10	4 454	1 116	248	46	24.7	—
713930	Marinas	10	4 454	1 116	248	46	24.7	—
BALANCE OF WASHINGTON COUNTY, MD								
71	Arts, entertainment, & recreation	15	8 841	3 034	748	281	14.9	23.9
713	Amusement, gambling, & recreation industries	13	D	D	D	e	D	D
7139	Other amusement & recreation services	11	D	D	D	e	D	D
71394	Fitness & recreational sports centers	5	D	D	D	c	D	D
713940	Fitness & recreational sports centers	5	D	D	D	c	D	D
BALANCE OF WICOMICO COUNTY, MD								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BALANCE OF WORCESTER COUNTY, MD								
71	Arts, entertainment, & recreation	16	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

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

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

- 8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D. Geographic Notes

MARYLAND

Hampstead is in Baltimore and Carroll Counties.

Mount Airy is in Carroll and Frederick Counties.

Takoma Park is in Montgomery and Prince George's Counties.

Appendix E. Metropolitan Areas

MARYLAND

Baltimore, MD PMSA

Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD
Howard County, MD
Queen Anne's County, MD
Baltimore, MD (IC)

Cumberland, MD—WV MSA

Allegany County, MD
Mineral County, WV

Hagerstown, MD PMSA

Washington County, MD

Philadelphia—Wilmington—Atlantic City, PA—NJ—DE—MD CMSA

Atlantic—Cape May, NJ PMSA
Atlantic County, NJ
Cape May County, NJ
Philadelphia, PA—NJ PMSA
Burlington County, NJ
Camden County, NJ
Gloucester County, NJ
Salem County, NJ
Bucks County, PA
Chester County, PA
Delaware County, PA
Montgomery County, PA
Philadelphia County, PA
Vineland—Millville—Bridgeton, NJ PMSA
Cumberland County, NJ
Wilmington—Newark, DE—MD PMSA
New Castle County, DE
Cecil County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC
Calvert County, MD
Charles County, MD
Frederick County, MD
Montgomery County, MD
Prince George's County, MD
Arlington County, VA
Clarke County, VA
Culpeper County, VA
Fairfax County, VA
Fauquier County, VA
King George County, VA
Loudoun County, VA
Prince William County, VA
Spotsylvania County, VA
Stafford County, VA
Warren County, VA
Alexandria, VA (IC)
Fairfax, VA (IC)
Falls Church, VA (IC)
Fredericksburg, VA (IC)
Manassas, VA (IC)
Manassas Park, VA (IC)
Berkeley County, WV
Jefferson County, WV

Washington—Baltimore, DC—MD—VA—WV CMSA

Baltimore, MD PMSA
Anne Arundel County, MD
Baltimore County, MD
Carroll County, MD
Harford County, MD

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Baltimore, MD PMSA—Con.

Howard County, MD

Queen Anne's County, MD

Baltimore, MD (IC)

Hagerstown, MD PMSA

Washington County, MD

Washington, DC—MD—VA—WV PMSA

District of Columbia, DC

Calvert County, MD

Charles County, MD

Frederick County, MD

Montgomery County, MD

Prince George's County, MD

Arlington County, VA

Clarke County, VA

Culpeper County, VA

Fairfax County, VA

Fauquier County, VA

**Washington—Baltimore, DC—MD—VA—WV
CMSA—Con.**

Washington, DC—MD—VA—WV PMSA—Con.

King George County, VA

Loudoun County, VA

Prince William County, VA

Spotsylvania County, VA

Stafford County, VA

Warren County, VA

Alexandria, VA (IC)

Fairfax, VA (IC)

Falls Church, VA (IC)

Fredericksburg, VA (IC)

Manassas, VA (IC)

Manassas Park, VA (IC)

Berkeley County, WV

Jefferson County, WV

Wilmington—Newark, DE—MD PMSA

New Castle County, DE

Cecil County, MD

