

Tennessee

1997

Issued November 1999

EC97S71A-TN

1997 Economic Census

Arts, Entertainment, and Recreation

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

ALL-NEW INDUSTRY CLASSIFICATIONS

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

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

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

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

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

RELATIONSHIP TO SIC

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

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

GEOGRAPHIC AREA CODING

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

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

BASIS OF REPORTING

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

DOLLAR VALUES

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

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

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

Special Tabulations

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

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

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

HISTORICAL INFORMATION

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

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

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

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

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

SOURCES FOR MORE INFORMATION

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

ABBREVIATIONS AND SYMBOLS

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

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

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

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Arts, Entertainment, and Recreation

SCOPE

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

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

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

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

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

GENERAL

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

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

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

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

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

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

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

GEOGRAPHIC AREAS COVERED

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

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

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

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

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

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

DISCLOSURE

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

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TENNESSEE								
71	Arts, entertainment, & recreation	1 755	1 228 665	394 346	63 936	18 263	13.6	4.2
711	Performing arts, spectator sports, & related industries	738	666 511	235 484	33 108	5 556	7.3	2.6
7111	Performing arts companies	384	362 680	119 487	16 611	3 055	6.1	2.3
71111	Theater companies & dinner theaters	13	28 864	6 977	1 005	557	—	6.3
711110	Theater companies & dinner theaters	13	28 864	6 977	1 005	557	—	6.3
7111102	Theater companies	10	D	D	D	c	D	D
7111103	Dinner theaters	3	D	D	D	e	D	D
71112	Dance companies	4	191	45	7	6	—	37.2
711120	Dance companies	4	191	45	7	6	—	37.2
71113	Musical groups & artists	342	325 832	110 772	15 242	2 420	6.2	1.9
711130	Musical groups & artists	342	325 832	110 772	15 242	2 420	6.2	1.9
7111309	Other music groups & artists	342	325 832	110 772	15 242	2 420	6.2	1.9
71119	Other performing arts companies	25	7 793	1 693	357	72	27.0	4.9
711190	Other performing arts companies	25	7 793	1 693	357	72	27.0	4.9
7111909	Other performing arts companies (except circuses)	25	7 793	1 693	357	72	27.0	4.9
7112	Spectator sports	49	108 386	49 851	2 093	493	4.5	2.2
71121	Spectator sports	49	108 386	49 851	2 093	493	4.5	2.2
711211	Sports teams & clubs	11	59 800	43 149	625	176	.7	—
7112111	Football clubs	3	D	D	D	b	D	D
7112112	Baseball clubs	4	D	D	D	b	D	D
7112119	Other professional sports clubs	4	D	D	D	b	D	D
711212	Racetracks	16	38 901	4 116	999	189	3.9	1.6
7112122	Auto racetrack operation	16	38 901	4 116	999	189	3.9	1.6
711219	Other spectator sports	22	9 685	2 586	469	128	30.0	18.1
7112191	Professional athletes	1	D	D	D	a	D	D
7112192	Racing (except racetrack operation)	21	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	68	96 010	22 890	4 854	1 121	8.0	3.5
71131	Promoters of performing arts, sports, & similar events w/facility	8	8 987	2 439	326	98	.7	—
711310	Promoters of performing arts, sports, & similar events w/facility	8	8 987	2 439	326	98	.7	—
71132	Promoters of performing arts, sports, & similar events w/o facil	60	87 023	20 451	4 528	1 023	8.7	3.9
711320	Promoters of performing arts, sports, & similar events w/o facil	60	87 023	20 451	4 528	1 023	8.7	3.9
7114	Agents/managers for artists, athletes, & other public figures	103	59 006	31 999	7 848	560	5.7	4.3
71141	Agents/managers for artists, athletes, & other public figures	103	59 006	31 999	7 848	560	5.7	4.3
711410	Agents/managers for artists, athletes, & other public figures	103	59 006	31 999	7 848	560	5.7	4.3
7115	Independent artists, writers, & performers	134	40 429	11 257	1 702	327	25.5	2.6
71151	Independent artists, writers, & performers	134	40 429	11 257	1 702	327	25.5	2.6
711510	Independent artists, writers, & performers	134	40 429	11 257	1 702	327	25.5	2.6
712	Museums, historical sites, & similar institutions	26	16 643	4 990	795	272	12.4	13.6
7121	Museums, historical sites, & similar institutions	26	16 643	4 990	795	272	12.4	13.6
71211	Museums	19	9 079	2 077	389	130	9.3	4.5
712110	Museums	19	9 079	2 077	389	130	9.3	4.5
71213	Zoos & botanical gardens	2	D	D	D	a	D	D
712130	Zoos & botanical gardens	2	D	D	D	a	D	D
71219	Nature parks & other similar institutions	5	D	D	D	c	D	D
712190	Nature parks & other similar institutions	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	991	545 511	153 872	30 033	12 435	21.3	5.7
7131	Amusement parks & arcades	97	159 235	41 022	5 989	2 944	7.2	1.6
71311	Amusement & theme parks	12	133 897	34 493	4 639	2 166	1.4	—
713110	Amusement & theme parks	12	133 897	34 493	4 639	2 166	1.4	—
7131101	Waterparks	2	D	D	D	a	D	D
7131102	Amusement parks (except waterparks)	10	D	D	D	g	D	D
71312	Amusement arcades	85	25 338	6 529	1 350	778	37.8	9.8
713120	Amusement arcades	85	25 338	6 529	1 350	778	37.8	9.8
7139	Other amusement & recreation services	894	386 276	112 850	24 044	9 491	27.2	7.5
71391	Golf courses & country clubs	158	116 867	36 043	7 046	2 427	25.8	8.3
713910	Golf courses & country clubs	158	116 867	36 043	7 046	2 427	25.8	8.3
71392	Skiing facilities	3	D	D	D	e	D	D
713920	Skiing facilities	3	D	D	D	e	D	D
71393	Marinas	101	35 667	7 490	1 332	480	43.5	6.8
713930	Marinas	101	35 667	7 490	1 332	480	43.5	6.8
71394	Fitness & recreational sports centers	274	82 513	28 146	6 854	3 312	23.4	7.4
713940	Fitness & recreational sports centers	274	82 513	28 146	6 854	3 312	23.4	7.4
7139404	Ice skating rinks	2	D	D	D	b	D	D
7139405	Roller skating rinks	37	8 197	2 338	593	352	29.7	4.1
71395	Bowling centers	64	34 916	11 184	2 731	1 115	18.8	13.8
713950	Bowling centers	64	34 916	11 184	2 731	1 115	18.8	13.8
71399	All other amusement & recreation industries	294	D	D	D	g	D	D
713990	All other amusement & recreation industries	294	D	D	D	g	D	D
7139901	Dance studios & halls	3	313	156	34	11	D	41.9
7139902	Concession operators of amusement devices & rides	23	7 295	2 504	368	145	35.8	6.0
7139904	Miniature golf courses	26	8 000	2 374	415	313	25.6	1.7
7139905	Coin-operated amusement devices (except slot machine operation)	94	26 356	6 164	1 491	362	35.3	8.0

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
TENNESSEE									
71	Arts, entertainment, & recreation	295	297 888	286 888	104 784	23 237	6 369	12.2	3.4
711	Performing arts, spectator sports, & related industries	74	83 221	82 132	25 407	6 286	1 662	9.9	.3
7111	Performing arts companies	55	48 151	43 765	15 840	4 038	1 201	13.3	.4
71111	Theater companies & dinner theaters	30	28 398	24 938	6 659	1 639	432	8.5	.1
711110	Theater companies & dinner theaters	30	28 398	24 938	6 659	1 639	432	8.5	.1
7111101	Opera companies	3	2 912	2 774	589	147	21	—	—
7111102	Theater companies	27	25 486	22 164	6 070	1 492	411	9.4	.1
71112	Dance companies	7	D	D	D	D	b	D	D
711120	Dance companies	7	D	D	D	D	b	D	D
71113	Musical groups & artists	17	14 755	13 875	7 314	1 798	664	25.7	1.1
711130	Musical groups & artists	17	14 755	13 875	7 314	1 798	664	25.7	1.1
7111301	Symphony orchestras & chamber music organizations	9	14 212	13 352	7 157	1 781	652	26.6	—
7111309	Other music groups & artists	8	543	523	157	17	12	—	29.7
71119	Other performing arts companies	1	D	D	D	D	a	D	D
711190	Other performing arts companies	1	D	D	D	D	a	D	D
7111909	Other performing arts companies (except circuses)	1	D	D	D	D	a	D	D
7113	Promoters of performing arts, sports, & similar events	19	35 070	38 367	9 567	2 248	461	5.2	.1
71131	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	4	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	15	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	76	84 823	78 307	25 977	5 647	1 529	7.5	7.8
7121	Museums, historical sites, & similar institutions	76	84 823	78 307	25 977	5 647	1 529	7.5	7.8
71211	Museums	52	30 098	27 732	10 665	2 381	623	16.3	16.0
712110	Museums	52	30 098	27 732	10 665	2 381	623	16.3	16.0
71212	Historical sites	12	4 181	3 872	1 734	396	145	14.0	7.4
712120	Historical sites	12	4 181	3 872	1 734	396	145	14.0	7.4
71213	Zoos & botanical gardens	8	49 535	45 871	13 124	2 763	719	.7	2.9
712130	Zoos & botanical gardens	8	49 535	45 871	13 124	2 763	719	.7	2.9
71219	Nature parks & other similar institutions	4	1 009	832	454	107	42	55.7	2.2
712190	Nature parks & other similar institutions	4	1 009	832	454	107	42	55.7	2.2
713	Amusement, gambling, & recreation industries	145	129 844	126 449	53 400	11 304	3 178	16.7	2.6
7139	Other amusement & recreation services	145	129 844	126 449	53 400	11 304	3 178	16.7	2.6
71391	Golf courses & country clubs	57	91 787	89 636	38 011	8 162	2 172	17.2	1.8
713910	Golf courses & country clubs	57	91 787	89 636	38 011	8 162	2 172	17.2	1.8
71394	Fitness & recreational sports centers	62	17 253	16 793	7 563	1 439	622	23.9	8.5
713940	Fitness & recreational sports centers	62	17 253	16 793	7 563	1 439	622	23.9	8.5
71399	All other amusement & recreation industries	26	20 804	20 020	7 826	1 703	384	8.5	1.1
713990	All other amusement & recreation industries	26	20 804	20 020	7 826	1 703	384	8.5	1.1

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CHATTANOOGA, TN—GA MSA								
71	Arts, entertainment, & recreation	102	54 458	17 617	3 462	1 205	32.3	4.5
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	89	46 906	14 778	2 994	1 097	36.8	5.2
7131	Amusement parks & arcades	10	7 829	2 222	239	106	68.4	16.5
7139	Other amusement & recreation services	78	D	D	D	f	D	D
71391	Golf courses & country clubs	18	13 795	5 317	1 025	256	22.6	3.0
713910	Golf courses & country clubs	18	13 795	5 317	1 025	256	22.6	3.0
71394	Fitness & recreational sports centers	29	8 133	2 639	684	365	39.5	4.1
713940	Fitness & recreational sports centers	29	8 133	2 639	684	365	39.5	4.1
71395	Bowling centers	4	4 274	1 404	359	127	24.5	—
713950	Bowling centers	4	4 274	1 404	359	127	24.5	—
71399	All other amusement & recreation industries	18	D	D	D	c	D	D
713990	All other amusement & recreation industries	18	D	D	D	c	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	2 970	289	80	23	77.8	—
CLARKSVILLE—HOPKINSVILLE, TN—KY MSA								
71	Arts, entertainment, & recreation	40	12 489	2 716	597	340	33.2	9.1
713	Amusement, gambling, & recreation industries	37	D	D	D	e	D	D
7139	Other amusement & recreation services	33	D	D	D	e	D	D
71394	Fitness & recreational sports centers	11	3 505	1 042	260	163	15.0	2.7
713940	Fitness & recreational sports centers	11	3 505	1 042	260	163	15.0	2.7
71399	All other amusement & recreation industries	18	3 502	753	160	65	82.0	7.3
713990	All other amusement & recreation industries	18	3 502	753	160	65	82.0	7.3
JACKSON, TN MSA								
71	Arts, entertainment, & recreation	25	6 761	2 030	458	202	60.8	.9
713	Amusement, gambling, & recreation industries	20	5 494	1 604	370	179	74.0	1.0
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 738	499	116	61	98.8	1.2
713940	Fitness & recreational sports centers	6	1 738	499	116	61	98.8	1.2
JOHNSON CITY—KINGSPORT—BRISTOL, TN—VA MSA								
71	Arts, entertainment, & recreation	94	74 360	13 465	3 191	778	7.6	5.5
711	Performing arts, spectator sports, & related industries	19	D	D	D	c	D	D
7112	Spectator sports	7	D	D	D	c	D	D
71121	Spectator sports	7	D	D	D	c	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
711219	Other spectator sports	5	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	74	D	D	D	f	D	D
7139	Other amusement & recreation services	65	D	D	D	f	D	D
71391	Golf courses & country clubs	16	12 096	3 409	700	194	12.5	7.1
713910	Golf courses & country clubs	16	12 096	3 409	700	194	12.5	7.1
71393	Marinas	10	3 834	798	154	40	9.5	35.5
713930	Marinas	10	3 834	798	154	40	9.5	35.5
71394	Fitness & recreational sports centers	16	3 889	1 159	265	133	25.1	4.1
713940	Fitness & recreational sports centers	16	3 889	1 159	265	133	25.1	4.1
71399	All other amusement & recreation industries	19	13 111	2 541	598	135	13.9	.2
713990	All other amusement & recreation industries	19	13 111	2 541	598	135	13.9	.2
7139905	Coin-operated amusement devices (except slot machine operation) ..	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KNOXVILLE, TN MSA								
71	Arts, entertainment, & recreation	252	200 953	58 889	9 717	3 339	12.8	3.4
711	Performing arts, spectator sports, & related industries	49	45 853	12 702	1 678	696	9.7	1.3
7111	Performing arts companies	15	30 198	8 808	1 167	506	—	.7
71111	Theater companies & dinner theaters	3	D	D	D	e	D	D
711110	Theater companies & dinner theaters	3	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	e	D	D
71113	Musical groups & artists	11	D	D	D	c	D	D
711130	Musical groups & artists	11	D	D	D	c	D	D
7111309	Other music groups & artists	11	D	D	D	c	D	D
7112	Spectator sports	9	4 865	1 559	233	136	32.3	1.4
71121	Spectator sports	9	4 865	1 559	233	136	32.3	1.4
7113	Promoters of performing arts, sports, & similar events	6	6 821	1 725	137	15	7.4	—
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	11	7 377	1 776	270	82	16.6	—
7121	Museums, historical sites, & similar institutions	11	7 377	1 776	270	82	16.6	—
71211	Museums	8	D	D	D	b	D	D
712110	Museums	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	192	147 723	44 411	7 769	2 561	13.5	4.3
7131	Amusement parks & arcades	30	77 313	22 130	2 930	665	5.8	.6
71311	Amusement & theme parks	8	D	D	D	f	D	D
713110	Amusement & theme parks	8	D	D	D	f	D	D
7131102	Amusement parks (except waterparks)	7	D	D	D	f	D	D
71312	Amusement arcades	22	D	D	D	c	D	D
713120	Amusement arcades	22	D	D	D	c	D	D
7139	Other amusement & recreation services	162	70 410	22 281	4 839	1 896	22.0	8.2
71391	Golf courses & country clubs	23	18 878	5 870	1 227	381	18.8	19.9
713910	Golf courses & country clubs	23	18 878	5 870	1 227	381	18.8	19.9
71393	Marinas	17	5 838	1 230	236	95	29.0	9.3
713930	Marinas	17	5 838	1 230	236	95	29.0	9.3
71394	Fitness & recreational sports centers	47	15 544	5 824	1 365	581	12.0	5.0
713940	Fitness & recreational sports centers	47	15 544	5 824	1 365	581	12.0	5.0
71395	Bowling centers	6	3 488	1 033	270	77	43.9	—
713950	Bowling centers	6	3 488	1 033	270	77	43.9	—
71399	All other amusement & recreation industries	67	D	D	D	e	D	D
713990	All other amusement & recreation industries	67	D	D	D	e	D	D
7139904	Miniature golf courses	11	2 392	469	60	34	45.4	—
7139905	Coin-operated amusement devices (except slot machine operation)	11	3 027	905	206	60	33.0	10.1
MEMPHIS, TN—AR—MS MSA								
71	Arts, entertainment, & recreation	184	166 459	43 359	9 629	3 495	7.2	4.6
711	Performing arts, spectator sports, & related industries	45	D	D	D	e	D	D
7111	Performing arts companies	8	2 509	348	75	27	1.4	5.5
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	14	34 082	5 830	1 381	387	—	2.9
71121	Spectator sports	14	34 082	5 830	1 381	387	—	2.9
711212	Racetracks	3	D	D	D	e	D	D
711219	Other spectator sports	9	2 962	587	164	26	—	33.4
7113	Promoters of performing arts, sports, & similar events	10	8 963	1 430	402	63	1.3	.8
71132	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	9	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	138	118 911	34 997	7 691	3 001	9.7	5.3
7131	Amusement parks & arcades	19	11 114	4 156	689	513	29.3	4.6
71312	Amusement arcades	17	D	D	D	e	D	D
713120	Amusement arcades	17	D	D	D	e	D	D
7139	Other amusement & recreation services	119	107 797	30 841	7 002	2 488	7.6	5.4
71391	Golf courses & country clubs	19	26 725	8 569	1 789	575	3.4	.9
713910	Golf courses & country clubs	19	26 725	8 569	1 789	575	3.4	.9
71394	Fitness & recreational sports centers	45	28 060	9 202	2 351	992	7.9	8.4
713940	Fitness & recreational sports centers	45	28 060	9 202	2 351	992	7.9	8.4
7139405	Roller skating rinks	7	4 702	1 232	302	172	—	.7
71395	Bowling centers	7	D	D	D	c	D	D
713950	Bowling centers	7	D	D	D	c	D	D
71399	All other amusement & recreation industries	43	D	D	D	f	D	D
713990	All other amusement & recreation industries	43	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	4	2 954	1 100	207	205	—	2.4
7139905	Coin-operated amusement devices (except slot machine operation)	16	5 955	1 142	269	72	14.4	—

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASHVILLE, TN MSA								
71	Arts, entertainment, & recreation	786	692 084	246 882	35 755	8 012	9.0	3.2
711	Performing arts, spectator sports, & related industries	578	544 897	208 945	28 522	4 232	7.0	2.5
7111	Performing arts companies	339	320 613	108 102	14 986	2 403	6.9	2.3
71111	Theater companies & dinner theaters	6	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	c	D	D
71113	Musical groups & artists	309	301 773	104 146	14 139	2 132	6.6	1.8
711130	Musical groups & artists	309	301 773	104 146	14 139	2 132	6.6	1.8
7111309	Other music groups & artists	309	301 773	104 146	14 139	2 132	6.6	1.8
71119	Other performing arts companies	21	D	D	D	b	D	D
711190	Other performing arts companies	21	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	21	D	D	D	b	D	D
7112	Spectator sports	14	60 795	41 799	427	111	.8	—
71121	Spectator sports	14	60 795	41 799	427	111	.8	—
711219	Other spectator sports	7	D	D	D	b	D	D
7112192	Racing (except racetrack operation)	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	37	72 327	17 766	3 909	939	6.7	4.3
71132	Promoters of performing arts, sports, & similar events w/o facil	35	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	35	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	91	55 476	30 886	7 672	502	4.6	4.0
71141	Agents/managers for artists, athletes, & other public figures	91	55 476	30 886	7 672	502	4.6	4.0
711410	Agents/managers for artists, athletes, & other public figures	91	55 476	30 886	7 672	502	4.6	4.0
7115	Independent artists, writers, & performers	97	35 686	10 392	1 528	277	22.5	2.2
71151	Independent artists, writers, & performers	97	35 686	10 392	1 528	277	22.5	2.2
711510	Independent artists, writers, & performers	97	35 686	10 392	1 528	277	22.5	2.2
712	Museums, historical sites, & similar institutions	8	1 801	425	95	33	37.8	22.2
7121	Museums, historical sites, & similar institutions	8	1 801	425	95	33	37.8	22.2
713	Amusement, gambling, & recreation industries	200	145 386	37 512	7 138	3 747	16.5	5.5
7131	Amusement parks & arcades	22	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	21	D	D	D	c	D	D
713120	Amusement arcades	21	D	D	D	c	D	D
7139	Other amusement & recreation services	178	D	D	D	g	D	D
71391	Golf courses & country clubs	27	27 776	7 472	1 334	540	19.4	10.3
713910	Golf courses & country clubs	27	27 776	7 472	1 334	540	19.4	10.3
71393	Marinas	14	5 908	1 024	201	69	67.8	2.6
713930	Marinas	14	5 908	1 024	201	69	67.8	2.6
71394	Fitness & recreational sports centers	60	20 829	7 495	1 840	849	27.6	6.6
713940	Fitness & recreational sports centers	60	20 829	7 495	1 840	849	27.6	6.6
7139405	Roller skating rinks	5	2 333	647	184	75	—	—
71395	Bowling centers	18	14 377	4 700	1 083	483	6.8	8.4
713950	Bowling centers	18	14 377	4 700	1 083	483	6.8	8.4
71399	All other amusement & recreation industries	59	D	D	D	c	D	D
713990	All other amusement & recreation industries	59	D	D	D	c	D	D
7139902	Concession operators of amusement devices & rides	6	D	D	D	b	D	D
7139904	Miniature golf courses	5	1 733	500	110	33	48.5	3.2
7139905	Coin-operated amusement devices (except slot machine operation)	17	3 774	977	241	46	29.9	25.7
AREA OUTSIDE TENNESSEE METROPOLITAN AREAS								
71	Arts, entertainment, & recreation	354	D	D	D	g	D	D
711	Performing arts, spectator sports, & related industries	41	D	D	D	c	D	D
7111	Performing arts companies	11	D	D	D	b	D	D
71113	Musical groups & artists	8	7 317	1 669	257	60	.6	5.6
711130	Musical groups & artists	8	7 317	1 669	257	60	.6	5.6
7111309	Other music groups & artists	8	7 317	1 669	257	60	.6	5.6
7112	Spectator sports	8	3 173	786	57	8	84.6	—
71121	Spectator sports	8	3 173	786	57	8	84.6	—
7113	Promoters of performing arts, sports, & similar events	12	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
71	AREA OUTSIDE TENNESSEE METROPOLITAN AREAS—Con.							
	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	309	77 700	20 426	3 749	1 698	51.8	8.9
7139	Other amusement & recreation services	298	76 507	20 021	3 666	1 673	51.8	9.0
71391	Golf courses & country clubs	66	28 408	8 608	1 632	659	57.9	9.0
713910	Golf courses & country clubs	66	28 408	8 608	1 632	659	57.9	9.0
71393	Marinas	48	16 475	3 421	508	219	43.2	2.1
713930	Marinas	48	16 475	3 421	508	219	43.2	2.1
71394	Fitness & recreational sports centers	82	7 452	1 971	395	351	64.5	19.4
713940	Fitness & recreational sports centers	82	7 452	1 971	395	351	64.5	19.4
7139405	Roller skating rinks	17	2 154	489	103	98	82.9	3.4
71395	Bowling centers	23	5 852	1 633	410	189	41.6	7.2
713950	Bowling centers	23	5 852	1 633	410	189	41.6	7.2
71399	All other amusement & recreation industries	79	18 320	4 388	721	255	48.3	11.4
713990	All other amusement & recreation industries	79	18 320	4 388	721	255	48.3	11.4
7139905	Coin-operated amusement devices (except slot machine operation) ..	34	7 024	1 941	460	121	32.0	9.8

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
	CHATTANOOGA, TN—GA MSA								
71	Arts, entertainment, & recreation	39	44 660	45 063	16 529	3 652	1 075	8.7	.9
711	Performing arts, spectator sports, & related industries	8	5 358	5 258	1 518	371	128	23.6	—
7111	Performing arts companies	4	D	D	D	D	c	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	21 043	22 326	7 409	1 756	373	7.6	.5
7121	Museums, historical sites, & similar institutions	10	21 043	22 326	7 409	1 756	373	7.6	.5
71211	Museums	7	D	D	D	D	c	D	D
712110	Museums	7	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	21	18 259	17 479	7 602	1 525	574	5.5	1.7
7139	Other amusement & recreation services	21	18 259	17 479	7 602	1 525	574	5.5	1.7
71391	Golf courses & country clubs	3	D	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	D	c	D	D
71394	Fitness & recreational sports centers	15	8 533	7 989	3 503	717	328	11.3	3.6
713940	Fitness & recreational sports centers	15	8 533	7 989	3 503	717	328	11.3	3.6
71399	All other amusement & recreation industries	3	D	D	D	D	b	D	D
713990	All other amusement & recreation industries	3	D	D	D	D	b	D	D
	CLARKSVILLE—HOPKINSVILLE, TN—KY MSA								
71	Arts, entertainment, & recreation	5	4 190	4 172	1 428	322	81	29.6	—
713	Amusement, gambling, & recreation industries	3	D	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	D	b	D	D
	JACKSON, TN MSA								
71	Arts, entertainment, & recreation	7	4 058	4 002	1 751	433	283	49.5	9.1
713	Amusement, gambling, & recreation industries	2	D	D	D	D	c	D	D
7139	Other amusement & recreation services	2	D	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JOHNSON CITY-KINGSPORT-BRISTOL, TN-VA MSA									
71	Arts, entertainment, & recreation	27	13 637	14 020	5 562	1 195	442	28.6	2.4
711	Performing arts, spectator sports, & related industries	11	5 288	5 733	2 077	449	205	26.6	3.1
7111	Performing arts companies	8	3 665	4 222	1 758	394	183	1.4	4.5
71111	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
711110	Theater companies & dinner theaters	4	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	6	1 685	1 646	669	167	54	66.2	.8
7121	Museums, historical sites, & similar institutions	6	1 685	1 646	669	167	54	66.2	.8
713	Amusement, gambling, & recreation industries	10	6 664	6 641	2 816	579	183	20.7	2.3
7139	Other amusement & recreation services	10	6 664	6 641	2 816	579	183	20.7	2.3
71391	Golf courses & country clubs	4	6 274	6 257	2 658	552	166	19.8	—
713910	Golf courses & country clubs	4	6 274	6 257	2 658	552	166	19.8	—
KNOXVILLE, TN MSA									
71	Arts, entertainment, & recreation	53	32 088	31 642	11 997	2 519	648	12.5	3.6
711	Performing arts, spectator sports, & related industries	14	10 896	10 398	2 759	641	122	13.5	—
7111	Performing arts companies	11	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	8	D	D	D	D	b	D	D
71113	Musical groups & artists	1	D	D	D	D	b	D	D
711130	Musical groups & artists	1	D	D	D	D	b	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	3	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	12	8 217	8 319	3 551	742	218	9.9	2.4
7121	Museums, historical sites, & similar institutions	12	8 217	8 319	3 551	742	218	9.9	2.4
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	27	12 975	12 925	5 687	1 136	308	13.3	7.3
7139	Other amusement & recreation services	27	12 975	12 925	5 687	1 136	308	13.3	7.3
71391	Golf courses & country clubs	5	10 796	11 011	4 736	982	268	—	5.0
713910	Golf courses & country clubs	5	10 796	11 011	4 736	982	268	—	5.0
71394	Fitness & recreational sports centers	18	1 632	1 533	823	120	30	72.7	24.4
713940	Fitness & recreational sports centers	18	1 632	1 533	823	120	30	72.7	24.4
MEMPHIS, TN-AR-MS MSA									
71	Arts, entertainment, & recreation	42	91 381	80 304	28 872	6 763	1 754	8.6	4.1
711	Performing arts, spectator sports, & related industries	13	31 662	26 029	7 139	2 000	536	12.0	—
7111	Performing arts companies	11	D	D	D	D	e	D	D
71111	Theater companies & dinner theaters	7	16 219	12 984	2 832	817	222	—	—
711110	Theater companies & dinner theaters	7	16 219	12 984	2 832	817	222	—	—
7111102	Theater companies	6	D	D	D	D	c	D	D
71113	Musical groups & artists	3	D	D	D	D	c	D	D
711130	Musical groups & artists	3	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	3	D	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	2	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	10	21 762	18 532	5 969	1 177	379	9.2	16.4
7121	Museums, historical sites, & similar institutions	10	21 762	18 532	5 969	1 177	379	9.2	16.4
71211	Museums	8	D	D	D	D	c	D	D
712110	Museums	8	D	D	D	D	c	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	19	37 957	35 743	15 764	3 586	839	5.5	.3
7139	Other amusement & recreation services	19	37 957	35 743	15 764	3 586	839	5.5	.3
71391	Golf courses & country clubs	6	16 185	14 417	7 680	1 696	427	7.5	—
713910	Golf courses & country clubs	6	16 185	14 417	7 680	1 696	427	7.5	—
71394	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	D	c	D	D
71399	All other amusement & recreation industries	7	D	D	D	D	e	D	D
713990	All other amusement & recreation industries	7	D	D	D	D	e	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
NASHVILLE, TN MSA									
71	Arts, entertainment, & recreation	65	94 475	95 643	34 590	7 556	1 691	5.2	3.1
711	Performing arts, spectator sports, & related industries	15	29 481	34 857	12 180	2 877	602	—	.3
7111	Performing arts companies	13	D	D	D	D	c	D	D
71111	Theater companies & dinner theaters	6	5 199	5 249	1 983	420	88	—	—
711110	Theater companies & dinner theaters	6	5 199	5 249	1 983	420	88	—	—
7111102	Theater companies	5	D	D	D	D	b	D	D
71113	Musical groups & artists	5	D	D	D	D	c	D	D
711130	Musical groups & artists	5	D	D	D	D	c	D	D
7111301	Symphony orchestras & chamber music organizations	1	D	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events ...	2	D	D	D	D	e	D	D
71131	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
711310	Promoters of performing arts, sports, & similar events w/facility	1	D	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	D	c	D	D
712	Museums, historical sites, & similar institutions	17	29 531	25 225	7 665	1 680	414	2.8	5.5
7121	Museums, historical sites, & similar institutions	17	29 531	25 225	7 665	1 680	414	2.8	5.5
71211	Museums	10	D	D	D	D	c	D	D
712110	Museums	10	D	D	D	D	c	D	D
71212	Historical sites	5	D	D	D	D	b	D	D
712120	Historical sites	5	D	D	D	D	b	D	D
71213	Zoos & botanical gardens	2	D	D	D	D	c	D	D
712130	Zoos & botanical gardens	2	D	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	33	35 463	35 561	14 745	2 999	675	11.5	3.5
7139	Other amusement & recreation services	33	35 463	35 561	14 745	2 999	675	11.5	3.5
71391	Golf courses & country clubs	13	32 367	32 898	13 679	2 871	627	7.9	2.4
713910	Golf courses & country clubs	13	32 367	32 898	13 679	2 871	627	7.9	2.4
71394	Fitness & recreational sports centers	15	2 257	1 919	823	81	33	50.8	20.7
713940	Fitness & recreational sports centers	15	2 257	1 919	823	81	33	50.8	20.7
AREA OUTSIDE TENNESSEE METROPOLITAN AREAS									
71	Arts, entertainment, & recreation	73	27 320	25 829	9 319	1 926	764	46.6	5.5
711	Performing arts, spectator sports, & related industries	12	2 520	2 420	832	170	76	9.1	4.5
7111	Performing arts companies	8	D	D	D	D	b	D	D
71111	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
711110	Theater companies & dinner theaters	3	D	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	21	3 036	2 684	903	177	106	27.7	23.6
7121	Museums, historical sites, & similar institutions	21	3 036	2 684	903	177	106	27.7	23.6
713	Amusement, gambling, & recreation industries	40	21 764	20 725	7 584	1 579	582	53.6	3.2
7139	Other amusement & recreation services	40	21 764	20 725	7 584	1 579	582	53.6	3.2
71391	Golf courses & country clubs	28	D	D	D	D	e	D	D
713910	Golf courses & country clubs	28	D	D	D	D	e	D	D

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

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ANDERSON COUNTY, TN								
71	Arts, entertainment, & recreation	13	4 963	1 562	334	113	25.1	—
713	Amusement, gambling, & recreation industries	10	3 373	900	202	76	31.9	—
7139	Other amusement & recreation services	10	3 373	900	202	76	31.9	—
BEDFORD COUNTY, TN								
71	Arts, entertainment, & recreation	12	5 842	1 832	363	111	26.5	2.2
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	11	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
BENTON COUNTY, TN								
71	Arts, entertainment, & recreation	3	236	72	6	2	100.0	—
BLOUNT COUNTY, TN								
71	Arts, entertainment, & recreation	25	7 251	1 960	371	144	36.5	6.5
713	Amusement, gambling, & recreation industries	22	D	D	D	c	D	D
7139	Other amusement & recreation services	21	D	D	D	c	D	D
71394	Fitness & recreational sports centers	7	1 828	542	108	63	2.3	8.5
713940	Fitness & recreational sports centers	7	1 828	542	108	63	2.3	8.5
BRADLEY COUNTY, TN								
71	Arts, entertainment, & recreation	20	4 105	744	150	151	76.0	3.6
713	Amusement, gambling, & recreation industries	18	D	D	D	c	D	D
7139	Other amusement & recreation services	17	D	D	D	c	D	D
CAMPBELL COUNTY, TN								
71	Arts, entertainment, & recreation	6	2 300	413	63	29	77.2	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	4	D	D	D	b	D	D
CARROLL COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CARTER COUNTY, TN								
71	Arts, entertainment, & recreation	4	1 875	542	147	54	30.7	—
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CHEATHAM COUNTY, TN								
71	Arts, entertainment, & recreation	8	5 023	1 781	397	64	2.3	40.6
711	Performing arts, spectator sports, & related industries	5	D	D	D	b	D	D
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
CLAIBORNE COUNTY, TN								
71	Arts, entertainment, & recreation	9	1 694	320	67	26	56.4	—
713	Amusement, gambling, & recreation industries	9	1 694	320	67	26	56.4	—
7139	Other amusement & recreation services	9	1 694	320	67	26	56.4	—
CLAY COUNTY, TN								
71	Arts, entertainment, & recreation	4	2 418	445	60	25	75.4	—
713	Amusement, gambling, & recreation industries	4	2 418	445	60	25	75.4	—
7139	Other amusement & recreation services	4	2 418	445	60	25	75.4	—
COCKE COUNTY, TN								
71	Arts, entertainment, & recreation	8	741	194	19	32	35.4	29.7

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
COFFEE COUNTY, TN								
71	Arts, entertainment, & recreation	12	2 650	761	144	75	16.8	4.5
713	Amusement, gambling, & recreation industries	12	2 650	761	144	75	16.8	4.5
7139	Other amusement & recreation services	11	D	D	D	b	D	D
CROCKETT COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CUMBERLAND COUNTY, TN								
71	Arts, entertainment, & recreation	13	5 517	1 747	453	222	25.0	1.3
713	Amusement, gambling, & recreation industries	11	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
DAVIDSON COUNTY, TN								
71	Arts, entertainment, & recreation	545	560 444	211 356	28 947	6 077	7.4	2.9
711	Performing arts, spectator sports, & related industries	441	463 221	187 621	24 557	3 486	7.0	2.7
7111	Performing arts companies	257	278 080	94 174	12 241	2 021	6.6	2.4
71111	Theater companies & dinner theaters	6	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	c	D	D
71113	Musical groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
711130	Musical groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
7111309	Other music groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
71119	Other performing arts companies	16	D	D	D	b	D	D
711190	Other performing arts companies	16	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	16	D	D	D	b	D	D
7112	Spectator sports	9	57 592	40 831	246	90	.8	—
71121	Spectator sports	9	57 592	40 831	246	90	.8	—
7113	Promoters of performing arts, sports, & similar events	28	51 679	15 217	3 418	714	8.9	5.8
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
71141	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
711410	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
7115	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
71151	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
711510	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
713	Amusement, gambling, & recreation industries	98	D	D	D	h	D	D
7131	Amusement parks & arcades	13	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	12	D	D	D	b	D	D
713120	Amusement arcades	12	D	D	D	b	D	D
7139	Other amusement & recreation services	85	D	D	D	f	D	D
71391	Golf courses & country clubs	9	8 514	2 312	451	194	12.0	5.7
713910	Golf courses & country clubs	9	8 514	2 312	451	194	12.0	5.7
71394	Fitness & recreational sports centers	31	10 765	4 346	1 027	442	23.8	9.0
713940	Fitness & recreational sports centers	31	10 765	4 346	1 027	442	23.8	9.0
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
DECATUR COUNTY, TN								
71	Arts, entertainment, & recreation	5	514	96	9	6	89.3	4.7
DEKALB COUNTY, TN								
71	Arts, entertainment, & recreation	9	6 772	1 930	189	80	10.2	1.4
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
71393	Marinas	7	D	D	D	b	D	D
713930	Marinas	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DICKSON COUNTY, TN								
71	Arts, entertainment, & recreation	11	2 245	632	110	51	39.6	20.1
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
DYER COUNTY, TN								
71	Arts, entertainment, & recreation	8	1 125	350	64	25	87.6	12.4
FAYETTE COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FENTRESS COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FRANKLIN COUNTY, TN								
71	Arts, entertainment, & recreation	8	1 452	612	105	57	6.3	3.3
GIBSON COUNTY, TN								
71	Arts, entertainment, & recreation	6	668	185	29	21	40.9	18.0
GILES COUNTY, TN								
71	Arts, entertainment, & recreation	6	1 142	327	70	31	81.6	2.3
GRAINGER COUNTY, TN								
71	Arts, entertainment, & recreation	3	1 206	244	47	19	D	—
GREENE COUNTY, TN								
71	Arts, entertainment, & recreation	9	3 947	1 158	211	66	57.6	2.6
713	Amusement, gambling, & recreation industries	9	3 947	1 158	211	66	57.6	2.6
7139	Other amusement & recreation services	9	3 947	1 158	211	66	57.6	2.6
HAMBLEN COUNTY, TN								
71	Arts, entertainment, & recreation	12	2 783	728	164	66	63.6	—
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	9	D	D	D	b	D	D
HAMILTON COUNTY, TN								
71	Arts, entertainment, & recreation	79	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	11	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	67	30 830	9 855	2 153	765	32.2	7.3
7139	Other amusement & recreation services	60	D	D	D	f	D	D
71391	Golf courses & country clubs	13	D	D	D	c	D	D
713910	Golf courses & country clubs	13	D	D	D	c	D	D
71394	Fitness & recreational sports centers	23	D	D	D	e	D	D
713940	Fitness & recreational sports centers	23	D	D	D	e	D	D
71395	Bowling centers	3	D	D	D	c	D	D
713950	Bowling centers	3	D	D	D	c	D	D
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
HARDEMAN COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HARDIN COUNTY, TN								
71	Arts, entertainment, & recreation	7	524	160	38	43	71.0	1.7
HAWKINS COUNTY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HAYWOOD COUNTY, TN								
71	Arts, entertainment, & recreation	3	119	30	8	5	—	39.5
HENDERSON COUNTY, TN								
71	Arts, entertainment, & recreation	4	417	141	34	20	96.9	3.1
HENRY COUNTY, TN								
71	Arts, entertainment, & recreation	16	7 771	1 218	261	76	30.0	6.2
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	13	D	D	D	b	D	D
7139	Other amusement & recreation services	13	D	D	D	b	D	D
HICKMAN COUNTY, TN								
71	Arts, entertainment, & recreation	4	288	183	35	15	41.7	—
HUMPHREYS COUNTY, TN								
71	Arts, entertainment, & recreation	6	2 583	794	122	42	24.4	16.0
JACKSON COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JEFFERSON COUNTY, TN								
71	Arts, entertainment, & recreation	9	3 460	959	162	55	57.6	2.0
713	Amusement, gambling, & recreation industries	9	3 460	959	162	55	57.6	2.0
7139	Other amusement & recreation services	9	3 460	959	162	55	57.6	2.0
JOHNSON COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
KNOX COUNTY, TN								
71	Arts, entertainment, & recreation	113	48 511	15 455	3 534	1 274	20.9	11.3
711	Performing arts, spectator sports, & related industries	27	10 452	2 900	614	185	34.9	4.8
7111	Performing arts companies	5	D	D	D	b	D	D
7112	Spectator sports	6	D	D	D	c	D	D
71121	Spectator sports	6	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	86	38 059	12 555	2 920	1 089	17.1	13.1
7131	Amusement parks & arcades	12	D	D	D	c	D	D
7139	Other amusement & recreation services	74	D	D	D	f	D	D
71391	Golf courses & country clubs	12	13 518	4 288	936	295	8.2	25.2
713910	Golf courses & country clubs	12	13 518	4 288	936	295	8.2	25.2
71394	Fitness & recreational sports centers	30	11 992	4 751	1 131	466	12.8	4.1
713940	Fitness & recreational sports centers	30	11 992	4 751	1 131	466	12.8	4.1
71395	Bowling centers	4	D	D	D	b	D	D
713950	Bowling centers	4	D	D	D	b	D	D
71399	All other amusement & recreation industries	22	4 382	1 418	342	115	23.8	11.4
713990	All other amusement & recreation industries	22	4 382	1 418	342	115	23.8	11.4
LAKE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LAUDERDALE COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAWRENCE COUNTY, TN								
71	Arts, entertainment, & recreation	8	574	123	19	16	47.6	10.8
LEWIS COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
LINCOLN COUNTY, TN								
71	Arts, entertainment, & recreation	5	604	105	23	15	33.8	66.2
LOUDON COUNTY, TN								
71	Arts, entertainment, & recreation	8	2 436	606	121	47	42.6	15.0
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
MCMINN COUNTY, TN								
71	Arts, entertainment, & recreation	11	3 077	903	176	68	29.0	24.5
713	Amusement, gambling, & recreation industries	11	3 077	903	176	68	29.0	24.5
7139	Other amusement & recreation services	11	3 077	903	176	68	29.0	24.5
MCAIRY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MACON COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MADISON COUNTY, TN								
71	Arts, entertainment, & recreation	25	6 761	2 030	458	202	60.8	.9
713	Amusement, gambling, & recreation industries	20	5 494	1 604	370	179	74.0	1.0
7139	Other amusement & recreation services	19	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	1 738	499	116	61	98.8	1.2
713940	Fitness & recreational sports centers	6	1 738	499	116	61	98.8	1.2
MARION COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
MARSHALL COUNTY, TN								
71	Arts, entertainment, & recreation	3	520	152	30	9	D	-
MAURY COUNTY, TN								
71	Arts, entertainment, & recreation	20	6 217	2 094	373	107	54.2	16.4
711	Performing arts, spectator sports, & related industries	2	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	17	4 030	1 049	202	79	50.9	25.3
7139	Other amusement & recreation services	17	4 030	1 049	202	79	50.9	25.3
MEIGS COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MONROE COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
MONTGOMERY COUNTY, TN								
71	Arts, entertainment, & recreation	30	10 865	2 345	502	302	27.4	9.6
713	Amusement, gambling, & recreation industries	28	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	c	D	D
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	15	D	D	D	b	D	D
713990	All other amusement & recreation industries	15	D	D	D	b	D	D
OBION COUNTY, TN								
71	Arts, entertainment, & recreation	9	3 254	621	116	45	79.0	15.0
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
OVERTON COUNTY, TN								
71	Arts, entertainment, & recreation	4	840	115	16	7	75.6	24.4

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							From administrative records ¹	Estimated ²
PICKETT COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
POLK COUNTY, TN								
71	Arts, entertainment, & recreation	13	5 000	1 456	124	37	31.7	6.0
713	Amusement, gambling, & recreation industries	13	5 000	1 456	124	37	31.7	6.0
7139	Other amusement & recreation services	13	5 000	1 456	124	37	31.7	6.0
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
PUTNAM COUNTY, TN								
71	Arts, entertainment, & recreation	15	3 778	795	158	65	65.0	7.1
713	Amusement, gambling, & recreation industries	12	2 894	715	145	62	61.7	6.7
7139	Other amusement & recreation services	11	D	D	D	b	D	D
RHEA COUNTY, TN								
71	Arts, entertainment, & recreation	7	1 717	317	75	25	72.0	28.0
713	Amusement, gambling, & recreation industries	7	1 717	317	75	25	72.0	28.0
7139	Other amusement & recreation services	7	1 717	317	75	25	72.0	28.0
ROANE COUNTY, TN								
71	Arts, entertainment, & recreation	14	3 388	769	132	47	61.6	9.8
713	Amusement, gambling, & recreation industries	12	D	D	D	b	D	D
7139	Other amusement & recreation services	12	D	D	D	b	D	D
ROBERTSON COUNTY, TN								
71	Arts, entertainment, & recreation	8	1 723	631	59	39	40.4	—
RUTHERFORD COUNTY, TN								
71	Arts, entertainment, & recreation	29	9 630	2 601	578	259	31.4	4.9
711	Performing arts, spectator sports, & related industries	5	1 634	294	75	18	9.5	—
713	Amusement, gambling, & recreation industries	24	7 996	2 307	503	241	35.8	5.9
7139	Other amusement & recreation services	21	6 866	1 988	425	212	30.4	6.9
71394	Fitness & recreational sports centers	9	1 771	415	114	82	17.8	8.8
713940	Fitness & recreational sports centers	9	1 771	415	114	82	17.8	8.8
71395	Bowling centers	3	2 614	1 030	257	101	D	—
713950	Bowling centers	3	2 614	1 030	257	101	D	—
SCOTT COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SEQUATCHIE COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
SEVIER COUNTY, TN								
71	Arts, entertainment, & recreation	90	136 830	39 116	5 318	1 748	7.7	.4
711	Performing arts, spectator sports, & related industries	17	34 183	9 358	972	495	1.3	.2
7111	Performing arts companies	9	27 154	7 806	915	455	—	—
71111	Theater companies & dinner theaters	3	D	D	D	e	D	D
711110	Theater companies & dinner theaters	3	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	e	D	D
71113	Musical groups & artists	6	D	D	D	c	D	D
711130	Musical groups & artists	6	D	D	D	c	D	D
7111309	Other music groups & artists	6	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	2	D	D	D	a	D	D
712	Museums, historical sites, & similar institutions	8	6 310	1 382	219	54	11.2	—
7121	Museums, historical sites, & similar institutions	8	6 310	1 382	219	54	11.2	—
71211	Museums	6	D	D	D	b	D	D
712110	Museums	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	65	96 337	28 376	4 127	1 199	9.7	.5
7131	Amusement parks & arcades	17	73 258	21 110	2 689	546	5.1	.2
71311	Amusement & theme parks	7	68 605	20 170	2 549	479	2.8	—
713110	Amusement & theme parks	7	68 605	20 170	2 549	479	2.8	—
7131102	Amusement parks (except waterparks)	6	D	D	D	e	D	D
71312	Amusement arcades	10	4 653	940	140	67	39.1	2.7
713120	Amusement arcades	10	4 653	940	140	67	39.1	2.7
7139	Other amusement & recreation services	48	23 079	7 266	1 438	653	24.4	1.5
71399	All other amusement & recreation industries	38	D	D	D	e	D	D
713990	All other amusement & recreation industries	38	D	D	D	e	D	D
7139904	Miniature golf courses	8	D	D	D	b	D	D
SHELBY COUNTY, TN								
71	Arts, entertainment, & recreation	144	126 222	35 897	7 877	2 913	8.6	4.7
711	Performing arts, spectator sports, & related industries	36	D	D	D	c	D	D
7111	Performing arts companies	7	D	D	D	b	D	D
71113	Musical groups & artists	7	D	D	D	b	D	D
711130	Musical groups & artists	7	D	D	D	b	D	D
7111309	Other music groups & artists	7	D	D	D	b	D	D
7112	Spectator sports	7	D	D	D	b	D	D
71121	Spectator sports	7	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	9	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	8	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	107	D	D	D	h	D	D
7131	Amusement parks & arcades	14	D	D	D	f	D	D
71312	Amusement arcades	12	D	D	D	e	D	D
713120	Amusement arcades	12	D	D	D	e	D	D
7139	Other amusement & recreation services	93	D	D	D	g	D	D
71391	Golf courses & country clubs	13	D	D	D	e	D	D
713910	Golf courses & country clubs	13	D	D	D	e	D	D
71394	Fitness & recreational sports centers	34	D	D	D	f	D	D
713940	Fitness & recreational sports centers	34	D	D	D	f	D	D
7139405	Roller skating rinks	6	D	D	D	c	D	D
71395	Bowling centers	6	D	D	D	c	D	D
713950	Bowling centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	36	D	D	D	f	D	D
713990	All other amusement & recreation industries	36	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139904	Miniature golf courses	4	2 954	1 100	207	205	—	2.4
7139905	Coin-operated amusement devices (except slot machine operation)	12	D	D	D	b	D	D
SMITH COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SULLIVAN COUNTY, TN								
71	Arts, entertainment, & recreation	42	39 568	5 947	1 473	354	5.3	3.1
711	Performing arts, spectator sports, & related industries	12	D	D	D	c	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
711212	Racetracks	2	D	D	D	b	D	D
7112122	Auto racetrack operation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	30	D	D	D	c	D	D
7139	Other amusement & recreation services	26	D	D	D	c	D	D
71391	Golf courses & country clubs	5	5 336	1 797	368	109	2.8	1.3
713910	Golf courses & country clubs	5	5 336	1 797	368	109	2.8	1.3
71394	Fitness & recreational sports centers	6	D	D	D	b	D	D
713940	Fitness & recreational sports centers	6	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SUMNER COUNTY, TN								
71	Arts, entertainment, & recreation	33	19 530	6 486	1 270	282	17.6	2.1
711	Performing arts, spectator sports, & related industries	18	11 393	4 364	809	93	5.3	.1
7111	Performing arts companies	14	10 039	3 879	713	77	1.2	.1
71113	Musical groups & artists	14	10 039	3 879	713	77	1.2	.1
711130	Musical groups & artists	14	10 039	3 879	713	77	1.2	.1
7111309	Other music groups & artists	14	10 039	3 879	713	77	1.2	.1
713	Amusement, gambling, & recreation industries	15	8 137	2 122	461	189	34.9	5.0
7139	Other amusement & recreation services	13	D	D	D	c	D	D
71395	Bowling centers	1	D	D	D	c	D	D
713950	Bowling centers	1	D	D	D	c	D	D
TIPTON COUNTY, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
UNICOI COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
UNION COUNTY, TN								
71	Arts, entertainment, & recreation	3	962	190	39	13	D	—
WARREN COUNTY, TN								
71	Arts, entertainment, & recreation	4	748	252	58	23	28.6	3.2
WASHINGTON COUNTY, TN								
71	Arts, entertainment, & recreation	20	6 890	2 008	501	155	23.2	25.0
713	Amusement, gambling, & recreation industries	19	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	D	D	D	b	D	D
713940	Fitness & recreational sports centers	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	6	D	D	D	b	D	D
713990	All other amusement & recreation industries	6	D	D	D	b	D	D
WAYNE COUNTY, TN								
71	Arts, entertainment, & recreation	3	1 136	302	50	23	—	49.4
WEAKLEY COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WILLIAMSON COUNTY, TN								
71	Arts, entertainment, & recreation	116	69 531	18 690	3 624	946	8.6	2.8
711	Performing arts, spectator sports, & related industries	89	51 709	12 900	2 419	455	8.0	1.7
7111	Performing arts companies	51	25 848	7 592	1 560	222	12.7	2.0
71113	Musical groups & artists	49	D	D	D	c	D	D
711130	Musical groups & artists	49	D	D	D	c	D	D
7111309	Other music groups & artists	49	D	D	D	c	D	D
7113	Promoters of performing arts, sports, & similar events	5	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	4	D	D	D	c	D	D
7114	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
71141	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
711410	Agents/managers for artists, athletes, & other public figures	14	D	D	D	b	D	D
7115	Independent artists, writers, & performers	16	8 732	1 380	151	26	6.6	.8
71151	Independent artists, writers, & performers	16	8 732	1 380	151	26	6.6	.8
711510	Independent artists, writers, & performers	16	8 732	1 380	151	26	6.6	.8
713	Amusement, gambling, & recreation industries	25	D	D	D	e	D	D
7139	Other amusement & recreation services	24	D	D	D	e	D	D
71391	Golf courses & country clubs	5	9 661	2 870	537	199	—	—
713910	Golf courses & country clubs	5	9 661	2 870	537	199	—	—
71394	Fitness & recreational sports centers	7	4 137	1 540	391	213	2.0	1.6
713940	Fitness & recreational sports centers	7	4 137	1 540	391	213	2.0	1.6
71399	All other amusement & recreation industries	11	D	D	D	b	D	D
713990	All other amusement & recreation industries	11	D	D	D	b	D	D

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WILSON COUNTY, TN								
71	Arts, entertainment, & recreation	36	23 958	4 705	770	294	30.3	1.2
711	Performing arts, spectator sports, & related industries	18	14 475	2 510	371	133	3.2	1.9
7111	Performing arts companies	9	4 030	1 156	156	31	2.8	5.6
71113	Musical groups & artists	6	D	D	D	b	D	D
711130	Musical groups & artists	6	D	D	D	b	D	D
7111309	Other music groups & artists	6	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	18	9 483	2 195	399	161	71.8	—
7139	Other amusement & recreation services	17	D	D	D	c	D	D
71394	Fitness & recreational sports centers	5	2 120	357	74	32	88.3	—
713940	Fitness & recreational sports centers	5	2 120	357	74	32	88.3	—

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

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALCOA, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ASHLAND CITY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
ATHENS, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
BARTLETT, TN								
71	Arts, entertainment, & recreation	4	3 212	1 004	240	84	—	50.7
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BELLE MEADE, TN *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BOLIVAR, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BRENTWOOD, TN								
71	Arts, entertainment, & recreation	40	21 456	4 910	825	290	6.9	1.2
711	Performing arts, spectator sports, & related industries	34	18 452	4 005	585	126	6.6	1.4
7111	Performing arts companies	19	10 341	2 799	410	88	10.1	1.8
71113	Musical groups & artists	18	D	D	D	b	D	D
711130	Musical groups & artists	18	D	D	D	b	D	D
7111309	Other music groups & artists	18	D	D	D	b	D	D
7115	Independent artists, writers, & performers	7	D	D	D	a	D	D
71151	Independent artists, writers, & performers	7	D	D	D	a	D	D
711510	Independent artists, writers, & performers	7	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	3 004	905	240	164	8.6	—
7139	Other amusement & recreation services	6	3 004	905	240	164	8.6	—
71394	Fitness & recreational sports centers	1	D	D	D	c	D	D
713940	Fitness & recreational sports centers	1	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BRISTOL, TN								
71	Arts, entertainment, & recreation	10	D	D	D	c	D	D
711	Performing arts, spectator sports, & related industries	3	D	D	D	c	D	D
7112	Spectator sports	2	D	D	D	b	D	D
71121	Spectator sports	2	D	D	D	b	D	D
711212	Racetracks	1	D	D	D	b	D	D
7112122	Auto racetrack operation	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	1 979	456	71	45	19.3	4.1
7139	Other amusement & recreation services	5	D	D	D	b	D	D
BROWNSVILLE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
CAMDEN, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CARTHAGE, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
CENTERVILLE, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
CHATTANOOGA, TN *								
71	Arts, entertainment, & recreation	55	27 301	9 304	1 893	648	18.7	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	45	20 200	6 590	1 450	547	24.0	4.9
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	9	7 157	2 618	512	121	17.2	4.7
713910	Golf courses & country clubs	9	7 157	2 618	512	121	17.2	4.7
71394	Fitness & recreational sports centers	17	5 862	1 822	457	274	30.7	2.6
713940	Fitness & recreational sports centers	17	5 862	1 822	457	274	30.7	2.6
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
CHATTANOOGA, TN (HAMILTON COUNTY PART) *								
71	Arts, entertainment, & recreation	55	27 301	9 304	1 893	648	18.7	3.6
711	Performing arts, spectator sports, & related industries	9	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
71219	Nature parks & other similar institutions	1	D	D	D	b	D	D
712190	Nature parks & other similar institutions	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	45	20 200	6 590	1 450	547	24.0	4.9
7139	Other amusement & recreation services	42	D	D	D	f	D	D
71391	Golf courses & country clubs	9	7 157	2 618	512	121	17.2	4.7
713910	Golf courses & country clubs	9	7 157	2 618	512	121	17.2	4.7
71394	Fitness & recreational sports centers	17	5 862	1 822	457	274	30.7	2.6
713940	Fitness & recreational sports centers	17	5 862	1 822	457	274	30.7	2.6
71395	Bowling centers	2	D	D	D	b	D	D
713950	Bowling centers	2	D	D	D	b	D	D
71399	All other amusement & recreation industries	10	D	D	D	b	D	D
713990	All other amusement & recreation industries	10	D	D	D	b	D	D
CHURCH HILL, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLARKSVILLE, TN								
71	Arts, entertainment, & recreation	28	D	D	D	e	D	D
713	Amusement, gambling, & recreation industries	26	8 294	1 911	425	262	31.1	5.3
7139	Other amusement & recreation services	22	5 731	1 568	366	210	41.7	7.7
71394	Fitness & recreational sports centers	6	D	D	D	c	D	D
713940	Fitness & recreational sports centers	6	D	D	D	c	D	D
71399	All other amusement & recreation industries	14	D	D	D	b	D	D
713990	All other amusement & recreation industries	14	D	D	D	b	D	D
CLEVELAND, TN								
71	Arts, entertainment, & recreation	18	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	17	D	D	D	c	D	D
7139	Other amusement & recreation services	16	D	D	D	c	D	D
CLINTON, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLLEGEDALE, TN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
COLLIERVILLE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
COLUMBIA, TN								
71	Arts, entertainment, & recreation	16	4 559	1 621	247	90	62.5	19.3
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
COOKEVILLE, TN								
71	Arts, entertainment, & recreation	9	1 669	439	110	40	25.2	11.9
COVINGTON, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
CROSSVILLE, TN								
71	Arts, entertainment, & recreation	8	D	D	D	b	D	D
DAYTON, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DICKSON, TN								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
DUNLAP, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
DYERSBURG, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
EAST RIDGE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ELIZABETHTON, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
ERWIN, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ETOWAH, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
FARRAGUT, TN *								
71	Arts, entertainment, & recreation	5	1 210	416	39	19	20.6	1.1
FARRAGUT, TN (KNOX COUNTY PART) *								
71	Arts, entertainment, & recreation	5	1 210	416	39	19	20.6	1.1
FAYETTEVILLE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FOREST HILLS, TN *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
FRANKLIN, TN								
71	Arts, entertainment, & recreation	44	20 167	8 051	1 706	319	10.9	7.6
711	Performing arts, spectator sports, & related industries	31	13 111	5 372	1 150	163	7.1	3.9
7111	Performing arts companies	18	9 131	3 473	906	98	5.8	3.0
71113	Musical groups & artists	18	9 131	3 473	906	98	5.8	3.0
711130	Musical groups & artists	18	9 131	3 473	906	98	5.8	3.0
7111309	Other music groups & artists	18	9 131	3 473	906	98	5.8	3.0
713	Amusement, gambling, & recreation industries	12	D	D	D	c	D	D
7139	Other amusement & recreation services	11	D	D	D	c	D	D
71394	Fitness & recreational sports centers	4	D	D	D	b	D	D
713940	Fitness & recreational sports centers	4	D	D	D	b	D	D
GALLATIN, TN								
71	Arts, entertainment, & recreation	4	790	197	33	18	95.2	—
GATLINBURG, TN								
71	Arts, entertainment, & recreation	29	24 166	6 858	1 537	597	9.2	—
712	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	4	D	D	D	b	D	D
71211	Museums	4	D	D	D	b	D	D
712110	Museums	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	22	18 559	5 831	1 331	548	12.0	—
7131	Amusement parks & arcades	7	D	D	D	c	D	D
7139	Other amusement & recreation services	15	D	D	D	e	D	D
71399	All other amusement & recreation industries	13	D	D	D	c	D	D
713990	All other amusement & recreation industries	13	D	D	D	c	D	D
GERMANTOWN, TN								
71	Arts, entertainment, & recreation	5	4 469	1 952	471	96	1.7	—
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
GOODLETTSVILLE, TN *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
GOODLETTSVILLE, TN (DAVIDSON COUNTY PART) *								
71	Arts, entertainment, & recreation	10	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	6	D	D	D	b	D	D
GREENBRIER, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
GREENEVILLE, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
HARRIMAN, TN *								
71	Arts, entertainment, & recreation	5	578	141	26	8	66.4	33.6
HARRIMAN, TN (ROANE COUNTY PART) *								
71	Arts, entertainment, & recreation	5	578	141	26	8	66.4	33.6
HENDERSONVILLE, TN								
71	Arts, entertainment, & recreation	22	16 630	5 768	1 140	241	11.6	—
711	Performing arts, spectator sports, & related industries	12	9 927	3 867	719	76	1.2	—
7111	Performing arts companies	11	D	D	D	b	D	D
71113	Musical groups & artists	11	D	D	D	b	D	D
711130	Musical groups & artists	11	D	D	D	b	D	D
7111309	Other music groups & artists	11	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	10	6 703	1 901	421	165	27.0	—
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71395	Bowling centers	1	D	D	D	c	D	D
713950	Bowling centers	1	D	D	D	c	D	D
HUMBOLDT, TN *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
HUMBOLDT, TN (GIBSON COUNTY PART) *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JACKSON, TN								
71	Arts, entertainment, & recreation	20	5 191	1 509	368	162	48.9	1.1
713	Amusement, gambling, & recreation industries	15	3 924	1 083	280	139	63.6	1.4
7139	Other amusement & recreation services	14	D	D	D	c	D	D
JASPER, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
JEFFERSON CITY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
JOHNSON CITY, TN *								
71	Arts, entertainment, & recreation	13	2 883	958	266	116	30.6	18.4
713	Amusement, gambling, & recreation industries	13	2 883	958	266	116	30.6	18.4
7139	Other amusement & recreation services	9	2 350	802	221	90	23.7	22.6
JOHNSON CITY, TN (WASHINGTON COUNTY PART) *								
71	Arts, entertainment, & recreation	13	2 883	958	266	116	30.6	18.4
713	Amusement, gambling, & recreation industries	13	2 883	958	266	116	30.6	18.4
7139	Other amusement & recreation services	9	2 350	802	221	90	23.7	22.6
JONESBOROUGH, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
KINGSPORT, TN *								
71	Arts, entertainment, & recreation	15	6 116	2 089	467	147	17.2	4.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
KINGSPORT, TN (SULLIVAN COUNTY PART) *								
71	Arts, entertainment, & recreation	15	6 116	2 089	467	147	17.2	4.6
713	Amusement, gambling, & recreation industries	14	D	D	D	c	D	D
7139	Other amusement & recreation services	13	D	D	D	c	D	D
KINGSTON, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KNOXVILLE, TN								
71	Arts, entertainment, & recreation	71	30 952	10 122	2 326	869	20.5	10.8
711	Performing arts, spectator sports, & related industries	18	7 680	2 268	479	148	24.5	5.0
7111	Performing arts companies	3	D	D	D	b	D	D
7112	Spectator sports	5	D	D	D	b	D	D
71121	Spectator sports	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	53	23 272	7 854	1 847	721	19.2	12.8
7139	Other amusement & recreation services	44	D	D	D	f	D	D
71391	Golf courses & country clubs	4	5 994	1 492	324	135	17.8	29.6
713910	Golf courses & country clubs	4	5 994	1 492	324	135	17.8	29.6
71394	Fitness & recreational sports centers	22	10 681	4 252	1 011	400	12.0	3.8
713940	Fitness & recreational sports centers	22	10 681	4 252	1 011	400	12.0	3.8
71399	All other amusement & recreation industries	13	D	D	D	b	D	D
713990	All other amusement & recreation industries	13	D	D	D	b	D	D
LAFAYETTE, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LA FOLLETTE, TN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	1 639	338	48	22	D	—
LA VERGNE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
LAWRENCEBURG, TN								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
LEBANON, TN								
71	Arts, entertainment, & recreation	10	11 618	1 193	233	129	28.0	—
711	Performing arts, spectator sports, & related industries	2	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
71394	Fitness & recreational sports centers	3	D	D	D	b	D	D
713940	Fitness & recreational sports centers	3	D	D	D	b	D	D
LENOIR CITY, TN								
71	Arts, entertainment, & recreation	4	1 837	413	83	30	23.9	19.9
713	Amusement, gambling, & recreation industries	4	1 837	413	83	30	23.9	19.9
7139	Other amusement & recreation services	4	1 837	413	83	30	23.9	19.9
LEWISBURG, TN								
71	Arts, entertainment, & recreation	3	520	152	30	9	D	—
LEXINGTON, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
LIVINGSTON, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
LOUDON, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
MCKENZIE, TN *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
MCKENZIE, TN (CARROLL COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	MCMINNVILLE, TN							
71	Arts, entertainment, & recreation	4	748	252	58	23	28.6	3.2
	MADISONVILLE, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MANCHESTER, TN							
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
	MARTIN, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MARYVILLE, TN							
71	Arts, entertainment, & recreation	7	2 068	580	114	66	28.7	—
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71394	Fitness & recreational sports centers	2	D	D	D	b	D	D
713940	Fitness & recreational sports centers	2	D	D	D	b	D	D
	MEMPHIS, TN							
71	Arts, entertainment, & recreation	99	90 714	24 356	5 295	2 062	9.7	2.9
711	Performing arts, spectator sports, & related industries	25	D	D	D	c	D	D
7111	Performing arts companies	6	2 462	334	75	27	.1	4.9
71113	Musical groups & artists	6	2 462	334	75	27	.1	4.9
711130	Musical groups & artists	6	2 462	334	75	27	.1	4.9
7111309	Other music groups & artists	6	2 462	334	75	27	.1	4.9
7112	Spectator sports	4	D	D	D	b	D	D
71121	Spectator sports	4	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	6	D	D	D	b	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	73	75 300	21 276	4 738	1 924	11.4	2.0
7131	Amusement parks & arcades	12	9 343	3 775	616	478	31.1	1.6
71312	Amusement arcades	10	D	D	D	e	D	D
713120	Amusement arcades	10	D	D	D	e	D	D
7139	Other amusement & recreation services	61	65 957	17 501	4 122	1 446	8.6	2.1
71394	Fitness & recreational sports centers	24	17 745	6 153	1 587	640	8.3	5.4
713940	Fitness & recreational sports centers	24	17 745	6 153	1 587	640	8.3	5.4
7139405	Roller skating rinks	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	27	D	D	D	f	D	D
713990	All other amusement & recreation industries	27	D	D	D	f	D	D
7139902	Concession operators of amusement devices & rides	3	D	D	D	b	D	D
7139905	Coin-operated amusement devices (except slot machine operation) ..	12	D	D	D	b	D	D
	MILAN, TN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	MILLINGTON, TN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	MORRISTOWN, TN *							
71	Arts, entertainment, & recreation	8	1 575	423	101	40	42.5	—
	MORRISTOWN, TN (HAMBLÉN COUNTY PART) *							
71	Arts, entertainment, & recreation	8	1 575	423	101	40	42.5	—
	MOUNT JULIET, TN							
71	Arts, entertainment, & recreation	7	1 600	468	80	39	40.8	14.1
	MOUNT PLEASANT, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	MURFREESBORO, TN							
71	Arts, entertainment, & recreation	18	6 399	1 753	328	158	40.8	6.2
713	Amusement, gambling, & recreation industries	16	D	D	D	c	D	D
7139	Other amusement & recreation services	14	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NASHVILLE-DAVIDSON, TN (CC) *								
71	Arts, entertainment, & recreation	545	560 444	211 356	28 947	6 077	7.4	2.9
711	Performing arts, spectator sports, & related industries	441	463 221	187 621	24 557	3 486	7.0	2.7
7111	Performing arts companies	257	278 080	94 174	12 241	2 021	6.6	2.4
71111	Theater companies & dinner theaters	6	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	c	D	D
71113	Musical groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
711130	Musical groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
7111309	Other music groups & artists	233	259 794	90 321	11 414	1 755	6.4	1.8
71119	Other performing arts companies	16	D	D	D	b	D	D
711190	Other performing arts companies	16	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	16	D	D	D	b	D	D
7112	Spectator sports	9	57 592	40 831	246	90	.8	—
71121	Spectator sports	9	57 592	40 831	246	90	.8	—
7113	Promoters of performing arts, sports, & similar events	28	51 679	15 217	3 418	714	8.9	5.8
71132	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	27	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
71141	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
711410	Agents/managers for artists, athletes, & other public figures	73	50 473	28 843	7 344	424	4.2	4.1
7115	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
71151	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
711510	Independent artists, writers, & performers	74	25 397	8 556	1 308	237	26.6	2.7
713	Amusement, gambling, & recreation industries	98	D	D	D	h	D	D
7131	Amusement parks & arcades	13	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	12	D	D	D	b	D	D
713120	Amusement arcades	12	D	D	D	b	D	D
7139	Other amusement & recreation services	85	D	D	D	f	D	D
71391	Golf courses & country clubs	9	8 514	2 312	451	194	12.0	5.7
713910	Golf courses & country clubs	9	8 514	2 312	451	194	12.0	5.7
71394	Fitness & recreational sports centers	31	10 765	4 346	1 027	442	23.8	9.0
713940	Fitness & recreational sports centers	31	10 765	4 346	1 027	442	23.8	9.0
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	30	D	D	D	c	D	D
713990	All other amusement & recreation industries	30	D	D	D	c	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
NASHVILLE-DAVIDSON (BALANCE), TN *								
71	Arts, entertainment, & recreation	526	551 905	207 918	28 295	5 975	7.3	2.9
711	Performing arts, spectator sports, & related industries	426	D	D	D	h	D	D
7111	Performing arts companies	249	274 821	93 173	12 015	1 982	6.4	2.4
71111	Theater companies & dinner theaters	6	D	D	D	c	D	D
711110	Theater companies & dinner theaters	6	D	D	D	c	D	D
7111102	Theater companies	5	D	D	D	c	D	D
71113	Musical groups & artists	226	D	D	D	g	D	D
711130	Musical groups & artists	226	D	D	D	g	D	D
7111309	Other music groups & artists	226	D	D	D	g	D	D
71119	Other performing arts companies	15	D	D	D	b	D	D
711190	Other performing arts companies	15	D	D	D	b	D	D
7111909	Other performing arts companies (except circuses)	15	D	D	D	b	D	D
7112	Spectator sports	9	57 592	40 831	246	90	.8	—
71121	Spectator sports	9	57 592	40 831	246	90	.8	—
7113	Promoters of performing arts, sports, & similar events	27	D	D	D	f	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	f	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	26	D	D	D	f	D	D
7114	Agents/managers for artists, athletes, & other public figures	71	D	D	D	e	D	D
71141	Agents/managers for artists, athletes, & other public figures	71	D	D	D	e	D	D
711410	Agents/managers for artists, athletes, & other public figures	71	D	D	D	e	D	D
7115	Independent artists, writers, & performers	70	D	D	D	c	D	D
71151	Independent artists, writers, & performers	70	D	D	D	c	D	D
711510	Independent artists, writers, & performers	70	D	D	D	c	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	NASHVILLE-DAVIDSON (BALANCE), TN *—Con.							
71	Arts, entertainment, & recreation—Con.							
713	Amusement, gambling, & recreation industries	94	D	D	D	h	D	D
7131	Amusement parks & arcades	12	D	D	D	g	D	D
71311	Amusement & theme parks	1	D	D	D	g	D	D
713110	Amusement & theme parks	1	D	D	D	g	D	D
7131102	Amusement parks (except waterparks)	1	D	D	D	g	D	D
71312	Amusement arcades	11	D	D	D	b	D	D
713120	Amusement arcades	11	D	D	D	b	D	D
7139	Other amusement & recreation services	82	D	D	D	f	D	D
71391	Golf courses & country clubs	8	D	D	D	c	D	D
713910	Golf courses & country clubs	8	D	D	D	c	D	D
71394	Fitness & recreational sports centers	30	D	D	D	e	D	D
713940	Fitness & recreational sports centers	30	D	D	D	e	D	D
71395	Bowling centers	10	D	D	D	c	D	D
713950	Bowling centers	10	D	D	D	c	D	D
71399	All other amusement & recreation industries	29	D	D	D	b	D	D
713990	All other amusement & recreation industries	29	D	D	D	b	D	D
7139904	Miniature golf courses	3	D	D	D	b	D	D
	NEWBERN, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	NEWPORT, TN							
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
	OAK HILL, TN *							
71	Arts, entertainment, & recreation	6	3 966	1 443	309	32	9.7	—
711	Performing arts, spectator sports, & related industries	6	3 966	1 443	309	32	9.7	—
7111	Performing arts companies	4	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
	OAK RIDGE, TN *							
71	Arts, entertainment, & recreation	6	1 780	473	124	53	61.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	OAK RIDGE, TN (ANDERSON COUNTY PART) *							
71	Arts, entertainment, & recreation	6	1 780	473	124	53	61.7	—
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
	OLIVER SPRINGS, TN *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	OLIVER SPRINGS, TN (ANDERSON COUNTY PART) *							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	ONEIDA, TN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	PARIS, TN							
71	Arts, entertainment, & recreation	5	676	159	40	16	100.0	—

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PIGEON FORGE, TN								
71	Arts, entertainment, & recreation	44	101 598	29 745	3 474	1 020	5.6	.5
711	Performing arts, spectator sports, & related industries	10	D	D	D	e	D	D
7111	Performing arts companies	6	D	D	D	e	D	D
71111	Theater companies & dinner theaters	2	D	D	D	e	D	D
711110	Theater companies & dinner theaters	2	D	D	D	e	D	D
7111103	Dinner theaters	1	D	D	D	e	D	D
71113	Musical groups & artists	4	D	D	D	c	D	D
711130	Musical groups & artists	4	D	D	D	c	D	D
7111309	Other music groups & artists	4	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	32	74 883	21 836	2 732	554	6.9	.6
7131	Amusement parks & arcades	10	D	D	D	e	D	D
71311	Amusement & theme parks	4	D	D	D	e	D	D
713110	Amusement & theme parks	4	D	D	D	e	D	D
7131102	Amusement parks (except waterparks)	3	D	D	D	e	D	D
71312	Amusement arcades	6	3 322	614	88	40	48.1	3.7
713120	Amusement arcades	6	3 322	614	88	40	48.1	3.7
7139	Other amusement & recreation services	22	D	D	D	c	D	D
71399	All other amusement & recreation industries	19	D	D	D	c	D	D
713990	All other amusement & recreation industries	19	D	D	D	c	D	D
PORTLAND, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
PULASKI, TN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
RED BANK, TN								
71	Arts, entertainment, & recreation	7	947	195	39	24	80.8	10.7
RIPLEY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
ROCKWOOD, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
ROGERSVILLE, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
SAVANNAH, TN								
71	Arts, entertainment, & recreation	3	237	65	14	5	D	—
SELMER, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SEVIERVILLE, TN								
71	Arts, entertainment, & recreation	6	3 628	419	39	17	9.8	—
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
SHELBYVILLE, TN								
71	Arts, entertainment, & recreation	9	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	b	D	D
SIGNAL MOUNTAIN, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SMITHVILLE, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SMYRNA, TN								
71	Arts, entertainment, & recreation	5	2 753	736	207	92	11.2	.3
713	Amusement, gambling, & recreation industries	4	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SODDY-DAISY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRINGFIELD, TN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
SPRING HILL, TN *								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
SPRING HILL, TN (MAURY COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SPRING HILL, TN (WILLIAMSON COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SWEETWATER, TN *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
SWEETWATER, TN (MONROE COUNTY PART) *								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TRENTON, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
TULLAHOMA, TN *								
71	Arts, entertainment, & recreation	8	1 367	381	81	49	27.7	—
TULLAHOMA, TN (COFFEE COUNTY PART) *								
71	Arts, entertainment, & recreation	8	1 367	381	81	49	27.7	—
UNION CITY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
WAVERLY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
WINCHESTER, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF ANDERSON COUNTY, TN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF BEDFORD COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF BENTON COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF BLOUNT COUNTY, TN								
71	Arts, entertainment, & recreation	16	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	14	D	D	D	b	D	D
7139	Other amusement & recreation services	14	D	D	D	b	D	D
BALANCE OF BRADLEY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CAMPBELL COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARROLL COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF CARTER COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
BALANCE OF CHEATHAM COUNTY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF CLAIBORNE COUNTY, TN								
71	Arts, entertainment, & recreation	9	1 694	320	67	26	56.4	—
713	Amusement, gambling, & recreation industries	9	1 694	320	67	26	56.4	—
7139	Other amusement & recreation services	9	1 694	320	67	26	56.4	—
BALANCE OF CLAY COUNTY, TN								
71	Arts, entertainment, & recreation	4	2 418	445	60	25	75.4	—
713	Amusement, gambling, & recreation industries	4	2 418	445	60	25	75.4	—
7139	Other amusement & recreation services	4	2 418	445	60	25	75.4	—
BALANCE OF COCKE COUNTY, TN								
71	Arts, entertainment, & recreation	4	D	D	D	b	D	D
BALANCE OF COFFEE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
BALANCE OF CROCKETT COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF CUMBERLAND COUNTY, TN								
71	Arts, entertainment, & recreation	5	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	4	D	D	D	c	D	D
7139	Other amusement & recreation services	4	D	D	D	c	D	D
BALANCE OF DECATUR COUNTY, TN								
71	Arts, entertainment, & recreation	5	514	96	9	6	89.3	4.7
BALANCE OF DEKALB COUNTY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
711	Performing arts, spectator sports, & related industries	1	D	D	D	a	D	D
7111	Performing arts companies	1	D	D	D	a	D	D
71113	Musical groups & artists	1	D	D	D	a	D	D
711130	Musical groups & artists	1	D	D	D	a	D	D
7111309	Other music groups & artists	1	D	D	D	a	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71393	Marinas	6	D	D	D	b	D	D
713930	Marinas	6	D	D	D	b	D	D
BALANCE OF DICKSON COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF DYER COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF FAYETTE COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
	BALANCE OF FENTRESS COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF FRANKLIN COUNTY, TN							
71	Arts, entertainment, & recreation	6	D	D	D	a	D	D
	BALANCE OF GIBSON COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF GILES COUNTY, TN							
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
	BALANCE OF GRAINGER COUNTY, TN							
71	Arts, entertainment, & recreation	3	1 206	244	47	19	D	—
	BALANCE OF GREENE COUNTY, TN							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
	BALANCE OF HAMBLEN COUNTY, TN							
71	Arts, entertainment, & recreation	4	1 208	305	63	26	91.1	—
	BALANCE OF HAMILTON COUNTY, TN							
71	Arts, entertainment, & recreation	12	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	10	D	D	D	c	D	D
7139	Other amusement & recreation services	9	D	D	D	c	D	D
71399	All other amusement & recreation industries	2	D	D	D	a	D	D
713990	All other amusement & recreation industries	2	D	D	D	a	D	D
	BALANCE OF HARDIN COUNTY, TN							
71	Arts, entertainment, & recreation	4	287	95	24	38	62.0	3.1
	BALANCE OF HAWKINS COUNTY, TN							
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
	BALANCE OF HAYWOOD COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HENDERSON COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HENRY COUNTY, TN							
71	Arts, entertainment, & recreation	11	7 095	1 059	221	60	23.4	6.7
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	8	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
	BALANCE OF HICKMAN COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
	BALANCE OF HUMPHREYS COUNTY, TN							
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
	BALANCE OF JACKSON COUNTY, TN							
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF JEFFERSON COUNTY, TN								
71	Arts, entertainment, & recreation	7	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D
BALANCE OF JOHNSON COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
BALANCE OF KNOX COUNTY, TN								
71	Arts, entertainment, & recreation	37	16 349	4 917	1 169	386	21.8	12.9
711	Performing arts, spectator sports, & related industries	9	2 772	632	135	37	63.9	4.4
713	Amusement, gambling, & recreation industries	28	13 577	4 285	1 034	349	13.2	14.6
7139	Other amusement & recreation services	25	D	D	D	e	D	D
71391	Golf courses & country clubs	7	D	D	D	c	D	D
713910	Golf courses & country clubs	7	D	D	D	c	D	D
BALANCE OF LAKE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAUDERDALE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF LAWRENCE COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LEWIS COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF LINCOLN COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF LOUDON COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MCMINN COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	3	D	D	D	b	D	D
7139	Other amusement & recreation services	3	D	D	D	b	D	D
BALANCE OF MCNAIRY COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MACON COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF MADISON COUNTY, TN								
71	Arts, entertainment, & recreation	5	1 570	521	90	40	100.0	—
713	Amusement, gambling, & recreation industries	5	1 570	521	90	40	100.0	—
7139	Other amusement & recreation services	5	1 570	521	90	40	100.0	—
BALANCE OF MARION COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MAURY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF MEIGS COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MONROE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	b	D	D
712	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
7121	Museums, historical sites, & similar institutions	1	D	D	D	b	D	D
BALANCE OF MONTGOMERY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OBION COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF OVERTON COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF PICKETT COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	2	D	D	D	b	D	D
7139	Other amusement & recreation services	2	D	D	D	b	D	D
BALANCE OF POLK COUNTY, TN								
71	Arts, entertainment, & recreation	13	5 000	1 456	124	37	31.7	6.0
713	Amusement, gambling, & recreation industries	13	5 000	1 456	124	37	31.7	6.0
7139	Other amusement & recreation services	13	5 000	1 456	124	37	31.7	6.0
71399	All other amusement & recreation industries	12	D	D	D	b	D	D
713990	All other amusement & recreation industries	12	D	D	D	b	D	D
BALANCE OF PUTNAM COUNTY, TN								
71	Arts, entertainment, & recreation	6	2 109	356	48	25	96.6	3.4
BALANCE OF RHEA COUNTY, TN								
71	Arts, entertainment, & recreation	6	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
BALANCE OF ROANE COUNTY, TN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	4	2 128	350	54	19	57.5	—
7139	Other amusement & recreation services	4	2 128	350	54	19	57.5	—
BALANCE OF ROBERTSON COUNTY, TN								
71	Arts, entertainment, & recreation	3	D	D	D	a	D	D
BALANCE OF RUTHERFORD COUNTY, TN								
71	Arts, entertainment, & recreation	4	D	D	D	a	D	D
BALANCE OF SEQUATCHIE COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SEVIER COUNTY, TN								
71	Arts, entertainment, & recreation	11	7 438	2 094	268	114	30.0	—
711	Performing arts, spectator sports, & related industries	3	D	D	D	b	D	D
7111	Performing arts companies	2	D	D	D	b	D	D
71113	Musical groups & artists	2	D	D	D	b	D	D
711130	Musical groups & artists	2	D	D	D	b	D	D
7111309	Other music groups & artists	2	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	6	D	D	D	b	D	D
7139	Other amusement & recreation services	6	D	D	D	b	D	D
71399	All other amusement & recreation industries	5	D	D	D	b	D	D
713990	All other amusement & recreation industries	5	D	D	D	b	D	D

See footnotes at end of table.

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

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

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF SHELBY COUNTY, TN								
71	Arts, entertainment, & recreation	32	D	D	D	f	D	D
711	Performing arts, spectator sports, & related industries	7	D	D	D	b	D	D
7112	Spectator sports	3	D	D	D	b	D	D
71121	Spectator sports	3	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	25	D	D	D	f	D	D
7139	Other amusement & recreation services	23	D	D	D	f	D	D
71391	Golf courses & country clubs	7	D	D	D	e	D	D
713910	Golf courses & country clubs	7	D	D	D	e	D	D
71394	Fitness & recreational sports centers	6	4 107	1 461	340	179	13.0	—
713940	Fitness & recreational sports centers	6	4 107	1 461	340	179	13.0	—
71399	All other amusement & recreation industries	8	D	D	D	b	D	D
713990	All other amusement & recreation industries	8	D	D	D	b	D	D
BALANCE OF SMITH COUNTY, TN								
71	Arts, entertainment, & recreation	1	D	D	D	a	D	D
BALANCE OF SULLIVAN COUNTY, TN								
71	Arts, entertainment, & recreation	17	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	9	D	D	D	b	D	D
7139	Other amusement & recreation services	8	D	D	D	b	D	D
BALANCE OF SUMNER COUNTY, TN								
71	Arts, entertainment, & recreation	5	D	D	D	a	D	D
BALANCE OF UNION COUNTY, TN								
71	Arts, entertainment, & recreation	3	962	190	39	13	D	—
BALANCE OF WASHINGTON COUNTY, TN								
71	Arts, entertainment, & recreation	5	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	5	D	D	D	b	D	D
7139	Other amusement & recreation services	5	D	D	D	b	D	D
71399	All other amusement & recreation industries	2	D	D	D	b	D	D
713990	All other amusement & recreation industries	2	D	D	D	b	D	D
BALANCE OF WAYNE COUNTY, TN								
71	Arts, entertainment, & recreation	3	1 136	302	50	23	—	49.4
BALANCE OF WEAKLEY COUNTY, TN								
71	Arts, entertainment, & recreation	2	D	D	D	a	D	D
BALANCE OF WILLIAMSON COUNTY, TN								
71	Arts, entertainment, & recreation	31	D	D	D	e	D	D
711	Performing arts, spectator sports, & related industries	23	D	D	D	c	D	D
7111	Performing arts companies	13	D	D	D	b	D	D
71113	Musical groups & artists	12	D	D	D	b	D	D
711130	Musical groups & artists	12	D	D	D	b	D	D
7111309	Other music groups & artists	12	D	D	D	b	D	D
7113	Promoters of performing arts, sports, & similar events	1	D	D	D	c	D	D
71132	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
711320	Promoters of performing arts, sports, & similar events w/o facil	1	D	D	D	c	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	c	D	D
7139	Other amusement & recreation services	7	D	D	D	c	D	D
71391	Golf courses & country clubs	3	D	D	D	c	D	D
713910	Golf courses & country clubs	3	D	D	D	c	D	D
BALANCE OF WILSON COUNTY, TN								
71	Arts, entertainment, & recreation	19	10 740	3 044	457	126	31.3	.5
711	Performing arts, spectator sports, & related industries	12	D	D	D	b	D	D
7111	Performing arts companies	6	D	D	D	b	D	D
71113	Musical groups & artists	4	D	D	D	b	D	D
711130	Musical groups & artists	4	D	D	D	b	D	D
7111309	Other music groups & artists	4	D	D	D	b	D	D
713	Amusement, gambling, & recreation industries	7	D	D	D	b	D	D
7139	Other amusement & recreation services	7	D	D	D	b	D	D

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

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

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

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

EXPENSES (\$1,000)

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

FIRST-QUARTER PAYROLL (\$1,000)

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

NUMBER OF ESTABLISHMENTS

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

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

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

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

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

RECEIPTS/REVENUE (\$1,000)

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

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

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

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

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

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

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

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

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

Appendix B.

NAICS Codes, Titles, and Descriptions

71 ARTS, ENTERTAINMENT, AND RECREATION

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

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

711 Performing Arts, Spectator Sports, and Related Industries

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

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

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

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

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

7111 Performing Arts Companies

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

71111 Theater Companies and Dinner Theaters

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

711110 Theater Companies and Dinner Theaters

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

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

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

7111101 Opera Companies

Establishments primarily engaged in producing operas.

7111102 Theater Companies

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

7111103 Dinner Theaters

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

71112 Dance Companies

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

71120 Dance Companies

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

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

- 7922 (pt) Dance Companies

71113 Musical Groups and Artists

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

711130 Musical Groups and Artists

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

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

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

7111301 Symphony Orchestras and Chamber Music Organizations

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

7111309 Other Music Groups and Artists

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

71119 Other Performing Arts Companies

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

711190 Other Performing Arts Companies

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

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

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

7999 (pt) Circuses and Traveling Carnival Companies

7111901 Circuses

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

7111909 Other Performing Art Companies (Except Circuses)

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

7112 Spectator Sports

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

71121 Spectator Sports

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

711211 Sports Teams and Clubs

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

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

7941 (pt) Baseball Clubs

7941 (pt) Football Clubs

7941 (pt) Other Professional Sports Clubs

7112111 Football Clubs

Establishments primarily engaged in operating professional or semiprofessional football clubs.

7112112 Baseball Clubs

Establishments primarily engaged in operating professional or semiprofessional baseball clubs.

7112119 Other Professional Sports Clubs

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

711212 Racetracks

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

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

7948 (pt) Auto Racetrack Operation

7948 (pt) Dog Racetrack Operation

7948 (pt) Horse Racetrack Operation

7112121 Dog Racetrack Operation

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

7112122 Auto Racetrack Operation

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

7112123 Horse Racetrack Operation

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

711219 Other Spectator Sports

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

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

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

7999 (pt) Professional Athletes

7112191 Professional Athletes

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

7112192 Racing (Except Racetrack Operation)

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

7113 Promoters of Performing Arts, Sports, and Similar Events

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

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

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

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

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

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

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

6512 (pt) Stadium and Arena Owners

7922 (pt) Theater Operators

7941 (pt) Stadium Operators

7113101 Stadium Operators

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

7113102 Stadium and Arena Owners

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

7113103 Theater Operators

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

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

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

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

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

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

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

7922 (pt) Theatrical Promoters

7941 (pt) Sports Promoters

7999 (pt) Carnivals (Except Traveling Carnival Companies)

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

7113201 Producers of Radio and Television (Except Tape Producers)

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

7113202 Sports Promoters

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

7113203 Theatrical Promoters

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

7113204 Carnivals (Except Traveling Carnival Companies)

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

7113205 Fairs (State, County, etc.)

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

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

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

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

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

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

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

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

7389 (pt) Agents and Brokers for Nonperforming Artists

7922 (pt) Theatrical Agents

7941 (pt) Sports Agents

7114101 Sports Agents

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

7114102 Theatrical Agents

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

7114103 Agents and Brokers for Nonperforming Artists

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

7115 Independent Artists, Writers, and Performers

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

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

71151 Independent Artists, Writers, and Performers

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

711510 Independent Artists, Writers, and Performers

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

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

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

7115101 Authors, Composers, and Other Arts-Related Services

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

7115102 Actors and Actresses

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

7115103 Independent Motion Picture Production Artists and Technicians

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

712 Museums, Historical Sites, and Similar Institutions

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

7121 Museums, Historical Sites, and Similar Institutions

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

71211 Museums

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

712110 Museums

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

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

- 8412 (pt) Museums

71212 Historical Sites

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

712120 Historical Sites

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

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

- 8412 (pt) Historical Sites

71213 Zoos and Botanical Gardens

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

712130 Zoos and Botanical Gardens

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

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

8422 (pt) Zoos and Botanical Gardens

71219 Nature Parks and Other Similar Institutions

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

712190 Nature Parks and Other Similar Institutions

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

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

7999 (pt) Caverns and Miscellaneous Commercial Parks

8422 (pt) Natural Parks and Reserves

7121901 Nature Parks and Reserves

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

7121902 Caverns and Miscellaneous Commercial Parks

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

713 Amusement, Gambling, and Recreation Industries

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

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

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

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

7131 Amusement Parks and Arcades

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

71311 Amusement and Theme Parks

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

713110 Amusement and Theme Parks

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

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

7996 Amusement Parks

7131101 Waterparks

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

7131102 Amusement Parks (Except Waterparks)

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

71312 Amusement Arcades

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

713120 Amusement Arcades

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

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

7993 (pt) Arcades and Family Fun Centers

7132 Gambling Industries

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

71321 Casinos (Except Casino Hotels)

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

713210 Casinos (Except Casino Hotels)

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

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

7999 (pt) Casinos, (Except Casino Hotels)

71329 Other Gambling Industries

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

713290 Other Gambling Industries

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

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

7993 (pt) Slot Machine Operators

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

7132901 Slot Machine Operators

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

7132902 Lottery, Bingo, Bookie, and Other Betting Operations

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

7139 Other Amusement and Recreation Industries

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

71391 Golf Courses and Country Clubs

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

713910 Golf Courses and Country Clubs

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

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

7992 Public Golf Courses

7997 (pt) Membership Golf Clubs

7139101 Membership Golf Clubs

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

7139102 Public Golf Courses

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

71392 Skiing Facilities

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

713920 Skiing Facilities

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

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

7999 (pt) Skiing Facilities

71393 Marinas

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

713930 Marinas

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

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

4493 Marinas

71394 Fitness and Recreational Sports Centers

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

713940 Fitness and Recreational Sports Centers

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

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

7991 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

7997 (pt) Membership Recreation Clubs With Facilities

7999 (pt) Ice Skating Rinks

7999 (pt) Nonmembership Recreation Facilities

7999 (pt) Roller Skating Rinks

7139401 Nonmembership Recreation Facilities

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

7139402 Gymnasiums, Athletic Clubs, and Physical Fitness Centers

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

7139403 Membership Recreation Clubs With Facilities

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

7139404 Ice Skating Rinks

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

7139405 Roller Skating Rinks

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

71395 Bowling Centers

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

713950 Bowling Centers

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

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

7933 Bowling Centers

71399 All Other Amusement and Recreation Industries

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

713990 All Other Amusement and Recreation Industries

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

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

7911 (pt) Dance Halls

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

7997 (pt) Membership Sports and Recreation Clubs
Without Facilities

7999 (pt) Concession Operators or Amusement
Devices and Rides

7999 (pt) Miniature Golf Courses

7999 (pt) Amusements and Recreation, NEC

7139901 Dance Studios and Halls

Establishments primarily engaged in operating dance halls or ballrooms.

7139902 Concession Operators of Amusement Devices and Rides

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

7139903 Membership Sports and Recreation Clubs Without Facilities

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

7139904 Miniature Golf Courses

Establishments primarily engaged in operating miniature golf courses.

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

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

7139909 All Other Miscellaneous Amusement and Recreation Services

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

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

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

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

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

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

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

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

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

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

METHOD OF ASSIGNING TAX STATUS

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

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

RELIABILITY OF DATA

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

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

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

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

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

TREATMENT OF NONRESPONSE

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

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

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

Appendix D.

Geographic Notes

TENNESSEE

Belle Meade. See “Nashville-Davidson (consolidated city).”

Chattanooga is in Hamilton and Marion Counties; it annexed into Marion County in April 1994.

Farragut is in Knox and Loudon Counties.

Forest Hills. See “Nashville-Davidson (consolidated city).”

Goodlettsville is in Davidson and Sumner Counties; see “Nashville-Davidson (consolidated city).”

Harriman is in Morgan and Roane Counties.

Humboldt is in Gibson and Madison Counties.

Johnson City is in Carter, Sullivan, and Washington Counties.

Kingsport is in Hawkins and Sullivan Counties.

McKenzie is in Carroll, Henry, and Weakley Counties.

Millersville is in Robertson and Sumner Counties.

Morristown is in Hamblen and Jefferson Counties; it annexed into Jefferson County in July 1995.

Nashville-Davidson (balance). See “Nashville-Davidson (consolidated city).”

Nashville-Davidson (consolidated city). The “Metropolitan Government of Nashville and Davidson County” is coextensive with Davidson County. It includes Belle Meade, Forest Hills, Goodlettsville (part in Davidson County), and Oak Hill, which are tabulated separately. “Nashville-Davidson (balance),” which is a place equivalent, includes Berry Hill, Lakewood, and Ridgetop (part in Davidson County), which are not populous enough for separate tabulation.

Oak Hill. See “Nashville-Davidson (consolidated city).”

Oak Ridge is in Anderson and Roane Counties.

Oliver Springs is in Anderson, Morgan, and Roane Counties.

Spring Hill is in Maury and Williamson Counties.

Sweetwater is in McMinn and Monroe Counties.

Tullahoma is in Coffee and Franklin Counties.

White House is in Robertson and Sumner Counties.

Appendix E. Metropolitan Areas

TENNESSEE

Chattanooga, TN—GA MSA

Catoosa County, GA
Dade County, GA
Walker County, GA
Hamilton County, TN
Marion County, TN

Clarksville—Hopkinsville, TN—KY MSA

Christian County, KY
Montgomery County, TN

Jackson, TN MSA

Chester County, TN
Madison County, TN

Johnson City—Kingsport—Bristol, TN—VA MSA

Carter County, TN
Hawkins County, TN
Sullivan County, TN
Unicoi County, TN
Washington County, TN
Scott County, VA
Washington County, VA
Bristol, VA (IC)

Knoxville, TN MSA

Anderson County, TN
Blount County, TN
Knox County, TN
Loudon County, TN
Sevier County, TN
Union County, TN

Memphis, TN—AR—MS MSA

Crittenden County, AR
DeSoto County, MS
Fayette County, TN
Shelby County, TN
Tipton County, TN

Nashville, TN MSA

Cheatham County, TN
Davidson County, TN
Dickson County, TN
Robertson County, TN
Rutherford County, TN
Sumner County, TN
Williamson County, TN
Wilson County, TN

