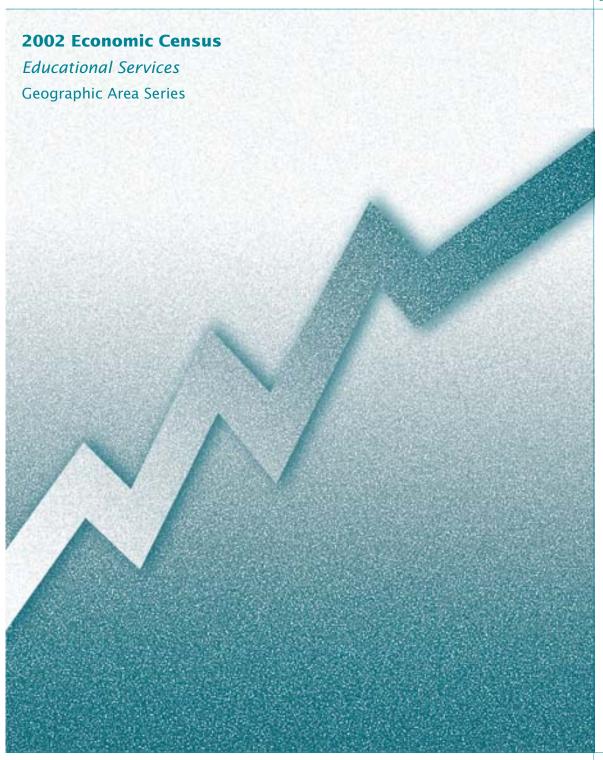
## Massachusetts: 2002

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EC02-61A-MA

## **2002 Economic Census**

**Educational Services** Geographic Area Series





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

#### INDUSTRY CLASSIFICATIONS

Data from the 2002 Economic Census are published primarily according to the 2002 North American Industry Classification System (NAICS). NAICS was first adopted in the United States, Canada, and Mexico in 1997. The 2002 Economic Census covers the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information
52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Food Services
81	Other Services (except Public Administration)

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

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

#### RELATIONSHIP TO HISTORICAL INDUSTRY CLASSIFICATIONS

Prior to the 1997 Economic Census, data were published according to the Standard Industrial Classification (SIC) system. While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The 1997 Economic Census *Bridge Between NAICS and SIC* demonstrates the relationships between NAICS and SIC industries. Where changes are significant, it may not be possible to construct time series that include data for points both before and after 1997.

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

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

#### **BASIS OF REPORTING**

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company. (For selected industries, only payroll, employment, and classification are collected for individual establishments, while other data are collected on a consolidated basis.)

#### **GEOGRAPHIC AREA CODING**

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for states, metropolitan and micropolitan statistical areas, counties, and corporate municipalities (places) including cities, towns, townships, villages, and boroughs. Respondents were required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from administrative sources is used as a basis for coding.

#### **AVAILABILITY OF ADDITIONAL DATA**

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

#### HISTORICAL INFORMATION

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

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart

from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some service trades in 1933. Censuses of construction, manufacturing, and the other business censuses were suspended during World War II.

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

The range of industries covered in the economic census expanded between 1967 and 2002. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity. New for 2002 is coverage of four industries classified in the agriculture, forestry, and fishing sector under the SIC system: landscape architectural services, landscaping services, veterinary services, and pet care services.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. Reports for 1997 were published primarily on the Internet and copies of 1992 reports are also available there. CD-ROMs issued from the 1987, 1992, and 1997 Economic Censuses contain databases that include all or nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

#### **SOURCES FOR MORE INFORMATION**

More information about the scope, coverage, classification system, data items, and publications for the 2002 Economic Census and related surveys is published in the *Guide to the 2002 Economic Census* at www.census.gov/econ/census02/guide. More information on the methodology, procedures, and history of the census will be published in the *History of the 2002 Economic Census* at www.census.gov/econ/www/history.html.

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## **Educational Services**

#### **SCOPE**

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

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

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

**Exclusions.** The economic census does not include the following industries: NAICS 6111, Elementary and Secondary Schools, NAICS 6112, Junior Colleges, and NAICS 6113, Colleges, Universities, and Professional Schools. Further, government-owned establishments in covered industries, such as a government-operated trade school, are also not included.

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

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

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

#### **REPORTS**

The following reports provide statistics on this sector.

**Industry Series.** There is one report for all covered industries in this sector. The report presents, by kind of business for the United States, general statistics for establishments of firms with payroll on number of establishments, receipts/revenue, expenses of tax-exempt establishments, payroll, and employment; comparative statistics for 2002 and 1997; product lines; and concentration of business activity in the largest firms. The data in industry reports are preliminary and subject to change in the following reports.

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

#### **Subject Series:**

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

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

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

#### **GEOGRAPHIC AREAS COVERED**

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

- 1. The United States as a whole.
- 2. States and the District of Columbia.
- 3. Metropolitan and micropolitan statistical areas. A core based statistical area (CBSA) contains a core area with a substantial population nucleus, together with adjacent communities having a high degree of social and economic integration with that core. CBSAs are differentiated into metropolitan and micropolitan statistical areas based on size criteria. Both metropolitan and micropolitan statistical areas are defined in terms of entire counties, and are listed in Appendix E, Metropolitan and Micropolitan Statistical Areas.
  - a. Metropolitan Statistical Areas (metro areas). Metro areas have at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
  - b. Micropolitan Statistical Areas (micro areas). Micro areas have at least one urban cluster of at least 10,000, but less than 50,000 population, plus adjacent territory that has a high degree of social and economic integration with the core as measured by commuting ties.
  - c. Metropolitan Divisions (metro divisions). If specified criteria are met, a metro area containing a single core with a population of 2.5 million or more may be subdivided to form smaller groupings of counties referred to as Metropolitan Divisions.

- d. Combined Statistical Areas (combined areas). If specified criteria are met, adjacent metro and micro areas, in various combinations, may become the components of a new set of areas called Combined Statistical Areas. The areas that combine retain their own designations as metro or micro areas within the larger combined area.
- 4. Counties and county equivalents defined as of January 1, 2002. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs, census areas, and city and boroughs. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.

#### 5. Economic places.

- a. Municipalities of 2,500 inhabitants or more defined as of January 1, 2002. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 2000 Census of Population. For the economic census, boroughs, census areas, and city and boroughs in Alaska and boroughs in New York are not included in this category.
- b. Consolidated cities defined as of January 1, 2002. Consolidated cities are consolidated governments that consist of separately incorporated municipalities.
- c. Townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 2000 Census of Population).
- d. Balance of county. Areas outside the entities listed above, including incorporated municipalities with populations of fewer than 2,500, towns and townships not qualifying as noted above, and the remainders of counties outside places are categorized as "Balance of county."

#### **DOLLAR VALUES**

All dollar values presented are expressed in current dollars; i.e., 2002 data are expressed in 2002 dollars, and 1997 data, in 1997 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

#### COMPARABILITY OF THE 1997 AND 2002 ECONOMIC CENSUSES

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

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

These tables for 2002 include educational establishments that primarily serve other establishments of the same enterprise. These "enterprise support" establishments were not included in data for the educational services sector in 1997, but were instead included in the "Other auxiliary establishments" kind-of-business category in the "Auxiliaries, Excluding Corporate, Subsidiary, and Regional Managing Offices" reports.

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

#### RELIABILITY OF DATA

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

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data, as by the percentages shown in the tables. Precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors. More information on the reliability of the data is included in Appendix C, Methodology.

#### **DISCLOSURE**

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

#### AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county, and Statistics of U.S. Businesses program provides annual statistics classified by the employment size of the enterprise, further classified by industry for the United States, and by broader categories for states and metropolitan areas. Both of these programs include data for private schools in NAICS 6111, 6112, and 6113, excluded from economic census reports.

#### **CONTACTS FOR DATA USERS**

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

#### ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with these data:

- D Withheld to avoid disclosing data of individual companies; data are included in higher level totals
- Ν Not available or not comparable
- S Withheld because estimates did not meet publication standards
- Χ Not applicable
- Ζ Less than half the unit shown
- 0 to 19 employees a
- b 20 to 99 employees
- 100 to 249 employees C
- 250 to 499 employees e
- f 500 to 999 employees
- 1,000 to 2,499 employees g
- 2.500 to 4,999 employees h
- i 5,000 to 9,999 employees
- 10,000 to 24,999 employees j 25,000 to 49,999 employees k
- 50,000 to 99,999 employees m 100,000 employees or more
- Revised

U.S. Census Bureau, 2002 Economic Census

Represents zero (page image/print only) Consolidated city Independent city Census designated place

(CC) (IC) CDP

## Table 1. Summary Statistics for the State: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

<u>uaia: 000</u>	introductory text for an explanation of the treatment of en	оприсо варрон			Sonous domparou	10 110 1007 2001	Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MASSACHUSETTS								
	ALL ESTABLISHMENTS								
61	ALL ESTABLISHMENTS Educational services	1 652	1 130 911	N	421 185	100 712	15 788	22.2	12.4
611	Educational services	1 652	1 130 911	N	421 185	100 712	15 788	22.2	12.4
6114	Business schools and computer and management training	276	329 060	N	118 223	30 264	2 382	17.4	20.9
61141	Business and secretarial schools	17	12 739	N	4 138	972	215	9.0	77.5
611410 61142	Business and secretarial schools  Computer training	17 110	12 739 127 035	N N	4 138 46 517	972 12 367	215 1 074	9.0 20.1	77.5 32.3
611420 61143	Computer training	110	127 035	N	46 517	12 367	1 074	20.1	32.3
611430	training  Professional and management development	149	189 286	N	67 568	16 925	1 093	16.3	9.4
	training	149	189 286	N	67 568	16 925	1 093	16.3	9.4
6115	Technical and trade schools	208	136 972	N	54 789	13 306	2 539	23.1	11.5
61151 611511	Technical and trade schools	208 38	136 972 18 385	N N	54 789 6 482	13 306 1 576	2 539 346	23.1 15.0	11.5 18.9
611512 611513 611519 6115191	Flight training. Apprenticeship training Other technical and trade schools Technical and trade schools (except computer repair and truck driving	20 55 95	12 737 35 295 70 555	N N N	3 479 15 770 29 058	880 3 598 7 252	171 929 1 093	44.2 27.6 19.2	14.3 5.0 12.4
6115192 6115193	schools) Computer repair training Truck driving schools	82 2 11	62 356 D D	N N N	25 822 D D	6 551 D D	959 b b	20.0 D D	9.9 D D
6116	Other schools and instruction	975	394 671	N	138 151	32 265	7 916	23.4	8.8
61161	Fine arts schools	301	80 141	N	29 074	7 196	2 422	32.5	7.2
611610 6116101	Fine arts schools  Dance schools (including children's and	301	80 141	N	29 074	7 196	2 422	32.5	7.2
6116102	professionals')	204 97	38 272 41 869	N N	10 802 18 272	2 828 4 368	978 1 444	49.2 17.2	8.7 5.7
61162 611620	Sports and recreation instruction	306 306	85 724 85 724	N N	27 752 27 752	5 618 5 618	1 742 1 742	38.6 38.6	12.3 12.3
61163 611630	Language schools	41 41	42 034 42 034	N N	13 815 13 815	3 206 3 206	656 656	8.4 8.4	1.3 1.3
61169 611691	All other schools and instruction  Exam preparation and tutoring	327 135	186 772 69 334	N N	67 510 27 006	16 245 6 603	3 096 1 517	15.9 17.6	9.6 6.9
611692 611699	Automobile driving schools	92	21 210	N	7 960	1 858	509	37.1	29.2
6117	instruction	100 193	96 228 270 208	N N	32 544 110 022	7 784 24 877	1 070 2 951	10.0 25.6	7.2 7.7
61171	Educational support services  Educational support services	193	270 208	N	110 022	24 877	2 951	25.6	7.7
611710 6117101	Educational support services	193	270 208	Ň	110 022	24 877	2 951	25.6	7.7
6117102	development and evaluation services) Educational test development and	126	169 635	N	62 747	14 881	1 842	13.5	6.7
0111102	evaluation services	67	100 573	N	47 275	9 996	1 109	46.1	9.5
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	494	353 816	321 836	141 591	34 260	6 343	24.3	10.1
611	Educational services	494	353 816	321 836	141 591	34 260	6 343	24.3	10.1
6114	Business schools and computer and management training	59	31 821	29 837	11 565	2 849	322	42.9	12.6
61141 611410	Business and secretarial schools Business and secretarial schools	5 5	1 249 1 249	1 099 1 099	647 647	150 150	29 29	50.4 50.4	15.8 15.8
61142 611420	Computer training	13 13	5 568 5 568	5 219 5 219	2 417 2 417	562 562	71 71	31.9 31.9	33.5 33.5
61143	Professional and management development training	41	25 004	23 519	8 501	2 137	222	45.0	7.8
611430	Professional and management development training	41	25 004	23 519	8 501	2 137	222	45.0	7.8
6115	Technical and trade schools	79	49 631	44 394	21 745	5 001	1 142	27.3	2.9
61151	Technical and trade schools	79	49 631	44 394	21 745	5 001	1 142	27.3	2.9
611511 611513	Beauty and cosmetology schools	3 50	D D	D D	D D	D D	b f	D D	D D
611519 6115191	Other technical and trade schools	26	12 758	12 446	5 916	1 377	199	30.2	2.8
6115192	schools)	25 1	D D	D D	D D	D D	c a	D D	D D
6116	Other schools and instruction	276	146 565	136 158	58 118	13 419	3 118	14.2	8.3
61161	Fine arts schools	79	33 313	30 557	15 543	3 791	1 312	18.2	7.4
611610 6116101	Fine arts schools	79	33 313	30 557	15 543	3 791	1 312	18.2	7.4
6116102	professionals')Art, drama, and music schools	17 62	3 533 29 780	3 053 27 504	1 236 14 307	323 3 468	102 1 210	58.0 13.5	5.4 7.6
61162 611620	Sports and recreation instruction	73 73	14 823 14 823	13 082 13 082	6 263 6 263	1 001 1 001	240 240	29.4 29.4	14.5 14.5
61163 611630	Language schools	14 14	11 663 11 663	10 227 10 227	5 220 5 220	1 181 1 181	284 284	7.5 7.5	2.5 2.5

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	Geographic area, tax status, and kind of business						Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MASSACHUSETTS—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6116	Educational services—Con. Educational services—Con. Other schools and instruction—Con.								
61169 611691 611692 611699	All other schools and instruction	110 34 12	86 766 17 931 8 148	82 292 18 377 13 781	31 092 7 740 2 263	7 446 1 898 540	1 282 392 122	11.0 20.7 14.0	8.5 6.5 54.5
044=	instruction	64	60 687	50 134	21 089	5 008	768	7.7	2.9
6117	Educational support services	80	125 799	111 447	50 163	12 991	1 761	30.3	14.3
61171 611710 6117101	Educational support services  Educational support services  Educational support services (except test	80 80	125 799 125 799	111 447 111 447	50 163 50 163	12 991 12 991	1 761 1 761	30.3 30.3	14.3 14.3
6117102	development and evaluation services) Educational test development and evaluation services	60 20	90 167 35 632	81 663 29 784	40 652 9 511	10 553 2 438	1 391	13.7 72.2	11.1 22.2
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	20	33 032	23 704	3 311	2 400	070	72.2	22.2
61	Educational services	1 158	777 095	N	279 594	66 452	9 445	21.2	13.5
611	Educational services	1 158	777 095	N	279 594	66 452	9 445	21.2	13.5
6114	Business schools and computer and management training	217	297 239	N	106 658	27 415	2 060	14.7	21.7
61141 611410 61142 611420	Business and secretarial schools Business and secretarial schools Computer training Computer training	12 12 97 97	11 490 11 490 121 467 121 467	N N N N	3 491 3 491 44 100 44 100	822 822 11 805 11 805	186 186 1 003 1 003	4.5 4.5 19.5 19.5	84.2 84.2 32.3 32.3
61143 611430	Professional and management development training	108	164 282	N	59 067	14 788	871	11.9	9.6
011430	training	108	164 282	N	59 067	14 788	871	11.9	9.6
6115	Technical and trade schools	129	87 341	N	33 044	8 305	1 397	20.8	16.5
61151 611511 611512 611513 611519 6115191	Technical and trade schools  Beauty and cosmetology schools  Flight training  Apprenticeship training  Other technical and trade schools  Technical and trade schools (except computer repair and truck driving	129 35 20 5 69	87 341 D 12 737 D 57 797	N N N N	33 044 D 3 479 D 23 142	8 305 D 880 D 5 875	1 397 e 171 a 894	20.8 D 44.2 D 16.8	16.5 D 14.3 D 14.5
6115192 6115193	schools) Computer repair training Truck driving schools	57 1 11	D D D	N N N	D D D	D D D	f b b	D D D	D D D
6116	Other schools and instruction	699	248 106	N	80 033	18 846	4 798	28.8	9.1
61161 611610 6116101	Fine arts schools	222 222	46 828 46 828	N N	13 531 13 531	3 405 3 405	1 110 1 110	42.6 42.6	7.0 7.0
6116102 61162 61162 611620 61163 611630 61169 611691 611692 611699	professionals').  Art, drama, and music schools.  Sports and recreation instruction.  Sports and recreation instruction.  Language schools.  Language schools all other schools and instruction.  Exam preparation and tutoring.  Automobile driving schools.  All other miscellaneous schools and instruction.	187 35 233 233 27 27 217 101 80	34 739 12 089 70 901 70 901 30 371 100 006 51 403 13 062	X	9 566 3 965 21 489 21 489 8 595 8 595 36 418 19 266 5 697	2 505 900 4 617 4 617 2 025 2 025 8 799 4 705 1 318 2 776	876 234 1 502 1 502 372 372 1 814 1 125 387	48.3 26.3 40.5 40.5 8.7 8.7 20.1 16.5 51.4	9.1 1.2 11.8 11.8 .8 10.6 7.1 13.4
6117	Educational support services	113	144 409	N	59 859	11 886	1 190	21.6	2.1
61171 611710	Educational support services	113 113	144 409 144 409	N N	59 859 59 859	11 886 11 886	1 190 1 190	21.6 21.6	2.1 2.1
6117101 6117102	Educational support services (except test development and evaluation services) Educational test development and	66	79 468	N	22 095	4 328	451	13.2	1.6
	evaluation services	47	64 941	N	37 764	7 558	739	31.9	2.6

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

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

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	or enterprise support establishments in the 2002 Economi						Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	1 546	1 134 486	N	433 819	104 296	15 019	24.0	12.5
611	Educational services	1 546	1 134 486	N	433 819	104 296	15 019	24.0	12.5
6114	Business schools and computer and management training	270	361 584	N	149 839	36 352	2 506	26.1	17.6
61142 611420	Computer training	115 115	D D	N N	D D	D D	g	D D	D D
61143	Professional and management development training	142	D	N	D	D	g g	D	D
611430	Professional and management development training	142	D	N	D	D	g	D	D
6115	Technical and trade schools	195	128 297	N	51 635	12 331	2 063	22.9	11.9
61151	Technical and trade schools	195	128 297	N	51 635	12 331	2 063	22.9	11.9
611511 611512	Beauty and cosmetology schools Flight training	38 16	D D	N N	D D	D D	e C	D D	D D
611513 611519 6115191	Apprenticeship training Other technical and trade schools Technical and trade schools (except	46 95	70 976	N N	28 323	D 6 965	1 017	D 14.5	D 12.7
	computer repair and truck driving schools)	86	64 136	N	25 574	6 384	916	14.9	9.9
6116	Other schools and instruction	898	359 349	N	127 072	30 302	7 545	22.9	11.8
61161 611610	Fine arts schools	281	76 696	N	28 023	6 955	2 314	26.7	6.7
6116101	Fine arts schools	281 197	76 696 39 918	N N	28 023 11 325	6 955 2 922	2 314	26.7 39.9	6.7 10.5
6116102 61162	Art, drama, and music schools  Sports and recreation instruction	84 281	36 778 78 110	N N	16 698 25 072	4 033 5 355	1 326 1 695	12.4 37.9	2.7 13.7
611620 61163	Sports and recreation instruction	281 41	78 110 D	N N	25 072 D	5 355 D	1 695	37.9 D	13.7 D
611630 61169	Language schools All other schools and instruction	41 295	D	N N	D	D	f h	D	D D
611691 611692	Exam preparation and tutoring	128 80	68 073 D	N N	26 976 D	6 699 D	1 531 e	18.7 D	5.8 D
611699	All other miscellaneous schools and instruction	87	D	N	D	D	f	D	D
6117	Educational support services	183	285 256	N	105 273	25 311	2 905	23.4	7.4
61171	Educational support services	183	285 256	N	105 273	25 311	2 905	23.4	7.4
611710 6117101	Educational support services  Educational support services (except test development and evaluation services)	183 123	285 256 172 977	N N	105 273 63 937	25 311 15 311	2 905 1 795	23.4 12.3	7.4 6.6
6117102	Educational test development and evaluation services	60	112 279	N	41 336	10 000	1 110	40.5	8.6
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	420	345 844	316 828	138 217	33 725	5 805	22.6	9.7
611	Educational services	420	345 844	316 828	138 217	33 725	5 805	22.6	9.7
6114	Business schools and computer and management training	55	D	D	D	D	e	D	D
61142	Computer training	11	D	D	D	D	b	D	D
611420 61143	Computer training  Professional and management development	11	D	D	D	D	b	D	D
611430	training  Professional and management development	40	D	D	D	D	С	D	D
6115	training  Technical and trade schools	40 65	D D	D D	D D	D D	C f	D D	D D
61151	Technical and trade schools	65	D	D	D	D	f	D	D
611513 611519	Apprenticeship training	40 23	D D	D D	D D	D D	f c	D D	D D
6115191	Technical and trade schools (except computer repair and truck driving schools)	22	D	D	D	D	c	D	D
6116	Other schools and instruction	224	117 725	108 543	48 888	11 665	2 803	14.1	9.2
61161	Fine arts schools	65	D	D	D	D	g	D	D
611610 6116101	Fine arts schools	65	D	D	D	D	g	D	D
6116102	professionals')Art, drama, and music schoolsSports and recreation instruction	13 52	D D	D   D   9 144	D D	D D	c g 197	D D	D D 17.9
61162 611620 61163	Sports and recreation instruction	52 52 12	10 735 10 735 D	9 144 9 144 D	4 272 4 272 D	815 815 D	197	24.3 24.3 D	17.9 17.9 D
611630 61169	Language schools  Language schools  All other schools and instruction	12 12 95	D D	D D	D D	D D	e e	D	D D
611691 611692	Exam preparation and tutoring Automobile driving schools	31 11	D D	D D	D D	D	g e c	D	D D
611699	All other miscellaneous schools and instruction	53	D	D	D	D	f	D	D
		551	5 1	5 1	5 1			5	

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

treatment	of enterprise support establishments in the 2002 Economi	ic Census comp	pared to the 1997 Ed	conomic Census]					of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6117	Educational services—Con. Educational services—Con. Educational support services	76	D	D	D	D	g	D	D
61171 611710	Educational support services	76 76	D D	D D	D D	D D	g	D D	D D
6117101	Educational support services (except test development and evaluation services)	59	D	D	D	D	g	D	D
6117102	Educational test development and evaluation services	17	D	D	D	D	f	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1 126	788 642	N	295 602	70 571	9 214	24.7	13.8
611 6114	Educational services	1 126	788 642	N	295 602	70 571	9 214	24.7	13.8
	management training	215	D	N	D	D	g	D	D
61142 611420 61143	Computer training	104 104	D D	N N	D D	D D	g g	D D	D D
611430	Professional and management development training	102	D	N	D	D	f	D	D
	training	102	D	N	D	D	f	D	D
6115 61151	Technical and trade schools  Technical and trade schools	130 130	D D	N N	D D	D D	g	D D	D D
611511 611512	Beauty and cosmetology schools	36 16	D D	N N N	D	D D	g e c	D	0 0
611519 6115191	Flight training	72	Ď	N	Ď	Ď	f	Ď	Ď
	computer repair and truck driving schools)	64	D	N	D	D	f	D	D
6116	Other schools and instruction	674	241 624	N	78 184	18 637	4 742	27.1	13.1
61161 611610	Fine arts schools	216 216	D D	N N	D D	D D	g g	D D	D D
6116101	Dance schools (including children's and professionals')	184	D	N	D	D	f	D	D
6116102 61162	Art, drama, and music schools	32 229	D 67 375	N N	20 800	D 4 540	1 498	D 40.1	D 13.1
611620 61163	Sports and recreation instruction	229 29 29	67 375 D D	N N N	20 800 D D	4 540 D D	1 498 e	40.1 D D	13.1 D
611630 61169 611691	Language schools All other schools and instruction Exam preparation and tutoring	200 97	D D	N N N	D D	D D	e g	D	D D D
611692 611699	Automobile driving schools	69	Б	N	D D	D	g e	D	D
	instruction	34	D	N	D	D	е	D	D
6117 61171	Educational support services  Educational support services	107 107	D D	N N	D D	D D	f f	D D	D D
611710 6117101	Educational support services  Educational support services (except test	107	Б	N	D D	D	f	Ď	D
6117102	development and evaluation services) Educational test development and	64	D	N	D	D	е	D	D
	evaluation services  Boston-Cambridge-Quincy, MA-NH	43	D	N	D	D	е	D	D
	Metropolitan Statistical Area								
61	ALL ESTABLISHMENTS  Educational services	1 233	968 460	N	358 481	87 731	12 577	21.2	12.6
611	Educational services	1 233	968 460	N	358 481	87 731 87 731	12 577	21.2	12.6
6114	Business schools and computer and								
01140	management training	219	295 514	N	107 433 D	27 573 D	2 020	17.1 D	20.2 D
61142 611420 61143	Computer training	86 86	D D	N N	D D	D	f	D	D
611430	training	121	D	N	D	D	g	D	D
	training	121	D	N	D	D	g	D	D
6115	Technical and trade schools	141	D	N	D	D	g	D	D
61151 611511	Technical and trade schools	141 28	D D D	N N	D D	D D	g	D D	D D D
611512 611513 611519	Flight training	11 32 70	D D	N N N	D D D	D D D	C f f	D D D	D D
6115191	Technical and trade schools  Technical and trade schools (except computer repair and truck driving	/0	ا	IN		U	'	D	U
	schools)	61	D	N	D	D	f l	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

- ucament	of enterprise support establishments in the 2002 Economic	o Conodo Comp	and to the 1997 Ede	Monito Consuct			Paid	Percent o	f receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>61</b> 611 6116	Educational services—Con. Educational services—Con. Other schools and instruction	718	294 434	N	106 188	25 349	6 098	22.9	10.1
61161 611610 6116101	Fine arts schools	214 214	56 621 56 621	N N	21 056 21 056	5 211 5 211	1 703 1 703	29.8 29.8	6.5 6.5
6116102 61162 611620 61163	professionals') Art, drama, and music schools Sports and recreation instruction Sports and recreation instruction Language schools	147 67 224 224 37	30 447 26 174 63 464 63 464 D	N N N N	8 905 12 151 20 571 20 571 D	2 269 2 942 4 348 4 348 D	743 960 1 375 1 375	41.4 16.2 37.9 37.9 D	9.8 2.7 14.9 14.9 D
611630 61169 611691 611692	Lăngŭage schools All other schools and instruction Exam preparation and tutoring Automobile driving schools	37 243 106 65	D D D 14 685	N N N N	D D D 6 065	D D D 1 417	f g g 374	D D D 28.9	D D D 43.9
611699	All other miscellaneous schools and instruction	72	D	N	D	D	f	D	D
6117	Educational support services	155	D	N	D	D	h	D	D
61171 611710	Educational support services  Educational support services  Educational support services (except test	155 155	D D	N N	D D	D D	h h	D D	D D
6117101 6117102	development and evaluation services) Educational test development and	103	D	N	D	D	g	D	D
	evaluation services	52	D	N	D	D	g	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	336	318 177	291 844	127 471	31 064	5 135	23.0	9.6
611	Educational services	336	318 177	291 844	127 471	31 064	5 135	23.0	9.6
6114	Business schools and computer and management training	45	D	D	D	D	е	D	D
61142 611420	Computer training	8 8	D D	D D	D D	D D	b b	D D	D D
61143 611430	Professional and management development training	33	D	D	D	D	С	D	D
0445	training	33	D	D	D	D	C	D	D
6115 61151	Technical and trade schools  Technical and trade schools	51 51	D D	D D	D D	D D	f f	D D	D D
611513 611519 6115191	Apprenticeship training	30 19	D D	D D	D D	D D	f c	D D	D D
6116	schools)	18 176	D   99 591	D 92 547	D 41 265	D 9 789	2 263	D 13.6	D 9.4
61161	Fine arts schools	49	D	D	D	D	f	D	D
611610 6116101	Fine arts schools	49 8	D D	D D	D D	D D	f b	D D	D D
6116102 61162	Art, drama, and music schools Sports and recreation instruction	41 41	D D	D D	D D	D D	f C	D D	D D
611620 61163 611630	Sports and recreation instruction  Language schools  Language schools	41 11 11	D D D	D D D	D D D	D D D	c e e	D D D	D D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	75 21	D D	D D	D	D D	f e	D D	D D
611692 611699	Automobile driving schools	8	D	D	D	D	C	D	D
6117	instruction  Educational support services	46 64	D D	D D	D D	D D	f g	D D	D D
61171 611710	Educational support services Educational support services	64 64	D D	D D	D D	D D	g	D D	D D
6117101	Educational support services (except test development and evaluation services)	48	D	D	D	D	g g	D	D
6117102	Educational test development and evaluation services	16	D	D	D	D	f	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	897	650 283	N	231 010	56 667	7 442	20.4	14.2

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

treatment	of enterprise support establishments in the 2002 Economi	c Census comp	pared to the 1997 Eco	onomic Census]			D-i-t		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>61</b> 611	Educational services — Con. Educational services	897	650 283	N	231 010	56 667	7 442	20.4	14.2
6114	Business schools and computer and management training	174	D	N	D	D	g	D	D
61142 611420	Computer training	78 78	D D	N N	D D	D D	f f	D D	D D
61143 611430	Professional and management development training	88	D	N	D	D	f	D	D
6115	training	88 90	D D	N N	D D	D D	f g	D D	D D
61151	Technical and trade schools	90	D	N	D	D	g	D	D
611511 611512 611519 6115191	Beauty and cosmetology schools Flight training Other technical and trade schools Technical and trade schools (except computer repair and truck driving	26 11 51	D D D	N N N	D D D	D D D	c c f	D D D	D D D
0440	schools)	43	D	N	D	D	f	D	D
6116 61161	Other schools and instruction	542 165	194 843 D	N N	64 923 D	15 560 D	3 835 f	27.6 D	10.5 D
611610 6116101	Fine arts schools	165 139	D D	N N	D D	D D	f f	D D	D D
6116102 61162	Art, drama, and music schools  Sports and recreation instruction	26 183	D	N N	D	D D	c g	D	D D
611620 61163	Sports and recreation instruction	183 26	D D	N N	D D	D D	g	D D	D D D
611630 61169	Language schools	26 168	D D	N N	D D	D D	e g	D D	D
611691 611692	Exam preparation and tutoringAutomobile driving schools	85 57	D D	N N	D D	D D	g e	D D	D D
611699	All other miscellaneous schools and instruction	26	D	N	D	D	С	D	D
6117	Educational support services	91	D	N	D	D	f	D	D
61171 611710 6117101	Educational support services  Educational support services  Educational support services (except test	91 91	D D	N N	D D	D D	f	D D	D D
6117102	development and evaluation services) Educational test development and	55	D	N	D	D	е	D	D
	evaluation services	36	D	N	D	D	е	D	D
	Boston-Quincy, MA Metropolitan Division								
	ALL ESTABLISHMENTS								
<b>61</b> 611	Educational services	<b>510</b> 510	<b>402 434</b> 402 434	N N	<b>148 775</b> 148 775	<b>35 567</b> 35 567	<b>5 578</b> 5 578	<b>21.2</b> 21.2	<b>8.4</b> 8.4
6114	Business schools and computer and management training	91	90 363	N	25 600	6 333	562	25.7	13.8
61142	Computer training	30	D	N	D	D	С	D	D
611420 61143	Computer training  Professional and management development training	30 56	D 66 336	N N	D 18 543	D 4 606	380	D 23.9	D 8.2
611430	Professional and management development training	56	66 336	N	18 543	4 606	380	23.9	8.2
6115	Technical and trade schools	65	57 574	N	25 454	5 701	961	21.9	11.3
61151 611511	Technical and trade schools	65 12	57 574 D	N N	25 454 D	5 701 D	961 b	21.9 D	11.3 D
611513 611519 6115191	Apprenticeship training	15 35	D D	N N	D D	D D	e e	D D	D D
	computer repair and truck driving schools)	30	D	N	D	D	е	D	D
6116	Other schools and instruction	293	130 751	N	47 331	11 010	2 553	23.4	9.8
61161 611610 6116101	Fine arts schools	76 76	22 436 22 436	N N	8 344 8 344	2 107 2 107	607 607	33.0 33.0	6.0 6.0
6116102	professionals')Art, drama, and music schools	50 26	9 786 12 650	N N	2 799 5 545	772 1 335	214 393	50.7 19.2	10.8 2.2
61162 611620	Sports and recreation instruction	80 80	22 584 22 584	N N	8 324 8 324	1 567 1 567	454 454	34.4 34.4	17.4 17.4
61163 611630	Language schools	24 24	26 278 26 278	N N	9 568 9 568	2 234 2 234	452 452	10.9 10.9	2.0 2.0

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

il eatiment c	of enterprise support establishments in the 2002 Economi	c census comp	Jared to the 1997 EC	conomic census <sub>j</sub>			Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Boston-Quincy, MA Metropolitan Division — Con.								
	ALL ESTABLISHMENTS—Con.								
<b>61</b> 611 6116	Educational services—Con. Educational services—Con. Other schools and instruction—Con.								
61169 611691 611692	All other schools and instruction  Exam preparation and tutoring  Automobile driving schools	113 43 31	59 453 D D	N N N	21 095 D D	5 102 D D	1 040 f c	21.2 D D	11.8 D D
611699	All other miscellaneous schools and instruction	39	D	N	D	D	е	D	D
6117	Educational support services	61	123 746	N	50 390	12 523	1 502	15.2	1.8
61171 611710	Educational support services  Educational support services	61 61	123 746 123 746	N N	50 390 50 390	12 523 12 523	1 502 1 502	15.2 15.2	1.8 1.8
6117101	Educational support services (except test development and evaluation services)	42	100 998	N	38 003	9 748	1 210	8.5	1.7
6117102	Educational test development and evaluation services	19	22 748	N	12 387	2 775	292	45.1	2.3
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	163	162 998	154 094	74 602	18 353	2 953	24.0	3.0
611	Educational services	163	162 998	154 094	74 602	18 353	2 953	24.0	3.0
6114	Business schools and computer and management training  Professional and management development	30	D	D	D	D	С	D	D
611430	training	23	D	D	D	D	С	D	D
011100	training	23	D	D	D	D	С	D	D
6115	Technical and trade schools	27	D	D	D	D	f	D	D
61151 611513 611519 6115191	Technical and trade schools	27 14 12	D D D	D D D	D D D	D D D	e c	D D D	D D D
	computer repair and truck driving schools)	11	D	D	D	D	С	D	D
6116	Other schools and instruction	79	D	D	D	D	g	D	D
61161 611610 6116101	Fine arts schools	17 17	D D	D D	D D	D D	e e	D D	D D
6116102	professionals')Art, drama, and music schools	3 14	D D	D D	D D	D D	b e	D D	D D
61162 611620 61163	Sports and recreation instruction	16 16 4	4 663 4 663 D	4 070 4 070 D	2 076 2 076 D	335 335 D	55 55 c	25.6 25.6 D	7.2 7.2 D
611630 61169	Language schools All other schools and instruction	4 42	D	D	D	D D	C	D	D
611691 611699	Exam preparation and tutoring	12	Ď	Ď	Ď	Ď	c	Ď	Ď
	instruction	27	D	D	D	D	е	D	D
6117	Educational support services	27	62 418	59 202	31 349	8 222	1 070	20.6	2.3
61171 611710	Educational support services  Educational support services  Educational support services (except test	27 27	62 418 62 418	59 202 59 202	31 349 31 349	8 222 8 222	1 070 1 070	20.6 20.6	2.3 2.3
6117101 6117102	development and evaluation services) Educational test development and	21	D	D	D	D	f	D	D
002	evaluation services	6	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	347	239 436	N	74 173	17 214	2 625	19.3	12.1
611 6114	Educational services	347	239 436	N	74 173	17 214	2 625	19.3	12.1
0114	Business schools and computer and management training	61	D	N	D	D	е	D	D
61142 611420 61143	Computer training	26 26	D D	N N	D D	D D	c c	D D	D D
611430	training  Professional and management development	33	D	N	D	D	С	D	D
	training	33	DΙ	N	l Dl	D	l cl	D	D

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	of enterprise support establishments in the 2002 Economic	Census comp	ared to the 1997 LCol	nornic Gensus <sub>j</sub>			Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Boston-Quincy, MA Metropolitan Division  — Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6115	Educational services — Con. Educational services — Con. Technical and trade schools	38	D	N	D	D	е	D	D
61151 611511 611519 6115191	Technical and trade schools	38 11 23	D D D	N N N	D D D	D D D	e b e	D D D	D D D
6116	schools)	214	D	N N	D	D	c g	D	D
61161 611610 6116101	Fine arts schools	59 59	D	N N	D D	D D	c c	D D	D D
6116102 61162 611620 61163 611630 61169 611691 611692	professionals') Art, drama, and music schools Sports and recreation instruction Sports and recreation instruction Language schools Language schools All other schools and instruction Exam preparation and tutoring Automobile driving schools	47 12 64 64 20 20 71 31 28	D D 17 921 17 921 D D D 18 587	N	D D 6 248 6 248 D D D 5 774	D D 1 232 1 232 D D D 1 248	c b 399 399 e e f 332	D D 36.7 36.7 D D 16.5	D 20.0 20.0 D D D 3.0
611699	All other miscellaneous schools and instruction	12	D	N	D	D	b	D	D
6117	Educational support services	34	61 328	N	19 041	4 301	432	9.7	1.2
61171 611710	Educational support services	34 34	61 328 61 328	N N	19 041 19 041	4 301 4 301	432 432	9.7 9.7	1.2 1.2
6117101 6117102	Educational support services (except test development and evaluation services) Educational test development and evaluation services	21 13	D D	N N	D D	D D	c c	D D	D D
	Cambridge-Newton-Framingham, MA Metropolitan Division								
	ALL ESTABLISHMENTS								
61	Educational services	478	441 131	N	170 765	43 033	5 268	21.9	17.2
611	Educational services	478	441 131	N	170 765	43 033	5 268	21.9	17.2
6114	Business schools and computer and management training	96	192 845	N	78 044	20 296	1 340	11.8	24.1
61142 611420	Computer training	44 44	D D	N N	D D	D D	f f	D D	D D
61143	Professional and management development training	49	108 070	N	43 552	11 014	580	8.9	10.5
611430	Professional and management development training	49	108 070	N	43 552	11 014	580	8.9	10.5
6115	Technical and trade schools	47	D	N	D	D	f	D	D
61151 611511 611512 611519 6115191	Technical and trade schools.  Beauty and cosmetology schools  Flight training.  Other technical and trade schools.  Technical and trade schools (except computer repair and truck driving	47 12 4 21	D D D	N N N N	D D D	D D D	f b c e	0000	D D D
6116	schools)	21 265	D 119 780	N N	D 45 754	D 11 175	e 2 514	D 18.8	D 9.0
61161	Fine arts schools	82	D	N	D	D	2 514 f	D	D
611610 6116101	Fine arts schools	82	D	N	D	D	f	D	D
6116102 61162	professionals')Art, drama, and music schoolsSports and recreation instruction	49 33 81	D D 23 717	N N	D D 7 325	D D 1 636	e f 449	D D 34.1	D D 15.6
611620 61163	Sports and recreation instruction	81 9	23 717 D	N N	7 325 D	1 636 D	449 449 c	34.1 D	15.6 D
611630 61169	Language schools	9 93	D D	N N	D D	D D	c g	D D	D D
611691 611692 611699	Exam preparation and tutoring	51 17	8 219	N N	D 3 441	D 844	185	D 11.8	D 58.6
011099	instruction	25	D	N	D	D	e	D	D

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	or enterprise support establishments in the 2002 Economi						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Cambridge-Newton-Framingham, MA Metropolitan Division—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>61</b> 611 6117	Educational services — Con. Educational services — Con. Educational support services	70	D	N	D	D	f	D	D
61171 611710	Educational support services	70 70	D D	N N	D D	D D	f	D D	D D
6117101	Educational support services (except test development and evaluation services)	45	D	N	D	D	e	D	D
6117102	Educational test development and evaluation services	25	D	N	D	D	e	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	122	101 248	88 050	35 266	8 521	1 554	31.6	19.5
611	Educational services	122	101 248	88 050	35 266	8 521	1 554	31.6	19.5
6114	Business schools and computer and management training	13	D	D	D	D	b	D	D
61143	Professional and management development training	9	D	D	D	D	b	D	D
611430	Professional and management development training	9	D	D	D	D	b	D	D
6115	Technical and trade schools	14	D	D	D	D	b	D	D
61151	Technical and trade schools	14	D	D	D	D	b	D	D
6116	Other schools and instruction	64	D	D	D	D	f	D	D
61161 611610	Fine arts schools	25 25	D D	D D	D D	D D	e e	D D	D D
6116102 61162	Art, drama, and music schools	25 25 23 12	D D	D D	D D	D D	e b	D D	םםםםםםם
611620 61163	Sports and recreation instruction	12 4	D	D D	D D	D D	b b	D D	D D
611630 61169	Language schools All other schools and instruction	4 23	D D	D D	D D	D D	b e	D D	D
611691 611692	Exam preparation and tutoring Automobile driving schools	6 3	D D	D D	D D	D D	b b	D D	D D
611699	All other miscellaneous schools and instruction	14	D	D	D	D	С	D	D
6117	Educational support services	31	D	D	D	D	f	D	D
61171 611710	Educational support services	31 31	D D	D D	D D	D D	f f	D D	D D
6117101	Educational support services (except test development and evaluation services)	23	D	D	D	D	е	D	D
6117102	Educational test development and evaluation services	8	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	356	339 883	N	135 499	34 512	3 714	19.0	16.5
611	Educational services	356	339 883	N	135 499	34 512	3 714	19.0	16.5
6114	Business schools and computer and management training	83	D	N	D	D	g	D	D
61142 611420	Computer training	41 41	D D	N N	D D	D D	f f	D D	D D
61143	training	40	D	N	D	D	f	D	D
611430	Professional and management development training	40	D	N	D	D	f	D	D
6115	Technical and trade schools	33	D	N	D	D	f	D	D
61151 611511	Technical and trade schools	33 11	D D	N N	D D	D D	f b	D D	D D
611512 611519 6115191	Beauty and cosmetology schools Flight training. Other technical and trade schools. Technical and trade schools (except	4 17	D	N N N	D D	D D	c e	D D	D D
	computer repair and truck driving schools)	17	D	N	D	D	е	D	D

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				-			Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH								
	Metropolitan Statistical Area — Con.  Cambridge-Newton-Framingham, MA								
	Metropolitan Division—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6116	Educational services—Con.  Educational services—Con.  Other schools and instruction	201	D	N	D	D	g	D	D
61161	Fine arts schools	57	D	N N	D	D	e e	D	D
611610 6116101	Fine arts schools  Dance schools (including children's and professionals')	57 47	D D	N N	D D	D D	e e	D D	D D
6116102 61162	Art, drama, and music schools	10 69	D D	N N	D D	D D	b e	D D	D D
611620 61163	Sports and recreation instruction	69 5	D 5 432	N N	D 1 479	D 354	e 59	D 1.8	D -
611630 61169	Language schools All other schools and instruction	5 70	5 432 D	N N	1 479 D	354 D	59 f	1.8 D	_ D
611691 611692	Exam preparation and tutoring Automobile driving schools	45 14	D D	N N	D D	D D	f b	D D	D D
611699	All other miscellaneous schools and instruction	11	D	N	D	D	c	D	D
6117	Educational support services	39	D	N	D	D	e	D	D
61171	Educational support services	39	Д	N	₽	D	е	D	D
611710 6117101	Educational support services  Educational support services (except test	39	D	N	D	D	е	D	D
6117102	development and evaluation services) Educational test development and evaluation services	22 17	D D	N N	D D	D D	b	D D	D D
	Essex County, MA Metropolitan Division	17		N	D	Б		D	D
	ALL ESTABLISHMENTS								
61	Educational services	145	D	N	D	D	f	D	D
611	Educational services	145	D	N	D	D	f	D	D
6114	Business schools and computer and management training	18	D	N	D	D	b	D	D
61143	Professional and management development training	9	D	N	D	D	b	D	D
611430	Professional and management development training	9	D	N	D	D	b	D	D
6115	Technical and trade schools	16	D	N N	D	D	b	D	D
61151	Technical and trade schools	16	D	N	D	D	b	D	D
6116	Other schools and instruction	97	D	N	D	D	f	D	D
61161 611610	Fine arts schools	34 34	D D	N N	D D	D D	c c	D D	D D
6116101	Dance schools (including children's and	30	D	N	ח	D		D	ח
6116102	professionals')	4 40	D	N N	D	D	b	D	D D
61162 611620	Sports and recreation instruction	40	D	N	D	D D	e e	D	D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	21 9	B	N N	D	D	C C	D	D
611699	All other miscellaneous schools and instruction	5	D	N	D	D	b	D	D
6117	Educational support services	14	D	N	D	D	С	D	D
61171 611710	Educational support services	14 14	D D	N N	D D	D D	c c	D D	D D
6117101	Educational support services (except test development and evaluation services)	11	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	35	D	D	D	D	С	D	D
611	Educational services	35	D	D	D	D	c	D	D
6115	Technical and trade schools	9	D	D	D	D	a	D	D
61151	Technical and trade schools	9	D	D	D	D	а	D	D
6116	Other schools and instruction	21	D	D	D	D	С	D	D
61162	Sports and recreation instruction	10	В	D	D	D	b	D	D
611620 61169 611699	Sports and recreation instruction	10 7 4	D D D	D D D	D D D	D D	b b	D D	D D

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con. Essex County, MA Metropolitan Division—								
	Con.								
	FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6117	Educational services — Con. Educational services — Con. Educational support services	4	D	D	D	D	b	D	D
61171 611710 6117101	Educational support services	4 4 3	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	110	D	N	D	D	f	D	D
611	Educational services	110	D	N	D	D	f	D	D
6114	Business schools and computer and management training	17	D	N	D	D	b	D	D
61143	Professional and management development training	9	D	N	D	D	b	D	D
611430	Professional and management development training	9	D	N	D	D	b	D	D
6115	Technical and trade schools	7	D	N	D	D	b	D	D
61151	Technical and trade schools	7	D	N	D	D	b	D	D
6116	Other schools and instruction	76	D	N	D	D	f	D	D
61161 611610 6116101	Fine arts schools	32 32	D D	N N	D D	D D	C	D D	D D
6116102	professionals')	29	D D	N N	D D	D D	c b	D D	D
61162 611620	Sports and recreation instruction	3 30 30	0 0	N N	D	D	C	D	םםםםם
61169 611691	All other schools and instruction  Exam preparation and tutoring	14 7	0	N N	D	D	c	D	D
6117	Educational support services	10	D	N	D	D	b	D	D
61171 611710	Educational support services	10 10	D D	N N	D D	D D	b b	D D	D D
6117101	Educational support services	8	D	N N	D	D	b	D	D
	Rockingham County-Strafford County, NH Metropolitan Division								
	ALL ESTABLISHMENTS								
61	Educational services	100	D	N	D	D	f	D	D
611	Educational services	100	D	N	D	D	f	D	D
6114	Business schools and computer and management training	14	D	N	D	D	b	D	D
61143	Professional and management development training	7	D	N	D	D	a	D	D
611430	Professional and management development training	7	D	N	D	D	a	D	D
6115	Technical and trade schools	13	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	13	D D	N N	D D	D D	b	D D	D D
611511 611519 6115191	Beauty and cosmetology schools Other technical and trade schools Technical and trade schools (except computer repair and truck driving	4 7	D	N	D	D	b	D	D
6116	schools)	63	D D	N N	D D	D D	b e	D D	D D
61161	Fine arts schools	22	D	N	D	D	c	D	D
611610 6116101	Fine arts schools	22	D	N	D	D	С	D	D
61162 611620	professionals')	18 23 23 16	D D D	N N N	D D D	D D D	b c c	D D D	D D D
61169 611692	All other schools and instruction  Automobile driving schools	16 10	D D	N N N	D D	D	b a	D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area—Con.								
	Rockingham County-Strafford County, NH Metropolitan Division—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>61</b> 611 6117	Educational services—Con. Educational services—Con. Educational support services	10	D	N	D	D	е	D	D
61171 611710	Educational support services	10 10	D D	N N	D D	D D	e e	D D	D D
6117101	Educational support services (except test development and evaluation services)	5	D	N N	D	D	b	D	D
6117102	Educational test development and evaluation services	5	D	N N	D	D	e	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	16	D	D	D	D	е	D	D
611	Educational services	16	D	D	D	D	е	D	D
6115	Technical and trade schools	1	D	D	D	D	а	D	D
61151	Technical and trade schools	1	D	D	D	D	а	D	D
6116	Other schools and instruction	12	D	D	D	D	С	D	D
61161 611610	Fine arts schools	5 5	D D	D D	D D	D D	b b	D D	D D
6117	Educational support services	2	D	D	D	D	е	D	D
61171 611710	Educational support services	2 2	D D	D D	D D	D D	e e	D D	D D
6117102	Educational support services	1	D	D	D	D	e	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	84	D	N	D	D	е	D	D
611	Educational services	84	D	N	D	D	е	D	D
6114	Business schools and computer and				_	_		_	_
01140	management training	13	D	N	D	D	b	D	D
61143 611430	Professional and management development training	6	D	N	D	D	а	D	D
011400	training	6	D	N	D	D	а	D	D
6115	Technical and trade schools	12	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	12 4	D	N N	D D	D	b b	D D	D D
611519 6115191	Other technical and trade schools	7	D D	N	D D	D D	b b	D D	D D
6116	Other schools and instruction	51	D	N	D	D	е	D	D
61161	Fine arts schools	17	D	N	D	D	b	D	D
611610 6116101	Fine arts schools  Dance schools (including children's and professionals')	17 16	D D	N N	D D	D D	b b	D D	D D
61162 611620	Sports and recreation instruction	20 20	0 0	N N N	D	0 0	C	D	D D
61169 611692	All other schools and instruction  Automobile driving schools	13 9	0 0	N N N	D	ססס	b a	D	D D
6117	Educational support services	8	D	N N	D	D	b	D	D
61171	Educational support services	8	D	N	D	D	b	D	D
611710 6117101	Educational support services	8	D D	N N	D D	D D	b b	D D	D D
	Concord, NH Micropolitan Statistical Area								

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Concord, NH Micropolitan Statistical Area —Con.								
	ALL ESTABLISHMENTS								
61	Educational services	40	D	N	D	D	е	D	D
611	Educational services	40	D	N	D	D	е	D	D
6115	Technical and trade schools	7	D	N	D	D	b .	D	D
61151	Technical and trade schools	7	D	N	D	D	b	D	D
6116 61161	Other schools and instruction	20 6	D D	N N	D D	D D	c b	D D	D D
611610 6116102 61169 611691	Fine arts schools Fine arts schools Art, drama, and music schools. All other schools and instruction Exam preparation and tutoring.	6 1 10 2	D D D	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0 0 0	D D D	b b c b	סססס	D D D
6117	Educational support services	7	D	N	D	D	a	D	D
61171 611710 6117101	Educational support services	7 7 7	D D	N N	D D	D D	a a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	17	D	D	D	D	С	D	D
611	Educational services	17	D	D	D	D	С	D	D
6115	Technical and trade schools	1	D	D	D	D	a	D	D
61151	Technical and trade schools	1	D	D	D	D	a	D	D
6116	Other schools and instruction	8	D	D	D	D	С	D	D
61161 611610 6116102 61169	Fine arts schools Fine arts schools Art, drama, and music schools All other schools and instruction	2 2 1 6	D D D	D D D	D D D	D D D	b b b	D D D	D D D
6117	Educational support services	6	D	D	D	D	a	D	D
61171	Educational support services	6	D	D	D	D	a	D	D
611710 6117101	Educational support services Educational support services (except test development and evaluation services)	6	D D	D D	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	23	D	N	D	D	С	D	D
611	Educational services	23	D	N	D	D	С	D	D
6115	Technical and trade schools	6	D	N	D	D	b	D	D
61151	Technical and trade schools	6	D	N	D	D	b	D	D
6116	Other schools and instruction	12	D	N	D	D	b	D	D
	Laconia, NH Micropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	2	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	2	D D	N N	D D	D D	a a	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	or enterprise support establishments in the 2002 Economic						Paid	Percent o	f receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Manchester-Nashua, NH Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	121	88 510	N	49 739	10 306	1 156	52.3	13.6
611	Educational services	121	88 510	N	49 739	10 306	1 156	52.3	13.6
6114	Business schools and computer and management training	17	D	N	D	D	е	D	D
61142 611420	Computer training	11 11	D D	N N	D D	D D	e e	D D	D D
6115	Technical and trade schools	20	D	N	D	D	С	D	D
61151 611511	Technical and trade schools	20 5	D D	N N	D D	D D	c b	D D	D D
6116	Other schools and instruction	73	D	N	D	D	f	D	D
61161 611610	Fine arts schools	26 26	D D	N N	D D	D D	e	D D	D D
6116101	Dance schools (including children's and professionals')	18	D	N	D	D	e c	D	D
6116102 61162	Art, drama, and music schools	8 24	D	N N	D	D	c	D D	D D
611620 61169	Sports and recreation instruction	24 21	D D	N N	D D	D D	c e	D D	D D
611691 611699	Exam preparation and tutoring All other miscellaneous schools and	11	D	N	D	D	С	D	D
6117	instruction  Educational support services	6	D D	N N	D D	D D	c	D D	D D
61171	Educational support services	11	D	N	D	D	c	D	D
611710 6117102	Educational support services	11 4	D D	N N	D D	D D	c b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	23	D	D	D	D	С	D	D
611	Educational services	23	D	D	D	D	С	D	D
6116	Other schools and instruction	15	D	D	D	D	С	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	4 4 4	D D D	D D D	D D D	D D D	c c	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	98	D	N	D	D	f	D	D
611	Educational services	98	D	N	D	D	f	D	D
6114	Business schools and computer and management training	13 10	D D	N N	D D	D D	e e	D D	D D
611420	Computer training	10	Б	Ň	Ď	Ď	e	Ď	Ď
6115	Technical and trade schools	19	D	N	D	D	b	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	19 5	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	58	D	N	D	D	е	D	D
61161 611610 6116101	Fine arts schools	22 22	D D	N N	D D	D D	c c	D D	D D
61162	professionals')	18 21	D D	N N	D D	D D	c b	D D	D D
611620 61169 611691 611699	Sports and recreation instruction	21 14 7	D D D	N N N	D D D	D D D	b c b	D D D	D D D
6117	instruction	3	D	N	D	D	С	D	D
6117 61171	Educational support services  Educational support services	8	D D	N N	D D	D D	c	D D	D D
611710 6117102	Educational support services  Educational support services  Educational test development and evaluation services.	8 4	D	N N	D	D D	c b	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

treatment	of enterprise support establishments in the 2002 Economic	c Census compa	ared to the 1997 Eco	onomic Gensusj			Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA— Con.								
	Worcester, MA Metropolitan Statistical Area								
	ALL ESTABLISHMENTS								
61	Educational services	145	D	N	D	D	f	D	D
611	Educational services	145	D	N	D	D	f	D	D
6114	Business schools and computer and management training	27	D	N	D	D	С	D	D
61142 611420	Computer training	13 13	D D	N N	D D	D D	C C	D D	D D
61143	Professional and management development training	13	D	N	D	D	b	D	D
611430	Professional and management development training	13	D	N	D	D	b	D	D
6115	Technical and trade schools	25	D	N	D	D	c	D	D
61151	Technical and trade schools	25	D	N	D	D	c	D	D
611511 611519 6115191	Beauty and cosmetology schools Other technical and trade schools Technical and trade schools (except computer repair and truck driving	9	D D	N N	D D	D D	b c	D D	D D
6116	schools)	83	D	N N	D	D	c f	D	D
61161	Fine arts schools	35	D	N	D	D	e	D	D
611610 6116101	Fine arts schools  Dance schools (including children's and	35	D	N	D	D	е	D	D
6116102	professionals')	27 8	D D	N N	D D	D D	C	D D	D D
61162 611620	Sports and recreation instruction	26 26	D D	N N	D D	D D	C	D D	D D
61163 611630	Language schools	2 2	D D	N N	D D	D D	b b	D D	D D
61169 611692	All other schools and instruction	20 6	D D	N N	D D	D D	c b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	41	D	D	D	D	е	D	D
611	Educational services	41 12	D D	D D	D D	D D	e b	D D	D D
6115 61151	Technical and trade schools  Technical and trade schools	12	D	D	D	D	b	D	D
6116	Other schools and instruction	22	D	D	D	D	C	D	D
61161	Fine arts schools	10	D	D	D	D	c	D	D
611610 6116101	Fine arts schools	10	D D	D D	D D	D D	c b	D D	D D
6116102 61169	Art, drama, and music schools	6 6	D D	D D	D D	D D	c b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	104	D	N	D	D	f	D	D
611 6114	Educational services  Business schools and computer and management training	104	D D	N N	D D	D D	f c	D D	D D
61142	Computer training	12	D	N	D	D	c	D	D
611420	Computer training	12	D	N	D	D	С	D	D
6115	Technical and trade schools	13	D D	N N	D D	D D	C	D D	D D
61151 611511 611519 6115191	Technical and trade schools.  Beauty and cosmetology schools.  Other technical and trade schools.  Technical and trade schools (except computer repair and truck driving	6	D	N N	0	D	c b b	0	D D
6116	schools)	61	D	N N	D	D	b e	D	D
61161	Fine arts schools	25	D	N	D	D	c	D	D
611610 6116101	Fine arts schools  Dance schools (including children's and professionals')	25	D D	N N	D	D D	c	D D	D D
61162 611620	Sports and recreation instruction	20 20	D D	N N	D	D	C	D	D
61163 611630	Language schools	2 2	D	N N	D	D	b	D	D
61169 611692	All other schools and instruction Automobile driving schools	14	D	N N	D D	D D	b b	D	D D

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	of enterprise support establishments in the 2002 Economi	c census comp	Jared to the 1997 LC	onomic Census <sub>j</sub>			Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BARNSTABLE TOWN, MA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	56	D	N	D	D	е	D	D
611	Educational services	56	D	N	D	D	е	D	D
6115	Technical and trade schools	6	D	N	D	D	a	D	D
61151	Technical and trade schools	6	D	N	D	D	a	D	D
6116	Other schools and instruction	40	18 673	N	7 684	1 602	380	15.9	10.4
61161 611610	Fine arts schools	11 11	D D	N N	D D	D D	C	D D	D D
6116102 61162	Art, drama, and music schools	6 19	D 5 293	N N	D 2 017	D 382	b 106	D 26.7	D .4
611620	Sports and recreation instruction	19	5 293	N	2 017	382	106	26.7	.4
61169 611699	All other schools and instruction	10	D	N	D	D	c	D	D
	instruction	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	24	D	D	D	D	е	D	D
611	Educational services	24	D	D	D	D	е	D	D
6115	Technical and trade schools	1	D	D	D	D	a	D	D
61151	Technical and trade schools	1	D	D	D	D	a	D	D
6116	Other schools and instruction	20	D	D	D	D	c	D	D
61161 611610	Fine arts schools	7 7	D D	D D	D D	D D	b b	D D	D D
6116102 61162	Art, drama, and music schools	6 8	D D	D D	D D	D D	b a	D D	D D D
611620 61169	Sports and recreation instruction	8	D D	D D	D D	D D	a	D D	D D
611699	All other miscellaneous schools and	5							
	instruction	5	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	32	D	N	D	D	С	D	D
611	Educational services	32	D	N	D	D	С	D	D
6115	Technical and trade schools	5	D	N	D	D	a	D	D
61151	Technical and trade schools	5	D	N	D	D	a	D	D
6116 61162	Other schools and instruction	20 11	D D	N N	D D	D D	c b	D D	D D
611620 61169	Sports and recreation instruction  All other schools and instruction	11 5	D	N N	D	D D	b b	D D	D
	PITTSFIELD, MA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	31	D	N	D	D	е	D	D
611	Educational services	31	D	N	D	D	е	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
6116	Other schools and instruction	24	D	N	D	D	е	D	D
61161 611610	Fine arts schools	8 8	D D	N N	D D	D D	b	D D	D D
6116102 61162	Art, drama, and music schools Sports and recreation instruction	5 4	D D	N N	D D	D D	b	D D	D D
611620	Sports and recreation instruction	4	D	N	D	D	b	D	D
61169 611699	All other schools and instruction	12	D	N	D	D	С	D	D
	instruction	8	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	17	D	D	D	D	С	D	D
611	Educational services	17	D	D	D	D	С	D	D
6116	Other schools and instruction	14	D	D	D	D	С	D	D
61161 611610	Fine arts schools	4 4	D D	D D	D D	D D	b	D D	D D
6116102	Art, drama, and music schools	3	D	D	D	D	b	D	D
61169 611699	All other schools and instruction	10	D	D	D	D	b	D	D
	instruction	7	D	D	l D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

of enterprise support establishments in the 2002 Economic	Cerisus comp	Dated to the 1997 LC	orioniic Gensusj					
						Paid employees for		of receipts/ nue-
Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
PITTSFIELD, MA METROPOLITAN STATISTICAL AREA — Con.								
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
Educational services	14	D	N	D	D	С	D	D
Educational services	14	D	N	D	D	С	D	D
Technical and trade schools	2	D	N	D	D	а	D	D
Technical and trade schools	2	D	N	D	D	a	D	D
Other schools and instruction	10	D	N	D	D	С	D	D
Fine arts schools Fine arts schools Art, drama, and music schools Sports and recreation instruction Sports and recreation instruction All other schools and instruction	4 4 2 4 4 2	D D D D	N N N N N	D D D D	000000	b b b b b	D D D D	D D D D D
instruction	1	D	N	D	D	b	D	D
PROVIDENCE-NEW BEDFORD-FALL RIVER, RI-MA METROPOLITAN STATISTICAL AREA								
ALL ESTABLISHMENTS								
Educational services	332	114 944	N	39 242	9 523	2 437	25.3	22.2
Educational services	332	114 944	N	39 242	9 523	2 437	25.3	22.2
Business schools and computer and management training	39	D	N	D	D	е	D	D
Business and secretarial schools Business and secretarial schools	8	12 866 12 866	N N	3 573 3 573	863 863	185 185	.3	97.2 97.2
Computer training	15 15	D D	N N	D	D D	b	D	D D
Professional and management development training	16	D	N	D	D	b	D	D
Professional and management development training	16	D	N	D	D	b	D	D
Technical and trade schools	46	32 558	N	10 980	2 742	834	12.8	7.1
Technical and trade schools	46 11 9 20	32 558 D D D	2	10 980 D D D	2 742 D D D	834 C e e	12.8 D D D	7.1 D D D
computer repair and truck driving schools)	17	9 922	N	4 086	981	226	32.3	6.3
Other schools and instruction	216	D	N	D	D	g	D	D
Fine arts schools	68 68	D D	N N	D D	D D	e e	D D	D D
Art, drama, and music schools	52 16	D	N	D	D	b	D	D D
Sports and recreation instruction	79 79 67	D	N	D	D	е	D	D D D
Exam preparation and tutoring	32	D	N	D	D	С	D	D
All other miscellaneous schools and	-	D	N	D	D		D	D
Educational support services	31	D	N	D	D	c	D	D
Educational support services	31	D	N	D	D	С	D	D
Educational support services	19	D	N N	D	D D	c	D	D D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
Educational services	88	39 706	35 420	14 308	3 491	879	21.1	3.2
Educational services	88	39 706	35 420	14 308	3 491	879	21.1	3.2
Technical and trade schools	13	D	D	D	D	е	D	D
Technical and trade schoolsBeauty and cosmetology schoolsApprenticeship training	13 1 9	D D D	D D D	D D D	D D D	e b e	D D D	D D D
	PITTSFIELD, MA METROPOLITAN STATISTICAL AREA—Con.  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Educational services.  Educational services.  Educational services.  Technical and trade schools.  Technical and trade schools.  Other schools and instruction.  Fine arts schools  Fine arts schools  Art, drama, and music schools.  Sports and recreation instruction.  All other schools and instruction.  All other schools and instruction.  All other miscellaneous schools and instruction  All other miscellaneous schools and instruction  All other miscellaneous schools and instruction.  All other miscellaneous schools and instruction.  PROVIDENCE-NEW BEDFORD-FALL RIVER, RI-MA METROPOLITAN STATISTICAL AREA  ALL ESTABLISHMENTS  Educational services.  Educational services  Business schools and computer and management training.  Computer training.  Computer training.  Professional and management development training.  Professional and management development training.  Technical and trade schools.  Beauty and cosmetology schools Apprenticeship training.  Other technical and trade schools (except computer sepair and truck driving schools).  Technical and trade schools (except computer spair and ruck driving schools).  All other schools and instruction.  Fine arts schools.  All other miscellaneous schools (except computer repair and ruck driving schools).  All other schools and instruction.  Sports and recreation instruction.  All other schools and instruction.  Educational support services.  Educational services.  Educ	Geographic area, tax status, and kind of business  Estab- lishments (number)  PITTSFIELD, MA METROPOLITAN STATISTICAL AREA—Con.  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Educational services	Geographic area, tax status, and kind of business  Estatablishments (number)  PITTSFIELD, MA METROPOLITAN STATISTICAL AREA—Con.  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  Educational services	Geographic area, tax status, and kind of business	PROVIDENCE-NEW SEDFORD-FALL RIVER, RI-MA METROPOLITAN STATISTICAL AREA   PROVIDENCE AREA   PROVIDENC	First-quarter   First-quarter   First-quarter   First-quarter   First-quarter   First-quarter   First-quarter   Exponses   First-quarter   First-quar	Post	Comment   Comm

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

treatment	of enterprise support establishments in the 2002 Economi	c Census comp	pared to the 1997 Ec	conomic Census]			D-: 1		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	PROVIDENCE-NEW BEDFORD-FALL RIVER, RI-MA METROPOLITAN STATISTICAL AREA—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6116	Educational services — Con. Educational services — Con. Other schools and instruction	55	D	D	D	D	e	D	D
61161 611610 6116102 61162 61162 61169 611691 611699	Fine arts schools Fine arts schools Art, drama, and music schools Sports and recreation instruction Sports and recreation instruction All other schools and instruction Exam preparation and tutoring All other miscellaneous schools and instruction	12 12 8 17 17 25 15	D D 1 167 D D D D	1 113 D D D D	D 308 D D D	D D 79 D D D	8	D D 7.6 D D D	D D D D D
6117	Educational support services	11	D	D	D	D	b	D	D
61171 611710 6117101	Educational support services	11 11 11	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	244	75 238	N	24 934	6 032	1 558	27.5	32.2
611	Educational services	244	75 238	N	24 934	6 032	1 558	27.5	32.2
6114	Business schools and computer and management training	30	D	N	D	D	е	D	D
61141 611410 61142 611420	Business and secretarial schools Business and secretarial schools Computer training Computer training	8 8 13 13	12 866 12 866 D D	Z Z Z Z Z Z	3 573 3 573 D D	863 863 D D	185 185 b b	.3 .3 D D	97.2 97.2 D D
6115	Technical and trade schools	33	D	N	D	D	е	D	D
61151 611511 611519 6115191	Technical and trade schools	33 10 17	D D 10 297	N N N N N N N N N N N N N N N N N N N	D D 3 919	D D 988	e c 250	D D 33.3	D D 6.1
6116	schools)	14 161	D D	N N	D D	D D	c f	D D	D D
61161 611610	Fine arts schools	56 56	D	N N	D	D D	C	D	D D
6116101	Dance schools (including children's and professionals')	48	D	N	D	D	С	D	D
61162 611620 61169 611691 611692	Sports and recreation instruction Sports and recreation instruction All other schools and instruction Exam preparation and tutoring Automobile driving schools	62 62 42 17 17	D D D D	N N N N N	D D D	D D D D	e e c b	D D D D	D D D D
6117	Educational support services	20	D	N	D	D	b	D	D
61171 611710 6117101	Educational support services	20 20 8	D D	N N	D D	D D	b b	D D	D D
	SPRINGFIELD, MA METROPOLITAN STATISTICAL AREA								
	ALL ESTABLISHMENTS								
61	Educational services	172	93 716	N	37 466	7 118	1 339	19.3	3.6
611	Educational services	172	93 716	N	37 466	7 118	1 339	19.3	3.6
6114	Business schools and computer and management training	20	D	N	D	D	b	D	D
61143	Professional and management development training	11	D	N	D	D	b	D	D
611430	Professional and management development training	11	D	N	D	D	b	D	D
6115	Technical and trade schools	27	D	N	D	D	c	D	D
61151 611511 611519	Technical and trade schools	27 5 10	D D D	N N N	D D D	D D D	c b b	D D D	D D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions and hierarchy or metropolitan and micropolitan statistical areas (CSAs, MeSAs, MiSAs, and MDs), see Appendix E. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	SPRINGFIELD, MA METROPOLITAN STATISTICAL AREA—Con.								
	ALL ESTABLISHMENTS—Con.								
61	Educational services—Con.								
611 6116	Educational services—Con. Other schools and instruction	102	39 932	N	10 488	2 364	681	21.7	6.1
61161 611610	Fine arts schools	37 37	10 134 10 134	N N	3 328 3 328	903 903	299 299	37.9 37.9	2.0 2.0
6116101	Dance schools (including children's and professionals')	27	D	N	D	D	b	D	D
6116102 61162	Art, drama, and music schools  Sports and recreation instruction	10 26	D 9 697	N N	D 2 615	D 418	104	D 30.5	D 6.9
611620 61169	Sports and recreation instruction	26 35	9 697 D	N N	2 615 D	418 D	104 C	30.5 D	6.9 D
611691 611692	Exam preparation and tutoring Automobile driving schools	14 15	4 644 4 169	N N	1 921 955	453 228	147 64	5.1 26.2	22.4 1.4
611699	All other miscellaneous schools and instruction	6	D	N	D	D	b	D	D
6117	Educational support services	23	D	N	D	D	е	D	D
61171 611710	Educational support services	23 23	D D	N N	D D	D D	e e	D D	D D
6117101	Educational support services (except test development and evaluation services)	13	D	N N	D	D	b	D	D
6117102	Educational test development and evaluation services	10	D	N N	D	D	e	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX		_		_	_		_	_
61	Educational services	60	24 974	23 022	7 061	1 705	405	23.1	6.9
611	Educational services	60	24 974	23 022	7 061	1 705	405	23.1	6.9
6115	Technical and trade schools	11	D	D	D	D	b	D	D
61151	Technical and trade schools	11	D	D	D	D	b	D	D
6116	Other schools and instruction	36	20 012	18 792	5 274	1 214	317	12.9	4.7
61161 611610	Fine arts schools	11 11	D D	D D	D D	D D	c	D D	D D
6116102 61162	Art, drama, and music schools	7 8	D 1 753	D 1 633	D 903	D 121	c 20	D 18.5	D 16.3
611620 61169	Sports and recreation instruction  All other schools and instruction	8 13	1 753 D	1 633 D	903 D	121 D	20 b	18.5 D	16.3 D
611692 611699	Automobile driving schools	3	D	D	D	Ď	a	Ď	D
	instruction	4	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	112	68 742	N	30 405	5 413	934	17.9	2.4
611	Educational services	112	68 742	N	30 405	5 413	934	17.9	2.4
6114	Business schools and computer and management training	15	D	N	D	D	b	D	D
6115	Technical and trade schools	16	D	N	D	D	С	D	D
61151 611511	Technical and trade schools	16 5	D D	N N	D D	D D	c b	D D	D D
6116	Other schools and instruction	66	19 920	N	5 214	1 150	364	30.5	7.5
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and	26 26	D D	N N	D D	D D	c c	D D	D D
6116102	professionals')	23 3	D D	N N	D D	D D	b b	D D	D
61162 611620	Sports and recreation instruction	18 18	7 944 7 944	N N	1 712 1 712	297 297	84 84	33.1 33.1	4.8 4.8
61169 611691	All other schools and instruction  Exam preparation and tutoring	22 8	D D	N N	D D	D D	C	D D	D D
611692	Automobile driving schools	12	D	N N	D	D	b	D	D
6117	Educational support services	15	D D	N N	D D	D D	e	D D	D
61171 611710 6117101	Educational support services	15 15	D	N N	D	D	e e	D	D
6117101 6117102	Educational support services (except test development and evaluation services) Educational test development and	7	D	N	D	D	b	D	D
011/102	evaluation services	8	D	N	D	D	е	D	D

<sup>&</sup>lt;sup>1</sup>Includes receipts/revenue information obtained from administrative records of other federal agencies.

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

<sup>&</sup>lt;sup>2</sup>Includes receipts/revenue information that was imputed based on historic data, administrative data, industry averages, or other statistical methods.

## Table 3. Summary Statistics for Counties: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	nomic Census]						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
1	BARNSTABLE								
	ALL ESTABLISHMENTS								
61	Educational services	56	D	N	D	D	e	D	D
611	Educational services	56	D	N	D	D	e	D	D
6115	Technical and trade schools	6	D	N	D	D	a	D	D
61151	Technical and trade schools	6	D	N	D	D	а	D	D
6116	Other schools and instruction	40	18 673	N	7 684	1 602	380	15.9	10.4
61161 611610 6116102 61162 611620 61169 611699	Fine arts schools Fine arts schools Art, drama, and music schools Art, drama, and music schools Sports and recreation instruction Sports and recreation instruction All other schools and instruction All other miscellaneous schools and	11 11 6 19 19	D D D 5 293 5 293 D	N N N N N	D D D 2 017 2 017 D	D D 382 382 D	0 0 106 106 0	D D D 26.7 26.7 D	D D D .4 .4 D
011099	instruction	7	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	24	D	D	D	D	е	D	D
611	Educational services	24	D D	D D	D	D D	е	D D	D D
6115 61151	Technical and trade schools	1	D	D	D D	D	a a	D	D
6116	Other schools and instruction	20	D	D	D	D	c	D	D
61161	Fine arts schools	7 7	D D	D	D D	D D	þ	D D	D
611610 6116102	Fine arts schools	6	D	D D	D	D	b b	D	D D
61162 611620	Sports and recreation instruction	8	D D	D D	D D	D	a a	D D	D D
61169 611699	All other schools and instruction  All other miscellaneous schools and instruction	5	D D	D D	D D	D D	C	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	32	D	N	D	D	c	D	D
611	Educational services	32	D	N	D	D	c	D	D
6115	Technical and trade schools	5	D	N	D	D	a	D	D
61151	Technical and trade schools	5	D	N	D	D	a	D	D
6116	Other schools and instruction	20	D	N	D	D	С	D	D
61162 611620 61169	Sports and recreation instruction	11 11 5	D D D	N N N	D D D	D D D	b b	D D D	D D D
01100	BERKSHIRE								
	ALL ESTABLISHMENTS								
61	Educational services	31	<b>D</b>	N	D.	D	e	D	D
611	Educational services	31	D	N	D	D	e	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
6116	Other schools and instruction	24	D	N	D	D	е	D	D
61161	Fine arts schools	8	D	N	D	D	b	D	D
611610 6116102	Fine arts schools  Art, drama, and music schools	8 5	D   D	N N	D D	D D	b b	D D	D D
61162 611620	Sports and recreation instruction	4 4	D   D	N N	D D	D D	b b	D D	D D
61169 611699	All other schools and instruction	12	D	N	D	D	С	D	D
	instruction  ESTABLISHMENTS EXEMPT FROM	8	D	N	D	D	С	D	D
61	FEDERAL INCOME TAX  Educational services	17	D	D	D	D	_	D	D
<b>61</b> 611	Educational services	17	ם D	D.	D D	D.	<b>c</b>	D	D
6116	Other schools and instruction	14	D	D	D	D	c	D	D
61161	Fine arts schools	4	D	D	D	D	b	D	D
611610 6116102	Fine arts schools	4 3	D D	D D	D D	D D	b b	D D	D D
61169 611699	All other schools and instruction	10	D	D	D	D	b	D	D
	instruction	7	D	D	D	D	b	D	D

## Table 3. Summary Statistics for Counties: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Econ	omic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BERKSHIRE—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	14	D	N	D	D	С	D	D
611	Educational services	14	D -	N	D	D	С	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151 6116	Other schools and instruction	10	D D	N N	D D	D D	a c	D D	D D
61161	Fine arts schools	4	D	N	D	D	b	D	D
611610 6116102	Fine arts schools	4 2	D D	N N	D D	D D	b b	D D	D D
61162 611620	Sports and recreation instruction	4 4	D D	N N	D D	D D	b b	D D	D D
61169 611699	All other schools and instruction	2	D	N	D	D	b	D	D
	instruction	1	D	N	D	D	b	D	D
	BRISTOL								
	ALL ESTABLISHMENTS								
61	Educational services	101	38 607	N	12 273	2 991	962	28.0	26.4
611 6114	Educational services	101	38 607	N	12 273	2 991	962	28.0	26.4
	management training	14	D	N	D	D	С	D	D
61141 611410	Business and secretarial schools	3	D D	N N	D D	D D	C C	D D	D D
6115	Technical and trade schools	19	14 966	N	4 829	1 224	490	10.5	5.7
61151 611511 611513	Technical and trade schools	19 5 3	14 966 D D	N N N	4 829 D D	1 224 D D	490 b e	10.5 D D	5.7 D D
6116	Other schools and instruction	59	D	N	D	D	С	D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and	16 16	D D	N N	D D	D D	b b	D D	D D
61162 611620 61169	professionals').  Sports and recreation instruction.  Sports and recreation instruction.  All other schools and instruction.	13 23 23 20	D D D	N N N	D D D	D D D	b c c	0 0 0	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	20	15 174	12 687	5 364	1 320	484	11.0	1.5
611	Educational services	20	15 174	12 687	5 364	1 320	484	11.0	1.5
6115	Technical and trade schools	5	D	D	D	D	е	D	D
61151 611511 611513	Technical and trade schools	5 1 3	D D D	D D D	D D D	D D D	e b e	D D D	D D D
6116	Other schools and instruction	9	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	81	23 433	N	6 909	1 671	478	39.0	42.4
611	Educational services	81	23 433	N	6 909	1 671	478	39.0	42.4
6114	Business schools and computer and management training	12	D	N	D	D	С	D	D
61141 611410	Business and secretarial schools	3 3	D D	N N	D D	D D	c c	D D	D D
6115	Technical and trade schools	14	D	N	D	D	С	D	D
61151 611511	Technical and trade schools	14 4	D D	N N	D D	D D	c b	D D	D D
6116	Other schools and instruction	50	D	N	D	D	С	D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and	15 15 12	D D	N N	D D	D D	b b	D D	D D
61162 611620 61169	professionals').  Sports and recreation instruction.  Sports and recreation instruction.  All other schools and instruction	16 16 19	D   D   D	N N N	D D	D D D	b	0 0 0	D D

## Table 3. Summary Statistics for Counties: 2002—Con.

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	DUKES								
	ALL ESTABLISHMENTS	40	_		_	_		_	
<b>61</b> 611	Educational services	<b>12</b> 12	<b>D</b> D	N N	<b>D</b>	<b>D</b>	a a	<b>D</b>	<b>D</b> D
6116	Other schools and instruction	10	D	N N	D	D	a	D	D
0110	Other schools and instruction	10	D	IN IN		J	a		D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	10	D	D	D	D	а	D	D
611	Educational services	10	D	D	D	D	a	D	D
6116	Other schools and instruction	9	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	ESSEX								
	ALL ESTABLISHMENTS								
61	Educational services	145	D	N	D	D	f	D	D
611	Educational services	145	D	N	D	D	f	D	D
6114	Business schools and computer and management training	18	D	N	D	D	b	D	D
61143	Professional and management development training	9	D	N	D	D	b	D	D
611430	Professional and management development training	9	D	N N	D	D	b	D	D
6115	Technical and trade schools	16	D	N N	D	D	b	D	D
61151	Technical and trade schools	16	D	N N	D	D	b	D	D
6116	Other schools and instruction	97	D	N N	D	D	f	D	D
61161	Fine arts schools	34	D	N	D	D	С	D	D
611610 6116101	Fine arts schools  Dance schools (including children's and	34	D	N	D	D	С	D	D
6116102	professionals')	30 4	D D	N N	D D	D D	c b	D D	D D
61162 611620	Sports and recreation instruction	40 40	D D	N N	D D	D D	e e	D D	D D
61169 611691	All other schools and instruction Exam preparation and tutoring	21 9	D D	N N	D D	D D	C C	D D	D D
611699	All other miscellaneous schools and instruction	5	D	N	D	D	b	D	D
6117	Educational support services	14	D	N	D	D	С	D	D
61171 611710	Educational support services	14 14	D D	N N	D D	D D	c c	D D	D D
6117101	Educational support services (except test development and evaluation services)	11	D	N N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	35	D	D	D	D	c	D	D
611	Educational services	35	D	D	D	D	С	D	D
6115	Technical and trade schools	9	D	D	D	D	a	D	D
61151	Technical and trade schools	9	D	D	D	D	a	D	D
6116	Other schools and instruction	21	D	D	D	D	С	D	D
61162 611620 61169 611699	Sports and recreation instruction	10 10 7	D D D	D D D	D D D	D D	b b b	D D D	D D D
6117	instruction	4	D D	D D	D	D D	b	D D	D D
6117 61171	Educational support services	4	D D	D	D D	D	b	D	D D
611710 6117101	Educational support services	3	D D	D	D D	D	b b	D D	D D

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated <sup>2</sup>
	ESSEX-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	110	D	N	D	D	f	D	D
611	Educational services	110	D	N	D	D	f	D	D
6114	Business schools and computer and management training	17	D	N	D	D	b	D	D
61143	Professional and management development				_	_			
611430	training . Professional and management development	9	D	N	D	D	b	D	D
6115	training  Technical and trade schools	9 7	D D	N N	D D	D D	b b	D D	D D
61151	Technical and trade schools	7	D	N	D	D	b	D	D
6116	Other schools and instruction	76	D	N	D	D	f	D	D
61161	Fine arts schools	32	D	N	D.	D	C	D	D
611610 6116101	Fine arts schools  Dance schools (including children's and professionals')	32 29	D D	N N	D D	D D	c	D D	D D
6116102 61162	Art, drama, and music schools	3 30	D	N N	D	D	b c	D	D
611620 61169	Sports and recreation instruction	30 14	D D	N N	D D	D D	C	D D	D D
611691	Exam preparation and tutoring	7	D	N	D	D	b	D	D
6117 61171	Educational support services  Educational support services	10 10	D D	N N	D D	D D	b b	D D	D D
611710 6117101	Educational support services	10	D D	N N	D D	D D	b	D D	D D
	FRANKLIN								
	ALL ESTABLISHMENTS								
61	Educational services	13	5 726	N	1 821	505	81	14.1	.2
611	Educational services	13	5 726	N	1 821	505	81	14.1	.2
6116	Other schools and instruction	6	4 802	N	1 576	452	59	6.5	-
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	2 2 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	6	D	D	D	D	b	D	D
611	Educational services	6	D	D	D	D	b	D	D
6116	Other schools and instruction	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools.	2 2 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	HAMPDEN								
	ALL ESTABLISHMENTS								
61	Educational services	90	31 153	N	8 803	2 082	557	27.0	7.5

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 ECOI	iomic Census]						Doid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	HAMPDEN—Con.								
	ALL ESTABLISHMENTS—Con.								
<b>61</b> 611	Educational services — Con. Educational services	90	31 153	N	8 803	2 082	557	27.0	7.5
6115	Technical and trade schools	19	D	N	D	D	С	D	D
61151 611511	Technical and trade schools	19 3	D D	N N	D D	D D	c b	D D	D D
611519	Other technical and trade schools	5	D	N	D	D	b	D	D
6116 61161	Other schools and instruction	54 20	19 149 D	N N	4 304 D	946 D	361 c	22.5 D	7.4 D
611610 6116101	Fine arts schools	20	D	N	D	D	С	D	D
6116102	professionals')Art, drama, and music schools	18 2 15	D D	N N	D D	D D	b c	D D	D D
61162 611620	Sports and recreation instruction	15	D D	N N	D D	D	b b	D	D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	19 9	D D	N N	D D	D D	c b	D D	D D
611699	All other miscellaneous schools and instruction	1	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	25	D	D	D	D	c	D	D
611	Educational services	25	D	D	D	D	С	D	D
6115	Technical and trade schools	9	D	D	D	D	b	D	D
61151 6116	Technical and trade schools  Other schools and instruction	9	D D	D D	D D	D D	b c	D D	D D
61161	Fine arts schools	3	D	D	D	D	c	D	D
611610 6116102	Fine arts schools	3 2	D D	D D	D D	D D	C	D D	D D
61169 611699	All other schools and instruction	5	D	D	D	D	b	D	D
	instruction  ESTABLISHMENTS SUBJECT TO	1	D	D	D	D	а	D	D
	FEDERAL INCOME TAX								
<b>61</b> 611	Educational services	<b>65</b> 65	<b>D</b> D	N N	<b>D</b>	<b>D</b> D	e	<b>D</b> D	<b>D</b>
6115	Educational services	10	D	N	D	D	e b	D	D
61151	Technical and trade schools	10	D	N	D	D	b	D	D
611511 6116	Beauty and cosmetology schools  Other schools and instruction	3 43	D D	N N	D D	D D	b c	D D	D D
61161	Fine arts schools	17	D	N	D	D	b	D	D
611610 6116101	Fine arts schools  Dance schools (including children's and	17	D	N	D	D	b	D	D
61162	professionals')	17 12	D 3 482	N N	D 1 026	D 205	61	D 72.8	D 3.0
611620 61169	Sports and recreation instruction	12 14	3 482 D	N N	1 026 D	205 D	61 C	72.8 D	3.0 D
611691	Exam preparation and tutoring  HAMPSHIRE	6	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
61	Educational services	69	56 837	N	26 842	4 531	701	15.6	1.8
611	Educational services	69	56 837	N	26 842	4 531	701	15.6	1.8
6115	Technical and trade schools	5	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	5 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	42	15 981	N	4 608	966	261	25.3	6.3
61161 611610	Fine arts schools	15 15	D D	N N	D D	D D	c c	D D	D D
6116101	Dance schools (including children's and professionals')	8	D	N	D	D	b	D	D
6116102 61162	Art, drama, and music schools	7 10	D 5 109	N N	D 1 179	D 200	b 40	D 8.3	D 7.2
611620 61169	Sports and recreation instruction	10 13	5 109 D	N N	1 179 D	200 D	40 b	8.3 D	7.2 D
611692	Automobile driving schools	4	D D	N	D D	D D	a	D D	D D
6117 61171	Educational support services  Educational support services	12 12	D	N N	D D	D D	e e	D D	D
611710 6117101	Educational support services	12	Б	Ň	Ď	Ď	e	Ď	Ď
6117102	development and evaluation services) Educational test development and	7	D	N	D	D	b	D	D
-	evaluation services	5	D	N	l D	D	e	D	D

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1997 Econ	omic Census]								
							Paid		f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	HAMPSHIRE—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	29	10 275	16 238	3 764	854	175	40.5	6.1
611	Educational services	29	10 275	16 238	3 764	854	175	40.5	6.1
6116	Other schools and instruction	24 8	D D	D D	D D	D D	C	D D	D D
61161 611610 6116102 61169 611692	Fine arts schools Fine arts schools Art, drama, and music schools All other schools and instruction Automobile driving schools	8 5 7 2	D D D	D D D D	D D D D	D D D D	b b b a	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	40	46 562	N	23 078	3 677	526	10.1	.9
611	Educational services	40	46 562	N	23 078	3 677	526	10.1	.9
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	4 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	18	D	N	D	D	c	D	D
61161	Fine arts schools	7	D	N	D	D	b	D	D
611610 61162	Fine arts schools Sports and recreation instruction	7 5	D	N N	D D	D D	b b	D D	D D
611620 61169	Sports and recreation instruction	5	D	N N	D D	D D	b b	D D	D D
6117	Educational support services	10	D	N	D	D	e	D	D
61171	Educational support services	10	D	N	D	D	е	D	D
611710 6117101	Educational support services Educational support services (except test	10	D	N	D	D	e	D	D
6117102	development and evaluation services) Educational test development and evaluation services	6	D D	N N	D D	D D	b e	D D	D D
	MIDDLESEX					J		J	J
	ALL ESTABLISHMENTS								
61	Educational services	478	441 131	N	170 765	43 033	5 268	21.9	17.2
611	Educational services	478	441 131	N	170 765	43 033	5 268	21.9	17.2
6114	Business schools and computer and management training	96	192 845	N	78 044	20 296	1 340	11.8	24.1
61142 611420	Computer training	44 44	D D	N N	D D	D D	f f	D D	D D
61143	Professional and management development training	49	108 070	N	43 552	11 014	580	8.9	10.5
611430	Professional and management development training	49	108 070	N	43 552	11 014	580	8.9	10.5
6115	Technical and trade schools	47	D	N	D	D	f	D	D
61151	Technical and trade schools	47	р	N	D	D	f	D	D
611511 611512 611519 6115191	Beauty and cosmetology schools Flight training Other technical and trade schools Technical and trade schools (except computer repair and truck driving	12 4 21	D D D	N N N	D D D	D D D	b c e	D D	D D D
	schools)	21	D	N	D	D	e	D	D
6116	Other schools and instruction	265	119 780	N N	45 754	11 175	2 514	18.8	9.0
61161 611610 6116101	Fine arts schools	82 82	D D	N N	D D	D D	f	D D	D D
6116102	professionals')`	49 33	D D	N N	D D	D D	e f	D D	D D
61162 611620	Sports and recreation instruction	81 81	23 717 23 717	N N	7 325 7 325	1 636 1 636	449 449	34.1 34.1	15.6 15.6
61163 611630	Language schools	9	D D	N N	D D	D D	C C	D D	D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	93 51	D D	N N	D D	D D	g f	D D	D D
611692 611699	Automobile driving schools	17	8 219	N	3 441	844	185	11.8	58.6
0447	instruction	25	D	N N	D	D	е	D	D
6117 61171	Educational support services	70 70	D D	N N	D D	D D	f f	D D	D D
611710 6117101	Educational support services  Educational support services  Educational support services (except test	70	D	N	D	D	f	D	D
6117101	development and evaluation services) Educational test development and	45	D	N	D	D	е	D	D
011/102	evaluation services	25	D	N	D	D	e	D	D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	MIDDLESEX—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
<b>61</b> 611	Educational services	<b>122</b> 122	<b>101 248</b> 101 248	<b>88 050</b> 88 050	<b>35 266</b> 35 266	<b>8 521</b> 8 521	<b>1 554</b> 1 554	<b>31.6</b> 31.6	<b>19.5</b> 19.5
6114	Business schools and computer and management training	13	D	D	D	D	b	D	D
61143	Professional and management development training	9	D	D	D	D	b	D	D
611430	Professional and management development training	9	D	D	D	D	b	D	D
6115	Technical and trade schools	14	D	D	D	D	b	D	D
61151	Technical and trade schools	14	D	D	D	D	b	D	D
6116	Other schools and instruction	64	D	D	D	D	f	D	D
61161 611610	Fine arts schools	25 25 23 12 12	D D	D D	D D	D D	e e	D D	D D
6116102 61162	Art, drama, and music schools  Sports and recreation instruction	12	D D	D D D	D D D	D D D	e b b	D D D	D
611620 61163 611630	Sports and recreation instruction	4 4	D D D	D	D	D D	b b	D	D D D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	23 6	D D	D D	D D	D	e b	D	D D
611692 611699	Automobile driving schools	3	Ď	Ď	Ď	Ď	b	Ď	Ď
	instruction	14	D	D	D	D	С	D	D
6117	Educational support services	31	D	D	D	D	f	D	D
61171 611710	Educational support services	31 31	D D	D D	D D	D D	f	D D	D D
6117101 6117102	Educational support services (except test development and evaluation services) Educational test development and	23	D	D	D	D	е	D	D
0117102	evaluation services	8	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	356	339 883	N	135 499	34 512	3 714	19.0	16.5
611	Educational services	356	339 883	N	135 499	34 512	3 714	19.0	16.5
6114	Business schools and computer and management training	83	D	N	D	D	g	D	D
61142 611420 61143	Computer training	41 41	D D	N N	D D	D D	f f	D D	D D
611430	training  Professional and management development	40	D	N	D	D	f	D	D
0445	training	40	D	N	D	D	f	D	D
6115	Technical and trade schools  Technical and trade schools	33 33	D	N	D	D	f	D D	D
61151 611511 611512	Beauty and cosmetology schools Flight training.	11 4	D D	N N N	D D	D D D	b	D	D D
611519 6115191	Other technical and trade schools	17	Ď	Ň	Б	Ď	e	D	Ď
6116	schools)	17 201	D D	N N	D D	D D	e g	D D	D D
61161	Fine arts schools	57	D	N	D	D	e e	D	D
611610 6116101	Fine arts schools	57	Ď	N	Ď	Ď	e	Ď	Ď
6116102	professionals')	47 10	D D	N N	D D	D D	e b	D D	D D
61162 611620	Sports and recreation instruction	69 69	D   D	N N	D D	D D	e e	D D	D D
61163 611630	Language schools	5 5	5 432 5 43 <u>2</u>	N N	1 479 1 47 <u>9</u>	354 354	59 59	1.8 1.8	_ 
61169 611691	All other schools and instruction  Exam preparation and tutoring	70 45	D D	N N	D D	D	f	D D	D D
611692 611699	Automobile driving schools	14 11	D D	N	D D	D D	b	D D	D D
6117	instruction  Educational support services	39	D	N N	D	D	c e	D	D
61171	Educational support services	39	D	N N	D	D	e e	D	D
611710 6117101	Educational support services	39	D	Ň	D	D	e	D	D
6117102	development and evaluation services) Educational test development and	22	D	N	D	D	b	D	D
	evaluation services	17	DΙ	N	l D	l D	l c	D	D

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1997 Ecor	nomic Census]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	NANTUCKET								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	b	D	D
611	Educational services	2	D	N	D	D	b	D	D
6116	Other schools and instruction	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools and instruction	2	D	D	D	D	b	D	D
	NORFOLK								
	ALL ESTABLISHMENTS								
61	Educational services	196	141 780	N	53 388	13 001	2 091	16.7	10.5
611	Educational services	196	141 780	N	53 388	13 001	2 091	16.7	10.5
6114	Business schools and computer and	40		N		D		_	
01140	management training	42	D D	N N	D D	D	C	D D	D D
61142 611420	Computer training	16 16	D	N N	B	D	b b	D	D
61143	Professional and management development training	25	D	N	D	D	С	D	D
611430	Professional and management development training	25	D	N	D	D	С	D	D
6115	Technical and trade schools	16	D	N	D	D	С	D	D
61151 611511	Technical and trade schoolsBeauty and cosmetology schools	16	D D	N N	D D	D D	c a	D D	D D
611519 6115191	Other technical and trade schools	12	D	N	D	D	С	D	D
6116	schools)	9 115	D 35 422	N N	D 11 382	D 2 600	688	D 26.2	D 11.9
61161	Fine arts schools	36	33 422 D	N	D 11 302	2 600 D	e	20.2 D	11.9 D
611610 6116101	Fine arts schools  Dance schools (including children's and	36	D	N	D	D	е	D	D
6116102	professionals')Art, drama, and music schools	27 9	D D	N N	D D	D D	C	D D	D D
61162 611620	Sports and recreation instruction	36 36	10 797 10 797	N N	3 399 3 399	673 673	173 173	29.9 29.9	26.0 26.0
61163 611630	Language schools	6	D D	N N	D D	D D	b b	D D	D D
61169 611691	Exam preparation and tutoring	37 19	D D	N N	D D	D D	C	D D	D D
611692 611699	Automobile driving schools	10	D	N	D	D	b	D	D
	instruction	8	D	N	D	D	b	D	D
6117	Educational support services	23	52 029	N	27 751	7 250	987	9.1	.5
61171 611710	Educational support services  Educational support services	23 23	52 029 52 029	N N	27 751 27 751	7 250 7 250	987 987	9.1 9.1	.5 .5
6117101	Educational support services (except test development and evaluation services)	18	D	N	D	D	f	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	45	65 566	62 208	32 472	8 353	1 221	7.8	1.1
611	Educational services	45	65 566	62 208	32 472	8 353	1 221	7.8	1.1
6114	Business schools and computer and management training	10	D	D	D	D	b	D	D
61143	Professional and management development training	9	D	D	D	D	b	D	D
611430	Professional and management development training	9	D	D	D	D	b	D	D
6115	Technical and trade schools	5	D	D	D	D	b	D	D
61151	Technical and trade schools	5	D	D	D	D	b	D	D
6116	Other schools and instruction	21	9 287	8 507	2 993	686	198	10.6	3.5
61161	Fine arts schools	7	D	D	D	D	c	D	D
611610 6116102	Fine arts schools	7 6	D D	D D	D D	D	C	D D	D D
61169 611699	All other schools and instruction	7	D	D	D	D	b	D	D
	instruction	4	D	D	l D	D	Ь	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	,						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	NORFOLK—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6117	Educational services — Con. Educational services — Con. Educational support services	9	D	D	D	D	f	D	D
61171 611710 6117101	Educational support services	9 9	D D	D D	D D	D D	f f	D D	D D
	development and evaluation services) ESTABLISHMENTS SUBJECT TO	9	D	D	D	D	f	D	D
	FEDERAL INCOME TAX	4=4							40.0
<b>61</b> 611	Educational services	<b>151</b> 151	<b>76 214</b> 76 214	<b>N</b> N	<b>20 916</b> 20 916	<b>4 648</b> 4 648	<b>870</b>	<b>24.3</b> 24.3	<b>18.6</b> 18.6
6114	Business schools and computer and	151	76 214	IN	20 916	4 040	870	24.3	16.0
	management training	32	D	N	D	D	С	D	D
61142 611420	Computer training.	15 15	D D	N N	D D	D D	b b	D D	D D
61143 611430	Professional and management development training	16	D	N	D	D	b	D	D
	training	16	D	N	D	D	b	D	D
6115	Technical and trade schools	11	D	N	D	D	С	D	D
61151 611511 611519 6115191	Technical and trade schools	11 1 9	D D D	N N N	D D D	D D D	c a c	D D D	D D D
0110	schools)	6	D 00 105	N	D 0.000	D	b	D	D
6116 61161	Other schools and instruction	94 29	26 135 D	N N	8 389 D	1 914 D	490 c	31.8 D	14.9 D
611610 6116101	Fine arts schools Dance schools (including children's and	29	D	N	D	D	c	D	D
6116102	professionals')Art, drama, and music schools	26 3 30	D D	N N	D D D	D D	b a	D D D	D D D D
61162 611620 61169	Sports and recreation instruction	30 30 30	D D D	N N N	D D	D D D	C C C	D	ססס
611691 611692	Exam preparation and tutoringAutomobile driving schools	18 8	D D	N N	D D	D D	c b	D D	D
6117	Educational support services	14	D	N	D	D	b	D	D
61171 611710 6117101	Educational support services	14 14 9	D D	N N	D D	D D	b b	D D	D D
	PLYMOUTH								
	ALL ESTABLISHMENTS								
61	Educational services	85	33 005	N	11 195	2 538	504	31.4	18.6
611	Educational services	85	33 005	N	11 195	2 538	504	31.4	18.6
6114	Business schools and computer and management training	9	D	N	D	D	b	D	D
61143	Professional and management development training	7	D	N	D	D	b	D	D
611430	Professional and management development training	7	D	N	D	D	b	D	D
6115	Technical and trade schools	14	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	14 3	D D	N N	D D	D D	b a	D D	D D
6116	Other schools and instruction	56	20 410	N	7 024	1 585	358	34.3	22.8
61161	Fine arts schools	16	D	N	D	D	C	D	D
611610 6116101	Dance schools (including children's and								
6116102 61162	Art, drama, and music schools  Sports and recreation instruction	4 18	D 4 967	N N N	D 1 911	D 350	b 113	D 44.0	D 9.4
611620 61169	Sports and recreation instruction	18 22	4 967 D	N N	1 911 D	350 D	113 c	44.0 D	9.4 D
611691 611699	Exam preparation and tutoring	6 9	D   D	N N	D D	D D		D D	D D
61161 611610 6116101 6116102 61162 611620 61169 611691	Fine arts schools Fine arts schools Dance schools (including children's and professionals') Art, drama, and music schools Sports and recreation instruction Sports and recreation instruction All other schools and instruction Exam preparation and tutoring All other miscellaneous schools and	16 16 12 4 18 18 22 6	D D D 4 967 4 967 D D	ZZ ZZZZZ ZZZZZZ	D D D 1 911 1 911 D	D D D 350 350 D D	c c b 113 113 c b	D D D 44.0 44.0 D	D D D 9.4 9.4 D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	omic Censusj						Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	PLYMOUTH—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	21	7 972	7 027	3 262	714	149	26.5	3.8
611	Educational services	21	7 972	7 027	3 262	714	149	26.5	3.8
6115	Technical and trade schools	5	D	D	D	D	a	D	D
61151 6116	Technical and trade schools	5 12	D D	D D	D D	D D	a c	D D	D D
61161	Fine arts schools	2	D	D	D	D	b	D	D
611610 6116102	Fine arts schools Art, drama, and music schools	2 2	D D	D	D D	D	b	D	D D
61162 611620	Sports and recreation instruction	4	D D	D	D D	D	a	D	D
61169	All other schools and instruction	6	Б	D	Ď	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	64	25 033	N	7 933	1 824	355	32.9	23.4
611	Educational services	64	25 033	N	7 933	1 824	355	32.9	23.4
6114	Business schools and computer and management training	6	D	N	D	D	b	D	D
61143	Professional and management development training	4	D	N	D	D	b	D	D
611430	Professional and management development training	4	D	N	D	D	b	D	D
6115	Technical and trade schools	9	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	9	D D	N N	D D	D D	b a	D D	D D
6116	Other schools and instruction	44	D	N	D	D	е	D	D
61161 611610	Fine arts schools	14 14	D D	N N	D D	D D	b b	D D	D D
6116101	Dance schools (including children's and professionals')	12	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	14	D D	N N	D D	D D	b	D D	D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	16 5	D D	N N	D D	D D	c	D D	D D
611699	All other miscellaneous schools and instruction	4	D	N	D	D	b	D	D
	SUFFOLK								
	ALL ESTABLISHMENTS								
61	Educational services	229	227 649	N	84 192	20 028	2 983	22.5	5.7
611	Educational services	229	227 649	N	84 192	20 028	2 983	22.5	5.7
6114	Business schools and computer and management training	40	D	N	D	D	е	D	D
61142	Computer training	13	D	N	D	D	b	D	D
611420 61143	Computer training Professional and management development	13	D	N	D D	D D	b	D D	D D
611430	training Professional and management development	24	D D	N	D	D	С	D	D
6115	training  Technical and trade schools	35	37 353	N N	18 453	4 094	727	28.4	8.2
61151	Technical and trade schools	35	37 353	N	18 453	4 094	727	28.4	8.2
611511 611513	Beauty and cosmetology schools	8	D D	N N	D D	D D	b e	D D	D D
611519 6115191	Other technical and trade schools	16	D	N	D	D	С	D	D
C11C	schools)	14	D 74 010	N	D 00.005	D	C 1 507	D	D
6116 61161	Other schools and instruction  Fine arts schools	122 24	74 919 8 231	N N	28 925 3 288	6 825 806	1 507 217	19.1 32.4	5.2 7.1
611610 6116101	Fine arts schools	24	8 231	N	3 288	806	217	32.4	7.1
6116102	professionals')	11 13	3 297 4 934	N N	995 2 293	267 539	74 143	37.2 29.2	9.1 5.7
61162 611620	Sports and recreation instruction	26 26	6 820 6 820	N N	3 014 3 014	544 544	168 168	34.6 34.6	9.5 9.5
61163 611630	Language schools	18 18	D D	N N	D D	D D	e e	D D	D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	54 18	D D	N N	D D	D D	f e	D D	D D
611692 611699	Automobile driving schools	14	D	N	D	D	b	D	D
	instruction	22	рΙ	N	l Dl	D	e	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Econ	omic Census]								
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SUFFOLK—Con.								
	ALL ESTABLISHMENTS—Con.								
61	Educational services - Con.								
611 6117	Educational services—Con. Educational support services	32	D	N	D	D	е	D	D
61171 611710	Educational support services	32 32	D D	N N	D D	D D	е	D D	D D
6117101	Educational support services (except test	21	D	N	D	D	е	D	D
6117102	development and evaluation services) Educational test development and evaluation services	11	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	97	89 460	84 859	38 868	9 286	1 583	35.7	4.3
611	Educational services	97	89 460	84 859	38 868	9 286	1 583	35.7	4.3
6114	Business schools and computer and management training	17	D	D	D	D	С	D	D
61143	Professional and management development training	11	D	D	D	D	b	D	D
611430	Professional and management development training	11	D	D	D	D	b	D	D
6115	Technical and trade schools	17	D	D	D	D	f	D	D
61151	Technical and trade schools	17	D	D	D	D	f	D	D
611513 611519 6115191	Apprenticeship training Other technical and trade schools Technical and trade schools (except computer repair and truck driving	10 6	D D	D D	D D	D D	e b	D D	D D
	schools)	5	D	D	D	D	b	D	D
6116	Other schools and instruction	46	D	D	D	D	f	D	D
61161 611610 6116101	Fine arts schools  Fine arts schools  Dance schools (including children's and	8 8	4 127 4 127	3 802 3 802	1 822 1 822	475 475	140 140	29.0 29.0	6.9 6.9
6116102	professionals')	2	D D	D D	D D	D D	b b	D D	D D
6116102 61162 611620	Sports and recreation instruction	6	2 085	1 927 1 927	1 084 1 084	234 234	35 35	29.7 29.7	.5
61163	Language schools	3	D	D	D	234 D D	С	D	.5 D D
611630 61169	Language schools All other schools and instruction	3 29	D D	D D	D D	D D	c e	DD	D
611691 611699	Exam preparation and tutoring	10	D	D D	D D	D	С	D D	D D
6117	instruction  Educational support services	18 17	D	D	D	D	e c	D	D
61171	Educational support services	17	D	D	D	D	c	D	D
611710 6117101	Educational support services  Educational support services (except test	17	D	D	D	D	С	D	D
6117102	development and evaluation services) Educational test development and evaluation services	12 5	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO	3		D		D		D	D
	FEDERAL INCOME TAX								
<b>61</b> 611	Educational services	132 132	<b>138 189</b> 138 189	<b>N</b> N	<b>45 324</b> 45 324	<b>10 742</b> 10 742	1 400 1 400	<b>14.0</b> 14.0	<b>6.6</b> 6.6
6114	Business schools and computer and								
61142	management training	23 10	D D	N N	D D	D D	c b	D D	D D
611420 61143	Computer training Professional and management development	10	Ď	Ň	Ď	D	b	Ď	Ď
611430	training	13	D	N	D	D	С	D	D
	training	13	D	N	D	D	С	D	D
6115 61151	Technical and trade schools  Technical and trade schools	18 18	D D	N N	D D	D D	c	D D	D D
611511 611519	Beauty and cosmetology schools Other technical and trade schools	7	D	N N	D	D	b	D	D D
6115191	Technical and trade schools (except computer repair and truck driving	10		IN		D		D	В
	schools)	9	D	N	D	D	С	D	D
6116 61161	Other schools and instruction	76 16	D 4 104	N N	D 1 466	D 331	f 77	D 35.8	D 7.3
611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and professionals')	16	4 104 4 104 D	N N	1 466 1 466 D	331 331 D	77 77 b	35.8 35.8	7.3 7.3 D
6116102 61162	Art, drama, and music schools	7 20	D 4 735	N N	D 1 930	D 310	b 133	D 36.8	D 13.5
611620 61163	Sports and recreation instruction	20 20 15	4 735 4 735 D	N N N	1 930 1 930 D	310 310 D	133 e	36.8 D	13.5 13.5 D
611630 61169	Language schools Language schools All other schools and instruction	15 15 25	D D	N N N	D	D D	е	סם	D
611691	Exam preparation and tutoring	8	B	N		D	C C	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Econ	omic Census]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	SUFFOLK—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6117	Educational services—Con. Educational services—Con. Educational support services	15	D	N	D	D	e	D	[
61171	Educational support services	15	р	Ŋ	D	D	е	D	_
611710 6117101	Educational support services  Educational support services (except test development and evaluation services)	15	D D	N N	D D	D D	е	D D	
6117102	Educational test development and evaluation services	6	D	N	D	D	c c	D	
	WORCESTER								
	ALL ESTABLISHMENTS								
61	Educational services	145	D	N	D	D	f	D	
611	Educational services	145	D	N	D	D	f	D	
6114	Business schools and computer and management training	27	D	N	D	D	С	D	С
61142 611420	Computer training	13 13	D D	N N	D D	D D	c	D D	
61143	Professional and management development training	13	D	N	D	D	b	D	
611430	Professional and management development training	13	D	N	D	D	b	D	
6115	Technical and trade schools	25	D	N	D	D	c	D	
61151	Technical and trade schools	25	D D	N	D D	D D	C	D D	[
611511 611519 6115191	Beauty and cosmetology schools  Other technical and trade schools  Technical and trade schools (except	4 9	D	N N	D D	D	b c	D	[ [
0113191	computer repair and truck driving schools)	9	D	N	D	D	c	D	
6116	Other schools and instruction	83	D	N	D	D	f	D	
61161	Fine arts schools	35	D	N	D	D	е	D	_
611610 6116101	Fine arts schools	35 27	D D	N N	D D	D D	e c	D D	
6116102 61162	Art, drama, and music schools	8 26	D	N N	D D	D	C	D	[
611620 61163	Sports and recreation instruction	26	D D	N N	D D	D D	c	D D	
611630 61169	Language schools All other schools and instruction	20	D D	N N	D D	D D	b	D D	
611692	Automobile driving schools	6	D	N	D	D	b	D	С
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	41	D	D	D	D	е	D	
611	Educational services	41	D D	D	D D	D D	е	D D	
6115 61151	Technical and trade schools  Technical and trade schools	12 12	D	D D	D	D	b b	D	
6116	Other schools and instruction	22	D	D	D	D	c	D	-
61161	Fine arts schools	10	D	D	D	D	С	D	_
611610 6116101	Fine arts schools	10	D D	D D	D D	D D	c b	D D	
6116102 61169	Art, drama, and music schools	6 6	D D	D	D	D D	c b	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	104	D	N	D	D	f	D	
611	Educational services	104	D	N	D	D	f	D	С
6114	Business schools and computer and management training	23	D	N	D	D	С	D	С
61142 611420	Computer training	12 12	D D	N N	D D	D D	C C	D D	[
6115	Technical and trade schools	13	D	N	D	D	С	D	[
61151 611511	Technical and trade schools	13 4	D D	N N	D D	D D	c b	D D	
611519 6115191	Other technical and trade schools	6	Б	N	D D	D	b	Ď	Č
	computer repair and truck driving schools)	6	D	N	D	D	b	D	[

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	WORCESTER—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX—Con.								
<b>61</b> 611 6116	Educational services—Con. Educational services—Con. Other schools and instruction	61	D	N	D	D	е	D	D
61161 611610 6116101	Fine arts schools	25 25	D D	N N	D D	D D	c c	D D	D D
61162 611620 61163 611630 61169 611692	professionals').  Sports and recreation instruction.  Sports and recreation instruction.  Language schools.  Language schools.  All other schools and instruction.  Automobile driving schools.	23 20 20 2 2 2 14 5	D D D D D	N N N N N N N N N N N N N N N N N N N	D D D D D D D	D D D D D	000000000000000000000000000000000000000	D D D D	D D D D D

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

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

## Table 4. Summary Statistics for Places: 2002

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

				1		Paid		
Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated
ACTON								
ALL ESTABLISHMENTS								
Educational services	14	14 965	N	4 835	1 136	149	15.3	6.2
Educational services	14	14 965	N	4 835	1 136	149	15.3	6.3
Business schools and computer and management training	3	10 544	N	3 413	794	60	16.2	-
Professional and management development training	2	D	N	D	D	b	D	
Professional and management development training	2	D	N	D	D	b	D	
Other schools and instruction	10	D	N	D	D	b	D	
Sports and recreation instruction	4 4 3	1 438 1 438 D	N N N	330 330 D	71 71 D	17 17 b	6.7 6.7 D	64.0 64.0 E
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX							_	_
	1	D	D	D	D	а	D	
FEDERAL INCOME TAX								
Educational services	13	D	N	D	D	С	D	
Educational services	13	D	N	D	D	С	D	С
Business schools and computer and management training	3	10 544	N	3 413	794	60	16.2	-
training	2	D	N	D	D	b	D	
training	2	D	N	D	D	b	D	
Other schools and instruction	10	D	N	D	D	b	D	С
Sports and recreation instruction	4 4 3	1 438 1 438 D	N N N	330 330 D	71 71 D	17 17 b	6.7 6.7 D	64.0 64.0 E
ACUSHNET								
ALL ESTABLISHMENTS								
Educational services	3	D	N	D	D	а	D	
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
Educational services	1	D	D	D	D	а	D	
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
Educational services	2	D	N	D	D	а	D	
AGAWAM								
ALL ESTABLISHMENTS								
Educational services	5	D	N	D	D	b	D	
Educational services	5	D	N	D	D	b	D	
Other schools and instruction	4	D	N	D	D	b	D	С
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
Educational services	1	D	D	D	D	а	D	С
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								]
1		_		-	_		D	
Educational services	4	D	N	D	D	b	U	
	ACTON  ALL ESTABLISHMENTS  Educational services	ACTON	Bestable   Receipte   Receipte   Revenue   R	Estable   Islaments   Receiptor   Revenue   Expenses   Revenue   Expenses   Revenue   Revenue	Establishments	Estable   Receipted   Expenses   Cayonte   Expenses   Cayonte   Cayonte	Estable   Internate   Pesceptus   Expenses   Dayword   Fiste-quarter   Dayword   March 12 (91,000)   (91,000	Each   Illimental   Previous   Expenses   Annual   First-quarter   Project   Project

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	AMESBURY								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D
6116	Other schools and instruction	3	D	N	D	D	b	D	D
61161 611610	Fine arts schools	2 2	D D	N N	D D	D D	b b	D D	D D
6116102	Fine arts schools Art, drama, and music schools	1	D	N	D D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	b	D	D
611	Educational services	2	D	N	D	D	b	D	D
6116	Other schools and instruction	2	D	N	D	D	b	D	D
61161 611610	Fine arts schools	2 2	D D	N N	D D	D	b b	D D	D D
6116102	Art, drama, and music schools  AMHERST	1	D	N	D	D	b	D	D
	ALL ESTABLISHMENTS								
61	Educational services	28	37 630	N	15 180	3 491	440	7.6	.7
611	Educational services	28	37 630	N	15 180	3 491	440	7.6	.7
6116	Other schools and instruction	15	8 019	N	1 706	327	85	9.0	3.4
61162 611620	Sports and recreation instruction	3	D D	N N	D D	D D	a a	D D	D D
61169 611692	All other schools and instruction	8 2	D D	N N	D D	D D	b a	D D	D D
6117	Educational support services	7	D	N	D	D	е	D	D
61171 611710	Educational support services Educational support services	7 7	D D	N N	D D	D D	e e	D D	D D
6117101	Educational support services (except test development and evaluation services)	4	D	N	D	D	b	D	D
6117102	Educational test development and evaluation services	3	D	N	D	D	е	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	10	D	D	D	D	b	D	D
611	Educational services	10	D	D	D	D	b	D	D
6116	Other schools and instruction	8	D	D	D	D	b	D	D
61169 611692	All other schools and instruction	5 1	D D	D D	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	18	D	N	D	D	е	D	D
611	Educational services	18	D	N	D	D	е .	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	2 2	D D	N N	D D	D D	a a	D D	D D
6117	Educational support services	6	D	N	D	D	е	D	D
61171 611710	Educational support services	6	D D	N N	D D	D D	e e	D D	D D
6117101	Educational support services (except test development and evaluation services)	4	D	N	D	D	b	D	D
6117102	Educational test development and evaluation services	2	D	N	D	D	е	D	D

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1997 Ecor	nomic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	ANDOVER								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
	ARLINGTON								
	ALL ESTABLISHMENTS								
61	Educational services	11	D	N	D	D	С	D	D
611	Educational services	11	D	N	D	D	С	D	D
6116	Other schools and instruction	4	D	N	D	D	а	D	D
6117	Educational support services	4	D	N	D	D	С	D	D
61171 611710	Educational support services Educational support services	4 4	D D	N N	D D	D D	c c	D D	D D
6117102	Educational test development and evaluation services	4	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	D	N	D	D	С	D	D
611	Educational services	9	D	N	D	D	С	D	D
6117	Educational support services	3	D	N	D	D	С	D	D
61171 611710 6117102	Educational support services  Educational support services  Educational test development and evaluation services.	3 3 3	D D	N N	D D	D D	c c	D D	D D
	ASHLAND	3		IN		D			D
	ALL ESTABLISHMENTS								
61	Educational services	6	918	N	346	79	34	37.1	6.0
611	Educational services	6	918	N	346	79	34	37.1	6.0
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
	ATHOL								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	a	D	D

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							Paid	Percent o	f receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	ATTLEBORO								
	ALL ESTABLISHMENTS								
61	Educational services	13	2 057	N	802	183	29	65.7	15.5
611	Educational services	13	2 057	N	802	183	29	65.7	15.5
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	а	D	D
6116	Other schools and instruction	8	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	Д	D	D	a	D	D
611	Educational services	4	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	D	N	D	D	a	D	D
611	Educational services	9	D	N N	D	D	a a	D	D
6116	Other schools and instruction	6	D	N	D	D	a a	D	D
0110	AUBURN	0		IN .	D	D	a	Ь	D
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services  ESTABLISHMENTS EXEMPT FROM	4	D	N	D	D	b	D	D
61	FEDERAL INCOME TAX Educational services	1	D	D	D	D	а	D	D
01	ESTABLISHMENTS SUBJECT TO					,	a l		
	FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
	BARNSTABLE TOWN								
	ALL ESTABLISHMENTS								
61	Educational services	15	D	N	D	D	с	D	D
611	Educational services	15	D	N	D	D	С	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151	Technical and trade schools	2	D	N	D	D	а	D	D
6116	Other schools and instruction	9	D	N	D	D	С	D	D
61161 611610 6116102	Fine arts schools	3 3 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
0110102	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX					5		J	5
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6116	Other schools and instruction	3	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610 6116102	Fine arts schools Art, drama, and music schools	1 1	D	D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	11	D	N	D	D	b	D	D
611	Educational services	11	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
6116	Other schools and instruction	6	р	N	D	D	b	D	D

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1997 Econ	omic Census]							I	
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BEDFORD								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6114	Business schools and computer and management training	2	D	N.	D	D	b	D	D
61143	Professional and management development								
611430	training	2	D D	N N	D D	D D	b	D D	D D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	D	N	D	D	b	D	D
6117	Educational support services	2	D	N	D	D	b	D	D
61171	Educational support services	2	D	N	D	D	b	D	D
611710	Educational support services  ESTABLISHMENTS EXEMPT FROM	2	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6114	Business schools and computer and management training	2	D	N	D	D	b	D	D
61143	Professional and management development	2	D	N	D	D	b	D	D
611430	training Professional and management development								
	training	2	D	N	D	D	b .	D	D
6115 61151	Technical and trade schools	1	D D	N	D D	D D	b b	D D	D D
01151	Technical and trade schools  BELCHERTOWN	'		N		D	5		
	ALL ESTABLISHMENTS								
61	Educational services	2	р	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	a	D	D
	BELLINGHAM				_	_			
	ALL FOTABLIQUIATING								
•	ALL ESTABLISHMENTS		_		_	_		_	_
61	ESTABLISHMENTS SUBJECT TO	1	الم	N		D	а	ט	ט
	FEDERAL INCOME TAX		_		_	_		_	_
61	BELMONT	1	D	N	D	D	а	D	D
61	ALL ESTABLISHMENTS Educational services	7	2 206	N	1 119	249	81	43.2	10.7
611	Educational services	7	2 206	N N	1 119	249 249	81	43.2	10.7
6116	Other schools and instruction	5	D	N	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	3 3 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools and instruction	1	D	D	D	D	b	D	D
61161	Fine arts schools	1	D	D	D	D	b	D	D
611610 6116102	Fine arts schools Art, drama, and music schools	i	D	D	D	D D	b	D	D D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BELMONT—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	а	D	D
	BEVERLY								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
61169	All other schools and instruction	2	D	N	D	D	b	D	D
611699	All other miscellaneous schools and instruction	1	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools and instruction	2	D	D	D	D	b	D	D
61169	All other schools and instruction	2	D	D	D	D	b	D	D
611699	instruction	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	3	D	N	D	D	а	D	D
	BILLERICA								
	ALL ESTABLISHMENTS								
61	Educational services	8	D	N	D	D	b	D	D
611	Educational services	8	D	N	D	D	b	D	D
6114	Business schools and computer and management training	2	D	N	D	D	b	D	D
61142	Computer training	2 2	D	N	D	D	b	D	D
611420			D	N 	D	D	b .	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6114	Business schools and computer and management training	2	D	N	D	D	b	D	D
61142		2	D	N	D	D	b	D	D
611420	Computer training	2	Ď	Ň	D	D	b	Ď	D
6116	Other schools and instruction	4	D	N	D	D	b	D	D

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	omic Censusj							Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON								
04	ALL ESTABLISHMENTS	242	200 000	.,	20.070	40.700	0.000	04.0	
<b>61</b> 611	Educational services	<b>213</b> 213	<b>222 996</b> 222 996	<b>N</b> N	<b>82 978</b> 82 978	<b>19 768</b> 19 768	<b>2 909</b> 2 909	<b>21.3</b> 21.3	<b>5.7</b> 5.7
6114	Business schools and computer and management training	38	D	N	02 970 D	19 700 D	e e	21.3 D	5.7 D
61142	Computer training	12	D	N	D	D	ь	D	D
611420 61143	Computer training  Professional and management development	12	D	N	D	D	b	D	D
611430	training Professional and management development	23	D	N	D	D	С	D	D
	training	23	D	N	D	D	С	D	D
6115	Technical and trade schools	35	37 353	N	18 453	4 094	727	28.4	8.2
61151 611511	Technical and trade schools	35 8	37 353 D	N N	18 453 D	4 094 D	727 b	28.4 D	8.2 D
611513 611519 6115191	Apprenticeship training Other technical and trade schools Technical and trade schools (except computer repair and truck driving schools)	10 16	D D	N N	D D	D D	e c	D D	D D
6116	Other schools and instruction	109	D	N	D	D	g	D	D
61161	Fine arts schools	20	D	N	D	D	С	D	D
611610 6116101	Fine arts schools  Dance schools (including children's and	20	D	N	D	D	c	D	D
6116102	professionals')	8 12	D D	N N	D D	D D	b c	D D	D D
61162 611620	Sports and recreation instruction	22 22	6 170 6 170	N N	2 782 2 782	488 488	149 149	29.0 29.0	9.3 9.3
61163 611630	Language schools	18	D	N N	D D	D	e	D	D D
61169	All other schools and instruction	49	D	N	D	0 0	f	D	D
611691 611699	Exam preparation and tutoringAll other miscellaneous schools and	16		N	_		е	D	
0447	instruction	22	D	N	D	D	е	D	D
6117 61171	Educational support services  Educational support services	31 31	D D	N N	D D	D D	e e	D D	D D
611710	Educational support services	31	B	N N	B	0	e	D D	D
6117101	Educational support services (except test development and evaluation services)	21	D	N	D	D	c	D	D
6117102	Educational test development and evaluation services	10	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	94	D	D	D	D	g	D	D
611	Educational services	94	D	D	D	D	g	D	D
6114	Business schools and computer and management training	17	D	D	D	D	С	D	D
61143	Professional and management development training	11	D	D	D	D	b	D	D
611430	Professional and management development training	11	D	D	D	D	b	D	D
6115	Technical and trade schools	17	D	D	D	D	f	D	D
61151	Technical and trade schools	17	D	D	D	D	f	D	D
611513 611519	Apprenticeship training	10	D D	D D	D D	D D	e b	D D	D D
6115191	Technical and trade schools (except computer repair and truck driving		-	_	_	_		_	_
	schools)	5	D	D	D	D	b	D	D
6116	Other schools and instruction	43	D	D	D	D	f	D	D
61161 611610	Fine arts schools	7 7	D D	D D	D D	D D	c	D D	D D
6116101	Fine arts schools	2	D	D	D	D	b b	D	D
6116102 61162	Art, drama, and music schools Sports and recreation instruction	5 6	D 2 085	D 1 927	D 1 084	D 234	b 35	D 29.7	D .5 .5
611620 61163	Sports and recreation instruction Language schools	6	2 085 D	1 927 D	1 084 D	234 D	35 C	29.7 D	.5 D
611630 61169	Language schools All other schools and instruction	3 27	D D	D D	D	D	c	D	D
611691 611699	Exam preparation and tutoring	8	8 582	8 666	3 648	824	210	22.9	10.1
011033	instruction	18	D	D	D	D	е	D	D
6117	Educational support services	17	D	D	D	D	С	D	D
61171	Educational support services	17	В	D	В	D	C	D	D
611710 6117101	Educational support services  Educational support services (except test	17	D	D	D	D	C .	D	D
6117102	development and evaluation services) Educational test development and	12	D	D	D	D	b	D	D
	evaluation services	5	D	D	D	D	l b	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BOSTON—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	119	D	N	D	D	g	D	D
611	Educational services	119	D	N	D	D	g	D	D
6114	Business schools and computer and management training	21	D	N	D	D	С	D	D
61142 611420	Computer training	9	D D	N N	D D	D D	b	D D	D D
61143	Professional and management development		D						D
611430	training  Professional and management development	12		N	D	D	b .	D	
6115	training  Technical and trade schools	12 18	D D	N N	D D	D D	b	D D	D D
61151	Technical and trade schools	18	D	N	D	D	c	D	D
611511 611519 6115191	Beauty and cosmetology schools Other technical and trade schools Technical and trade schools (except computer repair and truck driving	7 10	D D	N N	D D	D D	b	D D	D D
6116	schools)	9 66	D   D	N N	D D	D D	C	D D	D D
61161	Fine arts schools	13	D	N	D	D	b	D	D
611610 6116101	Fine arts schools	13	D	N	D	D	b	D	D
6116102	professionals')	6	D D	N N	D D	D D	a b	D D	D D
61162 611620	Sports and recreation instruction	16 16	4 085 4 085	N N	1 698 1 698	254 254	114 114	28.6 28.6	13.7 13.7
61163 611630	Language schools	15 15	D	N N	D	D	e e	D	D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	22	D D	N N	D D	D	C	D	D D
6117	Educational support services	14	D	N	D	D	e	D	D
61171	Educational support services	14	D	N	D	D	e	D	D
611710 6117101	Educational support services  Educational support services (except test	14	D	N	D	D	е	D	D
6117102	development and evaluation services) Educational test development and evaluation services	9 5	D D	N N	D D	D D	c c	D D	D D
	BOURNE								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	7 7	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	D	N	D	D	b	D	D
611	Educational services	8	D	N	D	D	b	D	D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	6	D D	N N	D D	D D	b b	D D	D D
	BRAINTREE								
	ALL ESTABLISHMENTS								
61	Educational services	9	8 366	N	1 427	319	47	19.3	54.2
611	Educational services	9	8 366	N	1 427	319	47	19.3	54.2
6114	Business schools and computer and management training	5	6 795	N	1 063	254	33	19.6	66.7
61142 611420	Computer trainingComputer training	2 2	D D	N N	D D	D D	b b	D D	D D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	а	D	D
6116	Other schools and instruction	2	D	N	D	D	a	D	D

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1997 Ecor	nomic Census]	•	·						
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BRAINTREE-Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
611	Educational services	3	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
6114	Business schools and computer and management training	3	D	N	D	D	b	D	D
61142 611420	Computer training	2 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	2	D	N	D	D	a	D	D
	BRIDGEWATER								
	ALL ESTABLISHMENTS								
61	Educational services	7	1 955	N	700	175	40	62.8	.3
611	Educational services	7	1 955	N	700	175	40	62.8	.3
6116	Other schools and instruction	4	D	N	D	D	b	D	D
61169	All other schools and instruction	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6116	Other schools and instruction	2	D	N	D	D	b	D	D
	BROCKTON								
	ALL ESTABLISHMENTS								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	4 2	D D	N N	D D	D D	b a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	4 2	D   D	N N	D D	D D	b a	D D	D D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BROOKLINE								
	ALL ESTABLISHMENTS								
61	Educational services	30	15 745	N	5 203	1 336	260	29.9	7.9
611	Educational services	30	15 745	N N	5 203	1 336	260	29.9	7.9
6114	Business schools and computer and	50	15 745	.,	3 200	1 300	200	25.5	7.5
0	management training	5	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
6116	Other schools and instruction	18	6 236	N	1 997	467	150	24.2	5.5
61161 611610 6116102 61169	Fine arts schools Fine arts schools Art, drama, and music schoolsAll other schools and instruction	7 7 4 6	D D D	N N N	D D D	D D D	c c c b	D D D	D D D
6117	Educational support services	6	D	N	D	D	b	D	D
61171	Educational support services	6	D	Ņ	D	D	þ	D	D
611710 6117101	Educational support services	6 5	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	12	9 533	8 388	3 915	1 092	212	8.5	-
611	Educational services	12	9 533	8 388	3 915	1 092	212	8.5	_
6116	Other schools and instruction	8	D	D	D	D	С	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools.	5 5 4	D D D	D D D	D D D	D D D	C C C	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	18	6 212	N	1 288	244	48	62.7	20.0
611	Educational services	18	6 212	N	1 288	244	48	62.7	20.0
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	10	D -	N	D	D	b .	D	D
61169	All other schools and instruction  BURLINGTON	5	D	N	D	D	b	D	D
61	ALL ESTABLISHMENTS  Educational services	10	35 253		15 381	3 952	264	_	.7
		10		N N				<b>.2</b> .2	.7
611 6114	Educational services  Business schools and computer and		35 253	N	15 381	3 952	264	.2	
01140	management training	6 5	33 806 D	N N	14 837 D	3 793	215	_ D	.8 D
61142 611420 61143	Computer training	5	D	N N	D D	D D	C	D	D
611430	training	1	D	N	D	D	С	D	D
011100	training	1	D	N	D	D	С	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151	Technical and trade schools	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								1
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6115	Technical and trade schools	1	D	D	D	D	b	D	D
61151	Technical and trade schools	1	D	l D	l D	D	l b	D	D

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	iomic Census]						Doid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	BURLINGTON—Con.								-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	D	N	D	D	С	D	D
611	Educational services	8	D	N	D	D	С	D	D
6114	Business schools and computer and management training	5	D	N	D	D	С	D	D
61142	Computer training	4	D	N	D	D	С	D	D
611420 61143	Computer training.  Professional and management development training.	4	D D	N N	D D	D D	С	D D	D D
611430	Professional and management development training	1	D	N	D	D	c	D	D
	CAMBRIDGE								
	ALL ESTABLISHMENTS								
61	Educational services	70	95 346	N	33 036	8 456	932	19.5	23.3
611	Educational services	70	95 346	N	33 036	8 456	932	19.5	23.3
6114	Business schools and computer and	45	27 908	N	0.550	0.040	005	14.0	47.0
61142	management training	15 6	27 908 D	N N	9 559 D	2 943 D	205 b	14.6 D	47.0 D
611420 61143	Computer training Professional and management development	6	D	N	D	D	b	D	D
611430	training	8	D D	N N	D D	D D	С	D D	D D
6115	Technical and trade schools	7	D	N	D	D	c	D	D
61151	Technical and trade schools	7	D D	N N	D D	D D	C	D D	D D
611511 611519 6115191	Beauty and cosmetology schools Other technical and trade schools Technical and trade schools (except computer repair and truck driving	5	D	N	D	D	a c	D	D
6116	schools)	5 25	D D	N N	D D	D D	c e	D D	D D
61162	Sports and recreation instruction	4	D	N	D	D	a	D	D
611620 61163	Sports and recreation instruction	4 4 4	D D D	N N N	D D D	D D D	a b b	D D	D D
611630 61169 611691	Language schools All other schools and instruction Exam preparation and tutoring	12 7	D D 6 324	N N N	D 1 832	D D 447	102	D 5.3	D D .1
611692 611699	Automobile driving schools	1	D	N	D	D	b	D	D
6117	instruction  Educational support services	23	D 35 232	N N	D 13 007	D 2 704	230	D 37.0	D 11.1
61171	Educational support services	23	35 232	N	13 007	2 704	230	37.0	11.1
611710 6117101	Educational support services	23 15	35 232 24 727	N N	13 007 10 687	2 704 1 847	230 165	37.0 20.3	11.1 5.7
6117102	Educational test development and evaluation services	8	10 505	N	2 320	857	65	76.2	23.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	34	35 501	31 536	12 719	3 031	430	26.1	24.3
611	Educational services	34	35 501	31 536	12 719	3 031	430	26.1	24.3
6116	Other schools and instruction	15	D	D	D	D	С	D	D
61169 611691	All other schools and instruction  Exam preparation and tutoring	10 5	D D	D D	D D	D	c b	D D	D D
611692 611699	Automobile driving schools  All other miscellaneous schools and instruction	1 4	D D	D D	D D	D D	b	D D	D D
6117	Educational support services	13	19 790	18 281	7 411	1 766	188	39.2	18.1
61171	Educational support services	13	19 790	18 281	7 411 7 411	1 766	188	39.2	18.1
611710 6117101	Educational support services	13 9	19 790 D	18 281 D	7 411 D	1 766 D	188 c	39.2 D	18.1 D
6117102	Educational test development and evaluation services	4	D	D	D	D		D	D

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1997 Ecor	nomic Census]	•	·						•
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	CAMBRIDGE—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	36	59 845	N	20 317	5 425	502	15.6	22.8
611	Educational services	36	59 845	N	20 317	5 425	502	15.6	22.8
6114	Business schools and computer and	12	D	N	D	D	_	D	D
61142	management training	5	D	N N	D	D	c b	D	D
611420 61143	Computer training Computer training Professional and management development	5	Ď	Ň	Ď	Ď	b	Ď	Ď
	training	7	D	N	D	D	С	D	D
611430	Professional and management development training	7	D	N	D	D	С	D	D
6115	Technical and trade schools	4	D	N	D	D	С	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	4	D D	N N	D D	D D	c a	D D	D D
611519 6115191	Other technical and trade schools	3	D	N	D	D	С	D	D
6116	schools)	3 10	D D	N N	D D	D D	c b	D D	D D
61162	Sports and recreation instruction	4	D	N N	D	D	a	D	
611620 61163	Sports and recreation instruction Language schools	4 3	D	N N	D	D	a b	D	D D D
611630	Language schools	3	D	N	D	D	b	D	
61169 6117	All other schools and instruction  Educational support services	2 10	D 15 442	N N	D 5 596	D 938	b 42	D 34.0	D 2.1
61171	Educational support services	10	15 442	N	5 596	938	42	34.0	2.1
611710 6117101	Educational support services	10	15 442	Ñ	5 596	938	42	34.0	2.1
	development and evaluation services)	6	D	N	D	D	b	D	D
6117102	Educational test development and evaluation services	4	D	N	D	D	a	D	D
	CANTON								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	,	D	D
611	Educational services	9	D	N.	D	D	f	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151	Technical and trade schools	2	D	N	D	D	b	D	D
6117	Educational support services	2	D	N	D	D	f	D	D
61171 611710	Educational support services Educational support services	2 2	D D	N N	D D	D D	f f	D D	D D
6117101	Educational support services (except test development and evaluation services)	1	D	N	D	D	f	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	f	D	D
611	Educational services	2	D	D	D	D	f	D	D
6115	Technical and trade schools	1	D	D	D	D	a	D	D
61151	Technical and trade schools	1	D	D	D	D	a	D	D
6117 61171	Educational support services  Educational support services	1	D D	D D	D D	D D	Ţ	D D	D D
611710	Educational support services	i	D D	D	D D	D		D	D
6117101	Educational support services (except test development and evaluation services)	1	D	D	D	D	f	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b .	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools  CARVER	1	D	N	D	D	b	D	D
•	ALL ESTABLISHMENTS		_					_	_
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	l a	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	CHARLTON								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
6116	Other schools and instruction	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
6116	Other schools and instruction	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	CHELMSFORD								
	ALL ESTABLISHMENTS								
61	Educational services	13	22 792	N	5 681	1 277	278	62.3	-
611	Educational services	13	22 792	N	5 681	1 277	278	62.3	-
6114	Business schools and computer and management training	3	D	N	D	D	b	D	D
61142 611420	Computer training	1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
6117	Educational support services	2	D	N	D	D	С	D	D
61171	Educational support services	2	D	N	D	D	С	D	D
611710 6117102	Educational support services  Educational test development and evaluation services	2	D D	N N	D D	D D	c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	С	D	D
611	Educational services	1	D	D	D	D	С	D	D
6117	Educational support services	1	D	D	D	D	С	D	D
61171 611710	Educational support services  Educational support services	1 1	D D	D D	D D	D D	c c	D D	D D
6117102	Educational test development and evaluation services	1	D	D	D	D	С	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	12	D	N	D	D	С	D	D
611	Educational services	12	D	N	D	D	С	D	D
6114	Business schools and computer and management training	3	D	N	D	D	b	D	D
61142 611420	Computer training	1 1	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
	CHELSEA								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
6116	Other schools and instruction	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
		2	D	D	D	D	a	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Econ	omic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	CHELSEA—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D
611	Educational services	1	D	N	D	D	а	D	D
	CHICOPEE								
	ALL ESTABLISHMENTS								
61	Educational services	14	2 400	N	1 018	260	38	21.2	14.2
611	Educational services	14	2 400	N	1 018	260	38	21.2	14.2
6115	Technical and trade schools	6	D	N	D	D	b	D	D
61151	Technical and trade schools	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	а	D	D
611	Educational services	4	D	D	D	D	a	D	D
6115	Technical and trade schools	4	D	D	D	D	a	D	D
61151	Technical and trade schools	4	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
	CLINTON								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	CONCORD								
	ALL ESTABLISHMENTS								
61	Educational services	8	4 456	N	1 097	188	75	45.4	5.1
611	Educational services	8	4 456	N	1 097	188	75	45.4	5.1
6116	Other schools and instruction	6	D	N	D	D	b	D	D
61161	Fine arts schools	2	D	N	D	D	a	D	D
611610 61162	Fine arts schools	2	D D	N N	D D	D D	a b	D D	D D
611620 61169	Sports and recreation instruction	3	D D	N N	D D	D D	b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	a	D	D
611	Educational services	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
61162	Sports and recreation instruction	3	D	N	D	D	b	D	D
611620 61169	Sports and recreation instruction	3	D	N N	D	D	b	D	D D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	DANVERS								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151	Technical and trade schools	2	D	N	D	D	а	D	D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	3 3	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	D	N	D	D	b	D	D
611	Educational services	8	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	3 3	D D	N N	D D	D D	a a	D D	D D
	DARTMOUTH								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	а	D	D
	DEDHAM								
	ALL ESTABLISHMENTS								
61	Educational services	6	1 978	N	661	168	35	57.4	-
611	Educational services	6	1 978	N	661	168	35	57.4	_
6116	Other schools and instruction	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6116	Other schools and instruction	4	Д	N	D	D	b	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	DENNIS								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	a	D	D
611	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
	DRACUT								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	а	D	D
	DUXBURY								
	ALL ESTABLISHMENTS								
61	Educational services	6	2 593	N	1 552	303	50	2.6	_
611	Educational services	6	2 593	N	1 552	303	50	2.6	-
6116	Other schools and instruction	4	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
6116	Other schools and instruction	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
	EAST BRIDGEWATER								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	l D	D	l a	D	D

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1997 Ecor	nomic Census]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	EASTHAMPTON								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	а	D	D
611	Educational services	6	D	N	D	D	a	D	D
6116	Other schools and instruction	5	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
611	Educational services	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		_		_	_		_	_
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
	EAST LONGMEADOW								
	ALL ESTABLISHMENTS								
61	Educational services	5	1 240	N	325	80	33	18.0	.9
611	Educational services	5	1 240	N	325	80	33	18.0	.9
6116	Other schools and instruction	5	1 240	N	325	80	33	18.0	.9
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	1 240	N	325	80	33	18.0	.9
611	Educational services	5	1 240	N	325	80	33	18.0	.9
6116	Other schools and instruction	5	1 240	N	325	80	33	18.0	.9
0110	Other schools and instruction	3	1 240	14	323	80	33	10.0	.5
	EASTON								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
6116	Other schools and instruction	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6116	Other schools and instruction	3	D	N	D	D	a	D	D
	EVERETT								
	ALL ESTABLISHMENTS								
61	Educational services	5	683	N	191	48	6	52.0	48.0
611	Educational services	5	683	N	191	48	6	52.0	48.0
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	683	N	191	48	6	52.0	48.0
611	Educational services	5	683	N	191	48	6	52.0	48.0
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151 611511	Technical and trade schools	1	D D	N N	D D	D D	a	D D	D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Ecor	nomic Census]	•	·						•
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	FALL RIVER								
	ALL ESTABLISHMENTS								
61	Educational services	10	12 819	N	3 121	690	167	12.8	67.0
611	Educational services	10	12 819	N	3 121	690	167	12.8	67.0
6114	Business schools and computer and management training	3	D	N	D	D	С	D	D
61141 611410	Business and secretarial schools Business and secretarial schools	1	D D	N N	D D	D D	C	D D	D D
6115	Technical and trade schools	3	D	N N	D	D	b	D	D
61151	Technical and trade schools	3	Б	N	D	D	b	D	D
611511	Beauty and cosmetology schools  ESTABLISHMENTS EXEMPT FROM	1	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6115	Technical and trade schools	2	D	D	D	D	b	D	D
61151 611511	Technical and trade schools	2	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	D	N	D	D	С	D	D
611	Educational services	8	D	N	D	D	С	D	D
6114	Business schools and computer and management training	3	D	N	D	D	c	D	D
61141 611410	Business and secretarial schools Business and secretarial schools	1 1	D D	N N	D D	D D	c c	D D	D D
	FALMOUTH								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	С	D	D
611	Educational services	7	D	N	D	D	С	D	D
6116	Other schools and instruction	6	D	N	D	D	С	D	D
61169 611699	All other schools and instruction	3	D D	N N	D D	D D	c	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	5	D	D	D	D	С	D	D
611	Educational services	5	D	D	D	D	С	D	D
6116	Other schools and instruction	4	D	D	D	D	С	D	D
61169 611699	All other schools and instruction	3	D D	D D	D D	D D	c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	a	D	D
	FITCHBURG								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
611511	Beauty and cosmetology schools  ESTABLISHMENTS EXEMPT FROM	1	D	N	D	D	а	D	D
	FEDERAL INCOME TAX		_					_	
61	Educational services	1	D	D	D	D	a	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	FITCHBURG—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
6115 61151	Technical and trade schools	1	D D	N N	D D	D D	a	D D	D D
611511	Technical and trade schools	i	Б	N	Б	Б	a a	D	D
	FOXBOROUGH								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D
611	Educational services	1	D	N	D	D	a	D	D
	FRAMINGHAM								
	ALL ESTABLISHMENTS								
61	Educational services	25	31 057	N	12 561	3 421	310	24.0	30.9
611	Educational services	25	31 057	N	12 561	3 421	310	24.0	30.9
6114	Business schools and computer and management training	9	D	N	D	D	С	D	D
61142 611420	Computer training	7 7	D D	N N	D D	D D	c	D D	D D
61143	Computer training	2	D	N	D	D	b	D	D
611430	Professional and management development training	2	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	14	D	N	D	D	b	D	D
61169	All other schools and instruction	10	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	21	D	N	D	D	е	D	D
611	Educational services	21	D	N	D	D	е	D	D
6114	Business schools and computer and management training	8	D	N	D	D	С	D	D
61142	Computer training	6	D	N	D	D	C	D	D
611420 61143	Computer training	6	D D	N	D D	D D	C	D	D D
611430	training	2	D	N N	D	D	b	D D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	11	D	N	D	D	b	D	D
61169	All other schools and instruction	9	Д	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	FRANKLIN								
	ALL ESTABLISHMENTS								
61	Educational services	9	3 549	N	1 004	240	47	20.7	6.3
611	Educational services	9	3 549	N	1 004	240	47	20.7	6.3
6116	Other schools and instruction	7	D	N	D	D	b	D	D.0
61161	Fine arts schools	1	D	N	D	D	a	D	D
611610 6116102	Fine arts schools	1 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	3 549	N	1 004	240	47	20.7	6.3
611	Educational services	9	3 549	N	1 004	240	47	20.7	6.3
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	1 1 1	D D D	N N N	D D D	D D D	a a a	D D D	D D D
	GARDNER								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D
	GLOUCESTER								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	GRAFTON								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	D	N	D	D	b	D	D
01101	ESTABLISHMENTS EXEMPT FROM					J		J	
61	FEDERAL INCOME TAX  Educational services	1	D	D	D	D	b	D	D
··	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					J		5	
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N N	D	D	b	D	D
-	Technical and trade schools	1	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 ECOI	nomic Census]								
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated
	GREENFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	b	D	
611	Educational services	5	D	N	D	D	b	D	[
6116	Other schools and instruction	4	D	N	D	D	b	D	[
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools and instruction	1	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
	HANOVER								
	ALL ESTABLISHMENTS								
61	Educational services	7	5 395	N	1 672	402	39	14.5	-
611	Educational services	7	5 395	N	1 672	402	39	14.5	-
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	4	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	5 395	N	1 672	402	39	14.5	-
611	Educational services	7	5 395	N	1 672	402	39	14.5	_
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1 4	D D	N	D D	D D	a	D D	D D
6116	Other schools and instruction	4	0	N	U	D	а	D	
	HARWICH								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D
	HAVERHILL								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	HINGHAM								
	ALL ESTABLISHMENTS								
61	Educational services	9	3 831	N	1 652	381	113	42.3	_
611	Educational services	9	3 831	N	1 652	381	113	42.3	_
6116	Other schools and instruction	7	D	N	D	D	С	D	D
61161 611610 6116102 61162 611620	Fine arts schools Fine arts schools Art, drama, and music schools. Sports and recreation instruction Sports and recreation instruction.	3 3 1 3 3	D D D D	N N N N	D D D D	D D D D	b b b b	D D D D	D D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	5	2 405	1 851	1 144	269	76	23.5	-
611	Educational services	5	2 405	1 851	1 144	269	76	23.5	-
6116	Other schools and instruction	3	D	D	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	1 1 1	D D D	D D D	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	1 426	N	508	112	37	74.1	_
611	Educational services	4	1 426	N	508	112	37	74.1	_
6116	Other schools and instruction	4	1 426	N	508	112	37	74.1	_
	HOLBROOK								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	HOLDEN								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
6115	Technical and trade schools	1	D	D	D	D	а	D	D
61151	Technical and trade schools  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	1	D	D	D	D	а	D	D
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
	HOLLISTON								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services  ESTABLISHMENTS SUBJECT TO	1	D	N	D	D	а	D	D
	FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	a	D	D

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1997 Ecor	nomic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	HOLYOKE								
	ALL ESTABLISHMENTS								
61	Educational services	8	1 884	N	1 019	241	45	50.1	-
611	Educational services	8	1 884	N	1 019	241	45	50.1	-
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	b	D	D
611	Educational services	4	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	HOPKINTON								
	ALL ESTABLISHMENTS								
61	Educational services	6	658	N	231	56	26	12.0	-
611	Educational services	6	658	N	231	56	26	12.0	-
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	658	N	231	56	26	12.0	-
611	Educational services	6	658	N	231	56	26	12.0	-
	HUDSON								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	HULL								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	IPSWICH								
	ALL ESTABLISHMENTS								
61	Educational services	5	538	N	232	91	22	23.2	76.8
611	Educational services	5	538	N	232	91	22	23.2	76.8
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	KINGSTON								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
6116	Other schools and instruction	4	D	N	D	D	b	D	D
61169 611699	All other schools and instruction	3 2	D D	N N	D D	D D	b a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX				_			_	
61	Educational services	3	D	N .	D	D -	b .	D	D
611	Educational services	3	D	N N	D	D	b	D	D
6116	Other schools and instruction	3	D	N .	D	D	b	D	D
61169 611699	All other schools and instruction	1	D D	N N	D D	D D	a a	D D	D D
	LAWRENCE								
	ALL ESTABLISHMENTS								
61	Educational services	9	1 989	N	858	201	25	28.4	1.4
611	Educational services	9	1 989	N	858	201	25	28.4	1.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	а	D	D
611	Educational services	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	a	D	D
611	Educational services	5	D	N	D	D	a	D	D
	LEICESTER								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	b	D	D
611	Educational services	1	D	N	D	D	b	D	D
6116	Other schools and instruction	1	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	b	D	D
611 6116	Educational services	1	D D	N N	D D	D D	b b	D D	D D
	LEOMINSTER								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	l a	D	D

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							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	LEXINGTON								
	ALL ESTABLISHMENTS								
61	Educational services	15	22 000	N	6 946	1 871	147	12.1	39.1
611	Educational services	15	22 000	N	6 946	1 871	147	12.1	39.1
6114	Business schools and computer and								
	management training	5	12 494	N	3 902	1 117	60	12.1	63.7
61142 611420	Computer training	2 2	D D	N N	D D	D D	b b	D D	D D
61143	Professional and management development training	3	D	N	D	D	b	D	D
611430	Professional and management development training	3	D	N	D	D	b	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61169	All other schools and instruction	3	D	N	D	D	b	D	D
6117	Educational support services	3	D	N	D	D	b	D	D
61171	Educational support services	3	D	N	D	D	b	D	D
611710 6117101	Educational support services  Educational support services (except test development and evaluation services)	3 2	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	5	6 803	6 550	1 939	478	38	7.4	9.4
611	Educational services	5	6 803	6 550	1 939	478	38	7.4	9.4
6116	Other schools and instruction	3	D	D	D	D	а	D	D
61169	All other schools and instruction	1	D	D	D	D	a .	D	D
6117	Educational support services	2	D	D	D	D	b .	D	D
61171 611710	Educational support services  Educational support services	2 2	D D	D D	D D	D D	b b	D D	D D
6117101	Educational support services (except test development and evaluation services)	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	10	15 197	N	5 007	1 393	109	14.1	52.3
611	Educational services	10	15 197	N	5 007	1 393	109	14.1	52.3
6114	Business schools and computer and management training	5	12 494	N	3 902	1 117	60	12.1	63.7
61142	Computer training	2 2	В	N	D	D	b	D	D
611420 61143	Computer training Professional and management development		D	N	D	D	b	D	D
611430	training  Professional and management development	3	D	N	D	D	b	D	D
	training	3	D	N	D	D	b	D	D
6116	Other schools and instruction	4 2	D D	N N	D D	D D	b b	D D	D D
61169	All other schools and instruction  LOWELL	2	b	IN	D	D	b	D	D
	LOWELL								
	ALL ESTABLISHMENTS								
61	Educational services	14	D	N	D	D	b	D	D
611	Educational services	14	D	N	D	D	b .	D	D
6115	Technical and trade schools	4	D	N	D	D	b	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	4 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	6	1 233	N	564	144	29	49.3	.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	а	D	D
611	Educational services	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151	Technical and trade schools	2 2	D D	N N	D D	D D	b b	D D	D D
611511	beauty and cosmetology schools								

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	LUDLOW								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	a	D	
611	Educational services	5	D	N	_ D	D	a	D	
6115	Technical and trade schools	1	D	N	D	D	a	D	
61151	Technical and trade schools	1	D	N	D	D	a	D	
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	а	D	
611	Educational services	5	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	LYNN								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	5	D	D	D	D	b	D	D
611	Educational services	5	D	D	D	D	b	D	D
6116	Other schools and instruction	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	a	D	D
	LYNNFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	MALDEN								
	ALL ESTABLISHMENTS								
61	Educational services	14	4 017	N	1 590	431	71	28.5	5.9
611	Educational services	14	4 017	N	1 590	431	71	28.5	5.9
6115	Technical and trade schools	4	D	N	D	D	a	D	D
61151	Technical and trade schools	4	р	N	D	D	a	D	D
611511	Beauty and cosmetology schools	3	Ď	N	Ď	Ď	a	Ď	Ď
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
6116	Other schools and instruction	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
		11	D	N	D	D	b	D	D
61	Educational services		ا ح				1		
<b>61</b> 611	Educational services	11	D	N	D	D	b	D	D
					D D	D D	b a	D D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Eco	nomic Census]	•	·						
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	MANSFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	a	D	D
611	Educational services	4	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	a	D	D
611	Educational services	4	D	N	D	D	a	D	D
	MARBLEHEAD								
	ALL ESTABLISHMENTS								
61	Educational services	8	D	N	D	D	а	D	D
611	Educational services	8	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools  ESTABLISHMENTS EXEMPT FROM	1	D	N	D	D	а	D	D
•	FEDERAL INCOME TAX		_	_		_		_	
61	Educational services  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	D	D	D	а	D	D
61	Educational services	6	D	N	D	D	a	D	D
611	Educational services	6	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	MARLBOROUGH								
	ALL ESTABLISHMENTS								
61	Educational services	12	5 259	N	1 169	291	66	28.0	_
611	Educational services	12	5 259	N	1 169	291	66	28.0	-
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
6116	Other schools and instruction	9	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	5 5	D D	N N	D D	D D	b b	D D	D D
011020	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	3				D	5	D	D
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D
011	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX			D		D	a a	D	D
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61162	Sports and recreation instruction	5	D	N	D	D	b	D	D
611620	Sports and recreation instruction	5	D	N	D	D	b	D	D
	MANGIFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	4	649	N	164	35	8	23.4	17.3
611	Educational services  ESTABLISHMENTS SUBJECT TO	4	649	N	164	35	8	23.4	17.3
	FEDERAL INCOME TAX								
61	Educational services	4	649	N	164	35	8	23.4	17.3
611	Educational services	4	649	N	164	35	1 8	23.4	17.3

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MASHPEE								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	MAYNARD								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	c	D	D
611	Educational services	3	D	N	D	D	С	D	D
6114	Business schools and computer and management training	2	D	N	D	D	С	D	D
61142 611420	Computer training	2	D D	N N	D D	D D	c	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	С	D	D
611	Educational services	3	D	N	D	D	С	D	D
6114	Business schools and computer and management training	2	D	N	D	D	С	D	D
61142 611420	Computer training	2 2	D D	N N	D D	D D	c c	D D	D D
	MEDFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	a	D	D
611	Educational services  ESTABLISHMENTS SUBJECT TO	4	D	N	D	D	а	D	D
	FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	а	D	D
	MEDFORD								
	ALL ESTABLISHMENTS								
61	Educational services	12	4 772	N	1 100	267	78	19.9	28.7
611	Educational services	12	4 772	N	1 100	267	78	19.9	28.7
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	2 1	D D	N N	D D	D D	a a	D D	D D
6116	Other schools and instruction	9	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151 611511	Technical and trade schoolsBeauty and cosmetology schools	2 1	D D	N N	D D	D D	a a	D D	D D
6116	Other schools and instruction	7	D	N	D	D	a	D	D

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MEDWAY								
	ALL ESTABLISHMENTS								
61		5	0.056	.,	704	170	40	01.4	
61	Educational services		2 256	N N	704		48	21.4	_
611	Educational services	5	2 256	N N	704	170	48	21.4	_
6115	Technical and trade schools	1	D	N .	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	a .	D	D
6116	Other schools and instruction	4	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	2 256	N	704	170	48	21.4	-
611	Educational services	5	2 256	N	704	170	48	21.4	-
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
6116	Other schools and instruction	4	D	N	D	D	b	D	D
	MELROSE								
	ALL ESTABLISHMENTS								
61	Educational services	6	468	N	55	15	10	64.3	12.2
611	Educational services	6	468	N	55	15	10	64.3	12.2
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	468	N	55	15	10	64.3	12.2
611	Educational services	6	468	N	55	15	10	64.3	12.2
011	METHUEN	ŭ	400	17	33	13	10	04.0	12.2
	ALL ESTABLISHMENTS								
61	Educational services	7	2 195	N	789	200	82	54.7	10.7
611	Educational services	7	2 195	N	789	200	82	54.7	10.7
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	2 195	N	789	200	82	54.7	10.7
611	Educational services	7	2 195	N	789	200	82	54.7	10.7
6115	Technical and trade schools	1	D D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	6	D	N N	D	D	b a	D	D
	MIDDLEBOROUGH								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	b	D	D
		3	D		D	D.		D	D
611	Educational services  ESTABLISHMENTS EXEMPT FROM	3	0	N	ט	ט	b	ט	J
61	FEDERAL INCOME TAX  Educational services	1	D	D	D	D	b	D	D
			D	D	D				
611	Educational services  ESTABLISHMENTS SUBJECT TO	1	U U	0	ט	D	b	D	D
61	FEDERAL INCOME TAX					D			
61	Educational services	2	D	N I	D	ט	l a	D	D

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1997 Ecor	omic Census]								
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	MILFORD								
	ALL ESTABLISHMENTS								
61	Educational services	5	1 885	N	811	256	26	19.9	7.3
611	Educational services	5	1 885	N	811	256	26	19.9	7.3
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	1 885	N	811	256	26	19.9	7.3
611	Educational services	5	1 885	N	811	256	26	19.9	7.3
	MILLBURY								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	b	D	D
611	Educational services	1	D	N	D	D	b	D	D
6116	Other schools and instruction	1	D	N	D	D	b	D	D
61163 611630	Language schools	1 1	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	b	D	D
611	Educational services	1	D	N	D	D	b	D	D
6116	Other schools and instruction	1	D	N	D	D	b	D	D
61163 611630	Language schools	1 1	D D	N N	D D	D D	b b	D D	D D
	MILTON								
	ALL ESTABLISHMENTS								
61	Educational services	4	672	N	168	38	13	100.0	_
611	Educational services	4	672	N N	168	38	13	100.0	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	672	N	168	38	13	100.0	_
611	Educational services	4	672	N	168	38	13	100.0	_
	NATICK								
	ALL ESTABLISHMENTS								
61	Educational services	11	5 341	N	1 795	430	75	2.3	21.5
611	Educational services	11	5 341	N	1 795	430	75	2.3	21.5
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61161 611610	Fine arts schools	4 4	D D	N N	D D	D D	b b	D D	D D
6116101	Dance schools (including children's and professionals')	3	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	2 2	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61161 611610	Fine arts schools	4 4	D D	N N	D D	D D	b b	D D	D D
6116101	Dance schools (including children's and professionals')	3	₽	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	2 2	D D	N N	D D	D D	b b	D D	D D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	NEEDHAM								
	ALL ESTABLISHMENTS								
61	Educational services	17	5 413	N	1 899	355	45	42.7	8.0
611	Educational services	17	5 413	N	1 899	355	45	42.7	8.0
6116	Other schools and instruction	9	3 052	N	747	194	33	35.7	1.9
61162 611620	Sports and recreation instruction	4 4	1 937 1 937	N N	530 530	136 136	21 21	24.5 24.5	_ _
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	345	315	121	39	9	32.2	67.8
611	Educational services	4	345	315	121	39	9	32.2	67.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	13	5 068	N	1 778	316	36	43.4	4.0
611	Educational services	13	5 068	N	1 778	316	36	43.4	4.0
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	4 4	1 937 1 937	N N	530 530	136 136	21 21	24.5 24.5	_ _
	NEW BEDFORD								
	ALL ESTABLISHMENTS								
61	Educational services	17	D	N	D	D	С	D	D
611	Educational services	17	D	N	D	D	С	D	D
6115	Technical and trade schools	5	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	5 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	7	D	D	D	D	b	D	D
611	Educational services	7	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
6115	Technical and trade schools	5	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	5 2	D D	N N	D D	D D	b b	D D	D D
	NEWBURYPORT								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	а	D	D
611	Educational services	7	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	а	D	D
611	Educational services	6	D	N	D	D	a	D	D

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	,						Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	NEWTON								
24	ALL ESTABLISHMENTS	40	04 700	.,	14 500	0.005	500	40.0	
<b>61</b> 611	Educational services	<b>43</b> 43	<b>34 786</b> 34 786	<b>N</b> N	<b>14 529</b> 14 529	<b>3 865</b> 3 865	<b>590</b> 590	<b>16.6</b> 16.6	<b>7.7</b> 7.7
6115	Technical and trade schools	3	34 780 D	N	D 14 329	3 605 D	b	10.0 D	7.7 D
61151	Technical and trade schools	3	D	N.	D	D	b	D	D
6116	Other schools and instruction	32	27 791	N	12 146	3 293	479	13.4	5.4
61161 611610 6116101	Fine arts schools	10 10	4 466 4 466	N N	1 814 1 814	465 465	176 176	33.5 33.5	.1 .1
6116102	professionals')	4 6	D D	N N	D D	D D	b c	D D	D D
61162 611620	Sports and recreation instruction	7 7	D D	N N	D D	D	b	D	D D
61163	Language schools	2 2	D	N	D	D	b	D	D
611630 61169	Language schools	13	D D	N N	D D	D D	b e	D D	D D
611691 611699	Exam preparation and tutoringAll other miscellaneous schools and instruction	11	11 746 D	N N	6 761 D	1 849 D	197 b	17.1 D	5.3 D
6117	Educational support services	5	3 663	N	1 560	403	39	9.1	7.8
61171 611710 6117101	Educational support services	5 5	3 663 3 663	N N	1 560 1 560	403 403	39 39	9.1 9.1	7.8 7.8
	development and evaluation services) ESTABLISHMENTS EXEMPT FROM	5	3 663	N	1 560	403	39	9.1	7.8
61	FEDERAL INCOME TAX Educational services	12	6 237	5 898	2 571	647	166	31.3	2.2
611	Educational services	12	6 237	5 898	2 571	647	166	31.3	2.2
6115	Technical and trade schools	2	D	D	D	D	a	D	D
61151	Technical and trade schools	2	D	D	D	D	а	D	D
6116	Other schools and instruction	7	D	D	D	D	С	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	5 5 5	D D D	D D D	D D D	D D D	c c c	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	31	28 549	N	11 958	3 218	424	13.4	8.9
611	Educational services	31	28 549	N	11 958	3 218	424	13.4	8.9
6115	Technical and trade schools	1	D	N	D	D	b .	D	D
61151 6116	Technical and trade schools	1 25	D D	N N	D D	D D	b e	D D	D D
61161	Fine arts schools	5	D	N	D	D	b	D	D
611610 6116101	Fine arts schools	5	D D	N N	D D	D D	b	D D	D D
61162 611620	Sports and recreation instruction	6 6	D D	N N	D D	D D	b b	D D	D D
61163 611630	Language schools	1	D D	N N	D D	D D	a a	D D	D D
61169 611691	All other schools and instruction  Exam preparation and tutoring	13 11	D 11 746	N N	D 6 761	D 1 849	e 197	D 17.1	D 5.3
611699	All other miscellaneous schools and instruction	2	D	N	D	D	b	D	D
	NORFOLK								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	NORTH ADAMS								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	a	D	D

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1997 Econ	omic Census]								
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	NORTHAMPTON								
	ALL ESTABLISHMENTS								
61	Educational services	17	5 935	N	2 847	641	159	36.7	4.9
611	Educational services	17	5 935	N	2 847	641	159	36.7	4.9
6115	Technical and trade schools	3	D	N	D	D	b	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	3 2	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	10	D	N	D	D	b	D	D
61162	Sports and recreation instruction	5 5	D D	N	D D	D D	a	D D	D D
611620	Sports and recreation instruction  ESTABLISHMENTS EXEMPT FROM	5		N	D	Б	а	D	D
	FEDERAL INCOME TAX								
61	Educational services	8	D	D	D	D	b	D	D
611	Educational services	8	D	D	D	D	b	D	D
6116	Other schools and instruction	7	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151	Technical and trade schools	2 2	D D	N	D D	D D	b	D D	D
611511 6116	Beauty and cosmetology schools  Other schools and instruction	3	D	N N	D	D	a	D	D D
0110		3		N	5	D	۵	Б	D
	NORTH ANDOVER								
	ALL ESTABLISHMENTS								
61	Educational services	13	D	N	D	D	С	D	D
611	Educational services	13	D	N	D	D	С	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151	Technical and trade schools	2	D	N	D	D	а	D	D
6116	Other schools and instruction	10	D	N	D	D	b	D	D
61161 611610	Fine arts schools	3	964 964	N N	232 232	61 61	39 39	10.2 10.2	_
6116101	Dance schools (including children's and professionals')	3	964	N	232	61		10.2	_
61162 611620	Sports and recreation instruction	4 4	1 457 1 457	N N	403 403	51 51	39 33 33	19.8 19.8	_
61169 611691	All other schools and instruction  Exam preparation and tutoring	3 2	D D	N N	D D	D D	b a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	11	D	N	D	D	С	D	D
611	Educational services	11	D	N	D	D	С	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
6116	Other schools and instruction	10	D	N	D	D	b	D	D
61161 611610 6116101	Fine arts schools	3 3	964 964	N N	232 232	61 61	39 39	10.2 10.2	_ _
61162	professionals')	3 4	964 1 457	N N	232 403	61 51	39 33	10.2 19.8	_ _
611620 61169 611691	Sports and recreation instruction	4 3 2	1 457 D D	N N N	403 D D	51 D D	33 b a	19.8 D D	_ D D

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1997 Eco	nomic Census]	•							
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	NORTH ATTLEBOROUGH								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	е	D	D
611	Educational services	4	D	N	D	D	е	D	D
6115	Technical and trade schools	2	D	N	D	D	е	D	D
61151 611513	Technical and trade schoolsApprenticeship training	2	D D	N N	D D	D D	e e	D D	D D
6116	Other schools and instruction	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	е	D	D
611	Educational services	1	D	D	D	D	е	D	D
6115	Technical and trade schools	1	D	D	D	D	е	D	D
61151 611513	Technical and trade schoolsApprenticeship training	1 1	D D	D D	D D	D D	e e	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D
6116	Other schools and instruction	2	D	N	D	D	b	D	D
	NORTHBOROUGH								
	ALL ESTABLISHMENTS								
61	Educational services	5	847	N	137	52	6	93.2	6.8
611	Educational services	5	847	N	137	52	6	93.2	6.8
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	847	N	137	52	6	93.2	6.8
611	Educational services	5	847	N	137	52	6	93.2	6.8
	NORTHBRIDGE								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	NORTH READING								
	ALL ESTABLISHMENTS								
61	Educational services	3	475	N	159	15	4	100.0	_
611	Educational services	3	475	N	159	15	4	100.0	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	р	N	D	D	a	D	D

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1997 Eco	nomic Census]	•	·						•
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	NORTON								
	ALL ESTABLISHMENTS								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	NORWOOD								
	ALL ESTABLISHMENTS								
61	Educational services	8	3 783	N	1 691	395	69	11.7	31.1
611	Educational services	8	3 783	N	1 691	395	69	11.7	31.1
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	3 783	N	1 691	395	69	11.7	31.1
611	Educational services	8	3 783	N	1 691	395	69	11.7	31.1
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	OXFORD								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	D	N	D	D	b	D	D
6116	Other schools and instruction	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	b	D	D
611	Educational services	1	D	D	D	D	b	D	D
6115	Technical and trade schools	1	D	D	D	D	b	D	D
61151	Technical and trade schools  ESTABLISHMENTS SUBJECT TO	1	D	D	D	D	b	D	D
61	FEDERAL INCOME TAX		_		_	D		_	_
<b>61</b> 611	Educational services	3	<b>D</b> D	<b>N</b> N	<b>D</b>	D D	a	<b>D</b>	<b>D</b>
6116	Other schools and instruction	3	D	N N	D	D	a a	D	D
	PALMER								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	р	N	D	D	а	D	D

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							Paid	Percent o	of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	PEABODY								
	ALL ESTABLISHMENTS								
61	Educational services	8	D	N	D	D	ь	D	D
611	Educational services	8	D	N	D	D	b	D	D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	PEMBROKE								
	ALL ESTABLISHMENTS								
61	Educational services	4	969	N	431	102	31	65.3	3.5
611	Educational services	4	969	N	431	102	31	65.3	3.5
6116	Other schools and instruction	4	969	N	431	102	31	65.3	3.5
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	969	N	431	102	31	65.3	3.5
611	Educational services	4	969	N	431	102	31	65.3	3.5
6116	Other schools and instruction	4	969	N	431	102	31	65.3	3.5
	PEPPERELL								
	ALL ESTABLISHMENTS								
61	Educational services	3	1 785	N	701	187	72	65.5	-
611 6116	Educational services	3 2	1 785 D	N N	701 D	187 D	72 b	65.5 D	_ D
61162	Sports and recreation instruction	2	D	N	D	D	b	D	D
611620	Sports and recreation instruction	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	1 785	N	701	187	72	65.5	-
611	Educational services	3	1 785	N	701	187	72	65.5	_
6116	Other schools and instruction	2	D D	N	D D	D D	b	D D	D D
61162 611620	Sports and recreation instruction	2 2	D	N N	D	D	b b	D	D
	PITTSFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	12	D	N	D	D	С	D	D
611	Educational services	12	D	N	D	D	c	D	D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	6	D	D	D	D	b	D	D
611 6116	Educational services	6	D D	D D	D D	D D	b a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	-		5		J		5	, ,
61	Educational services	6	D	N	D	D	ь	D	D
611	Educational services	6	D	N	D	D	b	D	D
6116	Other schools and instruction	4	D	N	D	D	b	D	D

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1997 Eco	nomic Census]								
							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	PLYMOUTH								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	ь	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	3	D	N	D	D	a	D	D
61151	Technical and trade schools	3	D	N	D	D	a	D	D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
61169	All other schools and instruction	5	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	D	N	D	D	b	D	D
611	Educational services	8	D	N	D	D	b	D	D
6115	Technical and trade schools	3	D	N	D	D	a	D	D
61151	Technical and trade schools	3	D	N	D	D	a	D	D
6116	Other schools and instruction	5	D	N	D	D	a	D	D
61169	All other schools and instruction	4	D	N	D	D	a	D	D
	QUINCY								
	ALL ESTABLISHMENTS								
61	Educational services	15	D	N	D	D	b	D	D
611	Educational services	15	D	N	D	D	b	D	D
6115	Technical and trade schools	3	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	3	D D	N N	D D	D D	b	D D	D D
6116	Beauty and cosmetology schools  Other schools and instruction	8	D	N N	D	D	a b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services  ESTABLISHMENTS SUBJECT TO	2	D	D	D	D	а	D	D
	FEDERAL INCOME TAX								
61	Educational services	13	D	N	D	D	b	D	D
611	Educational services	13	D	N	D	D	b	D	D
6115	Technical and trade schools	3	D	N	D	D	b	D	D
61151	Technical and trade schools	3	D	N	D	D	b	D	D
611511 6116	Beauty and cosmetology schools  Other schools and instruction	1 7	D D	N N	D D	D D	a b	D D	D D
3110	RANDOLPH	,				J		5	5
64	ALL ESTABLISHMENTS	_	_		_ [	_		_	_
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	RAYNHAM	1	D	N	D	D	а	D	D
	ALL ESTABLISHMENTS								
e-1			_		_	_		_	_
31	Educational services	2	D	N	D	D	a	D	D
511	Educational services  ESTABLISHMENTS SUBJECT TO	2	D	N	D	D	a	D	D
	FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	l D	D	l al	D	D

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							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	READING								
	ALL ESTABLISHMENTS								
61	Educational services	7	2 781	N	1 382	342	100	6.5	_
611	Educational services	7	2 781	N	1 382	342	100	6.5	_
6116	Other schools and instruction	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6116	Other schools and instruction	4	1 389	N	564	130	44	13.1	_
	REHOBOTH								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	REVERE								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ROCKLAND								
	ALL ESTABLISHMENTS								
61	Educational services	3	1 232	N	541	90	38	27.8	24.2
611	Educational services	3	1 232	N	541	90	38	27.8	24.2
6116	Other schools and instruction	3	1 232	N	541	90	38	27.8	24.2
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	b	D	D
611	Educational services	2	D	N	D	D	b	D	D
6116	Other schools and instruction	2	D	N	D	D	b	D	D

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1997 ECOI	nomic Census]								of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	SALEM								
	ALL ESTABLISHMENTS	_	_		_	_		_	_
61	Educational services	7	D	N	D	D	<b>b</b>	D	D
611	Educational services  ESTABLISHMENTS EXEMPT FROM	7	D	N	D	D	b	D	D
	FEDERAL INCOME TAX		_		_	_		_	_
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
	SANDWICH								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	a	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	р	N	D	D	a	D	D
6116	Other schools and instruction	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	a	D	D
611	Educational services	3	D	D	D	D	a	D	D
		1	D	D	D	D		D	D
6115	Technical and trade schools						a		_
61151	Technical and trade schools	1	D	D	D	D	a	D	D
6116	Other schools and instruction	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	SAUGUS								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	a	D	D
611	Educational services	4	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX		_		_	_		_	_
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	a	D	D
	SCITUATE								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	SEEKONK								
	ALL ESTABLISHMENTS								
61	Educational services	4	407	N	107	30	8	54.5	45.5
611	Educational services	4	407	N	107	30		54.5	45.5
VII	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	4	407	IN	107	30		54.5	43.5
61			40-		10-	-		54.5	45-
61	Educational services	4	407	N	107	30		54.5	45.5
611	Educational services	4	407	N	107	30	8	54.5	45.5

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							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	SHARON								
	ALL ESTABLISHMENTS								
61	Educational services	7	1 470	N	316	73	20	89.7	_
611	Educational services	7	1 470	N	316	73	20	89.7	_
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	a	D	D
	SHREWSBURY								
	ALL ESTABLISHMENTS								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6114	Business schools and computer and management training	4	D	N	D	D	b	D	D
61142	Computer training	3	D	N	D.	D	b	D	D
611420 6116	Other schools and instruction	3	D D	N N	D D	D D	b b	D D	D D
0110	ESTABLISHMENTS EXEMPT FROM	7	D	l l					
04	FEDERAL INCOME TAX	•	D	_	D	D	_	D	D
61	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	D			а		
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6114	Business schools and computer and management training	4	D	N	D	D	b	D	D
61142 611420	Computer training	3	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	3	D	N N	D	D	b	D	D
	SOMERSET								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	SOMERVILLE								
	ALL ESTABLISHMENTS								
61	Educational services	10	2 604	N	917	222	54	17.4	26.4
611	Educational services	10	2 604	N	917	222	54	17.4	26.4
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151 6116	Technical and trade schools  Other schools and instruction	1 7	D D	N N	D D	D D	a b	D D	D D
61161	Fine arts schools	5	D	N	D	D	b	D	D
611610 6116102	Fine arts schools	5 4	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	7	1 876	1 835	578	140	30	17.4	4.5
611	Educational services	7	1 876	1 835	578	140	30	17.4	4.5
6116	Other schools and instruction	6	D	D	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	5 5 4	D D D	D D D	D D D	D D D	b b b	D D D	D D D

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1997 Ecoi	nomic Census]	-							
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SOMERVILLE—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	728	N	339	82	24	17.3	82.7
611	Educational services	3	728	N	339	82	24	17.3	82.7
6115	Technical and trade schools	1	D	N	D	D	а	D	С
61151	Technical and trade schools	1	D	N	D	D	a	D	D
	SOUTHBRIDGE								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	SOUTH HADLEY								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	а	D	D
6116	Other schools and instruction	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	а	D	D
	SPENCER								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	а	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1 1	Dl	N	l Di	D	l al	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Econ	omic Census]	•							<u> </u>
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	SPRINGFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	30	17 538	N	3 590	970	260	19.1	3.6
611	Educational services	30	17 538	N	3 590	970	260	19.1	3.6
6115	Technical and trade schools	6	D	N	D	D	b	D	D
61151	Technical and trade schools	6	D	N	D	D	b	D	D
6116	Other schools and instruction	17	D	N	D	D	С	D	D
61161	Fine arts schools	8	D D	N	D	D	c	D	D
611610 6116101	Fine arts schools	8		N	D	D	C	D	D
6116102	professionals')Art, drama, and music schools	6 2	D D	N N	D D	D D	b c	D D	D D
61169 611699	All other schools and instruction	6	D	N	D	D	b	D	D
	instruction	1	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	10	10 580	2 996	1 401	406	144	6.4	4.7
611	Educational services	10	10 580	2 996	1 401	406	144	6.4	4.7
6115	Technical and trade schools	4	D	D	D	D	b	D	D
61151 6116	Technical and trade schools  Other schools and instruction	4 4	D   D	D D	D D	D D	b	D D	D D
61161	Fine arts schools	•	D	D	D	D	c	D	D
611610	Fine arts schools	2 2	D	D	D	D	С	D	D
6116102 61169	Art, drama, and music schools	2 2	D D	D D	D D	D D	c a	D D	D D
611699	All other miscellaneous schools and instruction	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	20	6 958	N	2 189	564	116	38.3	1.8
611	Educational services	20	6 958	N	2 189	564	116	38.3	1.8
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151	Technical and trade schools	2	D	N	D	D	b	D	D
6116	Other schools and instruction	13	D	N	D	D	b	D	D
61161 611610	Fine arts schools	6	D D	N N	D D	D D	b b	D D	D D
6116101	Dance schools (including children's and professionals').	6	D	N	D	D	b	D	D
	STONEHAM			IN.		D		D	
	ALL ESTABLISHMENTS								
61	Educational services	4	1 333	N	475	103	20	67.4	32.6
611	Educational services	4	1 333	N	475	103	20	67.4	32.6
	ESTABLISHMENTS SUBJECT TO								
	FEDERAL INCOME TAX								
61	Educational services	4	1 333	N	475	103		67.4	32.6
611	Educational services	4	1 333	N	475	103	20	67.4	32.6
	STOUGHTON								
	ALL ESTABLISHMENTS								
61	Educational services	11	3 652	N	1 263	284	78	23.5	16.6
611	Educational services	11	3 652	N	1 263	284	78	23.5	16.6
6116	Other schools and instruction	8	2 463	N	833	181	44	2.9	8.4
61169	All other schools and instruction	2	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	11	3 652	N	1 263	284	78	23.5	16.6
611	Educational services	11	3 652	N	1 263	284	78	23.5	16.6
6116	Other schools and instruction	8	2 463	N	833	181	44	2.9	8.4
61169	All other schools and instruction	2	D	N	D	D	b	D	D

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1997 Ecor	nomic Census]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records1	Estimated <sup>2</sup>
	SUDBURY	(Humber)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(number)	records	LStilliated
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	a	D	D
611	Educational services	3	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
	SWAMPSCOTT								
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
611	Educational services	1	D	N	D	D	а	D	D
	SWANSEA								
	ALL ESTABLISHMENTS								
61	Educational services	4	719	N	285	67	15	100.0	_
611	Educational services  ESTABLISHMENTS SUBJECT TO	4	719	N	285	67	15	100.0	-
	FEDERAL INCOME TAX								
61	Educational services	4	719	N	285	67	15	100.0	_
611	Educational services	4	719	N	285	67	15	100.0	_
	TAUNTON								
	ALL ESTABLISHMENTS								
61	Educational services	14	3 252	N	1 114	288	90	42.8	15.8
611	Educational services	14	3 252	N	1 114	288	90	42.8	15.8
6115 61151	Technical and trade schools  Technical and trade schools	5 5	D D	N N	D D	D D	b	D D	D D
611511	Beauty and cosmetology schools	2	D	Ň	Ď	Ď	a	Ď	Ď
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
611	Educational services	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								1
61	Educational services	11	D	N	D	D	b	D	D
611	Educational services	11	D	N N	D	D	b	D	D
6115 61151	Technical and trade schools  Technical and trade schools	4	D D	N N	D D	D D	b	D D	D D
611511	Beauty and cosmetology schools	2	D	l N	D D	l b	a	D	D

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1997 ECON	omic Census]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	TEWKSBURY	, ,	, , ,		, , ,				
	ALL ESTABLISHMENTS								
61	Educational services	8	3 322	N	1 491	365	78	11.7	58.1
611	Educational services	8	3 322	N	1 491	365	78	11.7	58.1
6115	Technical and trade schools	3	D	N	D	D	b	D	D
61151	Technical and trade schools	3	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	3 322	N	1 491	365	78	11.7	58.1
611	Educational services	8	3 322	N	1 491	365	78	11.7	58.1
6115	Technical and trade schools	3	D	N	D	D	b	D	D
61151	Technical and trade schools	3	D	N	D	D	b	D	D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	TYNGSBOROUGH								
	ALL ESTABLISHMENTS								
61	Educational services	5	879	N	232	65	15	64.7	-
611	Educational services	5	879	N	232	65	15	64.7	_
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	879	N	232	65	15	64.7	-
611	Educational services	5	879	N	232	65	15	64.7	_
	UXBRIDGE								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	4	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	a	D	D
611	Educational services	5	D	N	D	D	a	D	D
6116	Other schools and instruction	3	D	N	D	D	а	D	D
	WAKEFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	9	4 530	N	1 466	356	42	7.7	4.8
611	Educational services	9	4 530	N	1 466	356	42	7.7	4.8
6115	Technical and trade schools	3	488	N	173	44	9	46.3	26.4
61151	Technical and trade schools	3	488	N	173	44	9	46.3	26.4
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	а	D	D
611	Educational services	3	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D

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							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	WALPOLE								
	ALL ESTABLISHMENTS								
61	Educational services	10	5 267	N	1 449	304	47	13.2	36.9
611	Educational services	10	5 267	N	1 449	304	47	13.2	36.9
6116	Other schools and instruction	7	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	3	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	322	300	194	61	19	79.8	20.2
611	Educational services	3	322	300	194	61	19	79.8	20.2
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	4 945	N	1 255	243	28	8.9	38.0
611	Educational services	7	4 945	N	1 255	243	28	8.9	38.0
6116	Other schools and instruction	5	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	3	D D	N N	D D	D D	a a	D D	D D
	WALTHAM								
	ALL ESTABLISHMENTS								
61	Educational services	23	26 315	N	7 964	1 981	188	16.5	18.2
611	Educational services	23	26 315	N	7 964	1 981	188	16.5	18.2
6114	Business schools and computer and management training	6	D	N	D	D	b	D	D
61142	Computer training	3	D D	N	D	D	b	D	D
611420 61143	Computer training.  Professional and management development training.	3	D	N N	D D	D D	b a	D D	D D
611430	Professional and management development training	3	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	10	D	N	D	D	b	D	D
61169 611699	All other schools and instruction	8	D D	N N	D D	D D	b b	D D	D D
6117	Educational support services	6	8 986	N	2 799	647	53	20.5	50.7
61171	Educational support services	6	8 986	N	2 799	647	53	20.5	50.7
611710 6117101	Educational support services Educational support services (except test development and evaluation services)	6	8 986 D	N N	2 799 D	647 D	53 b	20.5 D	50.7 D
6117102	Educational test development and evaluation services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	6	6 329	4 186	1 777	476	33	5.9	72.7
		6	6 329	4 186	1 777	476	33	5.9	72.7
611	Educational services						1		
611 6117	Educational services  Educational support services	3	D	D	D	D	b	D	D
		3 3 3	D D D	D D D	D D D	D D D	b b b	D D D	D D D

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1997 Ecor	omic Census]	•							
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WALTHAM—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	17	19 986	N	6 187	1 505	155	19.8	.9
611	Educational services	17	19 986	N	6 187	1 505	155	19.8	.9
6114	Business schools and computer and management training	5	D	N	D	D	b	D	D
61142 611420	Computer training	3	D D	N N	D D	D D	b b	D D	D D
61143	Professional and management development training	2	D	N	D	D	a	D	D
611430	Professional and management development training	2	D	N	D	D	a	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
61169 611699	All other schools and instruction	7	D	N	D	D	b	D	D
6117	instruction  Educational support services	1	D D	N N	D D	D D	b b	D D	D D
61171	Educational support services	3	D	N	D	D	b	D	D
611710 6117101	Educational support services  Educational support services (except test	3	D	N	D	D	b	D	D
	development and evaluation services)	2	D	N	D	D	b	D	D
	WAREHAM								
	ALL ESTABLISHMENTS		_		_	_		_	_
61	Educational services	2	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	WATERTOWN								
	ALL ESTABLISHMENTS								
61	Educational services	15	10 638	N	5 989	1 561	194	24.3	3.8
611	Educational services	15	10 638	N	5 989	1 561	194	24.3	3.8
6114	Business schools and computer and management training	3	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151	Technical and trade schools	2	D	N	D	D	a	D	D
6116	Other schools and instruction	9	D	N	D	D	С	D	D
61169	All other schools and instruction	4	D	N	D	D	С	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	3 152	2 599	819	202	23	45.4	_
611	Educational services	4	3 152	2 599	819	202	23	45.4	_
6115	Technical and trade schools	1	D	D	D	D	а	D	D
61151	Technical and trade schools	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	11	7 486	N	5 170	1 359	171	15.5	5.4
611	Educational services	11	7 486	N	5 170	1 359	171	15.5	5.4
6114	Business schools and computer and management training	2	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
6116	Other schools and instruction	8	D	N	D	D	С	D	D
61169	All other schools and instruction	4	D	N	D	D	c	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Econ	omic Census]								
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	WAYLAND								
	ALL ESTABLISHMENTS								
61	Educational services	3	338	N	128	30	10	83.1	16.9
611	Educational services	3	338	N	128	30	10	83.1	16.9
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	а	D	D
	WELLESLEY								
	ALL ESTABLISHMENTS								
61	Educational services	18	27 498	N	6 914	1 713	236	7.8	.5
611	Educational services	18	27 498	N	6 914	1 713	236	7.8	.5
6114	Business schools and computer and management training	5	D	N	D	D	b	D	D
61143	Professional and management development training	5	D	N	D	D	b	D	D
611430	Professional and management development training	5	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	b	D	D
61151	Technical and trade schools	2	D	N	D	D	b	D	D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
61169	All other schools and instruction	4	D	N	D	D	b	D	D
6117	Educational support services	3	D	N	D	D	b	D	D
61171 611710	Educational support services Educational support services	3	D D	N N	D D	D D	b	D D	D D
6117101	Educational support services (except test development and evaluation services)	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	7	11 541	11 544	3 817	1 067	136	11.4	-
611	Educational services	7	11 541	11 544	3 817	1 067	136	11.4	_
6115	Technical and trade schools	1	D	D	D	D	b	D	D
61151	Technical and trade schools	1	D	D	D	D	b	D	D
6116	Other schools and instruction	2	D	D	D	D	b	D	D
61169	All other schools and instruction	1	D	D	D	D	а	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171 611710 6117101	Educational support services	2 2 2	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX					_		_	_
61	Educational services	11	15 957	N	3 097	646	100	5.3	.9
611	Educational services	11	15 957	N	3 097	646	100	5.3	.9
6114	Business schools and computer and management training	3	D	N	D	D	b	D	D
61143	Professional and management development		_		_				
611430	training	3	D	N N	D	D	b	D	D
6115	training	3	D D	N N	D D	D D	b	D D	D D
6115 61151	Technical and trade schools  Technical and trade schools	1	D	N N	D	D D	a	D	D
6116	Other schools and instruction	6	D	N	D	D	a b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

	Geographic area, tax status, and kind of business	Estab-					employees for pay period	From	
61 611 6114		lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	including March 12 (number)	admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
61 E 611 6114	VESTBOROUGH								
611 6114	ALL ESTABLISHMENTS								
6114	Educational services	10	6 579	N	2 577	708	68	18.7	4.5
	Educational services	10	6 579	N	2 577	708	68	18.7	4.5
6116	Business schools and computer and management training	4	D	N	D	D	b	D	D
	Other schools and instruction	3	D	N	D	D	b	D	D
61161 611610 6116101	Fine arts schools Fine arts schools Dance schools (including children's and professionals')	3 3 3	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
1	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61 E	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6114	Business schools and computer and management training	4	D	N	D	D	b	D	D
v	WESTFIELD								
	ALL ESTABLISHMENTS								
61 E	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61 E	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61 E	Educational services	1	D	N	D	D	а	D	D
v	WESTFORD								
	ALL ESTABLISHMENTS								
61 E	Educational services	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM	5	D	N	D	D	b	D	D
	FEDERAL INCOME TAX								
	Educational services	2	D	D	D	D	а	D	D
611	Educational services  ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX	2	D	D	D	D	a	D	D
	Educational services	3	D	N	D	D	a	D	D
	WESTON			IN.		J	a	J	J
	ALL ESTABLISHMENTS								
61 E	Educational services	1	D	N	D	D	а	D	D
1	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61 E	Educational services	1	D	D	D	D	а	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Ecor	nomic Census]	•	•						•
							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WESTPORT			, , ,					
	ALL ESTABLISHMENTS								
61	Educational services	1	D	N	D	D	а	D	
611	Educational services	1	D	N	D	D	a	D	С
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	
611	Educational services	1	D	N	D	D	а	D	
	WEST SPRINGFIELD								
	ALL ESTABLISHMENTS								
61	Educational services	10	D	N	D	D	b	D	
611	Educational services	10	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	a	D	D
61151 611511	Technical and trade schools	2 2	D D	N N	D D	D D	a a	D D	D D
6116	Other schools and instruction	5	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	a	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	9	D	N	D	D	b	D	D
611	Educational services	9	D	N	D	D	b	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151 611511	Technical and trade schools  Beauty and cosmetology schools	2 2	D D	N N	D D	D D	a a	D D	D D
6116	Other schools and instruction	4	D	N	D	D	b	D	D
	WESTWOOD								
	ALL ESTABLISHMENTS								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	b	D	D
611	Educational services	5	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	b	D	D
61151	Technical and trade schools	1	D	l N	l D	D	b	D	l D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	WEYMOUTH								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	а	D	D
	WHITMAN								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	а	D	D
611	Educational services	2	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	1	D	N	D	D	а	D	D
	WILBRAHAM								
	ALL ESTABLISHMENTS								
61	Educational services	3	1 346	N	379	83	30	100.0	_
611	Educational services	3	1 346	N	379	83	30	100.0	-
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	1 346	N	379	83	30	100.0	-
611	Educational services	3	1 346	N	379	83	30	100.0	_
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
	WILMINGTON								
	ALL ESTABLISHMENTS								
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	b	D	D
611	Educational services	3	D	N	D	D	b	D	D

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							Paid	Percent of reve	of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WINCHESTER								
	ALL ESTABLISHMENTS								
61	Educational services	9	2 609	N	1 067	247	118	8.5	2.3
611	Educational services	9	2 609	N	1 067	247	118	8.5	2.3
6116	Other schools and instruction	9	2 609	N	1 067	247	118	8.5	2.3
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	4 4 3	D D D	N N N	D D D	D D D	C C C	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools and instruction	2	D	D	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	2 2 2	D D D	D D D	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	7	D	N	D	D	b	D	D
611	Educational services	7	D	N	D	D	b	D	D
6116	Other schools and instruction	7	D	N	D	D	b	D	D
	WINTHROP								
	ALL ESTABLISHMENTS								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	a	D	D
	WOBURN								
	ALL ESTABLISHMENTS								
61	Educational services	19	19 093	N	9 796	2 286	337	21.2	10.4
611	Educational services	19	19 093	N	9 796	2 286	337	21.2	10.4
6114	Business schools and computer and management training	8	D	N	D	D	b	D	D
61142 611420	Computer training	6	3 787 3 787	N N	1 557 1 557	373 373	35 35	43.4 43.4	35.6 35.6
6115	Technical and trade schools	3	6 149	N	2 587	647	78	17.1	-
61151	Technical and trade schools	3	6 149	N	2 587	647	78	17.1	_
611511	Beauty and cosmetology schools	1 7	D D	N	D D	D D	b	D D	D D
6116 61169	Other schools and instruction	3	D	N N	D	D	c c	D	D
611699	All other miscellaneous schools and instruction	1	D	N	D	D	c	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	С	D	D
611	Educational services	1	D	D	D	D	С	D	D
6116	Other schools and instruction	1	D	D	D	D	С	D	D
61169 611699	All other schools and instruction	1	D	D	D	D	С	D	D
3000	instruction	1	D	D	D	D	c	D	D

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							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	WOBURN-Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	18	D	N	D	D	С	D	D
611	Educational services	18	D	N	D	D	С	D	D
6114	Business schools and computer and management training	8	D	N	D	D	b	D	D
61142 611420	Computer training	6	3 787 3 787	N N	1 557 1 557	373 373	35 35	43.4 43.4	35.6 35.6
6115	Technical and trade schools	3	6 149	N	2 587	647	78	17.1	_
61151 611511	Technical and trade schools	3	6 149 D	N N	2 587 D	647 D	78 b	17.1 D	_ D
6116	Other schools and instruction	6	D	N N	D	D	b	D	D
	WORCESTER								
61	ALL ESTABLISHMENTS Educational services	43	14 340	N	5 099	1 235	357	33.6	12.3
611	Educational services	43	14 340	N N	5 099 5 099	1 235	357	33.6	12.3
6115	Technical and trade schools	12	D	N	D	D . 200	b	D	D
61151	Technical and trade schools	12	D	N	D	D	b	D	D
611511 6116	Beauty and cosmetology schools  Other schools and instruction	3 24	D D	N N	D D	D D	b c	D D	D D
61161	Fine arts schools	13	D	N	D	D	c	D	D
611610 6116101	Fine arts schools	13	D	N	D	D	С	D	D
6116102 61169	professionals')	9 4 8	D D D	N N N	D D D	D D D	b c b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	17	D	D	D	D	С	D	D
611	Educational services	17	D	D	D	D	С	D	D
6115	Technical and trade schools	6	D	D	D	D	а	D	D
61151	Technical and trade schools	6	D	D	D	D	а	D	D
6116 61161	Other schools and instruction	8	D D	D D	D D	D D	С	D D	D D
611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	6 4	D D	D D	D D	D D	c c c	D D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	26	D	N	D	D	С	D	D
611	Educational services	26	D	N	D	D	С	D	D
6115	Technical and trade schools	6	D	N	D	D	b	D	D
61151 611511	Technical and trade schools	6	D D	N N	D D	D D	b b	D D	D D
6116	Other schools and instruction	16	D	N	D	D	С	D	D
61161 611610	Fine arts schools	7 7	D D	N N	D D	D D	b b	D D	D D
6116101 61169	Dance schools (including children's and professionals')	7	D D	N N	D D	D D	b b	D D	D D
	WRENTHAM								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	С	D	D
611	Educational services	2	D	N	D	D	С	D	D
6117	Educational support services	1	D	N	D	D	С	D	D
61171 611710	Educational support services Educational support services	1	D D	N N	D D	D D	c c	D D	D D
6117101	Educational support services (except test development and evaluation services)	1	D	N	D	D	c	D	D

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1997 Econ	omic Census]	· .	·						
							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From administrative records <sup>1</sup>	Estimated <sup>2</sup>
	WRENTHAM—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	С	D	D
611	Educational services	2	D	D	D	D	С	D	D
6117	Educational support services	1	D	D	D	D	С	D	D
61171 611710	Educational support services	1	D D	D D	D D	D D	c	D D	D D
6117101	Educational support services (except test development and evaluation services)	1	D	D	D	D	С	D	D
	YARMOUTH								
	ALL ESTABLISHMENTS								
61	Educational services	4	D	N	D	D	а	D	D
611	Educational services	4	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	1	D	D	D	D	а	D	D
611	Educational services	1	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	D	N	D	D	a	D	D
	BALANCE OF BARNSTABLE COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	10	3 744	N	1 620	305	71	12.4	10.6
611	Educational services	10	3 744	N	1 620	305	71	12.4	10.6
6116	Other schools and instruction	9	D	N	D	D	b	D	D
61161 611610 6116102 61169	Fine arts schools Fine arts schools Art, drama, and music schools. All other schools and instruction	5 5 4 1	D D D D	N N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	8	D	D	D	D	b	D	D
611	Educational services	8	D	D	D	D	b	D	D
6116	Other schools and instruction	8	D	D	D	D	b	D	D
61161 611610	Fine arts schools	4	D D	D D	D D	D D	b b	D D	D D
6116102 61169	Art, drama, and music schools	4	D D	D	D	D D	b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	2	D	N	D	D	a	D	D
611	Educational services	2	D	N	D	D	a	D	D
	BALANCE OF BERKSHIRE COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	17	D	N	D	D	c	D	D
611	Educational services	17	D	N	D	D	С	D	D
6115	Technical and trade schools	2	D	N	D	D	а	D	D
61151	Technical and trade schools	2	D	N	D	D	а	D	D
		14	р	N	D	D	С	D	D
6116	Other schools and instruction	,							
61161 611610	Fine arts schools	4 4	D D	N N	D D	D D	b b	D D	D D
61161	Fine arts schools	4	D						

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX   1	1997 Ecor	nomic Census]								
								Paid		
## Educational services ## 9		Geographic area, tax status, and kind of business	lishments	revenue		payroll	payroll	pay period including March 12	admini- strative	Estimated <sup>2</sup>
## Educational services ## 9		BALANCE OF BERKSHIRE COUNTY—Con.								
Educational services		ESTABLISHMENTS EXEMPT FROM								
STATE   Content and and instruction   State	61	Educational services	9	D	D	D	D	b	D	D
STABLISHMENTS SUBJECT TO	611	Educational services	-					b		
### STABLISHMENTS SUBJECT TO FEDERAL WOOME TAX  ### STABLISHMENTS WIDE SUBJECT TO FEDERAL WOOME TAX  ### STABLISHMENTS SUBJECT TO FEDERAL WOOME TAX  ### STABLISHMENTS SUBJECT TO FEDERAL WOOME TAX  ### STABLISHMENTS SUBJECT TO FEDERAL WOOME TAX  ### STABLISHMENTS SUBJECT TO FEDERAL WOOME TAX  ### STABLISHMENTS WOOME TAX  ### STABLISH WOOME TAX  ### STABLISH WOOME TAX										
FEDERAL INCOME TAX	61169	All other schools and instruction	6	D	D	D	D	b	D	D
Educational services		FEDERAL INCOME TAX								
Technical and trade schools								С		
Section   Technical and trade schools								С		
### 1516   Cher schools and instruction								а		
Site   Figure arts schools   2										
STREED   Fine aris schools   2			-							
All other residuois and instruction	611610	Fine arts schools	2	D	N	D	D	b	D	D
Instruction	61169	Art, drama, and music schools All other schools and instruction								
ALL ESTABLISHMENTS 61 Educational services	611699	All other miscellaneous schools and instruction	1	D	N	D	D	b	D	D
Educational services		BALANCE OF BRISTOL COUNTY								
ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX		ALL ESTABLISHMENTS								
FEDERAL INCOME TAX	61	Educational services	1	D	N	D	D	а	D	D
BALANCE OF DUKES COUNTY										
### ALL ESTABLISHMENTS 61	61	Educational services	1	D	N	D	D	а	D	D
Educational services		BALANCE OF DUKES COUNTY								
Educational services		ALL ESTABLISHMENTS								
Company   Comp	61	Educational services	12	D	N	D	D	а	D	D
ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX	611	Educational services	12	D	N	D	D	a	D	D
FEDERAL INCOME TAX	6116	Other schools and instruction	10	D	N	D	D	а	D	D
611         Educational services         10         D										
Color   Colo	61	Educational services	10	D	D	D	D	а	D	D
## ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX  61	611	Educational services	10	D	D	D	D	а	D	D
FEDERAL INCOME TAX	6116	Other schools and instruction	9	D	D	D	D	а	D	D
BALANCE OF ESSEX COUNTY										
ALL ESTABLISHMENTS       61     Educational services     28     11 608     N     3 591     816     214     20.9     41.9       611     Educational services     28     11 608     N     3 591     816     214     20.9     41.9       6116     Other schools and instruction     20     D     N     D     D     C     D     D       61162     Sports and recreation instruction     15     D     N     D     D     C     D     D       6117     Educational support services     4     D     N     D     D     D     D     D       61171     Educational support services     4     D     N     D     D     D     D     D       611710     Educational support services     4     D     N     D     D     D     D     D       6117101     Educational support services     4     D     N     D     D     D     D     D       6117101     Educational support services     4     D     N     D     D     D     D     D       6117101     Educational support services (except test     4     D     N     D     D     D     D	61	Educational services	2	D	N	D	D	а	D	D
61         Educational services         28         11 608         N         3 591         816         214         20.9         41.9           611         Educational services         28         11 608         N         3 591         816         214         20.9         41.9           6116         Other schools and instruction         20         D         N         D         D         C         D         D           61162         Sports and recreation instruction         15         D         N         D         D         C         D         D           6117         Educational support services         4         D         N         D         D         D         D         D           61171         Educational support services         4         D         N         D         D         D         D         D           611710         Educational support services         4         D         N         D         D         D         D         D           611710         Educational support services         4         D         N         D         D         D         D         D		BALANCE OF ESSEX COUNTY								
611         Educational services         28         11 608         N         3 591         816         214         20.9         41.9           6116         Other schools and instruction         20         D         N         D         D         C         D         D           61162         Sports and recreation instruction         15         D         N         D         D         C         D         D           611620         Sports and recreation instruction         15         D         N         D         D         C         D         D           61167         Educational support services         4         D         N         D         D         D         D         D           611710         Educational support services         4         D         N         D         D         D         D         D           6117101         Educational support services         4         D         N         D         D         D         D         D           6117101         Educational support services (except test         4         D         N         D         D         D         D         D         D		ALL ESTABLISHMENTS								
6116         Other schools and instruction	61	Educational services	28	11 608	N	3 591	816	214	20.9	41.9
61162 Sports and recreation instruction         15 D N D D D C D D           611620 Sports and recreation instruction         15 D N D D D D C D D           6117 Educational support services         4 D N D D D D D D D D D D D D D D D D D	611	Educational services	28	11 608	N	3 591	816	214	20.9	41.9
611620         Sports and recreation instruction         15         D         N         D         D         C         D         D           6117         Educational support services         4         D         N         D         D         D         D         D           61171         Educational support services         4         D         N         D         D         D         D         D           611710         Educational support services (except test)         4         D         N         D         D         D         D         D	6116	Other schools and instruction	20	D	N	D	D	c	D	D
61171							D			
611710 Educational support services	6117	Educational support services	4	D	N	D	D	b	D	D
6117101 Educational support services (except test	611710	Educational support services								
	6117101	Educational support services (except test	4	D	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF ESSEX COUNTY—Con.								
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	12	D	D	D	D	С	D	D
611	Educational services	12	D	D	D	D	С	D	D
6116	Other schools and instruction	8	D	D	D	D	b	D	D
61162 611620	Sports and recreation instruction	6 6	D D	D D	D D	D D	b b	D D	D D
6117	Educational support services	3	D	D	D	D	b	D	D
61171 611710 6117101	Educational support services	3 3 3	D D	D D	D D	D D	b b	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	16	D	N	D	D	b	D	D
611	Educational services	16	D	N	D	D	b	D	D
6116	Other schools and instruction	12	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	9	D D	N N	D D	D D	b b	D D	D D
	BALANCE OF FRANKLIN COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	8	D	N	D	D	b	D	D
611	Educational services	8	D	N	D	D	b	D	D
6116	Other schools and instruction	2	D	N	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	1 1 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	4	D	D	D	D	а	D	D
611	Educational services	4	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	4	D	N	D	D	b	D	D
611	Educational services	4	D	N	D	D	b	D	D
6116	Other schools and instruction	2	D	N	D _	D	b .	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	1 1 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	BALANCE OF HAMPDEN COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	5	D	N	D	D	а	D	D
611	Educational services	5	D	N	D	D	а	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	3	D	N	D	D	а	D	D
611	Educational services	3	DΙ	N	l D	D	l a	l D	l D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid		of receipts/ nue-
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF HAMPSHIRE COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	12	11 077	N	8 275	234	63	19.3	4.3
611	Educational services	12	11 077	N	8 275	234	63	19.3	4.3
6116	Other schools and instruction	6	D	N	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	3 3 2	D D D	N N N	D D D	D D D	b b b	D D D	D D D
6117	Educational support services	2	D	N	D	D	а	D	D
61171 611710 6117102	Educational support services	2 2 1	D D	N N	D D	D D	a a	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	6	D	D	D	D	b	D	D
611	Educational services	6	D	D	D	D	b	D	D
6116	Other schools and instruction	4	D	D	D	D	а	D	D
61161 611610	Fine arts schools	2 2	D D	D D	D D	D D	a a	D D	D D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	6	D	N	D	D	b	D	D
611	Educational services	6	D	N	D	D	b	D	D
6117	Educational support services	1	D	N	D	D	а	D	D
61171 611710	Educational support services Educational support services	1	D D	N N	D D	D D	a a	D D	D D
6117102	Educational test development and evaluation services	1	D	N	D	D	а	D	D
	BALANCE OF MIDDLESEX COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	21	26 304	N	12 080	2 714	250	5.3	1.0
611	Educational services	21	26 304	N	12 080	2 714	250	5.3	1.0
6114	Business schools and computer and management training	5	D	N	D	D	b	D	D
61143	Professional and management development training	5	D	N	D	D	b	D	D
611430	Professional and management development training	5	D	N	D	D	b	D	D
6115	Technical and trade schools	5	D	N	D	D	b	D	D
61151	Technical and trade schools	5	D	N	D	D	b	D	D
6116	Other schools and instruction	9	3 366	N	1 636	418	119	13.3	3.1
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	3 3 1	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	8	3 009	3 058	1 563	403	93	20.1	8.1
611	Educational services	8	3 009	3 058	1 563	403	93	20.1	8.1
6116	Other schools and instruction	3	D	D	D	D	b	D	D
61161 611610 6116102	Fine arts schools Fine arts schools Art, drama, and music schools	1 1 1	D D D	D D D	D D D	D D D	b b b	D D D	D D D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

1997 Ecor	nomic Census]						· · · · · · · · · · · · · · · · · · ·		
							Paid		of receipts/ nue—
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF MIDDLESEX COUNTY—Con.								
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	13	23 295	N	10 517	2 311	157	3.4	.1
611	Educational services	13	23 295	N	10 517	2 311	157	3.4	.1
6114	Business schools and computer and management training	3	D	N	D	D	b	D	D
61143	Professional and management development								
611430	training	3	D D	N N	D D	D D	b b	D D	D D
6115	Technical and trade schools	3	D	N	D	D	b	D	D
61151	Technical and trade schools	3	D	N	D	D	b	D	D
6116	Other schools and instruction	6	D	N	D	D	b	D	D
	BALANCE OF NANTUCKET COUNTY								
	BALANCE OF NANTUCKET COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	2	D	N	D	D	b	D	D
611	Educational services	2	D	N	D	D	b	D	D
6116	Other schools and instruction	2	D	N	D	D	b	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	b	D	D
611	Educational services	2	D	D	D	D	b	D	D
6116	Other schools and instruction	2	D	D	D	D	b	D	D
	BALANCE OF NORFOLK COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	13	D	N	D	D	с	D	D
611	Educational services	13	D	N	D	D	С	D	D
6115	Technical and trade schools	1	D	N	D	D	a	D	D
61151	Technical and trade schools	1	D	N	D	D	а	D	D
6116	Other schools and instruction	8	D	N	D	D	b	D	D
61161 611610	Fine arts schools	3 3	D D	N N	D D	D D	b b	D D	D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	10	D	N	D	D	b	D	D
611	Educational services	10	D	N	D	D	b	D	D
6115	Technical and trade schools	1	D	N	D	D	а	D	D
61151	Technical and trade schools	1	D	N	D	D	a	D	D
6116	Other schools and instruction	5	рΪ	N	D	D	b	D	D

[Includes only establishments of firms with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas, see Appendix D. Data based on the 2002 Economic Census. For information on confidentiality protection, sampling error, nonsampling error, and definitions, see note at end of table. Enterprise support establishments are included. Because of this, comparability to 1997 Economic Census data may be limited. Table 2 of the United States Geographic Area Series report presents data on enterprise support establishments that are included in the 2002 data. See introductory text for an explanation of the treatment of enterprise support establishments in the 2002 Economic Census compared to the 1997 Economic Census]

							Paid	Percent o	of receipts/
NAICS code	Geographic area, tax status, and kind of business	Estab- lishments (number)	Receipts/ revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	employees for pay period including March 12 (number)	From admini- strative records <sup>1</sup>	Estimated <sup>2</sup>
	BALANCE OF PLYMOUTH COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	10	1 926	N	533	85	22	52.0	2.9
611	Educational services	10	1 926	N	533	85	22	52.0	2.9
6115	Technical and trade schools	3	D	N	D	D	а	D	D
61151	Technical and trade schools	3	D	N	D	D	a	D	D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	2	D	D	D	D	а	D	D
611	Educational services	2	D	D	D	D	а	D	D
6115	Technical and trade schools	2	D	D	D	D	а	D	D
61151	Technical and trade schools	2	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	8	D	N	D	D	а	D	D
611	Educational services	8	D	N	D	D	а	D	D
	BALANCE OF WORCESTER COUNTY								
	ALL ESTABLISHMENTS								
61	Educational services	24	4 700	N	1 403	326	92	60.0	11.1
611	Educational services	24	4 700	N	1 403	326	92	60.0	11.1
6116	Other schools and instruction	18	D	N	D	D	b	D	D
61161 611610 6116101	Fine arts schools	7 7	D D	N N	D D	D D	b b	D D	D D
61162 611620	professionals')	7 9 9	D D D	N N N	D D D	D D D	b b b	D D D	D D D
	ESTABLISHMENTS EXEMPT FROM FEDERAL INCOME TAX								
61	Educational services	8	D	D	D	D	а	D	D
611	Educational services	8	D	D	D	D	а	D	D
	ESTABLISHMENTS SUBJECT TO FEDERAL INCOME TAX								
61	Educational services	16	D	N	D	D	b	D	D
611	Educational services	16	D	N	D	D	b	D	D
6116	Other schools and instruction	13	D	N	D	D	b	D	D
61162 611620	Sports and recreation instruction	5 5	D D	N N	D D	D D	b b	D D	D D

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

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

# Appendix A. Explanation of Terms

#### ANNUAL PAYROLL

Payroll includes all forms of compensation such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees and reported on Internal Revenue Service (IRS) Form 941 as taxable Medicare Wages and tips (even if not subject to income or FICA tax). Also included are tips and gratuities received by employees from patrons and reported to employers. If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of members of professional service organizations or associations that operate under state professional corporation statutes and file a corporate federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment; payments to or withdrawals by proprietors or partners of an unincorporated company; and annuities or supplemental unemployment compensation benefits, even if income tax was withheld. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the IRS on Form 941.

#### **ESTABLISHMENTS**

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical to a company or enterprise, which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 2002.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census.

Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

## **EXPENSES**

Expenses include payroll, employee benefits, payroll taxes, interest and rent expenses; cost of supplies used for operation; cost of merchandise sold; depreciation expenses; fundraising expenses; contracted or purchased services; and other expenses charged to operations during 2002. Expenses exclude program service grants; contributions and gifts paid; specified assistance to individuals; benefits paid to or for members; outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent

Educational Services Appendix A A-1

or other chapters of the same organization; income taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

#### FIRST-QUARTER PAYROLL

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

#### PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consist of full- and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations, and salaried members of professional service organizations or associations that operate under state professional corporation statutes and file corporate federal income tax returns. Not included are proprietors and partners of unincorporated businesses; employees of departments or concessions operated by other companies at the establishment; full- and part-time leased employees whose payroll was filed under an employee leasing company's Employer Identification Number (EIN); and temporary staffing obtained from a staffing service. The definition of paid employees is the same as that used by the Internal Revenue Service (IRS) on Form 941.

## **RECEIPTS/REVENUE**

Receipts (basic dollar volume measure for service establishments of firms subject to federal income tax). Includes gross receipts from customers or clients for services provided, from the use of facilities, and from merchandise sold in 2002 whether or not payment was received in 2002. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., that are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include amounts received from the rental and leasing of vehicles, equipment, instruments, and tools; the total value of service contracts; market value of compensation received in lieu of cash; amounts received for work subcontracted to others; and dues and assessments from members and affiliates. Receipts from services performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales and other taxes (including Hawaii's General Excise Tax) collected directly from customers and paid directly to a local, state, or federal tax agency. Also excluded are gross receipts from departments and concessions operated by others; sales of used equipment previously rented or leased to customers; domestic intracompany transfers; proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale); income from interest, rental of real estate, dividends, contributions, and grants; receipts of foreign parent firms and subsidiaries; and other nonoperating income, such as franchise fees. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from federal income tax). Includes receipts from customers or clients for services provided in 2002, whether or not payment was received in 2002, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members

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and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Revenue now includes gains or losses from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale). Receipts from taxable business activities of firms exempt from federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales and other taxes collected directly from customers or clients and paid directly to a local, state, or federal tax agency; gross receipts of departments or concessions operated by others; and amounts transferred to operating funds from capital or reserve funds.

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# Appendix B. NAICS Codes, Titles, and Descriptions

#### **61 EDUCATIONAL SERVICES**

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

#### **611 EDUCATIONAL SERVICES**

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector, if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

#### 6114 BUSINESS SCHOOLS AND COMPUTER AND MANAGEMENT TRAINING

This industry group includes establishments classified in the following industries: 61141 Business and Secretarial Schools, 61142 Computer Training, and 61143 Professional and Management Development Training.

#### **61141 BUSINESS AND SECRETARIAL SCHOOLS**

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

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#### 611410 BUSINESS AND SECRETARIAL SCHOOLS

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

#### 61142 COMPUTER TRAINING

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management.

#### 611420 COMPUTER TRAINING

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management.

#### 61143 PROFESSIONAL AND MANAGEMENT DEVELOPMENT TRAINING

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers.

#### 611430 PROFESSIONAL AND MANAGEMENT DEVELOPMENT TRAINING

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers.

#### **6115 TECHNICAL AND TRADE SCHOOLS**

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

#### **61151 TECHNICAL AND TRADE SCHOOLS**

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

#### **611511 BEAUTY AND COSMETOLOGY SCHOOLS**

This industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

#### **611512 FLIGHT TRAINING**

This industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

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#### **611513 APPRENTICESHIP TRAINING**

This industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training, as well as course work.

#### **611519 OTHER TECHNICAL AND TRADE SCHOOLS**

This industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

## 6115191 TECHNICAL AND TRADE SCHOOLS (EXCEPT COMPUTER REPAIR AND TRUCK DRIVING SCHOOLS)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

#### **6115192 COMPUTER REPAIR TRAINING**

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

#### 6115193 TRUCK DRIVING SCHOOLS

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

#### **6116 OTHER SCHOOLS AND INSTRUCTION**

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

#### **61161 FINE ARTS SCHOOLS**

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

#### **611610 FINE ARTS SCHOOLS**

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

#### 6116101 DANCE SCHOOLS (INCLUDING CHILDREN'S AND PROFESSIONALS')

Establishments primarily engaged in teaching dance to children and adults.

#### 6116102 ART, DRAMA, AND MUSIC SCHOOLS

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

#### **61162 SPORTS AND RECREATION INSTRUCTION**

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

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#### 611620 SPORTS AND RECREATION INSTRUCTION

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

#### **61163 LANGUAGE SCHOOLS**

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

#### 611630 LANGUAGE SCHOOLS

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

#### 61169 ALL OTHER SCHOOLS AND INSTRUCTION

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

#### **611691 EXAM PREPARATION AND TUTORING**

This industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

#### 611692 AUTOMOBILE DRIVING SCHOOLS

This industry comprises establishments primarily engaged in offering automobile driving instruction.

#### 611699 ALL OTHER MISCELLANEOUS SCHOOLS AND INSTRUCTION

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

#### **6117 EDUCATIONAL SUPPORT SERVICES**

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

#### **61171 EDUCATIONAL SUPPORT SERVICES**

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

#### **611710 EDUCATIONAL SUPPORT SERVICES**

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

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## **6117101 EDUCATIONAL SUPPORT SERVICES (EXCEPT TEST DEVELOPMENT AND EVALUATION SERVICES)**

Establishments primarily engaged in providing noninstructional services that support educational processes or systems, such as educational counseling, educational curriculum development, and student exchange programs.

#### **6117102 EDUCATIONAL TEST DEVELOPMENT AND EVALUATION SERVICES**

Establishments primarily engaged in providing educational test development and evaluation services.

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## Appendix C. Methodology

#### **SOURCES OF THE DATA**

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

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

- 1. Establishments sent a report form:
  - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff. (The term "employers" refers to firms with one or more paid employees at any time during 2002 as shown in the active administrative records of other federal agencies.)
  - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff in classifications for which specialized data precludes reliance solely on administrative records sources. The sample was stratified by industry and geography.
- 2. Establishments not sent a report form:
  - a. Small employers, i.e., single-establishment firms with payroll below a specified cutoff, not selected into the small employer sample. Although the payroll cutoff varies by kind of business, small employers not sent a report form generally include firms with less than 10 employees and represent about 10 percent of total receipts/revenue of establishments covered in the census. Data on receipts/revenue, payroll, and employment for these small employers were derived or estimated from administrative records of other federal agencies.
  - b. All taxable nonemployers, i.e., all firms subject to federal income tax with no paid employees during 2002. Receipts information for these firms was obtained from administrative records of other federal agencies. Although consisting of many firms, nonemployers account for less than 10 percent of total receipts of all establishments covered in the census. Data for nonemployers are not included in this report, but are released in the annual *Nonemployer Statistics* series.

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

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

#### **INDUSTRY CLASSIFICATION OF ESTABLISHMENTS**

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

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

- 1. Establishments that returned a report form were classified on the basis of their self-designation, product line receipts/revenue, and responses to other industry-specific inquiries.
- 2. Establishments without a report form:
  - a. Small employers not sent a form were, where possible, classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1997 Economic Census. Otherwise, the classification was obtained from administrative records of other federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 2002 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a kind-of-business code.
  - b. Nonemployers were classified on the basis of information obtained from administrative records of other federal agencies.

#### METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census report form. Establishments that indicated that all or part of their income was exempt from federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments without a report form, the tax status classification was based on administrative records of other federal agencies.

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

#### **RELIABILITY OF DATA**

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

- inability to identify all cases in the actual universe;
- definition and classification difficulties;
- differences in the interpretation of questions;
- errors in recording or coding the data obtained; and
- other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

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

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

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The Census Bureau obtains limited information extracted from administrative records of other federal agencies, such as gross receipts from federal income tax records and employment and payroll from payroll tax records. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

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

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

#### TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts/revenue, payroll, and number of employees, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report form, were available only from establishments responding to those inquiries.

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

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

### **DISCLOSURE**

In accordance with federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld. Techniques employed to limit disclosure are discussed at www.census.gov/epcd/ec02/disclosure.htm.

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# Appendix D. Geographic Notes

#### **MASSACHUSETTS**

All **Balance of Metropolitan Areas (MAs)** shown in 1997 have been converted to Balance of County records.

**Acushnet** is now tabulated separately due to a population increase. It was included in a Balance of MA record in 1997.

**Barnstable Town** changed name from Barnstable before 1990, but this change was not submitted to the Census Bureau until January 1999.

**Brewster** is now tabulated separately due to a population increase. It was included in a Balance of MA record in 1997.

**Dudley** is now tabulated separately due to a population increase. It was included in a Balance of MA record in 1997.

**Harvard** is no longer tabulated separately due to a population decrease. This change adds territory to the Balance of Worcester County.

**Mashpee** is now tabulated separately due to a population increase. It was included in a Balance of MA record in 1997.

**Rehoboth** is now tabulated separately due to a population increase. It was included in a Balance of MA record in 1997.

**Tyngsborough** is now tabulated separately due to a population increase. It was included in a Balance of MA record in 1997.

**Balance of Worcester County** includes Harvard, which is no longer tabulated separately due to a population decrease.

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# Appendix E. Metropolitan and Micropolitan Statistical Areas

#### BOSTON-WORCESTER-MANCHESTER, MA-NH COMBINED STATISTICAL AREA

## Boston-Cambridge-Quincy, MA-NH Metropolitan Statistical Area

#### Boston-Quincy, MA Metropolitan Division

Norfolk County, MA

Plymouth County, MA

Suffolk County, MA

## Cambridge-Newton-Framingham, MA Metropolitan Division

Middlesex County, MA

## **Essex County, MA Metropolitan Division**

Essex County, MA

#### Rockingham County-Strafford County, NH Metropolitan Division

Rockingham County, NH

Strafford County, NH

#### Concord, NH Micropolitan Statistical Area

Merrimack County, NH

#### Laconia, NH Micropolitan Statistical Area

Belknap County, NH

#### Manchester-Nashua, NH Metropolitan Statistical Area

Hillsborough County, NH

#### Worcester, MA Metropolitan Statistical Area

Worcester County, MA

#### BARNSTABLE TOWN, MA METROPOLITAN STATISTICAL AREA

Barnstable County, MA

#### PITTSFIELD, MA METROPOLITAN STATISTICAL AREA

Berkshire County, MA

#### PROVIDENCE-NEW BEDFORD-FALL RIVER, RI-MA METROPOLITAN STATISTICAL AREA

Bristol County, MA

Bristol County, RI

Kent County, RI

Newport County, RI

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Providence County, RI

Washington County, RI

## SPRINGFIELD, MA METROPOLITAN STATISTICAL AREA

Franklin County, MA

Hampden County, MA

Hampshire County, MA