

# Sources of Receipts or Revenue

# 1997

Issued August 2000

EC97S61S-LS

## 1997 Economic Census

*Educational Services*

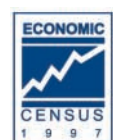
Subject Series



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# Introduction to the Economic Census

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## 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

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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](http://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.

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## 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](http://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](http://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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# Educational Services

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## SCOPE

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

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

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms 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 61 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

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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. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>61</b>	<b>Educational services</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>100.0</b>	<b>64.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	32 367	13 151 938	88.1	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	.6	58.7
6402	Hair service .....	1 412	82 183	.6	X
6403	Nail service .....	452	5 331	Z	X
8500	Sales of food and beverages .....	790	21 392	.1	X
8600	Merchandise sales .....	8 397	628 792	4.2	55.2
8618	Sales of other merchandise .....	8 355	628 096	4.2	X
8940	All other receipts .....	6 192	1 043 681	7.0	58.2
8967	All other amounts received from providing services to clients, students, and others .....	6 192	1 043 681	7.0	X
<b>611</b>	<b>Educational services</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>100.0</b>	<b>64.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	32 367	13 151 938	88.1	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	.6	58.7
6402	Hair service .....	1 412	82 183	.6	X
6403	Nail service .....	452	5 331	Z	X
8500	Sales of food and beverages .....	790	21 392	.1	X
8600	Merchandise sales .....	8 397	628 792	4.2	55.2
8618	Sales of other merchandise .....	8 355	628 096	4.2	X
8940	All other receipts .....	6 192	1 043 681	7.0	58.2
8967	All other amounts received from providing services to clients, students, and others .....	6 192	1 043 681	7.0	X
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b> .....	<b>6 056</b>	<b>4 902 474</b>	<b>100.0</b>	<b>67.2</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	6 056	4 579 434	93.4	X
8500	Sales of food and beverages .....	43	694	Z	X
8600	Merchandise sales .....	1 316	192 483	3.9	59.8
8618	Sales of other merchandise .....	1 316	192 483	3.9	X
8940	All other receipts .....	986	129 863	2.6	63.7
8967	All other amounts received from providing services to clients, students, and others .....	986	129 863	2.6	X
<b>61141</b>	<b>Business &amp; secretarial schools</b> .....	<b>581</b>	<b>554 044</b>	<b>100.0</b>	<b>63.1</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	581	530 039	95.7	X
8500	Sales of food and beverages .....	43	694	.1	X
8600	Merchandise sales .....	216	18 214	3.3	58.5
8618	Sales of other merchandise .....	216	18 214	3.3	X
8940	All other receipts .....	107	5 097	.9	55.2
8967	All other amounts received from providing services to clients, students, and others .....	107	5 097	.9	X
<b>611410</b>	<b>Business &amp; secretarial schools</b> .....	<b>581</b>	<b>554 044</b>	<b>100.0</b>	<b>63.1</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	581	530 039	95.7	X
8500	Sales of food and beverages .....	43	694	.1	X
8600	Merchandise sales .....	216	18 214	3.3	58.5
8618	Sales of other merchandise .....	216	18 214	3.3	X
8940	All other receipts .....	107	5 097	.9	55.2
8967	All other amounts received from providing services to clients, students, and others .....	107	5 097	.9	X
<b>61142</b>	<b>Computer training</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>100.0</b>	<b>65.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 785	2 391 282	95.2	X
8600	Merchandise sales .....	563	53 574	2.1	59.5
8618	Sales of other merchandise .....	563	53 574	2.1	X
8940	All other receipts .....	467	67 323	2.7	62.4
8967	All other amounts received from providing services to clients, students, and others .....	467	67 323	2.7	X
<b>611420</b>	<b>Computer training</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>100.0</b>	<b>65.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 785	2 391 282	95.2	X
8600	Merchandise sales .....	563	53 574	2.1	59.5
8618	Sales of other merchandise .....	563	53 574	2.1	X
8940	All other receipts .....	467	67 323	2.7	62.4
8967	All other amounts received from providing services to clients, students, and others .....	467	67 323	2.7	X
<b>61143</b>	<b>Professional &amp; management development training</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>100.0</b>	<b>70.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 690	1 658 113	90.3	X
8600	Merchandise sales .....	537	120 695	6.6	61.0
8618	Sales of other merchandise .....	537	120 695	6.6	X
8940	All other receipts .....	412	57 443	3.1	68.8
8967	All other amounts received from providing services to clients, students, and others .....	412	57 443	3.1	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>611430</b>	<b>Professional &amp; management development training</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>100.0</b>	<b>70.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 690	1 658 113	90.3	X
8600	Merchandise sales .....	537	120 695	6.6	61.0
8618	Sales of other merchandise .....	537	120 695	6.6	X
8940	All other receipts .....	412	57 443	3.1	68.8
8967	All other amounts received from providing services to clients, students, and others .....	412	57 443	3.1	X
<b>6115</b>	<b>Technical &amp; trade schools</b> .....	<b>5 465</b>	<b>3 465 093</b>	<b>100.0</b>	<b>64.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 465	3 176 609	91.7	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	2.5	59.1
6402	Hair service .....	1 412	82 183	2.4	X
6403	Nail service .....	452	5 331	.2	X
8500	Sales of food and beverages .....	163	12 329	.4	X
8600	Merchandise sales .....	1 757	86 987	2.5	57.0
8618	Sales of other merchandise .....	1 715	86 291	2.5	X
8940	All other receipts .....	1 151	101 653	2.9	59.1
8967	All other amounts received from providing services to clients, students, and others .....	1 151	101 653	2.9	X
<b>61151</b>	<b>Technical &amp; trade schools</b> .....	<b>5 465</b>	<b>3 465 093</b>	<b>100.0</b>	<b>64.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 465	3 176 609	91.7	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	2.5	59.1
6402	Hair service .....	1 412	82 183	2.4	X
6403	Nail service .....	452	5 331	.2	X
8500	Sales of food and beverages .....	163	12 329	.4	X
8600	Merchandise sales .....	1 757	86 987	2.5	57.0
8618	Sales of other merchandise .....	1 715	86 291	2.5	X
8940	All other receipts .....	1 151	101 653	2.9	59.1
8967	All other amounts received from providing services to clients, students, and others .....	1 151	101 653	2.9	X
<b>611511</b>	<b>Cosmetology &amp; barber schools</b> .....	<b>1 805</b>	<b>453 884</b>	<b>100.0</b>	<b>64.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 805	342 117	75.4	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	19.3	58.8
6402	Hair service .....	1 412	82 183	18.1	X
6403	Nail service .....	452	5 331	1.2	X
8500	Sales of food and beverages .....	20	111	Z	X
8600	Merchandise sales .....	722	13 402	3.0	21.3
8618	Sales of other merchandise .....	680	12 706	2.8	X
8940	All other receipts .....	438	10 740	2.4	25.1
8967	All other amounts received from providing services to clients, students, and others .....	438	10 740	2.4	X
<b>611512</b>	<b>Flight training</b> .....	<b>849</b>	<b>921 328</b>	<b>100.0</b>	<b>62.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	849	841 768	91.4	X
8500	Sales of food and beverages .....	56	3 562	.4	X
8600	Merchandise sales .....	367	22 445	2.4	62.4
8618	Sales of other merchandise .....	367	22 445	2.4	X
8940	All other receipts .....	295	53 553	5.8	62.2
8967	All other amounts received from providing services to clients, students, and others .....	295	53 553	5.8	X
<b>611513</b>	<b>Apprenticeship training</b> .....	<b>253</b>	<b>91 718</b>	<b>100.0</b>	<b>41.9</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	253	88 298	96.3	X
8500	Sales of food and beverages .....	18	188	.2	X
8600	Merchandise sales .....	25	2 520	2.7	41.9
8618	Sales of other merchandise .....	25	2 520	2.7	X
8940	All other receipts .....	10	711	.8	41.9
8967	All other amounts received from providing services to clients, students, and others .....	10	711	.8	X
<b>611519</b>	<b>Other trade &amp; technical schools</b> .....	<b>2 558</b>	<b>1 998 163</b>	<b>100.0</b>	<b>66.9</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 558	1 904 426	95.3	X
8500	Sales of food and beverages .....	69	8 468	.4	X
8600	Merchandise sales .....	643	48 620	2.4	65.3
8618	Sales of other merchandise .....	643	48 620	2.4	X
8940	All other receipts .....	408	36 649	1.8	66.2
8967	All other amounts received from providing services to clients, students, and others .....	408	36 649	1.8	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6116</b>	<b>Other schools &amp; instruction</b> .....	<b>19 294</b>	<b>5 197 024</b>	<b>100.0</b>	<b>62.1</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	19 294	4 759 792	91.6	X
8500	Sales of food and beverages .....	584	8 369	.2	X
8600	Merchandise sales .....	4 790	239 922	4.6	47.2
8618	Sales of other merchandise .....	4 790	239 922	4.6	X
8940	All other receipts .....	2 531	188 941	3.6	54.0
8967	All other amounts received from providing services to clients, students, and others .....	2 531	188 941	3.6	X
<b>61161</b>	<b>Fine arts schools</b> .....	<b>6 245</b>	<b>954 051</b>	<b>100.0</b>	<b>62.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	6 245	878 803	92.1	X
8500	Sales of food and beverages .....	188	2 125	.2	X
8600	Merchandise sales .....	1 906	54 833	5.7	55.0
8618	Sales of other merchandise .....	1 906	54 833	5.7	X
8940	All other receipts .....	687	18 290	1.9	52.8
8967	All other amounts received from providing services to clients, students, and others .....	687	18 290	1.9	X
<b>611610</b>	<b>Fine arts schools</b> .....	<b>6 245</b>	<b>954 051</b>	<b>100.0</b>	<b>62.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	6 245	878 803	92.1	X
8500	Sales of food and beverages .....	188	2 125	.2	X
8600	Merchandise sales .....	1 906	54 833	5.7	55.0
8618	Sales of other merchandise .....	1 906	54 833	5.7	X
8940	All other receipts .....	687	18 290	1.9	52.8
8967	All other amounts received from providing services to clients, students, and others .....	687	18 290	1.9	X
<b>6116101</b>	<b>Dance schools (including children's &amp; professionals')</b> .....	<b>5 097</b>	<b>716 424</b>	<b>100.0</b>	<b>63.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 097	664 520	92.8	X
8500	Sales of food and beverages .....	160	2 007	.3	X
8600	Merchandise sales .....	1 415	34 514	4.8	52.1
8618	Sales of other merchandise .....	1 415	34 514	4.8	X
8940	All other receipts .....	568	15 383	2.1	50.8
8967	All other amounts received from providing services to clients, students, and others .....	568	15 383	2.1	X
<b>6116102</b>	<b>Art, drama, &amp; music schools</b> .....	<b>1 148</b>	<b>237 627</b>	<b>100.0</b>	<b>60.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 148	214 283	90.2	X
8500	Sales of food and beverages .....	28	118	.1	X
8600	Merchandise sales .....	491	20 319	8.6	60.2
8618	Sales of other merchandise .....	491	20 319	8.6	X
8940	All other receipts .....	119	2 907	1.2	60.0
8967	All other amounts received from providing services to clients, students, and others .....	119	2 907	1.2	X
<b>61162</b>	<b>Sports &amp; recreation instruction</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>100.0</b>	<b>60.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 674	1 156 151	91.0	X
8500	Sales of food and beverages .....	332	4 143	.3	X
8600	Merchandise sales .....	1 695	44 674	3.5	34.7
8618	Sales of other merchandise .....	1 695	44 674	3.5	X
8940	All other receipts .....	913	65 149	5.1	38.9
8967	All other amounts received from providing services to clients, students, and others .....	913	65 149	5.1	X
<b>611620</b>	<b>Sports &amp; recreation instruction</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>100.0</b>	<b>60.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 674	1 156 151	91.0	X
8500	Sales of food and beverages .....	332	4 143	.3	X
8600	Merchandise sales .....	1 695	44 674	3.5	34.7
8618	Sales of other merchandise .....	1 695	44 674	3.5	X
8940	All other receipts .....	913	65 149	5.1	38.9
8967	All other amounts received from providing services to clients, students, and others .....	913	65 149	5.1	X
<b>61163</b>	<b>Language schools</b> .....	<b>610</b>	<b>413 224</b>	<b>100.0</b>	<b>65.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	610	383 646	92.8	X
8500	Sales of food and beverages .....	9	300	.1	X
8600	Merchandise sales .....	254	11 223	2.7	65.0
8618	Sales of other merchandise .....	254	11 223	2.7	X
8940	All other receipts .....	203	18 055	4.4	65.4
8967	All other amounts received from providing services to clients, students, and others .....	203	18 055	4.4	X

See footnotes at end of table.

**Table 1a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>611630</b>	<b>Language schools .....</b>	<b>610</b>	<b>413 224</b>	<b>100.0</b>	<b>65.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	610	383 646	92.8	X
8500	Sales of food and beverages .....	9	300	.1	X
8600	Merchandise sales .....	254	11 223	2.7	65.0
8618	Sales of other merchandise .....	254	11 223	2.7	X
8940	All other receipts .....	203	18 055	4.4	65.4
8967	All other amounts received from providing services to clients, students, and others .....	203	18 055	4.4	X
<b>61169</b>	<b>All other schools &amp; instruction .....</b>	<b>6 765</b>	<b>2 559 632</b>	<b>100.0</b>	<b>62.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	6 765	2 341 192	91.5	X
8500	Sales of food and beverages .....	55	1 801	.1	X
8600	Merchandise sales .....	935	129 192	5.0	47.4
8618	Sales of other merchandise .....	935	129 192	5.0	X
8940	All other receipts .....	728	87 447	3.4	59.0
8967	All other amounts received from providing services to clients, students, and others .....	728	87 447	3.4	X
<b>611691</b>	<b>Exam preparation &amp; tutoring .....</b>	<b>2 223</b>	<b>729 808</b>	<b>100.0</b>	<b>67.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 223	716 319	98.2	X
8500	Sales of food and beverages .....	12	33	Z	X
8600	Merchandise sales .....	62	2 787	.4	67.5
8618	Sales of other merchandise .....	62	2 787	.4	X
8940	All other receipts .....	135	10 669	1.5	48.6
8967	All other amounts received from providing services to clients, students, and others .....	135	10 669	1.5	X
<b>611692</b>	<b>Automobile driving schools .....</b>	<b>1 663</b>	<b>331 427</b>	<b>100.0</b>	<b>60.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 663	316 824	95.6	X
8600	Merchandise sales .....	60	9 592	2.9	59.6
8618	Sales of other merchandise .....	60	9 592	2.9	X
8940	All other receipts .....	29	5 005	1.5	60.6
8967	All other amounts received from providing services to clients, students, and others .....	29	5 005	1.5	X
<b>611699</b>	<b>All other miscellaneous schools &amp; instruction .....</b>	<b>2 879</b>	<b>1 498 397</b>	<b>100.0</b>	<b>60.1</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 879	1 308 049	87.3	X
8500	Sales of food and beverages .....	43	1 762	.1	X
8600	Merchandise sales .....	813	116 813	7.8	43.0
8618	Sales of other merchandise .....	813	116 813	7.8	X
8940	All other receipts .....	564	71 773	4.8	58.5
8967	All other amounts received from providing services to clients, students, and others .....	564	71 773	4.8	X
<b>6117</b>	<b>Educational support services .....</b>	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>62.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 552	636 103	46.5	X
8600	Merchandise sales .....	534	109 400	8.0	60.2
8618	Sales of other merchandise .....	534	109 400	8.0	X
8940	All other receipts .....	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others .....	1 524	623 224	45.5	X
<b>61171</b>	<b>Educational support services .....</b>	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>62.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 552	636 103	46.5	X
8600	Merchandise sales .....	534	109 400	8.0	60.2
8618	Sales of other merchandise .....	534	109 400	8.0	X
8940	All other receipts .....	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others .....	1 524	623 224	45.5	X
<b>611710</b>	<b>Educational support services .....</b>	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>62.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 552	636 103	46.5	X
8600	Merchandise sales .....	534	109 400	8.0	60.2
8618	Sales of other merchandise .....	534	109 400	8.0	X
8940	All other receipts .....	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others .....	1 524	623 224	45.5	X

<sup>1</sup>Receipts and receipt line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>61</b>	<b>Educational services</b> .....	<b>7 153</b>	<b>5 505 710</b>	<b>100.0</b>	<b>76.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	4 655	1 702 224	30.9	X
8500	Sales of food and beverages .....	367	10 396	.2	X
8600	Merchandise sales .....	1 781	177 739	3.2	72.6
8618	Sales of other merchandise .....	1 781	177 739	3.2	X
8940	All other receipts .....	1 549	879 614	16.0	72.6
8967	All other amounts received from providing services to clients, students, and others .....	1 549	879 614	16.0	X
9000	Contributions, gifts, and grants—Government .....	2 585	823 054	14.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	4 777	1 287 879	23.4	X
9100	Investment income, including interest and dividends .....	3 493	156 747	2.8	X
9500	All other revenue .....	2 326	467 300	8.5	66.9
9502	All other revenue .....	2 326	467 300	8.5	X
<b>611</b>	<b>Educational services</b> .....	<b>7 153</b>	<b>5 505 710</b>	<b>100.0</b>	<b>76.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	4 655	1 702 224	30.9	X
8500	Sales of food and beverages .....	367	10 396	.2	X
8600	Merchandise sales .....	1 781	177 739	3.2	72.6
8618	Sales of other merchandise .....	1 781	177 739	3.2	X
8940	All other receipts .....	1 549	879 614	16.0	72.6
8967	All other amounts received from providing services to clients, students, and others .....	1 549	879 614	16.0	X
9000	Contributions, gifts, and grants—Government .....	2 585	823 054	14.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	4 777	1 287 879	23.4	X
9100	Investment income, including interest and dividends .....	3 493	156 747	2.8	X
9500	All other revenue .....	2 326	467 300	8.5	66.9
9502	All other revenue .....	2 326	467 300	8.5	X
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b> .....	<b>519</b>	<b>650 920</b>	<b>100.0</b>	<b>78.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	374	430 349	66.1	X
8500	Sales of food and beverages .....	17	428	.1	X
8600	Merchandise sales .....	123	15 437	2.4	75.3
8618	Sales of other merchandise .....	123	15 437	2.4	X
8940	All other receipts .....	118	23 870	3.7	66.2
8967	All other amounts received from providing services to clients, students, and others .....	118	23 870	3.7	X
9000	Contributions, gifts, and grants—Government .....	151	49 047	7.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	286	86 554	13.3	X
9100	Investment income, including interest and dividends .....	255	20 632	3.2	X
9500	All other revenue .....	156	24 603	3.8	76.9
9502	All other revenue .....	156	24 603	3.8	X
<b>61141</b>	<b>Business &amp; secretarial schools</b> .....	<b>38</b>	<b>29 541</b>	<b>100.0</b>	<b>79.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	36	20 383	69.0	X
8940	All other receipts .....	12	270	.9	54.1
8967	All other amounts received from providing services to clients, students, and others .....	12	270	.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	25	3 465	11.7	X
9100	Investment income, including interest and dividends .....	26	1 519	5.1	X
<b>611410</b>	<b>Business &amp; secretarial schools</b> .....	<b>38</b>	<b>29 541</b>	<b>100.0</b>	<b>79.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	36	20 383	69.0	X
8940	All other receipts .....	12	270	.9	54.1
8967	All other amounts received from providing services to clients, students, and others .....	12	270	.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	25	3 465	11.7	X
9100	Investment income, including interest and dividends .....	26	1 519	5.1	X
<b>61142</b>	<b>Computer training</b> .....	<b>55</b>	<b>33 424</b>	<b>100.0</b>	<b>61.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	32	8 418	25.2	X
8600	Merchandise sales .....	10	1 236	3.7	61.6
8618	Sales of other merchandise .....	10	1 236	3.7	X
9000	Contributions, gifts, and grants—Government .....	25	15 751	47.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	20	8 004	23.9	X
9100	Investment income, including interest and dividends .....	9	15	Z	X

See footnotes at end of table.



**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>611420</b>	<b>Computer training .....</b>	<b>55</b>	<b>33 424</b>	<b>100.0</b>	<b>61.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	32	8 418	25.2	X
8600	Merchandise sales .....	10	1 236	3.7	61.6
8618	Sales of other merchandise .....	10	1 236	3.7	X
9000	Contributions, gifts, and grants—Government .....	25	15 751	47.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	20	8 004	23.9	X
9100	Investment income, including interest and dividends .....	9	15	Z	X
<b>61143</b>	<b>Professional &amp; management development training .....</b>	<b>426</b>	<b>587 955</b>	<b>100.0</b>	<b>79.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	306	401 548	68.3	X
8500	Sales of food and beverages .....	17	428	.1	X
8600	Merchandise sales .....	113	14 201	2.4	76.0
8618	Sales of other merchandise .....	113	14 201	2.4	X
8940	All other receipts .....	106	23 600	4.0	69.4
8967	All other amounts received from providing services to clients, students, and others .....	106	23 600	4.0	X
9000	Contributions, gifts, and grants—Government .....	123	29 392	5.0	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	241	75 085	12.8	X
9100	Investment income, including interest and dividends .....	220	19 098	3.2	X
9500	All other revenue .....	156	24 603	4.2	77.7
9502	All other revenue .....	156	24 603	4.2	X
<b>611430</b>	<b>Professional &amp; management development training .....</b>	<b>426</b>	<b>587 955</b>	<b>100.0</b>	<b>79.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	306	401 548	68.3	X
8500	Sales of food and beverages .....	17	428	.1	X
8600	Merchandise sales .....	113	14 201	2.4	76.0
8618	Sales of other merchandise .....	113	14 201	2.4	X
8940	All other receipts .....	106	23 600	4.0	69.4
8967	All other amounts received from providing services to clients, students, and others .....	106	23 600	4.0	X
9000	Contributions, gifts, and grants—Government .....	123	29 392	5.0	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	241	75 085	12.8	X
9100	Investment income, including interest and dividends .....	220	19 098	3.2	X
9500	All other revenue .....	156	24 603	4.2	77.7
9502	All other revenue .....	156	24 603	4.2	X
<b>6115</b>	<b>Technical &amp; trade schools .....</b>	<b>1 381</b>	<b>963 547</b>	<b>100.0</b>	<b>72.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	779	204 695	21.2	X
8500	Sales of food and beverages .....	90	5 714	.6	X
8600	Merchandise sales .....	299	12 208	1.3	71.2
8618	Sales of other merchandise .....	299	12 208	1.3	X
8940	All other receipts .....	168	25 939	2.7	64.6
8967	All other amounts received from providing services to clients, students, and others .....	168	25 939	2.7	X
9000	Contributions, gifts, and grants—Government .....	472	152 067	15.8	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	721	485 253	50.4	X
9100	Investment income, including interest and dividends .....	839	28 213	2.9	X
9500	All other revenue .....	446	48 701	5.1	68.6
9502	All other revenue .....	446	48 701	5.1	X
<b>61151</b>	<b>Technical &amp; trade schools .....</b>	<b>1 381</b>	<b>963 547</b>	<b>100.0</b>	<b>72.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	779	204 695	21.2	X
8500	Sales of food and beverages .....	90	5 714	.6	X
8600	Merchandise sales .....	299	12 208	1.3	71.2
8618	Sales of other merchandise .....	299	12 208	1.3	X
8940	All other receipts .....	168	25 939	2.7	64.6
8967	All other amounts received from providing services to clients, students, and others .....	168	25 939	2.7	X
9000	Contributions, gifts, and grants—Government .....	472	152 067	15.8	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	721	485 253	50.4	X
9100	Investment income, including interest and dividends .....	839	28 213	2.9	X
9500	All other revenue .....	446	48 701	5.1	68.6
9502	All other revenue .....	446	48 701	5.1	X
<b>611511</b>	<b>Cosmetology &amp; barber schools .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>X</b>

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>611512</b>	<b>Flight training</b> .....	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	36	D	D	X
8500	Sales of food and beverages .....	6	D	D	X
8600	Merchandise sales .....	42	D	D	D
8618	Sales of other merchandise .....	42	D	D	X
8940	All other receipts .....	29	D	D	D
8967	All other amounts received from providing services to clients, students, and others .....	29	D	D	X
9000	Contributions, gifts, and grants—Government .....	8	D	D	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	9	D	D	X
9100	Investment income, including interest and dividends .....	29	D	D	X
9500	All other revenue .....	8	D	D	D
9502	All other revenue .....	8	D	D	X
<b>611513</b>	<b>Apprenticeship training</b> .....	<b>904</b>	<b>330 636</b>	<b>100.0</b>	<b>61.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	509	83 850	25.4	X
8500	Sales of food and beverages .....	71	293	.1	X
8600	Merchandise sales .....	113	822	.2	61.0
8618	Sales of other merchandise .....	113	822	.2	X
8940	All other receipts .....	60	4 262	1.3	57.5
8967	All other amounts received from providing services to clients, students, and others .....	60	4 262	1.3	X
9000	Contributions, gifts, and grants—Government .....	275	56 548	17.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	462	158 862	48.0	X
9100	Investment income, including interest and dividends .....	541	8 524	2.6	X
9500	All other revenue .....	287	17 475	5.3	54.7
9502	All other revenue .....	287	17 475	5.3	X
<b>611519</b>	<b>Other trade &amp; technical schools</b> .....	<b>430</b>	<b>606 853</b>	<b>100.0</b>	<b>79.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	234	108 357	17.9	X
8500	Sales of food and beverages .....	13	5 412	.9	X
8600	Merchandise sales .....	144	11 236	1.9	77.4
8618	Sales of other merchandise .....	144	11 236	1.9	X
8940	All other receipts .....	79	14 002	2.3	66.8
8967	All other amounts received from providing services to clients, students, and others .....	79	14 002	2.3	X
9000	Contributions, gifts, and grants—Government .....	189	95 257	15.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	250	325 180	53.6	X
9100	Investment income, including interest and dividends .....	269	19 375	3.2	X
9500	All other revenue .....	151	27 364	4.5	77.6
9502	All other revenue .....	151	27 364	4.5	X
<b>6116</b>	<b>Other schools &amp; instruction</b> .....	<b>4 470</b>	<b>1 929 655</b>	<b>100.0</b>	<b>77.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	3 251	885 129	45.9	X
8500	Sales of food and beverages .....	260	4 254	.2	X
8600	Merchandise sales .....	1 245	64 965	3.4	72.9
8618	Sales of other merchandise .....	1 245	64 965	3.4	X
8940	All other receipts .....	1 092	85 468	4.4	71.8
8967	All other amounts received from providing services to clients, students, and others .....	1 092	85 468	4.4	X
9000	Contributions, gifts, and grants—Government .....	1 648	255 150	13.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	3 260	464 254	24.1	X
9100	Investment income, including interest and dividends .....	2 012	76 271	4.0	X
9500	All other revenue .....	1 451	94 164	4.9	66.6
9502	All other revenue .....	1 451	94 164	4.9	X
<b>61161</b>	<b>Fine arts schools</b> .....	<b>1 009</b>	<b>388 484</b>	<b>100.0</b>	<b>68.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	860	149 814	38.6	X
8500	Sales of food and beverages .....	82	2 085	.5	X
8600	Merchandise sales .....	382	12 418	3.2	64.2
8618	Sales of other merchandise .....	382	12 418	3.2	X
8940	All other receipts .....	389	28 281	7.3	63.4
8967	All other amounts received from providing services to clients, students, and others .....	389	28 281	7.3	X
9000	Contributions, gifts, and grants—Government .....	527	32 247	8.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	801	121 002	31.1	X
9100	Investment income, including interest and dividends .....	591	24 596	6.3	X
9500	All other revenue .....	471	18 041	4.6	53.6
9502	All other revenue .....	471	18 041	4.6	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>611610</b>	<b>Fine arts schools</b> .....	<b>1 009</b>	<b>388 484</b>	<b>100.0</b>	<b>68.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	860	149 814	38.6	X
8500	Sales of food and beverages .....	82	2 085	.5	X
8600	Merchandise sales .....	382	12 418	3.2	64.2
8618	Sales of other merchandise .....	382	12 418	3.2	X
8940	All other receipts .....	389	28 281	7.3	63.4
8967	All other amounts received from providing services to clients, students, and others .....	389	28 281	7.3	X
9000	Contributions, gifts, and grants—Government .....	527	32 247	8.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	801	121 002	31.1	X
9100	Investment income, including interest and dividends .....	591	24 596	6.3	X
9500	All other revenue .....	471	18 041	4.6	53.6
9502	All other revenue .....	471	18 041	4.6	X
<b>6116101</b>	<b>Dance schools (including children's &amp; professionals')</b> .....	<b>270</b>	<b>65 308</b>	<b>100.0</b>	<b>88.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	239	28 746	44.0	X
8500	Sales of food and beverages .....	30	105	.2	X
8600	Merchandise sales .....	102	891	1.4	80.7
8618	Sales of other merchandise .....	102	891	1.4	X
8940	All other receipts .....	109	4 611	7.1	76.1
8967	All other amounts received from providing services to clients, students, and others .....	109	4 611	7.1	X
9000	Contributions, gifts, and grants—Government .....	120	3 536	5.4	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	208	17 455	26.7	X
9100	Investment income, including interest and dividends .....	128	2 455	3.8	X
9500	All other revenue .....	128	7 509	11.5	52.9
9502	All other revenue .....	128	7 509	11.5	X
<b>6116102</b>	<b>Art, drama, &amp; music schools</b> .....	<b>739</b>	<b>323 176</b>	<b>100.0</b>	<b>64.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	621	121 068	37.5	X
8500	Sales of food and beverages .....	52	1 980	.6	X
8600	Merchandise sales .....	280	11 527	3.6	60.9
8618	Sales of other merchandise .....	280	11 527	3.6	X
8940	All other receipts .....	280	23 670	7.3	60.3
8967	All other amounts received from providing services to clients, students, and others .....	280	23 670	7.3	X
9000	Contributions, gifts, and grants—Government .....	407	28 711	8.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	593	103 547	32.0	X
9100	Investment income, including interest and dividends .....	463	22 141	6.9	X
9500	All other revenue .....	343	10 532	3.3	54.5
9502	All other revenue .....	343	10 532	3.3	X
<b>61162</b>	<b>Sports &amp; recreation instruction</b> .....	<b>749</b>	<b>156 147</b>	<b>100.0</b>	<b>56.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	562	74 823	47.9	X
8500	Sales of food and beverages .....	112	676	.4	X
8600	Merchandise sales .....	177	3 073	2.0	29.9
8618	Sales of other merchandise .....	177	3 073	2.0	X
8940	All other receipts .....	249	17 962	11.5	42.1
8967	All other amounts received from providing services to clients, students, and others .....	249	17 962	11.5	X
9000	Contributions, gifts, and grants—Government .....	84	6 990	4.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	463	35 395	22.7	X
9100	Investment income, including interest and dividends .....	240	1 491	1.0	X
9500	All other revenue .....	175	15 737	10.1	24.5
9502	All other revenue .....	175	15 737	10.1	X
<b>611620</b>	<b>Sports &amp; recreation instruction</b> .....	<b>749</b>	<b>156 147</b>	<b>100.0</b>	<b>56.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	562	74 823	47.9	X
8500	Sales of food and beverages .....	112	676	.4	X
8600	Merchandise sales .....	177	3 073	2.0	29.9
8618	Sales of other merchandise .....	177	3 073	2.0	X
8940	All other receipts .....	249	17 962	11.5	42.1
8967	All other amounts received from providing services to clients, students, and others .....	249	17 962	11.5	X
9000	Contributions, gifts, and grants—Government .....	84	6 990	4.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	463	35 395	22.7	X
9100	Investment income, including interest and dividends .....	240	1 491	1.0	X
9500	All other revenue .....	175	15 737	10.1	24.5
9502	All other revenue .....	175	15 737	10.1	X

See footnotes at end of table.

**Table 1b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>61163</b>	<b>Language schools</b> .....	<b>244</b>	<b>75 344</b>	<b>100.0</b>	<b>91.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	230	54 067	71.8	X
8500	Sales of food and beverages .....	9	17	Z	X
8600	Merchandise sales .....	121	2 211	2.9	91.5
8618	Sales of other merchandise .....	121	2 211	2.9	X
8940	All other receipts .....	45	3 134	4.2	86.2
8967	All other amounts received from providing services to clients, students, and others .....	45	3 134	4.2	X
9000	Contributions, gifts, and grants—Government .....	25	2 509	3.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	57	8 179	10.9	X
9100	Investment income, including interest and dividends .....	62	715	.9	X
9500	All other revenue .....	52	4 512	6.0	91.5
9502	All other revenue .....	52	4 512	6.0	X
<b>611630</b>	<b>Language schools</b> .....	<b>244</b>	<b>75 344</b>	<b>100.0</b>	<b>91.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	230	54 067	71.8	X
8500	Sales of food and beverages .....	9	17	Z	X
8600	Merchandise sales .....	121	2 211	2.9	91.5
8618	Sales of other merchandise .....	121	2 211	2.9	X
8940	All other receipts .....	45	3 134	4.2	86.2
8967	All other amounts received from providing services to clients, students, and others .....	45	3 134	4.2	X
9000	Contributions, gifts, and grants—Government .....	25	2 509	3.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	57	8 179	10.9	X
9100	Investment income, including interest and dividends .....	62	715	.9	X
9500	All other revenue .....	52	4 512	6.0	91.5
9502	All other revenue .....	52	4 512	6.0	X
<b>61169</b>	<b>All other schools &amp; instruction</b> .....	<b>2 468</b>	<b>1 309 680</b>	<b>100.0</b>	<b>81.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 599	606 425	46.3	X
8500	Sales of food and beverages .....	57	1 476	.1	X
8600	Merchandise sales .....	565	47 263	3.6	78.9
8618	Sales of other merchandise .....	565	47 263	3.6	X
8940	All other receipts .....	409	36 091	2.8	77.4
8967	All other amounts received from providing services to clients, students, and others .....	409	36 091	2.8	X
9000	Contributions, gifts, and grants—Government .....	1 012	213 404	16.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	1 939	299 678	22.9	X
9100	Investment income, including interest and dividends .....	1 119	49 469	3.8	X
9500	All other revenue .....	753	55 874	4.3	75.7
9502	All other revenue .....	753	55 874	4.3	X
<b>611691</b>	<b>Exam preparation &amp; tutoring</b> .....	<b>407</b>	<b>85 564</b>	<b>100.0</b>	<b>100.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	213	34 085	39.8	X
8600	Merchandise sales .....	30	151	.2	100.0
8618	Sales of other merchandise .....	30	151	.2	X
8940	All other receipts .....	16	333	.4	100.0
8967	All other amounts received from providing services to clients, students, and others .....	16	333	.4	X
9000	Contributions, gifts, and grants—Government .....	257	30 377	35.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	298	18 167	21.2	X
9100	Investment income, including interest and dividends .....	188	529	.6	X
9500	All other revenue .....	84	1 922	2.2	100.0
9502	All other revenue .....	84	1 922	2.2	X
<b>611692</b>	<b>Automobile driving schools</b> .....	<b>56</b>	<b>30 392</b>	<b>100.0</b>	<b>71.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	49	27 876	91.7	X
8600	Merchandise sales .....	17	75	.2	71.8
8618	Sales of other merchandise .....	17	75	.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	20	2 414	7.9	X
9100	Investment income, including interest and dividends .....	14	27	.1	X
<b>611699</b>	<b>All other miscellaneous schools &amp; instruction</b> .....	<b>2 005</b>	<b>1 193 724</b>	<b>100.0</b>	<b>80.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 337	544 464	45.6	X
8500	Sales of food and beverages .....	57	1 476	.1	X
8600	Merchandise sales .....	518	47 037	3.9	77.3
8618	Sales of other merchandise .....	518	47 037	3.9	X
8940	All other receipts .....	393	35 758	3.0	76.0
8967	All other amounts received from providing services to clients, students, and others .....	393	35 758	3.0	X
9000	Contributions, gifts, and grants—Government .....	755	183 027	15.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	1 621	279 097	23.4	X
9100	Investment income, including interest and dividends .....	917	48 913	4.1	X

See footnotes at end of table.

Table 1b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>611699</b>	<b>All other miscellaneous schools &amp; instruction—Con.</b>				
9500	All other revenue .....	669	53 952	4.5	74.2
9502	All other revenue .....	669	53 952	4.5	X
<b>6117</b>	<b>Educational support services .....</b>	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>76.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	251	182 051	9.3	X
8600	Merchandise sales .....	114	85 129	4.3	71.9
8618	Sales of other merchandise .....	114	85 129	4.3	X
8940	All other receipts .....	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others .....	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government .....	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	510	251 818	12.8	X
9100	Investment income, including interest and dividends .....	387	31 631	1.6	X
9500	All other revenue .....	273	299 832	15.3	61.7
9502	All other revenue .....	273	299 832	15.3	X
<b>61171</b>	<b>Educational support services .....</b>	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>76.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	251	182 051	9.3	X
8600	Merchandise sales .....	114	85 129	4.3	71.9
8618	Sales of other merchandise .....	114	85 129	4.3	X
8940	All other receipts .....	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others .....	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government .....	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	510	251 818	12.8	X
9100	Investment income, including interest and dividends .....	387	31 631	1.6	X
9500	All other revenue .....	273	299 832	15.3	61.7
9502	All other revenue .....	273	299 832	15.3	X
<b>611710</b>	<b>Educational support services .....</b>	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>76.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	251	182 051	9.3	X
8600	Merchandise sales .....	114	85 129	4.3	71.9
8618	Sales of other merchandise .....	114	85 129	4.3	X
8940	All other receipts .....	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others .....	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government .....	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	510	251 818	12.8	X
9100	Investment income, including interest and dividends .....	387	31 631	1.6	X
9500	All other revenue .....	273	299 832	15.3	61.7
9502	All other revenue .....	273	299 832	15.3	X

<sup>1</sup>Revenue and revenue line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

# Appendix A.

## Explanation of Terms

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### **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.

### **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 performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, 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

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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.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **61 EDUCATIONAL SERVICES**

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

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

### **611 Educational Services**

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

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

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

### **6114 Business Schools and Computer and Management Training**

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

### **61141 Business and Secretarial Schools**

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

### **611410 Business and Secretarial Schools**

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

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

### **61142 Computer Training**

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

### **611420 Computer Training**

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software



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packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

### **61143 Professional and Management Development Training**

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

### **611430 Professional and Management Development Training**

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

### **6115 Technical and Trade Schools**

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

### **61151 Technical and Trade Schools**

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

### **611511 Cosmetology and Barber Schools**

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

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

### **6115111 Beauty and Cosmetology Schools**

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

### **6115112 Barber Colleges**

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

### **611512 Flight Training**

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

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

### **6115121 Flying Instruction**

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

### **6115122 Aviation Schools (Except Flying Instruction)**

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

### **611513 Apprenticeship Training**

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

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

### **611519 Other Technical and Trade Schools**

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

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and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

### **6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)**

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

### **6115192 Computer Repair Training**

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

### **6115193 Truck Driving Schools**

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

### **6116 Other Schools and Instruction**

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

### **61161 Fine Arts Schools**

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

### **611610 Fine Arts Schools**

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

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

### **6116101 Dance Schools (Including Children's and Professionals')**

Establishments primarily engaged in teaching dance to children and adults.

### **6116102 Art, Drama, and Music Schools**

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

### **61162 Sports and Recreation Instruction**

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

### **611620 Sports and Recreation Instruction**

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

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

### **61163 Language Schools**

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

### **611630 Language Schools**

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

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

### **61169 All Other Schools and Instruction**

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

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### **611691 Exam Preparation and Tutoring**

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

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

### **611692 Automobile Driving Schools**

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

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

### **611699 All Other Miscellaneous Schools and Instruction**

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

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

### **6117 Educational Support Services**

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

#### **61171 Educational Support Services**

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

#### **611710 Educational Support Services**

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

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

#### **6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)**

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

#### **6117102 Educational Test Development and Evaluation Services**

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

# Appendix C.

## Coverage and Methodology

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### 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](http://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.
  - a. 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.

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## **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

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Not applicable for this report.

# Appendix E. Metropolitan Areas

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Not applicable for this report.





# Establishment and Firm Size (Including Legal Form of Organization)

1997

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*Educational Services*

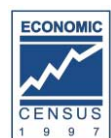
Subject Series



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# Establishment and Firm Size (Including Legal Form of Organization)

# 1997

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## 1997 Economic Census

*Educational Services*

Subject Series



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-- Not applicable for this report.

# Introduction to the Economic Census

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## 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

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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](http://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.

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## 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](http://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](http://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.	V	Represents less than 50 vehicles or .05 percent.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.	X	Not applicable.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.	Y	Disclosure withheld because of insufficient coverage of merchandise lines.
N	Not available or not comparable.	Z	Less than half the unit shown.
Q	Revenue not collected at this level of detail for multiestablishment firms.	a	0 to 19 employees.
S	Withheld because estimates did not meet publication standards.	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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# Educational Services

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## SCOPE

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

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

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms 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 61 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

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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. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>					
	<b>All establishments</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Establishments operated for the entire year	25 550	13 932 778	4 620 093	1 049 142	232 176
	Establishments with receipts less than \$10,000	166	1 093	693	199	252
	Establishments with receipts of \$10,000 to \$24,999	884	15 686	6 143	1 599	1 837
	Establishments with receipts of \$25,000 to \$49,999	2 165	80 656	26 305	6 456	5 139
	Establishments with receipts of \$50,000 to \$99,999	4 665	344 640	105 662	25 182	13 968
	Establishments with receipts of \$100,000 to \$249,999	7 818	1 265 371	410 932	95 150	37 485
	Establishments with receipts of \$250,000 to \$499,999	4 536	1 588 066	547 434	124 126	39 168
	Establishments with receipts of \$500,000 to \$999,999	2 728	1 891 482	665 144	151 284	36 177
	Establishments with receipts of \$1,000,000 to \$2,499,999	1 652	2 519 120	913 427	206 422	38 345
	Establishments with receipts of \$2,500,000 to \$4,999,999	555	1 883 132	647 671	148 297	21 769
	Establishments with receipts of \$5,000,000 to \$9,999,999	255	1 725 794	601 389	139 282	19 523
	Establishments with receipts of \$10,000,000 or more	126	2 617 738	695 293	151 145	18 513
	Establishments not operated for the entire year	8 233	1 000 540	282 955	52 254	16 509
<b>611</b>	<b>Educational services</b>					
	<b>All establishments</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Establishments operated for the entire year	25 550	13 932 778	4 620 093	1 049 142	232 176
	Establishments with receipts less than \$10,000	166	1 093	693	199	252
	Establishments with receipts of \$10,000 to \$24,999	884	15 686	6 143	1 599	1 837
	Establishments with receipts of \$25,000 to \$49,999	2 165	80 656	26 305	6 456	5 139
	Establishments with receipts of \$50,000 to \$99,999	4 665	344 640	105 662	25 182	13 968
	Establishments with receipts of \$100,000 to \$249,999	7 818	1 265 371	410 932	95 150	37 485
	Establishments with receipts of \$250,000 to \$499,999	4 536	1 588 066	547 434	124 126	39 168
	Establishments with receipts of \$500,000 to \$999,999	2 728	1 891 482	665 144	151 284	36 177
	Establishments with receipts of \$1,000,000 to \$2,499,999	1 652	2 519 120	913 427	206 422	38 345
	Establishments with receipts of \$2,500,000 to \$4,999,999	555	1 883 132	647 671	148 297	21 769
	Establishments with receipts of \$5,000,000 to \$9,999,999	255	1 725 794	601 389	139 282	19 523
	Establishments with receipts of \$10,000,000 or more	126	2 617 738	695 293	151 145	18 513
	Establishments not operated for the entire year	8 233	1 000 540	282 955	52 254	16 509
6114	Business schools, & computer & management training					
	<b>All establishments</b>	<b>6 056</b>	<b>4 902 474</b>	<b>1 688 736</b>	<b>380 073</b>	<b>53 861</b>
	Establishments operated for the entire year	4 642	4 652 883	1 603 062	360 464	50 819
	Establishments with receipts less than \$10,000	25	173	121	33	35
	Establishments with receipts of \$10,000 to \$24,999	101	1 824	730	194	180
	Establishments with receipts of \$25,000 to \$49,999	250	9 297	3 754	893	515
	Establishments with receipts of \$50,000 to \$99,999	595	44 258	17 025	3 966	1 296
	Establishments with receipts of \$100,000 to \$249,999	1 116	182 929	67 927	15 155	3 376
	Establishments with receipts of \$250,000 to \$499,999	829	293 684	103 841	22 609	4 172
	Establishments with receipts of \$500,000 to \$999,999	730	516 187	187 188	42 995	6 439
	Establishments with receipts of \$1,000,000 to \$2,499,999	590	916 385	351 375	78 944	11 695
	Establishments with receipts of \$2,500,000 to \$4,999,999	241	820 068	304 514	70 888	8 639
	Establishments with receipts of \$5,000,000 to \$9,999,999	116	767 727	273 688	62 134	8 035
	Establishments with receipts of \$10,000,000 or more	49	1 100 351	292 899	62 653	6 437
	Establishments not operated for the entire year	1 414	249 591	85 674	19 609	3 042
61141	Business & secretarial schools					
	<b>All establishments</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Establishments operated for the entire year	487	536 102	206 182	47 832	10 509
	Establishments with receipts less than \$10,000	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	8	114	39	11	9
	Establishments with receipts of \$25,000 to \$49,999	19	725	275	64	35
	Establishments with receipts of \$50,000 to \$99,999	35	2 514	885	210	86
	Establishments with receipts of \$100,000 to \$249,999	82	13 951	5 794	1 434	429
	Establishments with receipts of \$250,000 to \$499,999	72	25 142	10 231	2 546	613
	Establishments with receipts of \$500,000 to \$999,999	103	73 345	31 419	7 352	1 760
	Establishments with receipts of \$1,000,000 to \$2,499,999	116	185 438	75 413	17 873	3 732
	Establishments with receipts of \$2,500,000 to \$4,999,999	34	111 930	44 502	9 859	2 023
	Establishments with receipts of \$5,000,000 to \$9,999,999	16	D	D	D	g
	Establishments with receipts of \$10,000,000 or more	1	D	D	D	c
	Establishments not operated for the entire year	94	17 942	7 118	1 749	392
611410	Business & secretarial schools					
	<b>All establishments</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Establishments operated for the entire year	487	536 102	206 182	47 832	10 509
	Establishments with receipts less than \$10,000	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	8	114	39	11	9
	Establishments with receipts of \$25,000 to \$49,999	19	725	275	64	35
	Establishments with receipts of \$50,000 to \$99,999	35	2 514	885	210	86
	Establishments with receipts of \$100,000 to \$249,999	82	13 951	5 794	1 434	429
	Establishments with receipts of \$250,000 to \$499,999	72	25 142	10 231	2 546	613
	Establishments with receipts of \$500,000 to \$999,999	103	73 345	31 419	7 352	1 760
	Establishments with receipts of \$1,000,000 to \$2,499,999	116	185 438	75 413	17 873	3 732
	Establishments with receipts of \$2,500,000 to \$4,999,999	34	111 930	44 502	9 859	2 023
	Establishments with receipts of \$5,000,000 to \$9,999,999	16	D	D	D	g
	Establishments with receipts of \$10,000,000 or more	1	D	D	D	c
	Establishments not operated for the entire year	94	17 942	7 118	1 749	392
61142	Computer training					
	<b>All establishments</b>	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Establishments operated for the entire year	2 184	2 374 582	918 528	209 306	27 147
	Establishments with receipts less than \$10,000	10	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999	55	1 037	429	118	80
	Establishments with receipts of \$25,000 to \$49,999	130	4 755	1 914	482	289
	Establishments with receipts of \$50,000 to \$99,999	293	21 763	8 619	1 978	684
	Establishments with receipts of \$100,000 to \$249,999	486	78 489	30 791	7 057	1 656
	Establishments with receipts of \$250,000 to \$499,999	360	127 262	48 212	10 279	1 893
	Establishments with receipts of \$500,000 to \$999,999	315	224 731	88 313	20 773	2 689
	Establishments with receipts of \$1,000,000 to \$2,499,999	308	477 188	187 044	41 337	5 610
	Establishments with receipts of \$2,500,000 to \$4,999,999	130	450 213	172 137	41 521	4 938

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61142	Computer training—Con.					
	Establishments operated for the entire year—Con.					
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . .	68	D	D	D	h
	Establishments with receipts of \$10,000,000 or more . . . . .	29	D	D	D	h
	Establishments not operated for the entire year . . . . .	601	137 597	51 750	12 794	1 701
611420	Computer training					
	<b>All establishments . . . . .</b>	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Establishments operated for the entire year . . . . .	2 184	2 374 582	918 528	209 306	27 147
	Establishments with receipts less than \$10,000 . . . . .	10	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	55	1 037	429	118	80
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	130	4 755	1 914	482	289
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	293	21 763	8 619	1 978	684
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	486	78 489	30 791	7 057	1 656
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	360	127 262	48 212	10 279	1 893
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	315	224 731	88 313	20 773	2 689
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	308	477 188	187 044	41 337	5 610
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	130	450 213	172 137	41 521	4 938
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	68	D	D	D	h
	Establishments with receipts of \$10,000,000 or more . . . . .	29	D	D	D	h
	Establishments not operated for the entire year . . . . .	601	137 597	51 750	12 794	1 701
61143	Professional & management development training					
	<b>All establishments . . . . .</b>	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Establishments operated for the entire year . . . . .	1 971	1 742 199	478 352	103 326	13 163
	Establishments with receipts less than \$10,000 . . . . .	14	98	71	20	22
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	38	673	262	65	91
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	101	3 817	1 565	347	191
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	267	19 981	7 521	1 778	526
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	548	90 489	31 342	6 664	1 291
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	397	141 280	45 398	9 784	1 666
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	312	218 111	67 456	14 870	1 990
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	166	253 759	88 918	19 734	2 353
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	77	257 925	87 875	19 508	1 678
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	32	224 266	68 759	14 683	1 926
	Establishments with receipts of \$10,000,000 or more . . . . .	19	531 800	79 185	15 873	1 429
	Establishments not operated for the entire year . . . . .	719	94 052	26 806	5 066	949
611430	Professional & management development training					
	<b>All establishments . . . . .</b>	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Establishments operated for the entire year . . . . .	1 971	1 742 199	478 352	103 326	13 163
	Establishments with receipts less than \$10,000 . . . . .	14	98	71	20	22
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	38	673	262	65	91
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	101	3 817	1 565	347	191
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	267	19 981	7 521	1 778	526
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	548	90 489	31 342	6 664	1 291
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	397	141 280	45 398	9 784	1 666
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	312	218 111	67 456	14 870	1 990
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	166	253 759	88 918	19 734	2 353
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	77	257 925	87 875	19 508	1 678
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	32	224 266	68 759	14 683	1 926
	Establishments with receipts of \$10,000,000 or more . . . . .	19	531 800	79 185	15 873	1 429
	Establishments not operated for the entire year . . . . .	719	94 052	26 806	5 066	949
6115	Technical & trade schools					
	<b>All establishments . . . . .</b>	<b>5 465</b>	<b>3 465 093</b>	<b>1 161 025</b>	<b>275 860</b>	<b>54 310</b>
	Establishments operated for the entire year . . . . .	4 474	3 325 573	1 121 320	268 482	52 516
	Establishments with receipts less than \$10,000 . . . . .	22	130	73	26	31
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	93	1 608	720	188	165
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	224	8 308	3 026	726	437
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	546	40 945	13 988	3 418	1 357
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	1 333	222 880	76 712	18 201	5 414
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	996	350 322	116 557	27 545	7 098
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	606	421 614	146 624	33 745	7 386
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	401	622 212	226 034	53 115	10 360
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	146	493 814	169 926	39 774	6 412
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	66	472 021	157 866	40 102	6 454
	Establishments with receipts of \$10,000,000 or more . . . . .	41	691 719	209 794	51 642	7 402
	Establishments not operated for the entire year . . . . .	991	139 520	39 705	7 378	1 794
61151	Technical & trade schools					
	<b>All establishments . . . . .</b>	<b>5 465</b>	<b>3 465 093</b>	<b>1 161 025</b>	<b>275 860</b>	<b>54 310</b>
	Establishments operated for the entire year . . . . .	4 474	3 325 573	1 121 320	268 482	52 516
	Establishments with receipts less than \$10,000 . . . . .	22	130	73	26	31
	Establishments with receipts of \$10,000 to \$24,999 . . . . .	93	1 608	720	188	165
	Establishments with receipts of \$25,000 to \$49,999 . . . . .	224	8 308	3 026	726	437
	Establishments with receipts of \$50,000 to \$99,999 . . . . .	546	40 945	13 988	3 418	1 357
	Establishments with receipts of \$100,000 to \$249,999 . . . . .	1 333	222 880	76 712	18 201	5 414
	Establishments with receipts of \$250,000 to \$499,999 . . . . .	996	350 322	116 557	27 545	7 098
	Establishments with receipts of \$500,000 to \$999,999 . . . . .	606	421 614	146 624	33 745	7 386
	Establishments with receipts of \$1,000,000 to \$2,499,999 . . . . .	401	622 212	226 034	53 115	10 360
	Establishments with receipts of \$2,500,000 to \$4,999,999 . . . . .	146	493 814	169 926	39 774	6 412
	Establishments with receipts of \$5,000,000 to \$9,999,999 . . . . .	66	472 021	157 866	40 102	6 454
	Establishments with receipts of \$10,000,000 or more . . . . .	41	691 719	209 794	51 642	7 402
	Establishments not operated for the entire year . . . . .	991	139 520	39 705	7 378	1 794

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611511	Cosmetology & barber schools					
	<b>All establishments</b> .....	<b>1 805</b>	<b>453 884</b>	<b>159 907</b>	<b>38 865</b>	<b>10 289</b>
	Establishments operated for the entire year .....	1 542	434 352	153 548	37 252	9 799
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	23	402	179	49	45
	Establishments with receipts of \$25,000 to \$49,999 .....	68	2 580	942	239	122
	Establishments with receipts of \$50,000 to \$99,999 .....	222	16 717	5 670	1 420	537
	Establishments with receipts of \$100,000 to \$249,999 .....	595	100 823	36 857	9 169	2 769
	Establishments with receipts of \$250,000 to \$499,999 .....	431	150 090	51 329	12 429	3 214
	Establishments with receipts of \$500,000 to \$999,999 .....	171	112 333	40 446	9 760	2 176
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	27	D	D	D	f
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	1	D	D	D	b
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	1	D	D	D	c
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	263	19 532	6 359	1 613	490
611512	Flight training					
	<b>All establishments</b> .....	<b>849</b>	<b>921 328</b>	<b>260 672</b>	<b>62 653</b>	<b>12 260</b>
	Establishments operated for the entire year .....	672	887 078	250 231	62 121	12 026
	Establishments with receipts less than \$10,000 .....	11	60	34	14	18
	Establishments with receipts of \$10,000 to \$24,999 .....	21	368	148	33	30
	Establishments with receipts of \$25,000 to \$49,999 .....	22	846	343	84	48
	Establishments with receipts of \$50,000 to \$99,999 .....	57	4 161	1 277	291	120
	Establishments with receipts of \$100,000 to \$249,999 .....	154	24 968	6 480	1 438	537
	Establishments with receipts of \$250,000 to \$499,999 .....	137	48 669	11 001	2 443	887
	Establishments with receipts of \$500,000 to \$999,999 .....	104	74 127	19 772	4 488	1 258
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	87	134 001	38 819	8 805	2 162
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	37	127 118	37 610	8 617	1 411
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	24	162 568	50 597	14 832	3 011
	Establishments with receipts of \$10,000,000 or more .....	18	310 192	84 150	21 076	2 544
	Establishments not operated for the entire year .....	177	34 250	10 441	532	234
611513	Apprenticeship training					
	<b>All establishments</b> .....	<b>253</b>	<b>91 718</b>	<b>30 612</b>	<b>7 165</b>	<b>1 303</b>
	Establishments operated for the entire year .....	173	82 520	27 548	6 419	1 146
	Establishments with receipts less than \$10,000 .....	1	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	8	128	60	19	13
	Establishments with receipts of \$25,000 to \$49,999 .....	23	828	324	81	59
	Establishments with receipts of \$50,000 to \$99,999 .....	26	1 883	560	145	62
	Establishments with receipts of \$100,000 to \$249,999 .....	43	6 583	2 745	655	153
	Establishments with receipts of \$250,000 to \$499,999 .....	40	14 280	4 579	1 044	227
	Establishments with receipts of \$500,000 to \$999,999 .....	21	14 790	4 816	1 084	277
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	9	D	D	D	c
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with receipts of \$10,000,000 or more .....	2	D	D	D	c
	Establishments not operated for the entire year .....	80	9 198	3 064	746	157
611519	Other trade & technical schools					
	<b>All establishments</b> .....	<b>2 558</b>	<b>1 998 163</b>	<b>709 834</b>	<b>167 177</b>	<b>30 458</b>
	Establishments operated for the entire year .....	2 087	1 921 623	689 993	162 690	29 545
	Establishments with receipts less than \$10,000 .....	8	50	28	8	10
	Establishments with receipts of \$10,000 to \$24,999 .....	41	710	333	87	77
	Establishments with receipts of \$25,000 to \$49,999 .....	111	4 054	1 417	322	208
	Establishments with receipts of \$50,000 to \$99,999 .....	241	18 184	6 481	1 562	638
	Establishments with receipts of \$100,000 to \$249,999 .....	541	90 506	30 630	6 939	1 955
	Establishments with receipts of \$250,000 to \$499,999 .....	388	137 283	49 648	11 629	2 770
	Establishments with receipts of \$500,000 to \$999,999 .....	310	220 364	81 590	18 413	3 675
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	278	437 348	169 849	40 140	7 228
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	107	D	D	D	h
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	41	D	D	D	h
	Establishments with receipts of \$10,000,000 or more .....	21	D	D	D	h
	Establishments not operated for the entire year .....	471	76 540	19 841	4 487	913
6116	Other schools & instruction					
	<b>All establishments</b> .....	<b>19 294</b>	<b>5 197 024</b>	<b>1 596 148</b>	<b>348 822</b>	<b>123 860</b>
	Establishments operated for the entire year .....	14 333	4 684 507	1 468 044	327 562	113 016
	Establishments with receipts less than \$10,000 .....	110	733	459	129	176
	Establishments with receipts of \$10,000 to \$24,999 .....	608	10 846	4 055	1 050	1 378
	Establishments with receipts of \$25,000 to \$49,999 .....	1 491	55 597	16 619	4 173	3 838
	Establishments with receipts of \$50,000 to \$99,999 .....	3 185	234 680	65 472	15 743	10 579
	Establishments with receipts of \$100,000 to \$249,999 .....	4 780	762 649	230 569	53 779	27 028
	Establishments with receipts of \$250,000 to \$499,999 .....	2 341	814 669	278 587	63 447	26 052
	Establishments with receipts of \$500,000 to \$999,999 .....	1 129	768 982	263 663	59 942	20 066
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	497	727 546	238 617	53 456	12 564
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	119	404 611	116 988	26 465	4 592
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	46	301 518	102 253	21 149	3 229
	Establishments with receipts of \$10,000,000 or more .....	27	602 676	150 762	28 229	3 514
	Establishments not operated for the entire year .....	4 961	512 517	128 104	21 260	10 844

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61161	Fine arts schools					
	<b>All establishments</b> .....	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Establishments operated for the entire year .....	4 838	851 396	255 236	62 313	28 724
	Establishments with receipts less than \$10,000 .....	29	195	107	29	47
	Establishments with receipts of \$10,000 to \$24,999 .....	227	4 156	1 408	370	559
	Establishments with receipts of \$25,000 to \$49,999 .....	607	22 729	5 871	1 581	1 651
	Establishments with receipts of \$50,000 to \$99,999 .....	1 351	99 049	23 042	6 213	4 900
	Establishments with receipts of \$100,000 to \$249,999 .....	1 838	288 112	76 857	19 168	10 554
	Establishments with receipts of \$250,000 to \$499,999 .....	545	184 183	58 977	14 309	5 429
	Establishments with receipts of \$500,000 to \$999,999 .....	172	109 228	38 088	8 811	2 720
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	54	79 927	30 550	7 564	1 964
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	11	37 695	11 335	2 554	703
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	4	26 122	9 001	1 714	197
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	1 407	102 655	22 907	4 692	2 927
611610	Fine arts schools					
	<b>All establishments</b> .....	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Establishments operated for the entire year .....	4 838	851 396	255 236	62 313	28 724
	Establishments with receipts less than \$10,000 .....	29	195	107	29	47
	Establishments with receipts of \$10,000 to \$24,999 .....	227	4 156	1 408	370	559
	Establishments with receipts of \$25,000 to \$49,999 .....	607	22 729	5 871	1 581	1 651
	Establishments with receipts of \$50,000 to \$99,999 .....	1 351	99 049	23 042	6 213	4 900
	Establishments with receipts of \$100,000 to \$249,999 .....	1 838	288 112	76 857	19 168	10 554
	Establishments with receipts of \$250,000 to \$499,999 .....	545	184 183	58 977	14 309	5 429
	Establishments with receipts of \$500,000 to \$999,999 .....	172	109 228	38 088	8 811	2 720
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	54	79 927	30 550	7 564	1 964
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	11	37 695	11 335	2 554	703
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	4	26 122	9 001	1 714	197
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	1 407	102 655	22 907	4 692	2 927
6116101	Dance schools (including children's & professionals')					
	<b>All establishments</b> .....	<b>5 097</b>	<b>716 424</b>	<b>199 984</b>	<b>49 429</b>	<b>25 960</b>
	Establishments operated for the entire year .....	4 019	637 015	182 872	45 477	23 379
	Establishments with receipts less than \$10,000 .....	13	81	42	13	20
	Establishments with receipts of \$10,000 to \$24,999 .....	168	3 096	989	266	453
	Establishments with receipts of \$25,000 to \$49,999 .....	483	18 196	4 496	1 238	1 383
	Establishments with receipts of \$50,000 to \$99,999 .....	1 181	86 508	19 873	5 390	4 371
	Establishments with receipts of \$100,000 to \$249,999 .....	1 589	248 951	64 474	16 321	9 224
	Establishments with receipts of \$250,000 to \$499,999 .....	428	143 954	45 711	11 233	4 523
	Establishments with receipts of \$500,000 to \$999,999 .....	124	77 045	26 747	6 293	1 933
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	28	41 459	14 828	3 443	1 254
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	4	D	D	D	c
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	1	D	D	D	b
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	1 078	79 409	17 112	3 952	2 581
6116102	Art, drama, & music schools					
	<b>All establishments</b> .....	<b>1 148</b>	<b>237 627</b>	<b>78 159</b>	<b>17 576</b>	<b>5 691</b>
	Establishments operated for the entire year .....	819	214 381	72 364	16 836	5 345
	Establishments with receipts less than \$10,000 .....	16	114	65	16	27
	Establishments with receipts of \$10,000 to \$24,999 .....	59	1 060	419	104	106
	Establishments with receipts of \$25,000 to \$49,999 .....	124	4 533	1 375	343	268
	Establishments with receipts of \$50,000 to \$99,999 .....	170	12 541	3 169	823	529
	Establishments with receipts of \$100,000 to \$249,999 .....	249	39 161	12 383	2 847	1 330
	Establishments with receipts of \$250,000 to \$499,999 .....	117	40 229	13 266	3 076	906
	Establishments with receipts of \$500,000 to \$999,999 .....	48	32 183	11 341	2 518	787
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	26	38 468	15 722	4 121	710
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	7	D	D	D	f
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	3	D	D	D	c
	Establishments with receipts of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	329	23 246	5 795	740	346
61162	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Establishments operated for the entire year .....	3 871	1 032 448	312 778	68 987	28 405
	Establishments with receipts less than \$10,000 .....	22	156	110	28	41
	Establishments with receipts of \$10,000 to \$24,999 .....	157	2 728	1 059	265	339
	Establishments with receipts of \$25,000 to \$49,999 .....	345	12 839	3 827	929	819
	Establishments with receipts of \$50,000 to \$99,999 .....	803	59 399	16 250	3 798	2 239
	Establishments with receipts of \$100,000 to \$249,999 .....	1 391	224 481	63 999	14 683	7 127
	Establishments with receipts of \$250,000 to \$499,999 .....	727	251 865	79 796	18 033	7 815
	Establishments with receipts of \$500,000 to \$999,999 .....	300	202 690	66 815	14 374	6 144
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	99	141 680	39 905	8 169	2 659
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	18	59 787	14 081	3 074	566
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	33 196	11 778	1 910	317
	Establishments with receipts of \$10,000,000 or more .....	3	43 627	15 167	3 724	339
	Establishments not operated for the entire year .....	1 803	237 669	61 351	8 548	4 752

**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611620	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Establishments operated for the entire year .....	3 871	1 032 448	312 778	68 987	28 405
	Establishments with receipts less than \$10,000 .....	22	156	110	28	41
	Establishments with receipts of \$10,000 to \$24,999 .....	157	2 728	1 050	265	339
	Establishments with receipts of \$25,000 to \$49,999 .....	345	12 839	3 827	929	819
	Establishments with receipts of \$50,000 to \$99,999 .....	803	59 399	16 250	3 798	2 239
	Establishments with receipts of \$100,000 to \$249,999 .....	1 391	224 481	63 999	14 683	7 127
	Establishments with receipts of \$250,000 to \$499,999 .....	727	251 865	79 796	18 033	7 815
	Establishments with receipts of \$500,000 to \$999,999 .....	300	202 690	66 815	14 374	6 144
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	99	141 680	39 905	8 169	2 659
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	18	59 787	14 081	3 074	566
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	6	33 196	11 778	1 910	317
	Establishments with receipts of \$10,000,000 or more .....	3	43 627	15 167	3 724	339
	Establishments not operated for the entire year .....	1 803	237 669	61 351	8 548	4 752
61163	Language schools					
	<b>All establishments</b> .....	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Establishments operated for the entire year .....	477	400 020	117 011	26 460	8 143
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	14	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	33	1 229	672	206	113
	Establishments with receipts of \$50,000 to \$99,999 .....	49	3 407	1 338	310	221
	Establishments with receipts of \$100,000 to \$249,999 .....	88	14 611	5 098	1 140	606
	Establishments with receipts of \$250,000 to \$499,999 .....	105	38 829	14 400	3 293	1 428
	Establishments with receipts of \$500,000 to \$999,999 .....	96	66 347	24 531	5 920	2 197
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	64	103 087	32 904	6 910	1 942
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	17	55 155	13 994	2 766	632
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	4	24 712	9 216	2 199	556
	Establishments with receipts of \$10,000,000 or more .....	5	92 384	14 749	3 688	414
	Establishments not operated for the entire year .....	133	13 204	3 630	570	347
611630	Language schools					
	<b>All establishments</b> .....	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Establishments operated for the entire year .....	477	400 020	117 011	26 460	8 143
	Establishments with receipts less than \$10,000 .....	2	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	14	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	33	1 229	672	206	113
	Establishments with receipts of \$50,000 to \$99,999 .....	49	3 407	1 338	310	221
	Establishments with receipts of \$100,000 to \$249,999 .....	88	14 611	5 098	1 140	606
	Establishments with receipts of \$250,000 to \$499,999 .....	105	38 829	14 400	3 293	1 428
	Establishments with receipts of \$500,000 to \$999,999 .....	96	66 347	24 531	5 920	2 197
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	64	103 087	32 904	6 910	1 942
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	17	55 155	13 994	2 766	632
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	4	24 712	9 216	2 199	556
	Establishments with receipts of \$10,000,000 or more .....	5	92 384	14 749	3 688	414
	Establishments not operated for the entire year .....	133	13 204	3 630	570	347
61169	All other schools & instruction					
	<b>All establishments</b> .....	<b>6 765</b>	<b>2 559 632</b>	<b>823 235</b>	<b>177 252</b>	<b>50 562</b>
	Establishments operated for the entire year .....	5 147	2 400 643	783 019	169 802	47 744
	Establishments with receipts less than \$10,000 .....	57	D	D	D	b
	Establishments with receipts of \$10,000 to \$24,999 .....	210	D	D	D	e
	Establishments with receipts of \$25,000 to \$49,999 .....	506	18 800	6 249	1 457	1 255
	Establishments with receipts of \$50,000 to \$99,999 .....	982	72 825	24 842	5 422	3 219
	Establishments with receipts of \$100,000 to \$249,999 .....	1 463	235 445	84 615	18 788	8 741
	Establishments with receipts of \$250,000 to \$499,999 .....	964	339 792	125 414	27 812	11 380
	Establishments with receipts of \$500,000 to \$999,999 .....	561	390 717	134 229	30 837	9 005
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	280	402 852	135 258	30 813	5 999
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	73	251 974	77 578	18 071	2 691
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	32	217 488	72 258	15 326	2 159
	Establishments with receipts of \$10,000,000 or more .....	19	466 665	120 846	20 817	2 761
	Establishments not operated for the entire year .....	1 618	158 989	40 216	7 450	2 818
611691	Exam preparation & tutoring					
	<b>All establishments</b> .....	<b>2 223</b>	<b>729 808</b>	<b>258 380</b>	<b>53 553</b>	<b>20 051</b>
	Establishments operated for the entire year .....	1 777	688 353	246 825	51 503	19 142
	Establishments with receipts less than \$10,000 .....	18	105	67	20	26
	Establishments with receipts of \$10,000 to \$24,999 .....	91	1 620	634	156	213
	Establishments with receipts of \$25,000 to \$49,999 .....	151	5 454	1 802	449	457
	Establishments with receipts of \$50,000 to \$99,999 .....	281	21 163	7 177	1 629	1 198
	Establishments with receipts of \$100,000 to \$249,999 .....	508	83 557	30 564	6 960	3 930
	Establishments with receipts of \$250,000 to \$499,999 .....	443	156 513	57 286	12 851	6 297
	Establishments with receipts of \$500,000 to \$999,999 .....	190	130 579	42 702	10 247	3 534
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	70	100 354	30 224	7 226	1 619
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	13	42 356	13 852	2 903	525
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	9	67 977	20 944	4 181	641
	Establishments with receipts of \$10,000,000 or more .....	3	78 675	41 573	4 881	702
	Establishments not operated for the entire year .....	446	41 455	11 555	2 050	909



**Table 1a. Receipts Size of Establishments of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of establishment	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611692	Automobile driving schools					
	<b>All establishments</b> .....	<b>1 663</b>	<b>331 427</b>	<b>118 223</b>	<b>24 767</b>	<b>9 334</b>
	Establishments operated for the entire year .....	1 298	301 076	110 336	22 953	8 784
	Establishments with receipts less than \$10,000 .....	14	D	D	D	a
	Establishments with receipts of \$10,000 to \$24,999 .....	45	D	D	D	b
	Establishments with receipts of \$25,000 to \$49,999 .....	164	6 238	2 062	450	332
	Establishments with receipts of \$50,000 to \$99,999 .....	384	28 689	9 740	1 946	1 160
	Establishments with receipts of \$100,000 to \$249,999 .....	422	66 133	24 875	5 106	2 424
	Establishments with receipts of \$250,000 to \$499,999 .....	172	58 338	22 463	4 549	1 874
	Establishments with receipts of \$500,000 to \$999,999 .....	63	43 063	16 736	3 581	1 164
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	23	35 604	12 209	2 513	719
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	8	27 412	11 059	2 262	582
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	2	D	D	D	e
	Establishments with receipts of \$10,000,000 or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	365	30 351	7 887	1 814	550
611699	All other miscellaneous schools & instruction					
	<b>All establishments</b> .....	<b>2 879</b>	<b>1 498 397</b>	<b>446 632</b>	<b>98 932</b>	<b>21 177</b>
	Establishments operated for the entire year .....	2 072	1 411 214	425 858	95 346	19 818
	Establishments with receipts less than \$10,000 .....	25	168	111	32	40
	Establishments with receipts of \$10,000 to \$24,999 .....	74	1 271	562	165	161
	Establishments with receipts of \$25,000 to \$49,999 .....	191	7 108	2 385	558	466
	Establishments with receipts of \$50,000 to \$99,999 .....	317	22 973	7 925	1 847	861
	Establishments with receipts of \$100,000 to \$249,999 .....	533	85 755	29 176	6 722	2 387
	Establishments with receipts of \$250,000 to \$499,999 .....	349	124 941	45 665	10 412	3 209
	Establishments with receipts of \$500,000 to \$999,999 .....	308	217 075	74 791	17 009	4 307
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	187	266 894	92 825	21 074	3 661
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	52	182 206	52 667	12 906	1 584
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	21	135 078	45 183	9 637	1 215
	Establishments with receipts of \$10,000,000 or more .....	15	367 745	74 568	14 984	1 927
	Establishments not operated for the entire year .....	807	87 183	20 774	3 586	1 359
6117	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Establishments operated for the entire year .....	2 101	1 269 815	427 667	92 634	15 825
	Establishments with receipts less than \$10,000 .....	9	57	40	11	10
	Establishments with receipts of \$10,000 to \$24,999 .....	82	1 408	638	167	114
	Establishments with receipts of \$25,000 to \$49,999 .....	200	7 454	2 906	664	349
	Establishments with receipts of \$50,000 to \$99,999 .....	339	24 757	9 177	2 055	736
	Establishments with receipts of \$100,000 to \$249,999 .....	589	96 913	35 724	8 015	1 667
	Establishments with receipts of \$250,000 to \$499,999 .....	370	129 391	48 449	10 525	1 846
	Establishments with receipts of \$500,000 to \$999,999 .....	263	184 699	67 669	14 602	2 286
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	164	252 977	97 401	20 907	3 726
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	49	164 639	56 243	11 170	2 126
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	27	184 528	67 582	15 897	1 805
	Establishments with receipts of \$10,000,000 or more .....	9	222 992	41 838	8 621	1 160
	Establishments not operated for the entire year .....	867	98 912	29 472	4 007	829
61171	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Establishments operated for the entire year .....	2 101	1 269 815	427 667	92 634	15 825
	Establishments with receipts less than \$10,000 .....	9	57	40	11	10
	Establishments with receipts of \$10,000 to \$24,999 .....	82	1 408	638	167	114
	Establishments with receipts of \$25,000 to \$49,999 .....	200	7 454	2 906	664	349
	Establishments with receipts of \$50,000 to \$99,999 .....	339	24 757	9 177	2 055	736
	Establishments with receipts of \$100,000 to \$249,999 .....	589	96 913	35 724	8 015	1 667
	Establishments with receipts of \$250,000 to \$499,999 .....	370	129 391	48 449	10 525	1 846
	Establishments with receipts of \$500,000 to \$999,999 .....	263	184 699	67 669	14 602	2 286
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	164	252 977	97 401	20 907	3 726
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	49	164 639	56 243	11 170	2 126
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	27	184 528	67 582	15 897	1 805
	Establishments with receipts of \$10,000,000 or more .....	9	222 992	41 838	8 621	1 160
	Establishments not operated for the entire year .....	867	98 912	29 472	4 007	829
611710	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Establishments operated for the entire year .....	2 101	1 269 815	427 667	92 634	15 825
	Establishments with receipts less than \$10,000 .....	9	57	40	11	10
	Establishments with receipts of \$10,000 to \$24,999 .....	82	1 408	638	167	114
	Establishments with receipts of \$25,000 to \$49,999 .....	200	7 454	2 906	664	349
	Establishments with receipts of \$50,000 to \$99,999 .....	339	24 757	9 177	2 055	736
	Establishments with receipts of \$100,000 to \$249,999 .....	589	96 913	35 724	8 015	1 667
	Establishments with receipts of \$250,000 to \$499,999 .....	370	129 391	48 449	10 525	1 846
	Establishments with receipts of \$500,000 to \$999,999 .....	263	184 699	67 669	14 602	2 286
	Establishments with receipts of \$1,000,000 to \$2,499,999 .....	164	252 977	97 401	20 907	3 726
	Establishments with receipts of \$2,500,000 to \$4,999,999 .....	49	164 639	56 243	11 170	2 126
	Establishments with receipts of \$5,000,000 to \$9,999,999 .....	27	184 528	67 582	15 897	1 805
	Establishments with receipts of \$10,000,000 or more .....	9	222 992	41 838	8 621	1 160
	Establishments not operated for the entire year .....	867	98 912	29 472	4 007	829

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>					
	<b>All establishments</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Establishments operated for the entire year	6 079	5 379 864	1 426 194	339 960	69 807
	Establishments with revenue less than \$10,000	52	319	177	56	65
	Establishments with revenue of \$10,000 to \$24,999	242	4 128	1 742	427	470
	Establishments with revenue of \$25,000 to \$49,999	563	20 845	8 979	2 253	1 408
	Establishments with revenue of \$50,000 to \$99,999	936	67 779	29 198	7 167	3 340
	Establishments with revenue of \$100,000 to \$249,999	1 544	257 461	102 720	24 892	8 582
	Establishments with revenue of \$250,000 to \$499,999	1 118	399 685	152 974	36 530	10 568
	Establishments with revenue of \$500,000 to \$999,999	811	560 610	201 582	48 075	11 575
	Establishments with revenue of \$1,000,000 to \$2,499,999	523	801 268	264 725	61 838	12 752
	Establishments with revenue of \$2,500,000 to \$4,999,999	166	563 724	196 923	46 799	7 411
	Establishments with revenue of \$5,000,000 to \$9,999,999	77	507 504	129 474	29 901	4 396
	Establishments with revenue of \$10,000,000 or more	47	2 196 541	337 700	82 022	9 240
	Establishments not operated for the entire year	1 074	125 846	35 285	5 515	2 581
<b>611</b>	<b>Educational services</b>					
	<b>All establishments</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Establishments operated for the entire year	6 079	5 379 864	1 426 194	339 960	69 807
	Establishments with revenue less than \$10,000	52	319	177	56	65
	Establishments with revenue of \$10,000 to \$24,999	242	4 128	1 742	427	470
	Establishments with revenue of \$25,000 to \$49,999	563	20 845	8 979	2 253	1 408
	Establishments with revenue of \$50,000 to \$99,999	936	67 779	29 198	7 167	3 340
	Establishments with revenue of \$100,000 to \$249,999	1 544	257 461	102 720	24 892	8 582
	Establishments with revenue of \$250,000 to \$499,999	1 118	399 685	152 974	36 530	10 568
	Establishments with revenue of \$500,000 to \$999,999	811	560 610	201 582	48 075	11 575
	Establishments with revenue of \$1,000,000 to \$2,499,999	523	801 268	264 725	61 838	12 752
	Establishments with revenue of \$2,500,000 to \$4,999,999	166	563 724	196 923	46 799	7 411
	Establishments with revenue of \$5,000,000 to \$9,999,999	77	507 504	129 474	29 901	4 396
	Establishments with revenue of \$10,000,000 or more	47	2 196 541	337 700	82 022	9 240
	Establishments not operated for the entire year	1 074	125 846	35 285	5 515	2 581
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b>					
	<b>All establishments</b>	<b>519</b>	<b>650 920</b>	<b>141 716</b>	<b>33 171</b>	<b>4 783</b>
	Establishments operated for the entire year	439	641 805	139 620	32 834	4 681
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	4	71	18	4	6
	Establishments with revenue of \$25,000 to \$49,999	25	970	422	101	71
	Establishments with revenue of \$50,000 to \$99,999	44	3 083	1 334	292	124
	Establishments with revenue of \$100,000 to \$249,999	108	18 925	7 644	1 849	391
	Establishments with revenue of \$250,000 to \$499,999	87	30 525	10 319	2 501	432
	Establishments with revenue of \$500,000 to \$999,999	61	41 447	13 490	3 153	522
	Establishments with revenue of \$1,000,000 to \$2,499,999	70	113 106	35 119	7 972	1 207
	Establishments with revenue of \$2,500,000 to \$4,999,999	18	61 874	15 376	3 639	445
	Establishments with revenue of \$5,000,000 to \$9,999,999	14	96 661	18 396	4 124	415
	Establishments with revenue of \$10,000,000 or more	8	275 143	37 502	9 199	1 068
	Establishments not operated for the entire year	80	9 115	2 096	337	102
<b>61141</b>	<b>Business &amp; secretarial schools</b>					
	<b>All establishments</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Establishments operated for the entire year	32	29 090	13 443	3 391	630
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999	3	238	77	14	8
	Establishments with revenue of \$100,000 to \$249,999	7	1 210	513	129	22
	Establishments with revenue of \$250,000 to \$499,999	5	1 499	765	203	39
	Establishments with revenue of \$500,000 to \$999,999	5	4 189	1 767	439	70
	Establishments with revenue of \$1,000,000 to \$2,499,999	12	21 954	10 321	2 606	491
	Establishments with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	6	451	151	5	1
<b>611410</b>	<b>Business &amp; secretarial schools</b>					
	<b>All establishments</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Establishments operated for the entire year	32	29 090	13 443	3 391	630
	Establishments with revenue less than \$10,000	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999	3	238	77	14	8
	Establishments with revenue of \$100,000 to \$249,999	7	1 210	513	129	22
	Establishments with revenue of \$250,000 to \$499,999	5	1 499	765	203	39
	Establishments with revenue of \$500,000 to \$999,999	5	4 189	1 767	439	70
	Establishments with revenue of \$1,000,000 to \$2,499,999	12	21 954	10 321	2 606	491
	Establishments with revenue of \$2,500,000 to \$4,999,999	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more	—	—	—	—	—
	Establishments not operated for the entire year	6	451	151	5	1

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61142	Computer training					
	<b>All establishments</b> .....	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Establishments operated for the entire year .....	43	32 799	8 592	1 845	351
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	3	102	31	5	12
	Establishments with revenue of \$25,000 to \$49,999 .....	4	328	164	37	9
	Establishments with revenue of \$50,000 to \$99,999 .....	9	1 689	768	214	54
	Establishments with revenue of \$100,000 to \$249,999 .....	13	5 139	1 531	343	91
	Establishments with revenue of \$250,000 to \$499,999 .....	6	4 218	1 561	357	51
	Establishments with revenue of \$500,000 to \$999,999 .....	6	D	D	D	b
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	1	D	D	D	b
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	1	D	D	D	b
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	12	625	312	82	35
611420	Computer training					
	<b>All establishments</b> .....	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Establishments operated for the entire year .....	43	32 799	8 592	1 845	351
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	—	—	—	—	—
	Establishments with revenue of \$25,000 to \$49,999 .....	3	102	31	5	12
	Establishments with revenue of \$50,000 to \$99,999 .....	4	328	164	37	9
	Establishments with revenue of \$100,000 to \$249,999 .....	9	1 689	768	214	54
	Establishments with revenue of \$250,000 to \$499,999 .....	13	5 139	1 531	343	91
	Establishments with revenue of \$500,000 to \$999,999 .....	6	4 218	1 561	357	51
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	6	D	D	D	b
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	1	D	D	D	b
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	12	625	312	82	35
61143	Professional & management development training					
	<b>All establishments</b> .....	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Establishments operated for the entire year .....	364	579 916	117 585	27 598	3 700
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	4	71	18	4	6
	Establishments with revenue of \$25,000 to \$49,999 .....	22	868	391	96	59
	Establishments with revenue of \$50,000 to \$99,999 .....	37	2 517	1 093	241	107
	Establishments with revenue of \$100,000 to \$249,999 .....	92	16 026	6 363	1 506	315
	Establishments with revenue of \$250,000 to \$499,999 .....	69	23 887	8 023	1 955	302
	Establishments with revenue of \$500,000 to \$999,999 .....	50	33 040	10 162	2 357	401
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	52	D	D	D	f
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	17	D	D	D	e
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	13	D	D	D	e
	Establishments with revenue of \$10,000,000 or more .....	8	275 143	37 502	9 199	1 068
	Establishments not operated for the entire year .....	62	8 039	1 633	250	66
611430	Professional & management development training					
	<b>All establishments</b> .....	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Establishments operated for the entire year .....	364	579 916	117 585	27 598	3 700
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	4	71	18	4	6
	Establishments with revenue of \$25,000 to \$49,999 .....	22	868	391	96	59
	Establishments with revenue of \$50,000 to \$99,999 .....	37	2 517	1 093	241	107
	Establishments with revenue of \$100,000 to \$249,999 .....	92	16 026	6 363	1 506	315
	Establishments with revenue of \$250,000 to \$499,999 .....	69	23 887	8 023	1 955	302
	Establishments with revenue of \$500,000 to \$999,999 .....	50	33 040	10 162	2 357	401
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	52	D	D	D	f
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	17	D	D	D	e
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	13	D	D	D	e
	Establishments with revenue of \$10,000,000 or more .....	8	275 143	37 502	9 199	1 068
	Establishments not operated for the entire year .....	62	8 039	1 633	250	66
6115	Technical & trade schools					
	<b>All establishments</b> .....	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Establishments operated for the entire year .....	1 258	951 882	247 756	58 385	12 891
	Establishments with revenue less than \$10,000 .....	6	33	22	7	8
	Establishments with revenue of \$10,000 to \$24,999 .....	41	730	304	79	65
	Establishments with revenue of \$25,000 to \$49,999 .....	88	3 211	1 271	334	226
	Establishments with revenue of \$50,000 to \$99,999 .....	199	14 006	6 418	1 560	655
	Establishments with revenue of \$100,000 to \$249,999 .....	337	56 023	21 180	5 171	1 642
	Establishments with revenue of \$250,000 to \$499,999 .....	238	85 438	31 321	7 431	1 954
	Establishments with revenue of \$500,000 to \$999,999 .....	203	138 898	49 193	11 825	2 619
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	95	146 995	46 146	11 081	2 196
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	26	87 549	32 838	7 538	1 263
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	16	102 192	36 751	8 813	1 287
	Establishments with revenue of \$10,000,000 or more .....	9	316 807	22 312	4 546	976
	Establishments not operated for the entire year .....	123	11 665	3 395	783	276

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61151	Technical & trade schools					
	<b>All establishments</b> .....	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Establishments operated for the entire year .....	1 258	951 882	247 756	58 385	12 891
	Establishments with revenue less than \$10,000 .....	6	33	22	7	8
	Establishments with revenue of \$10,000 to \$24,999 .....	41	730	304	79	65
	Establishments with revenue of \$25,000 to \$49,999 .....	88	3 211	1 271	334	226
	Establishments with revenue of \$50,000 to \$99,999 .....	199	14 006	6 418	1 560	655
	Establishments with revenue of \$100,000 to \$249,999 .....	337	56 023	21 180	5 171	1 642
	Establishments with revenue of \$250,000 to \$499,999 .....	238	85 438	31 321	7 431	1 954
	Establishments with revenue of \$500,000 to \$999,999 .....	203	138 898	49 193	11 825	2 619
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	95	146 995	46 146	11 081	2 196
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	26	87 549	32 838	7 538	1 263
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	16	102 192	36 751	8 813	1 287
	Establishments with revenue of \$10,000,000 or more .....	9	316 807	22 312	4 546	976
	Establishments not operated for the entire year .....	123	11 665	3 395	783	276
611511	Cosmetology & barber schools					
	<b>All establishments</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>
	Establishments operated for the entire year .....	1	D	D	D	a
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	1	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	—	—	—	—	—
	Establishments with revenue of \$50,000 to \$99,999 .....	—	—	—	—	—
	Establishments with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—
	Establishments with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—
	Establishments with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	—	—	—	—	—
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	1	D	D	D	a
611512	Flight training					
	<b>All establishments</b> .....	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>
	Establishments operated for the entire year .....	39	D	D	D	f
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	6	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	1	D	D	D	a
	Establishments with revenue of \$50,000 to \$99,999 .....	6	D	D	D	a
	Establishments with revenue of \$100,000 to \$249,999 .....	10	D	D	D	b
	Establishments with revenue of \$250,000 to \$499,999 .....	6	D	D	D	b
	Establishments with revenue of \$500,000 to \$999,999 .....	4	D	D	D	b
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	2	D	D	D	b
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1	D	D	D	a
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	2	D	D	D	e
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	6	D	D	D	a
611513	Apprenticeship training					
	<b>All establishments</b> .....	<b>904</b>	<b>330 636</b>	<b>109 600</b>	<b>26 351</b>	<b>6 194</b>
	Establishments operated for the entire year .....	846	327 365	108 552	26 022	6 032
	Establishments with revenue less than \$10,000 .....	4	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	29	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999 .....	66	2 422	899	233	174
	Establishments with revenue of \$50,000 to \$99,999 .....	159	11 055	5 119	1 251	520
	Establishments with revenue of \$100,000 to \$249,999 .....	234	38 713	14 367	3 517	1 225
	Establishments with revenue of \$250,000 to \$499,999 .....	168	60 375	22 272	5 333	1 317
	Establishments with revenue of \$500,000 to \$999,999 .....	126	85 250	28 157	6 838	1 463
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	48	72 951	20 740	4 952	896
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	7	23 727	6 459	1 612	228
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	5	32 322	10 305	2 225	155
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	58	3 271	1 048	329	162
611519	Other trade & technical schools					
	<b>All establishments</b> .....	<b>430</b>	<b>606 853</b>	<b>133 026</b>	<b>30 663</b>	<b>6 372</b>
	Establishments operated for the entire year .....	372	598 779	130 751	30 214	6 259
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	5	D	D	D	a
	Establishments with revenue of \$25,000 to \$49,999 .....	21	D	D	D	b
	Establishments with revenue of \$50,000 to \$99,999 .....	34	D	D	D	c
	Establishments with revenue of \$100,000 to \$249,999 .....	93	D	D	D	e
	Establishments with revenue of \$250,000 to \$499,999 .....	64	D	D	D	f
	Establishments with revenue of \$500,000 to \$999,999 .....	73	D	D	D	g
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	45	D	D	D	g
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	18	D	D	D	g
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	9	D	D	D	f
	Establishments with revenue of \$10,000,000 or more .....	9	316 807	22 312	4 546	976
	Establishments not operated for the entire year .....	58	8 074	2 275	449	113

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
6116	Other schools & instruction					
	<b>All establishments</b> .....	<b>4 470</b>	<b>1 929 655</b>	<b>647 192</b>	<b>152 229</b>	<b>41 491</b>
	Establishments operated for the entire year .....	3 717	1 849 654	622 853	148 376	39 424
	Establishments with revenue less than \$10,000 .....	45	D	D	D	b
	Establishments with revenue of \$10,000 to \$24,999 .....	177	D	D	D	e
	Establishments with revenue of \$25,000 to \$49,999 .....	400	14 754	6 401	1 601	1 014
	Establishments with revenue of \$50,000 to \$99,999 .....	627	45 855	19 259	4 730	2 423
	Establishments with revenue of \$100,000 to \$249,999 .....	977	160 794	65 252	15 825	6 035
	Establishments with revenue of \$250,000 to \$499,999 .....	664	236 328	91 874	21 984	7 298
	Establishments with revenue of \$500,000 to \$999,999 .....	438	304 682	112 563	26 899	7 393
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	277	417 654	147 380	34 384	7 863
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	80	270 059	105 282	24 984	4 284
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	24	154 990	41 018	9 631	1 665
	Establishments with revenue of \$10,000,000 or more .....	8	241 292	32 402	7 977	1 028
	Establishments not operated for the entire year .....	753	80 001	24 339	3 853	2 067
61161	Fine arts schools					
	<b>All establishments</b> .....	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Establishments operated for the entire year .....	868	371 930	134 749	32 635	11 080
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	33	523	213	53	73
	Establishments with revenue of \$25,000 to \$49,999 .....	75	2 848	1 093	281	217
	Establishments with revenue of \$50,000 to \$99,999 .....	132	9 728	3 563	892	505
	Establishments with revenue of \$100,000 to \$249,999 .....	260	44 397	17 049	4 338	1 843
	Establishments with revenue of \$250,000 to \$499,999 .....	177	62 271	24 461	6 107	2 244
	Establishments with revenue of \$500,000 to \$999,999 .....	112	80 537	28 629	7 132	2 502
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	59	83 834	32 915	7 818	2 048
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	12	D	D	D	f
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	6	36 318	8 302	1 796	442
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	141	16 554	5 240	1 096	521
611610	Fine arts schools					
	<b>All establishments</b> .....	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Establishments operated for the entire year .....	868	371 930	134 749	32 635	11 080
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	33	523	213	53	73
	Establishments with revenue of \$25,000 to \$49,999 .....	75	2 848	1 093	281	217
	Establishments with revenue of \$50,000 to \$99,999 .....	132	9 728	3 563	892	505
	Establishments with revenue of \$100,000 to \$249,999 .....	260	44 397	17 049	4 338	1 843
	Establishments with revenue of \$250,000 to \$499,999 .....	177	62 271	24 461	6 107	2 244
	Establishments with revenue of \$500,000 to \$999,999 .....	112	80 537	28 629	7 132	2 502
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	59	83 834	32 915	7 818	2 048
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	12	D	D	D	f
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	6	36 318	8 302	1 796	442
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	141	16 554	5 240	1 096	521
6116101	Dance schools (including children's & professionals')					
	<b>All establishments</b> .....	<b>270</b>	<b>65 308</b>	<b>23 394</b>	<b>5 780</b>	<b>1 980</b>
	Establishments operated for the entire year .....	232	62 737	22 717	5 598	1 875
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	17	270	100	26	36
	Establishments with revenue of \$25,000 to \$49,999 .....	31	1 203	417	111	111
	Establishments with revenue of \$50,000 to \$99,999 .....	45	3 328	1 173	292	174
	Establishments with revenue of \$100,000 to \$249,999 .....	82	13 637	4 194	1 134	517
	Establishments with revenue of \$250,000 to \$499,999 .....	31	10 218	3 520	854	291
	Establishments with revenue of \$500,000 to \$999,999 .....	20	13 734	4 611	1 136	341
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	4	D	D	D	c
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	1	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	38	2 571	677	182	105
6116102	Art, drama, & music schools					
	<b>All establishments</b> .....	<b>739</b>	<b>323 176</b>	<b>116 595</b>	<b>27 951</b>	<b>9 621</b>
	Establishments operated for the entire year .....	636	309 193	112 032	27 037	9 205
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	16	253	113	27	37
	Establishments with revenue of \$25,000 to \$49,999 .....	44	1 645	676	174	106
	Establishments with revenue of \$50,000 to \$99,999 .....	87	6 400	2 390	600	331
	Establishments with revenue of \$100,000 to \$249,999 .....	178	30 760	12 855	3 204	1 326
	Establishments with revenue of \$250,000 to \$499,999 .....	146	52 053	20 941	5 253	1 953
	Establishments with revenue of \$500,000 to \$999,999 .....	92	66 803	24 018	5 996	2 161
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	55	D	D	D	g
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	11	D	D	D	f
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	6	36 318	8 302	1 796	442
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	103	13 983	4 563	914	416

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61162	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Establishments operated for the entire year .....	537	136 574	41 942	9 425	4 033
	Establishments with revenue less than \$10,000 .....	7	47	35	9	11
	Establishments with revenue of \$10,000 to \$24,999 .....	29	508	209	56	78
	Establishments with revenue of \$25,000 to \$49,999 .....	59	2 166	861	196	160
	Establishments with revenue of \$50,000 to \$99,999 .....	113	8 415	3 457	793	428
	Establishments with revenue of \$100,000 to \$249,999 .....	177	27 816	10 882	2 465	1 239
	Establishments with revenue of \$250,000 to \$499,999 .....	84	29 065	8 567	1 895	843
	Establishments with revenue of \$500,000 to \$999,999 .....	44	29 249	8 010	1 882	664
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	22	D	D	D	f
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	2	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	212	19 573	5 529	722	357
611620	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Establishments operated for the entire year .....	537	136 574	41 942	9 425	4 033
	Establishments with revenue less than \$10,000 .....	7	47	35	9	11
	Establishments with revenue of \$10,000 to \$24,999 .....	29	508	209	56	78
	Establishments with revenue of \$25,000 to \$49,999 .....	59	2 166	861	196	160
	Establishments with revenue of \$50,000 to \$99,999 .....	113	8 415	3 457	793	428
	Establishments with revenue of \$100,000 to \$249,999 .....	177	27 816	10 882	2 465	1 239
	Establishments with revenue of \$250,000 to \$499,999 .....	84	29 065	8 567	1 895	843
	Establishments with revenue of \$500,000 to \$999,999 .....	44	29 249	8 010	1 882	664
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	22	D	D	D	f
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	2	D	D	D	b
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	212	19 573	5 529	722	357
61163	Language schools					
	<b>All establishments</b> .....	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Establishments operated for the entire year .....	188	70 833	30 038	7 054	2 823
	Establishments with revenue less than \$10,000 .....	7	32	14	7	10
	Establishments with revenue of \$10,000 to \$24,999 .....	12	190	88	24	39
	Establishments with revenue of \$25,000 to \$49,999 .....	23	822	402	119	140
	Establishments with revenue of \$50,000 to \$99,999 .....	39	2 907	1 304	333	324
	Establishments with revenue of \$100,000 to \$249,999 .....	47	7 971	3 280	872	545
	Establishments with revenue of \$250,000 to \$499,999 .....	31	11 209	4 990	1 095	723
	Establishments with revenue of \$500,000 to \$999,999 .....	13	8 407	4 291	1 036	352
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	12	D	D	D	e
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	2	D	D	D	c
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	2	D	D	D	c
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	56	4 511	1 639	385	523
611630	Language schools					
	<b>All establishments</b> .....	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Establishments operated for the entire year .....	188	70 833	30 038	7 054	2 823
	Establishments with revenue less than \$10,000 .....	7	32	14	7	10
	Establishments with revenue of \$10,000 to \$24,999 .....	12	190	88	24	39
	Establishments with revenue of \$25,000 to \$49,999 .....	23	822	402	119	140
	Establishments with revenue of \$50,000 to \$99,999 .....	39	2 907	1 304	333	324
	Establishments with revenue of \$100,000 to \$249,999 .....	47	7 971	3 280	872	545
	Establishments with revenue of \$250,000 to \$499,999 .....	31	11 209	4 990	1 095	723
	Establishments with revenue of \$500,000 to \$999,999 .....	13	8 407	4 291	1 036	352
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	12	D	D	D	e
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	2	D	D	D	c
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	2	D	D	D	c
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	56	4 511	1 639	385	523
61169	All other schools & instruction					
	<b>All establishments</b> .....	<b>2 468</b>	<b>1 309 680</b>	<b>428 055</b>	<b>100 912</b>	<b>22 154</b>
	Establishments operated for the entire year .....	2 124	1 270 317	416 124	99 262	21 488
	Establishments with revenue less than \$10,000 .....	30	D	D	D	b
	Establishments with revenue of \$10,000 to \$24,999 .....	103	D	D	D	c
	Establishments with revenue of \$25,000 to \$49,999 .....	243	8 918	4 045	1 005	497
	Establishments with revenue of \$50,000 to \$99,999 .....	343	24 805	10 935	2 712	1 166
	Establishments with revenue of \$100,000 to \$249,999 .....	493	80 610	34 041	8 150	2 408
	Establishments with revenue of \$250,000 to \$499,999 .....	372	133 783	53 856	12 887	3 488
	Establishments with revenue of \$500,000 to \$999,999 .....	269	186 489	71 633	16 849	3 875
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	184	281 170	100 259	23 393	4 854
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	64	215 317	84 686	20 298	3 136
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	16	D	D	D	g
	Establishments with revenue of \$10,000,000 or more .....	7	D	D	D	f
	Establishments not operated for the entire year .....	344	39 363	11 931	1 650	666

**Table 1b. Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611691	Exam preparation & tutoring					
	<b>All establishments</b> .....	<b>407</b>	<b>85 564</b>	<b>32 744</b>	<b>7 503</b>	<b>2 613</b>
	Establishments operated for the entire year .....	347	80 767	30 852	7 151	2 457
	Establishments with revenue less than \$10,000 .....	14	99	50	15	18
	Establishments with revenue of \$10,000 to \$24,999 .....	23	356	180	43	34
	Establishments with revenue of \$25,000 to \$49,999 .....	54	1 931	1 001	251	97
	Establishments with revenue of \$50,000 to \$99,999 .....	86	6 170	2 893	713	366
	Establishments with revenue of \$100,000 to \$249,999 .....	89	14 269	6 858	1 624	598
	Establishments with revenue of \$250,000 to \$499,999 .....	46	16 005	6 579	1 482	528
	Establishments with revenue of \$500,000 to \$999,999 .....	20	14 326	6 540	1 400	437
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	12	19 179	5 983	1 438	326
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	3	8 432	768	185	53
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	60	4 797	1 892	352	156
611692	Automobile driving schools					
	<b>All establishments</b> .....	<b>56</b>	<b>30 392</b>	<b>6 342</b>	<b>1 352</b>	<b>379</b>
	Establishments operated for the entire year .....	45	29 785	6 075	1 303	360
	Establishments with revenue less than \$10,000 .....	—	—	—	—	—
	Establishments with revenue of \$10,000 to \$24,999 .....	4	80	40	10	14
	Establishments with revenue of \$25,000 to \$49,999 .....	5	208	93	25	10
	Establishments with revenue of \$50,000 to \$99,999 .....	9	621	282	59	26
	Establishments with revenue of \$100,000 to \$249,999 .....	11	2 068	657	151	72
	Establishments with revenue of \$250,000 to \$499,999 .....	4	1 278	308	94	23
	Establishments with revenue of \$500,000 to \$999,999 .....	9	D	D	D	c
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	2	D	D	D	b
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—
	Establishments with revenue of \$10,000,000 or more .....	1	D	D	D	b
	Establishments not operated for the entire year .....	11	607	267	49	19
611699	All other miscellaneous schools & instruction					
	<b>All establishments</b> .....	<b>2 005</b>	<b>1 193 724</b>	<b>388 969</b>	<b>92 057</b>	<b>19 162</b>
	Establishments operated for the entire year .....	1 732	1 159 765	379 197	90 808	18 671
	Establishments with revenue less than \$10,000 .....	16	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	76	D	D	D	c
	Establishments with revenue of \$25,000 to \$49,999 .....	184	6 779	2 951	729	390
	Establishments with revenue of \$50,000 to \$99,999 .....	248	18 014	7 760	1 940	774
	Establishments with revenue of \$100,000 to \$249,999 .....	393	64 273	26 526	6 375	1 738
	Establishments with revenue of \$250,000 to \$499,999 .....	322	116 500	46 969	11 311	2 937
	Establishments with revenue of \$500,000 to \$999,999 .....	240	D	D	D	h
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	170	D	D	D	h
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	61	206 885	83 918	20 113	3 083
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	16	D	D	D	g
	Establishments with revenue of \$10,000,000 or more .....	6	213 148	26 135	6 643	759
	Establishments not operated for the entire year .....	273	33 959	9 772	1 249	491
6117	Educational support services					
	<b>All establishments</b> .....	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Establishments operated for the entire year .....	665	1 936 523	415 965	100 365	12 811
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	20	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999 .....	50	1 910	885	217	97
	Establishments with revenue of \$50,000 to \$99,999 .....	66	4 835	2 187	585	138
	Establishments with revenue of \$100,000 to \$249,999 .....	122	21 719	8 644	2 047	514
	Establishments with revenue of \$250,000 to \$499,999 .....	129	47 394	19 460	4 614	884
	Establishments with revenue of \$500,000 to \$999,999 .....	109	75 583	26 336	6 198	1 041
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	81	123 513	36 080	8 401	1 486
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	42	144 242	43 427	10 638	1 419
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	23	153 661	33 309	7 333	1 029
	Establishments with revenue of \$10,000,000 or more .....	22	1 363 299	245 484	60 300	6 168
	Establishments not operated for the entire year .....	118	25 065	5 455	542	136
61171	Educational support services					
	<b>All establishments</b> .....	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Establishments operated for the entire year .....	665	1 936 523	415 965	100 365	12 811
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	20	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999 .....	50	1 910	885	217	97
	Establishments with revenue of \$50,000 to \$99,999 .....	66	4 835	2 187	585	138
	Establishments with revenue of \$100,000 to \$249,999 .....	122	21 719	8 644	2 047	514
	Establishments with revenue of \$250,000 to \$499,999 .....	129	47 394	19 460	4 614	884
	Establishments with revenue of \$500,000 to \$999,999 .....	109	75 583	26 336	6 198	1 041
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	81	123 513	36 080	8 401	1 486
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	42	144 242	43 427	10 638	1 419
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	23	153 661	33 309	7 333	1 029
	Establishments with revenue of \$10,000,000 or more .....	22	1 363 299	245 484	60 300	6 168
	Establishments not operated for the entire year .....	118	25 065	5 455	542	136

Table 1b. **Revenue Size of Establishments of Firms Exempt From Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and revenue size of establishment	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611710	Educational support services					
	<b>All establishments</b> .....	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Establishments operated for the entire year .....	665	1 936 523	415 965	100 365	12 811
	Establishments with revenue less than \$10,000 .....	1	D	D	D	a
	Establishments with revenue of \$10,000 to \$24,999 .....	20	D	D	D	b
	Establishments with revenue of \$25,000 to \$49,999 .....	50	1 910	885	217	97
	Establishments with revenue of \$50,000 to \$99,999 .....	66	4 835	2 187	585	138
	Establishments with revenue of \$100,000 to \$249,999 .....	122	21 719	8 644	2 047	514
	Establishments with revenue of \$250,000 to \$499,999 .....	129	47 394	19 460	4 614	884
	Establishments with revenue of \$500,000 to \$999,999 .....	109	75 583	26 336	6 198	1 041
	Establishments with revenue of \$1,000,000 to \$2,499,999 .....	81	123 513	36 080	8 401	1 486
	Establishments with revenue of \$2,500,000 to \$4,999,999 .....	42	144 242	43 427	10 638	1 419
	Establishments with revenue of \$5,000,000 to \$9,999,999 .....	23	153 661	33 309	7 333	1 029
	Establishments with revenue of \$10,000,000 or more .....	22	1 363 299	245 484	60 300	6 168
	Establishments not operated for the entire year .....	118	25 065	5 455	542	136



**Table 2a. Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>					
	<b>All establishments</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Establishments operated for the entire year	25 550	13 932 778	4 620 093	1 049 142	232 176
	Establishments with no employees	268	50 252	15 756	-	-
	Establishments with 1 employee	4 929	578 053	133 348	28 100	4 929
	Establishments with 2 employees	3 799	633 619	166 090	34 863	7 598
	Establishments with 3 or 4 employees	4 748	1 068 127	293 345	64 565	16 344
	Establishments with 5 or 6 employees	3 070	958 130	284 803	64 063	16 727
	Establishments with 7 to 9 employees	2 655	1 078 161	348 461	78 187	20 885
	Establishments with 10 to 14 employees	2 449	1 466 894	494 879	110 551	28 589
	Establishments with 15 to 19 employees	1 160	1 030 933	362 850	83 069	19 396
	Establishments with 20 to 49 employees	1 902	3 072 514	1 140 324	267 982	55 155
	Establishments with 50 to 99 employees	366	1 750 576	573 434	133 696	23 962
	Establishments with 100 employees or more	204	2 245 519	806 803	184 066	38 591
	Establishments not operated for the entire year	8 233	1 000 540	282 955	52 254	16 509
<b>611</b>	<b>Educational services</b>					
	<b>All establishments</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Establishments operated for the entire year	25 550	13 932 778	4 620 093	1 049 142	232 176
	Establishments with no employees	268	50 252	15 756	-	-
	Establishments with 1 employee	4 929	578 053	133 348	28 100	4 929
	Establishments with 2 employees	3 799	633 619	166 090	34 863	7 598
	Establishments with 3 or 4 employees	4 748	1 068 127	293 345	64 565	16 344
	Establishments with 5 or 6 employees	3 070	958 130	284 803	64 063	16 727
	Establishments with 7 to 9 employees	2 655	1 078 161	348 461	78 187	20 885
	Establishments with 10 to 14 employees	2 449	1 466 894	494 879	110 551	28 589
	Establishments with 15 to 19 employees	1 160	1 030 933	362 850	83 069	19 396
	Establishments with 20 to 49 employees	1 902	3 072 514	1 140 324	267 982	55 155
	Establishments with 50 to 99 employees	366	1 750 576	573 434	133 696	23 962
	Establishments with 100 employees or more	204	2 245 519	806 803	184 066	38 591
	Establishments not operated for the entire year	8 233	1 000 540	282 955	52 254	16 509
6114	Business schools, & computer & management training					
	<b>All establishments</b>	<b>6 056</b>	<b>4 902 474</b>	<b>1 688 736</b>	<b>380 073</b>	<b>53 861</b>
	Establishments operated for the entire year	4 642	4 652 883	1 603 062	360 464	50 819
	Establishments with no employees	75	13 427	4 675	-	-
	Establishments with 1 employee	1 021	160 586	43 960	9 217	1 021
	Establishments with 2 employees	740	194 978	56 872	11 024	1 480
	Establishments with 3 or 4 employees	763	285 354	82 475	17 173	2 607
	Establishments with 5 or 6 employees	474	268 790	85 531	18 625	2 579
	Establishments with 7 to 9 employees	381	283 598	96 104	20 473	2 979
	Establishments with 10 to 14 employees	364	388 453	132 238	30 283	4 257
	Establishments with 15 to 19 employees	200	308 615	112 279	24 982	3 374
	Establishments with 20 to 49 employees	437	1 097 612	419 713	97 959	13 163
	Establishments with 50 to 99 employees	117	724 772	230 397	53 240	7 584
	Establishments with 100 employees or more	70	926 698	338 818	77 488	11 775
	Establishments not operated for the entire year	1 414	249 591	85 674	19 609	3 042
61141	Business & secretarial schools					
	<b>All establishments</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Establishments operated for the entire year	487	536 102	206 182	47 832	10 509
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	37	D	D	D	b
	Establishments with 2 employees	31	4 242	1 188	253	62
	Establishments with 3 or 4 employees	58	12 689	3 844	855	200
	Establishments with 5 or 6 employees	46	17 913	6 591	1 527	253
	Establishments with 7 to 9 employees	36	18 600	7 060	1 472	283
	Establishments with 10 to 14 employees	59	38 093	14 542	3 062	663
	Establishments with 15 to 19 employees	44	48 278	18 693	4 279	760
	Establishments with 20 to 49 employees	120	180 301	74 933	17 734	3 654
	Establishments with 50 to 99 employees	42	132 408	48 993	11 536	2 715
	Establishments with 100 employees or more	13	79 893	29 549	6 973	1 882
	Establishments not operated for the entire year	94	17 942	7 118	1 749	392
611410	Business & secretarial schools					
	<b>All establishments</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Establishments operated for the entire year	487	536 102	206 182	47 832	10 509
	Establishments with no employees	1	D	D	D	a
	Establishments with 1 employee	37	D	D	D	b
	Establishments with 2 employees	31	4 242	1 188	253	62
	Establishments with 3 or 4 employees	58	12 689	3 844	855	200
	Establishments with 5 or 6 employees	46	17 913	6 591	1 527	253
	Establishments with 7 to 9 employees	36	18 600	7 060	1 472	283
	Establishments with 10 to 14 employees	59	38 093	14 542	3 062	663
	Establishments with 15 to 19 employees	44	48 278	18 693	4 279	760
	Establishments with 20 to 49 employees	120	180 301	74 933	17 734	3 654
	Establishments with 50 to 99 employees	42	132 408	48 993	11 536	2 715
	Establishments with 100 employees or more	13	79 893	29 549	6 973	1 882
	Establishments not operated for the entire year	94	17 942	7 118	1 749	392

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61142	Computer training					
	<b>All establishments</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Establishments operated for the entire year .....	2 184	2 374 582	918 528	209 306	27 147
	Establishments with no employees .....	36	5 669	2 284	—	—
	Establishments with 1 employee .....	412	52 571	16 333	3 423	412
	Establishments with 2 employees .....	320	76 704	22 857	4 474	640
	Establishments with 3 or 4 employees .....	352	120 261	35 016	7 270	1 218
	Establishments with 5 or 6 employees .....	229	124 151	38 869	8 319	1 251
	Establishments with 7 to 9 employees .....	207	135 501	47 087	10 276	1 615
	Establishments with 10 to 14 employees .....	197	206 642	72 225	17 115	2 325
	Establishments with 15 to 19 employees .....	106	162 632	60 851	13 710	1 776
	Establishments with 20 to 49 employees .....	224	595 355	244 718	58 197	6 820
	Establishments with 50 to 99 employees .....	58	335 025	132 074	30 851	3 764
	Establishments with 100 employees or more .....	43	560 071	246 214	55 671	7 326
	Establishments not operated for the entire year .....	601	137 597	51 750	12 794	1 701
611420	Computer training					
	<b>All establishments</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Establishments operated for the entire year .....	2 184	2 374 582	918 528	209 306	27 147
	Establishments with no employees .....	36	5 669	2 284	—	—
	Establishments with 1 employee .....	412	52 571	16 333	3 423	412
	Establishments with 2 employees .....	320	76 704	22 857	4 474	640
	Establishments with 3 or 4 employees .....	352	120 261	35 016	7 270	1 218
	Establishments with 5 or 6 employees .....	229	124 151	38 869	8 319	1 251
	Establishments with 7 to 9 employees .....	207	135 501	47 087	10 276	1 615
	Establishments with 10 to 14 employees .....	197	206 642	72 225	17 115	2 325
	Establishments with 15 to 19 employees .....	106	162 632	60 851	13 710	1 776
	Establishments with 20 to 49 employees .....	224	595 355	244 718	58 197	6 820
	Establishments with 50 to 99 employees .....	58	335 025	132 074	30 851	3 764
	Establishments with 100 employees or more .....	43	560 071	246 214	55 671	7 326
	Establishments not operated for the entire year .....	601	137 597	51 750	12 794	1 701
61143	Professional & management development training					
	<b>All establishments</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Establishments operated for the entire year .....	1 971	1 742 199	478 352	103 326	13 163
	Establishments with no employees .....	38	D	D	D	a
	Establishments with 1 employee .....	572	D	D	D	f
	Establishments with 2 employees .....	389	114 032	32 827	6 297	778
	Establishments with 3 or 4 employees .....	353	152 404	43 615	9 048	1 189
	Establishments with 5 or 6 employees .....	199	126 726	40 071	8 779	1 075
	Establishments with 7 to 9 employees .....	138	129 497	41 957	8 725	1 081
	Establishments with 10 to 14 employees .....	108	143 718	45 471	10 106	1 269
	Establishments with 15 to 19 employees .....	50	97 705	32 735	6 993	838
	Establishments with 20 to 49 employees .....	93	321 956	100 062	22 028	2 689
	Establishments with 50 to 99 employees .....	17	257 339	49 330	10 853	1 105
	Establishments with 100 employees or more .....	14	286 734	63 055	14 844	2 567
	Establishments not operated for the entire year .....	719	94 052	26 806	5 066	949
611430	Professional & management development training					
	<b>All establishments</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Establishments operated for the entire year .....	1 971	1 742 199	478 352	103 326	13 163
	Establishments with no employees .....	38	D	D	D	a
	Establishments with 1 employee .....	572	D	D	D	f
	Establishments with 2 employees .....	389	114 032	32 827	6 297	778
	Establishments with 3 or 4 employees .....	353	152 404	43 615	9 048	1 189
	Establishments with 5 or 6 employees .....	199	126 726	40 071	8 779	1 075
	Establishments with 7 to 9 employees .....	138	129 497	41 957	8 725	1 081
	Establishments with 10 to 14 employees .....	108	143 718	45 471	10 106	1 269
	Establishments with 15 to 19 employees .....	50	97 705	32 735	6 993	838
	Establishments with 20 to 49 employees .....	93	321 956	100 062	22 028	2 689
	Establishments with 50 to 99 employees .....	17	257 339	49 330	10 853	1 105
	Establishments with 100 employees or more .....	14	286 734	63 055	14 844	2 567
	Establishments not operated for the entire year .....	719	94 052	26 806	5 066	949
6115	Technical & trade schools					
	<b>All establishments</b> .....	<b>5 465</b>	<b>3 465 093</b>	<b>1 161 025</b>	<b>275 860</b>	<b>54 310</b>
	Establishments operated for the entire year .....	4 474	3 325 573	1 121 320	268 482	52 516
	Establishments with no employees .....	24	3 089	1 126	—	—
	Establishments with 1 employee .....	593	65 786	14 831	3 125	593
	Establishments with 2 employees .....	549	78 982	20 226	4 554	1 098
	Establishments with 3 or 4 employees .....	906	202 102	60 115	13 661	3 146
	Establishments with 5 or 6 employees .....	622	203 474	61 534	14 337	3 399
	Establishments with 7 to 9 employees .....	534	238 506	79 294	18 123	4 203
	Establishments with 10 to 14 employees .....	488	348 125	106 555	24 758	5 700
	Establishments with 15 to 19 employees .....	224	233 399	80 199	18 269	3 722
	Establishments with 20 to 49 employees .....	381	796 476	280 879	66 946	11 296
	Establishments with 50 to 99 employees .....	89	478 923	156 320	39 447	5 822
	Establishments with 100 employees or more .....	64	676 711	260 241	65 262	13 537
	Establishments not operated for the entire year .....	991	139 520	39 705	7 378	1 794

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61151	Technical & trade schools					
	<b>All establishments</b> .....	<b>5 465</b>	<b>3 465 093</b>	<b>1 161 025</b>	<b>275 860</b>	<b>54 310</b>
	Establishments operated for the entire year .....	4 474	3 325 573	1 121 320	268 482	52 516
	Establishments with no employees .....	24	3 089	1 126	—	—
	Establishments with 1 employee .....	593	65 786	14 831	3 125	593
	Establishments with 2 employees .....	549	78 982	20 226	4 554	1 098
	Establishments with 3 or 4 employees .....	906	202 102	60 115	13 661	3 146
	Establishments with 5 or 6 employees .....	622	203 474	61 534	14 337	3 399
	Establishments with 7 to 9 employees .....	534	238 506	79 294	18 123	4 203
	Establishments with 10 to 14 employees .....	488	348 125	106 555	24 758	5 700
	Establishments with 15 to 19 employees .....	224	233 399	80 199	18 269	3 722
	Establishments with 20 to 49 employees .....	381	796 476	280 879	66 946	11 296
	Establishments with 50 to 99 employees .....	89	478 923	156 320	39 447	5 822
	Establishments with 100 employees or more .....	64	676 711	260 241	65 262	13 537
	Establishments not operated for the entire year .....	991	139 520	39 705	7 378	1 794
611511	Cosmetology & barber schools					
	<b>All establishments</b> .....	<b>1 805</b>	<b>453 884</b>	<b>159 907</b>	<b>38 865</b>	<b>10 289</b>
	Establishments operated for the entire year .....	1 542	434 352	153 548	37 252	9 799
	Establishments with no employees .....	3	240	90	—	—
	Establishments with 1 employee .....	148	11 500	2 315	494	148
	Establishments with 2 employees .....	168	17 941	4 488	1 105	336
	Establishments with 3 or 4 employees .....	390	67 568	21 172	5 164	1 375
	Establishments with 5 or 6 employees .....	291	70 283	23 949	5 876	1 600
	Establishments with 7 to 9 employees .....	258	88 141	31 781	7 607	2 023
	Establishments with 10 to 14 employees .....	190	86 475	33 536	8 272	2 178
	Establishments with 15 to 19 employees .....	56	40 156	15 665	3 832	921
	Establishments with 20 to 49 employees .....	35	40 554	15 520	3 820	903
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	2	D	D	D	e
	Establishments not operated for the entire year .....	263	19 532	6 359	1 613	490
611512	Flight training					
	<b>All establishments</b> .....	<b>849</b>	<b>921 328</b>	<b>260 672</b>	<b>62 653</b>	<b>12 260</b>
	Establishments operated for the entire year .....	672	887 078	250 231	62 121	12 026
	Establishments with no employees .....	4	148	19	—	—
	Establishments with 1 employee .....	108	15 059	2 396	513	108
	Establishments with 2 employees .....	90	16 435	2 971	625	180
	Establishments with 3 or 4 employees .....	88	24 582	6 219	1 241	304
	Establishments with 5 or 6 employees .....	80	41 460	7 990	1 703	440
	Establishments with 7 to 9 employees .....	55	33 337	7 972	1 789	442
	Establishments with 10 to 14 employees .....	75	58 580	13 439	3 040	897
	Establishments with 15 to 19 employees .....	47	57 276	17 667	3 538	783
	Establishments with 20 to 49 employees .....	80	197 071	51 205	12 509	2 228
	Establishments with 50 to 99 employees .....	26	198 228	53 720	14 616	1 859
	Establishments with 100 employees or more .....	19	244 902	86 633	22 547	4 785
	Establishments not operated for the entire year .....	177	34 250	10 441	532	234
611513	Apprenticeship training					
	<b>All establishments</b> .....	<b>253</b>	<b>91 718</b>	<b>30 612</b>	<b>7 165</b>	<b>1 303</b>
	Establishments operated for the entire year .....	173	82 520	27 548	6 419	1 146
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	41	5 362	1 742	382	41
	Establishments with 2 employees .....	31	4 502	1 470	345	62
	Establishments with 3 or 4 employees .....	37	9 738	2 573	592	127
	Establishments with 5 or 6 employees .....	20	6 112	2 372	658	107
	Establishments with 7 to 9 employees .....	16	6 509	2 281	553	126
	Establishments with 10 to 14 employees .....	11	5 917	2 175	525	129
	Establishments with 15 to 19 employees .....	9	7 359	2 526	574	149
	Establishments with 20 to 49 employees .....	4	18 664	6 143	1 502	112
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	2	D	D	D	c
	Establishments not operated for the entire year .....	80	9 198	3 064	746	157
611519	Other trade & technical schools					
	<b>All establishments</b> .....	<b>2 558</b>	<b>1 998 163</b>	<b>709 834</b>	<b>167 177</b>	<b>30 458</b>
	Establishments operated for the entire year .....	2 087	1 921 623	689 993	162 690	29 545
	Establishments with no employees .....	16	D	D	D	a
	Establishments with 1 employee .....	296	33 865	8 378	1 736	296
	Establishments with 2 employees .....	260	40 104	11 297	2 479	520
	Establishments with 3 or 4 employees .....	391	100 214	30 151	6 664	1 340
	Establishments with 5 or 6 employees .....	231	85 619	27 223	6 100	1 252
	Establishments with 7 to 9 employees .....	205	110 519	37 260	8 174	1 612
	Establishments with 10 to 14 employees .....	212	197 153	57 405	12 921	2 496
	Establishments with 15 to 19 employees .....	112	128 608	44 341	10 325	1 869
	Establishments with 20 to 49 employees .....	262	540 187	208 011	49 115	8 053
	Establishments with 50 to 99 employees .....	61	D	D	D	h
	Establishments with 100 employees or more .....	41	405 012	163 696	40 662	8 266
	Establishments not operated for the entire year .....	471	76 540	19 841	4 487	913

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
6116	Other schools & instruction					
	<b>All establishments</b> .....	<b>19 294</b>	<b>5 197 024</b>	<b>1 596 148</b>	<b>348 822</b>	<b>123 860</b>
	Establishments operated for the entire year .....	14 333	4 684 507	1 468 044	327 562	113 016
	Establishments with no employees .....	139	28 296	7 356	—	—
	Establishments with 1 employee .....	2 661	258 921	51 584	10 934	2 661
	Establishments with 2 employees .....	2 100	267 384	60 124	13 382	4 200
	Establishments with 3 or 4 employees .....	2 738	462 946	117 234	26 389	9 437
	Establishments with 5 or 6 employees .....	1 787	393 221	110 539	25 357	9 732
	Establishments with 7 to 9 employees .....	1 599	462 164	139 440	32 370	12 611
	Establishments with 10 to 14 employees .....	1 464	599 553	200 331	44 268	17 063
	Establishments with 15 to 19 employees .....	671	397 512	133 081	31 036	11 215
	Establishments with 20 to 49 employees .....	984	948 495	345 796	81 775	27 851
	Establishments with 50 to 99 employees .....	137	378 372	141 827	30 421	8 912
	Establishments with 100 employees or more .....	53	487 643	160 732	31 630	9 334
	Establishments not operated for the entire year .....	4 961	512 517	128 104	21 260	10 844
61161	Fine arts schools					
	<b>All establishments</b> .....	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Establishments operated for the entire year .....	4 838	851 396	255 236	62 313	28 724
	Establishments with no employees .....	27	2 322	740	—	—
	Establishments with 1 employee .....	837	65 520	11 374	2 784	837
	Establishments with 2 employees .....	789	79 306	15 467	3 713	1 578
	Establishments with 3 or 4 employees .....	1 054	130 902	28 555	7 240	3 655
	Establishments with 5 or 6 employees .....	742	111 224	30 193	7 567	4 045
	Establishments with 7 to 9 employees .....	619	121 604	37 381	9 396	4 880
	Establishments with 10 to 14 employees .....	463	135 948	48 265	11 310	5 362
	Establishments with 15 to 19 employees .....	152	63 954	23 847	6 247	2 531
	Establishments with 20 to 49 employees .....	134	97 990	39 590	9 579	3 714
	Establishments with 50 to 99 employees .....	14	22 563	11 109	2 688	886
	Establishments with 100 employees or more .....	7	20 063	8 715	1 789	1 236
	Establishments not operated for the entire year .....	1 407	102 655	22 907	4 692	2 927
611610	Fine arts schools					
	<b>All establishments</b> .....	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Establishments operated for the entire year .....	4 838	851 396	255 236	62 313	28 724
	Establishments with no employees .....	27	2 322	740	—	—
	Establishments with 1 employee .....	837	65 520	11 374	2 784	837
	Establishments with 2 employees .....	789	79 306	15 467	3 713	1 578
	Establishments with 3 or 4 employees .....	1 054	130 902	28 555	7 240	3 655
	Establishments with 5 or 6 employees .....	742	111 224	30 193	7 567	4 045
	Establishments with 7 to 9 employees .....	619	121 604	37 381	9 396	4 880
	Establishments with 10 to 14 employees .....	463	135 948	48 265	11 310	5 362
	Establishments with 15 to 19 employees .....	152	63 954	23 847	6 247	2 531
	Establishments with 20 to 49 employees .....	134	97 990	39 590	9 579	3 714
	Establishments with 50 to 99 employees .....	14	22 563	11 109	2 688	886
	Establishments with 100 employees or more .....	7	20 063	8 715	1 789	1 236
	Establishments not operated for the entire year .....	1 407	102 655	22 907	4 692	2 927
6116101	Dance schools (including children's & professionals')					
	<b>All establishments</b> .....	<b>5 097</b>	<b>716 424</b>	<b>199 984</b>	<b>49 429</b>	<b>25 960</b>
	Establishments operated for the entire year .....	4 019	637 015	182 872	45 477	23 379
	Establishments with no employees .....	21	1 570	475	—	—
	Establishments with 1 employee .....	606	46 773	7 052	1 780	606
	Establishments with 2 employees .....	645	63 781	12 044	2 983	1 290
	Establishments with 3 or 4 employees .....	911	103 690	22 216	5 671	3 163
	Establishments with 5 or 6 employees .....	660	91 210	24 869	6 422	3 605
	Establishments with 7 to 9 employees .....	550	103 068	30 702	7 792	4 332
	Establishments with 10 to 14 employees .....	400	106 488	37 987	9 272	4 625
	Establishments with 15 to 19 employees .....	118	42 377	14 753	3 746	1 963
	Establishments with 20 to 49 employees .....	98	63 246	26 057	6 251	2 716
	Establishments with 50 to 99 employees .....	6	8 472	3 788	928	337
	Establishments with 100 employees or more .....	4	6 340	2 929	632	742
	Establishments not operated for the entire year .....	1 078	79 409	17 112	3 952	2 581
6116102	Art, drama, & music schools					
	<b>All establishments</b> .....	<b>1 148</b>	<b>237 627</b>	<b>78 159</b>	<b>17 576</b>	<b>5 691</b>
	Establishments operated for the entire year .....	819	214 381	72 364	16 836	5 345
	Establishments with no employees .....	6	752	265	—	—
	Establishments with 1 employee .....	231	18 747	4 322	1 004	231
	Establishments with 2 employees .....	144	15 525	3 423	730	288
	Establishments with 3 or 4 employees .....	143	27 212	6 339	1 569	492
	Establishments with 5 or 6 employees .....	82	20 014	5 324	1 145	440
	Establishments with 7 to 9 employees .....	69	18 536	6 679	1 604	548
	Establishments with 10 to 14 employees .....	63	29 460	10 278	2 038	737
	Establishments with 15 to 19 employees .....	34	21 577	9 094	2 501	568
	Establishments with 20 to 49 employees .....	36	34 744	13 533	3 328	998
	Establishments with 50 to 99 employees .....	8	14 091	7 321	1 760	549
	Establishments with 100 employees or more .....	3	13 723	5 786	1 157	494
	Establishments not operated for the entire year .....	329	23 246	5 795	740	346

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61162	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Establishments operated for the entire year .....	3 871	1 032 448	312 778	68 987	28 405
	Establishments with no employees .....	62	10 827	2 454	—	—
	Establishments with 1 employee .....	854	88 745	16 727	3 367	854
	Establishments with 2 employees .....	603	86 156	18 516	3 973	1 206
	Establishments with 3 or 4 employees .....	708	133 541	33 750	7 185	2 442
	Establishments with 5 or 6 employees .....	433	110 364	27 699	6 141	2 363
	Establishments with 7 to 9 employees .....	375	99 623	30 395	6 983	2 944
	Establishments with 10 to 14 employees .....	373	149 702	46 651	9 883	4 332
	Establishments with 15 to 19 employees .....	158	77 530	27 509	6 009	2 649
	Establishments with 20 to 49 employees .....	264	201 470	76 948	17 863	7 568
	Establishments with 50 to 99 employees .....	28	44 749	17 345	4 245	1 670
	Establishments with 100 employees or more .....	13	29 741	14 784	3 338	2 377
	Establishments not operated for the entire year .....	1 803	237 669	61 351	8 548	4 752
611620	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Establishments operated for the entire year .....	3 871	1 032 448	312 778	68 987	28 405
	Establishments with no employees .....	62	10 827	2 454	—	—
	Establishments with 1 employee .....	854	88 745	16 727	3 367	854
	Establishments with 2 employees .....	603	86 156	18 516	3 973	1 206
	Establishments with 3 or 4 employees .....	708	133 541	33 750	7 185	2 442
	Establishments with 5 or 6 employees .....	433	110 364	27 699	6 141	2 363
	Establishments with 7 to 9 employees .....	375	99 623	30 395	6 983	2 944
	Establishments with 10 to 14 employees .....	373	149 702	46 651	9 883	4 332
	Establishments with 15 to 19 employees .....	158	77 530	27 509	6 009	2 649
	Establishments with 20 to 49 employees .....	264	201 470	76 948	17 863	7 568
	Establishments with 50 to 99 employees .....	28	44 749	17 345	4 245	1 670
	Establishments with 100 employees or more .....	13	29 741	14 784	3 338	2 377
	Establishments not operated for the entire year .....	1 803	237 669	61 351	8 548	4 752
61163	Language schools					
	<b>All establishments</b> .....	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Establishments operated for the entire year .....	477	400 020	117 011	26 460	8 143
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	41	D	D	D	b
	Establishments with 2 employees .....	43	5 720	1 271	298	86
	Establishments with 3 or 4 employees .....	64	12 107	3 032	718	215
	Establishments with 5 or 6 employees .....	42	12 679	4 152	837	230
	Establishments with 7 to 9 employees .....	33	11 261	4 385	901	267
	Establishments with 10 to 14 employees .....	69	47 647	12 651	3 120	811
	Establishments with 15 to 19 employees .....	48	30 031	11 307	2 495	824
	Establishments with 20 to 49 employees .....	107	136 605	44 587	9 989	3 328
	Establishments with 50 to 99 employees .....	23	109 669	25 011	5 586	1 536
	Establishments with 100 employees or more .....	5	28 365	9 558	2 284	805
	Establishments not operated for the entire year .....	133	13 204	3 630	570	347
611630	Language schools					
	<b>All establishments</b> .....	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Establishments operated for the entire year .....	477	400 020	117 011	26 460	8 143
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	41	D	D	D	b
	Establishments with 2 employees .....	43	5 720	1 271	298	86
	Establishments with 3 or 4 employees .....	64	12 107	3 032	718	215
	Establishments with 5 or 6 employees .....	42	12 679	4 152	837	230
	Establishments with 7 to 9 employees .....	33	11 261	4 385	901	267
	Establishments with 10 to 14 employees .....	69	47 647	12 651	3 120	811
	Establishments with 15 to 19 employees .....	48	30 031	11 307	2 495	824
	Establishments with 20 to 49 employees .....	107	136 605	44 587	9 989	3 328
	Establishments with 50 to 99 employees .....	23	109 669	25 011	5 586	1 536
	Establishments with 100 employees or more .....	5	28 365	9 558	2 284	805
	Establishments not operated for the entire year .....	133	13 204	3 630	570	347
61169	All other schools & instruction					
	<b>All establishments</b> .....	<b>6 765</b>	<b>2 559 632</b>	<b>823 235</b>	<b>177 252</b>	<b>50 562</b>
	Establishments operated for the entire year .....	5 147	2 400 643	783 019	169 802	47 744
	Establishments with no employees .....	48	D	D	D	a
	Establishments with 1 employee .....	929	D	D	D	f
	Establishments with 2 employees .....	665	96 202	24 870	5 398	1 330
	Establishments with 3 or 4 employees .....	912	186 396	51 897	11 246	3 125
	Establishments with 5 or 6 employees .....	570	158 954	48 495	10 812	3 094
	Establishments with 7 to 9 employees .....	572	229 676	67 279	15 090	4 520
	Establishments with 10 to 14 employees .....	559	266 256	92 764	19 955	6 558
	Establishments with 15 to 19 employees .....	313	225 997	70 418	16 285	5 211
	Establishments with 20 to 49 employees .....	479	512 430	184 671	44 344	13 241
	Establishments with 50 to 99 employees .....	72	201 391	88 362	17 902	4 820
	Establishments with 100 employees or more .....	28	409 474	127 675	24 219	4 916
	Establishments not operated for the entire year .....	1 618	158 989	40 216	7 450	2 818

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611691	Exam preparation & tutoring					
	<b>All establishments</b> .....	<b>2 223</b>	<b>729 808</b>	<b>258 380</b>	<b>53 553</b>	<b>20 051</b>
	Establishments operated for the entire year .....	1 777	688 353	246 825	51 503	19 142
	Establishments with no employees .....	5	2 100	446	—	—
	Establishments with 1 employee .....	225	23 196	4 827	1 028	225
	Establishments with 2 employees .....	163	20 000	4 654	1 070	326
	Establishments with 3 or 4 employees .....	279	50 151	13 302	2 836	952
	Establishments with 5 or 6 employees .....	199	45 445	13 782	3 129	1 082
	Establishments with 7 to 9 employees .....	224	62 794	22 387	4 889	1 785
	Establishments with 10 to 14 employees .....	255	91 796	31 486	7 226	3 001
	Establishments with 15 to 19 employees .....	164	84 627	29 029	6 589	2 746
	Establishments with 20 to 49 employees .....	240	173 812	61 811	14 767	6 430
	Establishments with 50 to 99 employees .....	15	43 072	16 550	3 762	1 052
	Establishments with 100 employees or more .....	8	91 360	48 551	6 207	1 543
	Establishments not operated for the entire year .....	446	41 455	11 555	2 050	909
611692	Automobile driving schools					
	<b>All establishments</b> .....	<b>1 663</b>	<b>331 427</b>	<b>118 223</b>	<b>24 767</b>	<b>9 334</b>
	Establishments operated for the entire year .....	1 298	301 076	110 336	22 953	8 784
	Establishments with no employees .....	5	200	28	—	—
	Establishments with 1 employee .....	262	17 013	4 502	859	262
	Establishments with 2 employees .....	212	20 654	5 054	1 056	424
	Establishments with 3 or 4 employees .....	261	32 606	10 031	1 968	907
	Establishments with 5 or 6 employees .....	156	26 289	8 873	1 830	849
	Establishments with 7 to 9 employees .....	167	41 232	16 371	3 395	1 317
	Establishments with 10 to 14 employees .....	124	41 051	16 816	3 391	1 435
	Establishments with 15 to 19 employees .....	42	17 989	7 728	1 593	686
	Establishments with 20 to 49 employees .....	53	44 280	16 239	3 539	1 386
	Establishments with 50 to 99 employees .....	11	21 570	9 705	2 037	711
	Establishments with 100 employees or more .....	5	38 192	14 989	3 285	807
	Establishments not operated for the entire year .....	365	30 351	7 887	1 814	550
611699	All other miscellaneous schools & instruction					
	<b>All establishments</b> .....	<b>2 879</b>	<b>1 498 397</b>	<b>446 632</b>	<b>98 932</b>	<b>21 177</b>
	Establishments operated for the entire year .....	2 072	1 411 214	425 858	95 346	19 818
	Establishments with no employees .....	38	D	D	D	a
	Establishments with 1 employee .....	442	D	D	D	e
	Establishments with 2 employees .....	290	55 548	15 162	3 272	580
	Establishments with 3 or 4 employees .....	372	103 639	28 564	6 442	1 266
	Establishments with 5 or 6 employees .....	215	87 220	25 840	5 853	1 163
	Establishments with 7 to 9 employees .....	181	125 650	28 521	6 806	1 418
	Establishments with 10 to 14 employees .....	180	133 409	44 462	9 338	2 122
	Establishments with 15 to 19 employees .....	107	123 381	33 661	8 103	1 779
	Establishments with 20 to 49 employees .....	186	294 338	106 621	26 038	5 425
	Establishments with 50 to 99 employees .....	46	136 749	62 107	12 103	3 057
	Establishments with 100 employees or more .....	15	279 922	64 135	14 727	2 566
	Establishments not operated for the entire year .....	807	87 183	20 774	3 586	1 359
6117	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Establishments operated for the entire year .....	2 101	1 269 815	427 667	92 634	15 825
	Establishments with no employees .....	30	5 440	2 599	—	—
	Establishments with 1 employee .....	654	92 760	22 973	4 824	654
	Establishments with 2 employees .....	410	92 275	28 868	5 903	820
	Establishments with 3 or 4 employees .....	341	117 725	33 521	7 342	1 154
	Establishments with 5 or 6 employees .....	187	92 645	27 199	5 744	1 017
	Establishments with 7 to 9 employees .....	141	93 893	33 623	7 221	1 092
	Establishments with 10 to 14 employees .....	133	130 763	55 755	11 242	1 569
	Establishments with 15 to 19 employees .....	65	91 407	37 291	8 782	1 085
	Establishments with 20 to 49 employees .....	100	229 931	93 936	21 302	2 845
	Establishments with 50 to 99 employees .....	23	168 509	44 890	10 588	1 644
	Establishments with 100 employees or more .....	17	154 467	47 012	9 686	3 945
	Establishments not operated for the entire year .....	867	98 912	29 472	4 007	829
61171	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Establishments operated for the entire year .....	2 101	1 269 815	427 667	92 634	15 825
	Establishments with no employees .....	30	5 440	2 599	—	—
	Establishments with 1 employee .....	654	92 760	22 973	4 824	654
	Establishments with 2 employees .....	410	92 275	28 868	5 903	820
	Establishments with 3 or 4 employees .....	341	117 725	33 521	7 342	1 154
	Establishments with 5 or 6 employees .....	187	92 645	27 199	5 744	1 017
	Establishments with 7 to 9 employees .....	141	93 893	33 623	7 221	1 092
	Establishments with 10 to 14 employees .....	133	130 763	55 755	11 242	1 569
	Establishments with 15 to 19 employees .....	65	91 407	37 291	8 782	1 085
	Establishments with 20 to 49 employees .....	100	229 931	93 936	21 302	2 845
	Establishments with 50 to 99 employees .....	23	168 509	44 890	10 588	1 644
	Establishments with 100 employees or more .....	17	154 467	47 012	9 686	3 945
	Establishments not operated for the entire year .....	867	98 912	29 472	4 007	829

See footnotes at end of table.

Table 2a. **Employment Size of Establishments of Firms Subject to Federal Income Tax: 1997—**  
**Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611710	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Establishments operated for the entire year .....	2 101	1 269 815	427 667	92 634	15 825
	Establishments with no employees .....	30	5 440	2 599	—	—
	Establishments with 1 employee .....	654	92 760	22 973	4 824	654
	Establishments with 2 employees .....	410	92 275	28 868	5 903	820
	Establishments with 3 or 4 employees .....	341	117 725	33 521	7 342	1 154
	Establishments with 5 or 6 employees .....	187	92 645	27 199	5 744	1 017
	Establishments with 7 to 9 employees .....	141	93 893	33 623	7 221	1 092
	Establishments with 10 to 14 employees .....	133	130 763	55 755	11 242	1 569
	Establishments with 15 to 19 employees .....	65	91 407	37 291	8 782	1 085
	Establishments with 20 to 49 employees .....	100	229 931	93 936	21 302	2 845
	Establishments with 50 to 99 employees .....	23	168 509	44 890	10 588	1 644
	Establishments with 100 employees or more .....	17	154 467	47 012	9 686	3 945
	Establishments not operated for the entire year .....	867	98 912	29 472	4 007	829

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>					
	<b>All establishments</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Establishments operated for the entire year	6 079	5 379 864	1 426 194	339 960	69 807
	Establishments with no employees	24	10 803	2 067	-	-
	Establishments with 1 employee	1 072	114 767	28 680	6 232	1 072
	Establishments with 2 employees	843	143 066	38 136	8 549	1 686
	Establishments with 3 or 4 employees	1 082	274 129	80 418	18 827	3 700
	Establishments with 5 or 6 employees	703	266 438	78 425	18 278	3 827
	Establishments with 7 to 9 employees	653	355 633	97 551	22 893	5 158
	Establishments with 10 to 14 employees	594	468 650	133 187	32 589	6 972
	Establishments with 15 to 19 employees	294	264 242	86 854	20 744	4 961
	Establishments with 20 to 49 employees	579	938 753	311 458	72 703	17 308
	Establishments with 50 to 99 employees	176	756 220	208 270	50 397	11 881
	Establishments with 100 employees or more	59	1 787 163	361 148	88 748	13 242
	Establishments not operated for the entire year	1 074	125 846	35 285	5 515	2 581
<b>611</b>	<b>Educational services</b>					
	<b>All establishments</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Establishments operated for the entire year	6 079	5 379 864	1 426 194	339 960	69 807
	Establishments with no employees	24	10 803	2 067	-	-
	Establishments with 1 employee	1 072	114 767	28 680	6 232	1 072
	Establishments with 2 employees	843	143 066	38 136	8 549	1 686
	Establishments with 3 or 4 employees	1 082	274 129	80 418	18 827	3 700
	Establishments with 5 or 6 employees	703	266 438	78 425	18 278	3 827
	Establishments with 7 to 9 employees	653	355 633	97 551	22 893	5 158
	Establishments with 10 to 14 employees	594	468 650	133 187	32 589	6 972
	Establishments with 15 to 19 employees	294	264 242	86 854	20 744	4 961
	Establishments with 20 to 49 employees	579	938 753	311 458	72 703	17 308
	Establishments with 50 to 99 employees	176	756 220	208 270	50 397	11 881
	Establishments with 100 employees or more	59	1 787 163	361 148	88 748	13 242
	Establishments not operated for the entire year	1 074	125 846	35 285	5 515	2 581
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b>					
	<b>All establishments</b>	<b>519</b>	<b>650 920</b>	<b>141 716</b>	<b>33 171</b>	<b>4 783</b>
	Establishments operated for the entire year	439	641 805	139 620	32 834	4 681
	Establishments with no employees	2	D	D	D	a
	Establishments with 1 employee	70	D	D	D	b
	Establishments with 2 employees	66	17 114	4 598	955	132
	Establishments with 3 or 4 employees	90	35 104	9 656	2 283	304
	Establishments with 5 or 6 employees	52	38 648	9 456	2 216	286
	Establishments with 7 to 9 employees	39	35 021	8 057	1 742	306
	Establishments with 10 to 14 employees	44	50 449	13 210	3 310	509
	Establishments with 15 to 19 employees	23	48 561	11 117	2 609	396
	Establishments with 20 to 49 employees	38	117 683	31 433	7 230	1 130
	Establishments with 50 to 99 employees	11	66 363	21 134	5 208	726
	Establishments with 100 employees or more	4	222 009	27 937	6 794	822
	Establishments not operated for the entire year	80	9 115	2 096	337	102
<b>61141</b>	<b>Business &amp; secretarial schools</b>					
	<b>All establishments</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Establishments operated for the entire year	32	29 090	13 443	3 391	630
	Establishments with no employees	-	-	-	-	-
	Establishments with 1 employee	2	D	D	D	a
	Establishments with 2 employees	4	764	268	71	8
	Establishments with 3 or 4 employees	2	D	D	D	a
	Establishments with 5 or 6 employees	4	814	411	100	21
	Establishments with 7 to 9 employees	4	2 222	645	128	33
	Establishments with 10 to 14 employees	2	D	D	D	b
	Establishments with 15 to 19 employees	2	D	D	D	b
	Establishments with 20 to 49 employees	8	12 868	5 683	1 435	259
	Establishments with 50 to 99 employees	4	8 497	4 545	1 159	246
	Establishments with 100 employees or more	-	-	-	-	-
	Establishments not operated for the entire year	6	451	151	5	1
<b>611410</b>	<b>Business &amp; secretarial schools</b>					
	<b>All establishments</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Establishments operated for the entire year	32	29 090	13 443	3 391	630
	Establishments with no employees	-	-	-	-	-
	Establishments with 1 employee	2	D	D	D	a
	Establishments with 2 employees	4	764	268	71	8
	Establishments with 3 or 4 employees	2	D	D	D	a
	Establishments with 5 or 6 employees	4	814	411	100	21
	Establishments with 7 to 9 employees	4	2 222	645	128	33
	Establishments with 10 to 14 employees	2	D	D	D	b
	Establishments with 15 to 19 employees	2	D	D	D	b
	Establishments with 20 to 49 employees	8	12 868	5 683	1 435	259
	Establishments with 50 to 99 employees	4	8 497	4 545	1 159	246
	Establishments with 100 employees or more	-	-	-	-	-
	Establishments not operated for the entire year	6	451	151	5	1

See footnotes at end of table.



Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61142	Computer training					
	<b>All establishments</b> .....	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Establishments operated for the entire year .....	43	32 799	8 592	1 845	351
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	6	659	178	43	6
	Establishments with 2 employees .....	2	D	D	D	a
	Establishments with 3 or 4 employees .....	8	3 264	814	215	29
	Establishments with 5 or 6 employees .....	5	1 517	750	151	27
	Establishments with 7 to 9 employees .....	8	4 696	1 137	184	62
	Establishments with 10 to 14 employees .....	6	2 846	1 220	338	71
	Establishments with 15 to 19 employees .....	4	D	D	D	b
	Establishments with 20 to 49 employees .....	3	12 164	2 052	473	81
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	12	625	312	82	35
611420	Computer training					
	<b>All establishments</b> .....	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Establishments operated for the entire year .....	43	32 799	8 592	1 845	351
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	6	659	178	43	6
	Establishments with 2 employees .....	2	D	D	D	a
	Establishments with 3 or 4 employees .....	8	3 264	814	215	29
	Establishments with 5 or 6 employees .....	5	1 517	750	151	27
	Establishments with 7 to 9 employees .....	8	4 696	1 137	184	62
	Establishments with 10 to 14 employees .....	6	2 846	1 220	338	71
	Establishments with 15 to 19 employees .....	4	D	D	D	b
	Establishments with 20 to 49 employees .....	3	12 164	2 052	473	81
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	12	625	312	82	35
61143	Professional & management development training					
	<b>All establishments</b> .....	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Establishments operated for the entire year .....	364	579 916	117 585	27 598	3 700
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	62	8 097	2 071	434	62
	Establishments with 2 employees .....	60	D	D	D	c
	Establishments with 3 or 4 employees .....	80	31 528	8 695	2 028	268
	Establishments with 5 or 6 employees .....	43	36 317	8 295	1 965	238
	Establishments with 7 to 9 employees .....	27	28 103	6 275	1 430	211
	Establishments with 10 to 14 employees .....	36	D	D	D	e
	Establishments with 15 to 19 employees .....	17	41 942	8 534	2 034	295
	Establishments with 20 to 49 employees .....	27	92 651	23 698	5 322	790
	Establishments with 50 to 99 employees .....	7	57 866	16 589	4 049	480
	Establishments with 100 employees or more .....	4	222 009	27 937	6 794	822
	Establishments not operated for the entire year .....	62	8 039	1 633	250	66
611430	Professional & management development training					
	<b>All establishments</b> .....	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Establishments operated for the entire year .....	364	579 916	117 585	27 598	3 700
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	62	8 097	2 071	434	62
	Establishments with 2 employees .....	60	D	D	D	c
	Establishments with 3 or 4 employees .....	80	31 528	8 695	2 028	268
	Establishments with 5 or 6 employees .....	43	36 317	8 295	1 965	238
	Establishments with 7 to 9 employees .....	27	28 103	6 275	1 430	211
	Establishments with 10 to 14 employees .....	36	D	D	D	e
	Establishments with 15 to 19 employees .....	17	41 942	8 534	2 034	295
	Establishments with 20 to 49 employees .....	27	92 651	23 698	5 322	790
	Establishments with 50 to 99 employees .....	7	57 866	16 589	4 049	480
	Establishments with 100 employees or more .....	4	222 009	27 937	6 794	822
	Establishments not operated for the entire year .....	62	8 039	1 633	250	66
6115	Technical & trade schools					
	<b>All establishments</b> .....	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Establishments operated for the entire year .....	1 258	951 882	247 756	58 385	12 891
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	241	D	D	D	c
	Establishments with 2 employees .....	155	26 903	8 420	1 962	310
	Establishments with 3 or 4 employees .....	225	60 443	18 068	4 293	770
	Establishments with 5 or 6 employees .....	160	60 508	17 465	4 136	866
	Establishments with 7 to 9 employees .....	144	66 377	21 744	5 167	1 129
	Establishments with 10 to 14 employees .....	134	111 648	34 608	8 382	1 583
	Establishments with 15 to 19 employees .....	61	44 276	14 700	3 723	1 011
	Establishments with 20 to 49 employees .....	96	187 046	61 307	13 648	2 883
	Establishments with 50 to 99 employees .....	30	307 510	37 541	8 791	2 039
	Establishments with 100 employees or more .....	10	61 813	25 696	6 400	2 059
	Establishments not operated for the entire year .....	123	11 665	3 395	783	276

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61151	Technical & trade schools					
	<b>All establishments</b> .....	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Establishments operated for the entire year .....	1 258	951 882	247 756	58 385	12 891
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	241	D	D	D	c
	Establishments with 2 employees .....	155	26 903	8 420	1 962	310
	Establishments with 3 or 4 employees .....	225	60 443	18 068	4 293	770
	Establishments with 5 or 6 employees .....	160	60 508	17 465	4 136	866
	Establishments with 7 to 9 employees .....	144	66 377	21 744	5 167	1 129
	Establishments with 10 to 14 employees .....	134	111 648	34 608	8 382	1 583
	Establishments with 15 to 19 employees .....	61	44 276	14 700	3 723	1 011
	Establishments with 20 to 49 employees .....	96	187 046	61 307	13 648	2 883
	Establishments with 50 to 99 employees .....	30	307 510	37 541	8 791	2 039
	Establishments with 100 employees or more .....	10	61 813	25 696	6 400	2 059
	Establishments not operated for the entire year .....	123	11 665	3 395	783	276
611511	Cosmetology & barber schools					
	<b>All establishments</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>
	Establishments operated for the entire year .....	1	D	D	D	a
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	—	—	—	—	—
	Establishments with 2 employees .....	1	D	D	D	a
	Establishments with 3 or 4 employees .....	—	—	—	—	—
	Establishments with 5 or 6 employees .....	—	—	—	—	—
	Establishments with 7 to 9 employees .....	—	—	—	—	—
	Establishments with 10 to 14 employees .....	—	—	—	—	—
	Establishments with 15 to 19 employees .....	—	—	—	—	—
	Establishments with 20 to 49 employees .....	—	—	—	—	—
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	1	D	D	D	a
611512	Flight training					
	<b>All establishments</b> .....	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>
	Establishments operated for the entire year .....	39	D	D	D	f
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	13	D	D	D	a
	Establishments with 2 employees .....	3	D	D	D	a
	Establishments with 3 or 4 employees .....	7	D	D	D	b
	Establishments with 5 or 6 employees .....	6	D	D	D	b
	Establishments with 7 to 9 employees .....	3	D	D	D	b
	Establishments with 10 to 14 employees .....	3	D	D	D	b
	Establishments with 15 to 19 employees .....	1	D	D	D	a
	Establishments with 20 to 49 employees .....	1	D	D	D	b
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	1	D	D	D	e
	Establishments not operated for the entire year .....	6	D	D	D	a
611513	Apprenticeship training					
	<b>All establishments</b> .....	<b>904</b>	<b>330 636</b>	<b>109 600</b>	<b>26 351</b>	<b>6 194</b>
	Establishments operated for the entire year .....	846	327 365	108 552	26 022	6 032
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	170	D	D	D	c
	Establishments with 2 employees .....	115	21 036	6 669	1 545	230
	Establishments with 3 or 4 employees .....	165	42 199	12 950	3 101	566
	Establishments with 5 or 6 employees .....	106	39 856	11 021	2 646	577
	Establishments with 7 to 9 employees .....	105	44 004	15 077	3 573	824
	Establishments with 10 to 14 employees .....	87	57 247	18 679	4 576	1 025
	Establishments with 15 to 19 employees .....	43	23 745	7 482	1 930	718
	Establishments with 20 to 49 employees .....	44	67 632	24 563	5 752	1 271
	Establishments with 50 to 99 employees .....	10	15 970	6 357	1 545	651
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	58	3 271	1 048	329	162
611519	Other trade & technical schools					
	<b>All establishments</b> .....	<b>430</b>	<b>606 853</b>	<b>133 026</b>	<b>30 663</b>	<b>6 372</b>
	Establishments operated for the entire year .....	372	598 779	130 751	30 214	6 259
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	58	7 520	2 113	450	58
	Establishments with 2 employees .....	36	5 734	1 726	411	72
	Establishments with 3 or 4 employees .....	53	D	D	D	c
	Establishments with 5 or 6 employees .....	48	D	D	D	e
	Establishments with 7 to 9 employees .....	36	D	D	D	e
	Establishments with 10 to 14 employees .....	44	D	D	D	f
	Establishments with 15 to 19 employees .....	17	D	D	D	e
	Establishments with 20 to 49 employees .....	51	D	D	D	g
	Establishments with 50 to 99 employees .....	19	D	D	D	g
	Establishments with 100 employees or more .....	9	D	D	D	g
	Establishments not operated for the entire year .....	58	8 074	2 275	449	113

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
6116	Other schools & instruction					
	<b>All establishments</b> .....	<b>4 470</b>	<b>1 929 655</b>	<b>647 192</b>	<b>152 229</b>	<b>41 491</b>
	Establishments operated for the entire year .....	3 717	1 849 654	622 853	148 376	39 424
	Establishments with no employees .....	18	8 589	1 244	—	—
	Establishments with 1 employee .....	642	57 950	13 454	2 840	642
	Establishments with 2 employees .....	518	72 974	19 145	4 182	1 036
	Establishments with 3 or 4 employees .....	655	140 322	41 468	9 649	2 238
	Establishments with 5 or 6 employees .....	433	130 910	41 745	9 661	2 360
	Establishments with 7 to 9 employees .....	397	173 603	50 220	11 977	3 147
	Establishments with 10 to 14 employees .....	364	202 477	67 898	16 668	4 275
	Establishments with 15 to 19 employees .....	174	114 663	43 473	10 181	2 945
	Establishments with 20 to 49 employees .....	378	432 123	163 745	38 984	11 339
	Establishments with 50 to 99 employees .....	111	232 775	109 036	26 578	7 433
	Establishments with 100 employees or more .....	27	283 268	71 425	17 656	4 009
	Establishments not operated for the entire year .....	753	80 001	24 339	3 853	2 067
61161	Fine arts schools					
	<b>All establishments</b> .....	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Establishments operated for the entire year .....	868	371 930	134 749	32 635	11 080
	Establishments with no employees .....	3	D	D	D	a
	Establishments with 1 employee .....	133	13 408	2 561	559	133
	Establishments with 2 employees .....	100	15 756	3 590	793	200
	Establishments with 3 or 4 employees .....	136	28 939	7 485	1 820	462
	Establishments with 5 or 6 employees .....	99	27 335	8 937	2 010	540
	Establishments with 7 to 9 employees .....	112	40 999	12 684	3 227	881
	Establishments with 10 to 14 employees .....	91	32 602	12 031	2 940	1 051
	Establishments with 15 to 19 employees .....	37	16 456	5 965	1 501	634
	Establishments with 20 to 49 employees .....	110	95 334	38 233	9 090	3 304
	Establishments with 50 to 99 employees .....	39	56 765	25 579	6 545	2 579
	Establishments with 100 employees or more .....	8	D	D	D	g
	Establishments not operated for the entire year .....	141	16 554	5 240	1 096	521
611610	Fine arts schools					
	<b>All establishments</b> .....	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Establishments operated for the entire year .....	868	371 930	134 749	32 635	11 080
	Establishments with no employees .....	3	D	D	D	a
	Establishments with 1 employee .....	133	13 408	2 561	559	133
	Establishments with 2 employees .....	100	15 756	3 590	793	200
	Establishments with 3 or 4 employees .....	136	28 939	7 485	1 820	462
	Establishments with 5 or 6 employees .....	99	27 335	8 937	2 010	540
	Establishments with 7 to 9 employees .....	112	40 999	12 684	3 227	881
	Establishments with 10 to 14 employees .....	91	32 602	12 031	2 940	1 051
	Establishments with 15 to 19 employees .....	37	16 456	5 965	1 501	634
	Establishments with 20 to 49 employees .....	110	95 334	38 233	9 090	3 304
	Establishments with 50 to 99 employees .....	39	56 765	25 579	6 545	2 579
	Establishments with 100 employees or more .....	8	D	D	D	g
	Establishments not operated for the entire year .....	141	16 554	5 240	1 096	521
6116101	Dance schools (including children's & professionals')					
	<b>All establishments</b> .....	<b>270</b>	<b>65 308</b>	<b>23 394</b>	<b>5 780</b>	<b>1 980</b>
	Establishments operated for the entire year .....	232	62 737	22 717	5 598	1 875
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	41	3 271	650	146	41
	Establishments with 2 employees .....	33	4 796	898	230	66
	Establishments with 3 or 4 employees .....	45	6 904	2 183	537	152
	Establishments with 5 or 6 employees .....	25	3 563	1 138	272	137
	Establishments with 7 to 9 employees .....	36	7 631	2 576	619	286
	Establishments with 10 to 14 employees .....	21	5 990	2 220	630	249
	Establishments with 15 to 19 employees .....	10	2 617	1 019	303	175
	Establishments with 20 to 49 employees .....	17	12 622	5 715	1 418	485
	Establishments with 50 to 99 employees .....	1	D	D	D	b
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	38	2 571	677	182	105
6116102	Art, drama, & music schools					
	<b>All establishments</b> .....	<b>739</b>	<b>323 176</b>	<b>116 595</b>	<b>27 951</b>	<b>9 621</b>
	Establishments operated for the entire year .....	636	309 193	112 032	27 037	9 205
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	92	10 137	1 911	413	92
	Establishments with 2 employees .....	67	10 960	2 692	563	134
	Establishments with 3 or 4 employees .....	91	22 035	5 302	1 283	310
	Establishments with 5 or 6 employees .....	74	23 772	7 799	1 738	403
	Establishments with 7 to 9 employees .....	76	33 368	10 108	2 608	595
	Establishments with 10 to 14 employees .....	70	26 612	9 811	2 310	802
	Establishments with 15 to 19 employees .....	27	13 839	4 946	1 198	459
	Establishments with 20 to 49 employees .....	93	82 712	32 518	7 672	2 819
	Establishments with 50 to 99 employees .....	38	D	D	D	h
	Establishments with 100 employees or more .....	7	D	D	D	g
	Establishments not operated for the entire year .....	103	13 983	4 563	914	416

See footnotes at end of table.

**Table 2b. Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
61162	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Establishments operated for the entire year .....	537	136 574	41 942	9 425	4 033
	Establishments with no employees .....	7	652	73	—	—
	Establishments with 1 employee .....	99	12 311	2 065	391	99
	Establishments with 2 employees .....	86	11 357	2 983	544	172
	Establishments with 3 or 4 employees .....	98	21 891	5 432	1 118	341
	Establishments with 5 or 6 employees .....	77	15 163	5 207	1 126	413
	Establishments with 7 to 9 employees .....	57	16 643	4 826	1 146	453
	Establishments with 10 to 14 employees .....	52	20 481	5 583	1 309	596
	Establishments with 15 to 19 employees .....	19	5 800	2 266	609	325
	Establishments with 20 to 49 employees .....	35	25 165	10 530	2 453	1 132
	Establishments with 50 to 99 employees .....	7	7 111	2 977	729	502
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	212	19 573	5 529	722	357
611620	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Establishments operated for the entire year .....	537	136 574	41 942	9 425	4 033
	Establishments with no employees .....	7	652	73	—	—
	Establishments with 1 employee .....	99	12 311	2 065	391	99
	Establishments with 2 employees .....	86	11 357	2 983	544	172
	Establishments with 3 or 4 employees .....	98	21 891	5 432	1 118	341
	Establishments with 5 or 6 employees .....	77	15 163	5 207	1 126	413
	Establishments with 7 to 9 employees .....	57	16 643	4 826	1 146	453
	Establishments with 10 to 14 employees .....	52	20 481	5 583	1 309	596
	Establishments with 15 to 19 employees .....	19	5 800	2 266	609	325
	Establishments with 20 to 49 employees .....	35	25 165	10 530	2 453	1 132
	Establishments with 50 to 99 employees .....	7	7 111	2 977	729	502
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	212	19 573	5 529	722	357
61163	Language schools					
	<b>All establishments</b> .....	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Establishments operated for the entire year .....	188	70 833	30 038	7 054	2 823
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	17	965	336	71	17
	Establishments with 2 employees .....	17	1 693	525	125	34
	Establishments with 3 or 4 employees .....	31	5 051	1 380	309	108
	Establishments with 5 or 6 employees .....	15	1 684	634	153	82
	Establishments with 7 to 9 employees .....	27	5 703	1 885	386	214
	Establishments with 10 to 14 employees .....	22	7 420	3 022	755	260
	Establishments with 15 to 19 employees .....	13	5 386	2 286	509	218
	Establishments with 20 to 49 employees .....	37	28 635	11 791	2 820	1 088
	Establishments with 50 to 99 employees .....	5	1 656	730	191	324
	Establishments with 100 employees or more .....	4	12 640	7 449	1 735	478
	Establishments not operated for the entire year .....	56	4 511	1 639	385	523
611630	Language schools					
	<b>All establishments</b> .....	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Establishments operated for the entire year .....	188	70 833	30 038	7 054	2 823
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	17	965	336	71	17
	Establishments with 2 employees .....	17	1 693	525	125	34
	Establishments with 3 or 4 employees .....	31	5 051	1 380	309	108
	Establishments with 5 or 6 employees .....	15	1 684	634	153	82
	Establishments with 7 to 9 employees .....	27	5 703	1 885	386	214
	Establishments with 10 to 14 employees .....	22	7 420	3 022	755	260
	Establishments with 15 to 19 employees .....	13	5 386	2 286	509	218
	Establishments with 20 to 49 employees .....	37	28 635	11 791	2 820	1 088
	Establishments with 50 to 99 employees .....	5	1 656	730	191	324
	Establishments with 100 employees or more .....	4	12 640	7 449	1 735	478
	Establishments not operated for the entire year .....	56	4 511	1 639	385	523
61169	All other schools & instruction					
	<b>All establishments</b> .....	<b>2 468</b>	<b>1 309 680</b>	<b>428 055</b>	<b>100 912</b>	<b>22 154</b>
	Establishments operated for the entire year .....	2 124	1 270 317	416 124	99 262	21 488
	Establishments with no employees .....	8	D	D	D	a
	Establishments with 1 employee .....	393	31 266	8 492	1 819	393
	Establishments with 2 employees .....	315	44 168	12 047	2 720	630
	Establishments with 3 or 4 employees .....	390	84 441	27 171	6 402	1 327
	Establishments with 5 or 6 employees .....	242	86 728	26 967	6 372	1 325
	Establishments with 7 to 9 employees .....	201	110 258	30 825	7 218	1 599
	Establishments with 10 to 14 employees .....	199	141 974	47 262	11 664	2 368
	Establishments with 15 to 19 employees .....	105	87 021	32 956	7 562	1 768
	Establishments with 20 to 49 employees .....	196	282 989	103 191	24 621	5 815
	Establishments with 50 to 99 employees .....	60	167 243	79 750	19 113	4 028
	Establishments with 100 employees or more .....	15	D	D	D	g
	Establishments not operated for the entire year .....	344	39 363	11 931	1 650	666

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611691	Exam preparation & tutoring					
	<b>All establishments</b> .....	<b>407</b>	<b>85 564</b>	<b>32 744</b>	<b>7 503</b>	<b>2 613</b>
	Establishments operated for the entire year .....	347	80 767	30 852	7 151	2 457
	Establishments with no employees .....	1	D	D	D	a
	Establishments with 1 employee .....	79	6 355	1 374	327	79
	Establishments with 2 employees .....	59	4 687	1 649	406	118
	Establishments with 3 or 4 employees .....	65	9 354	3 577	809	214
	Establishments with 5 or 6 employees .....	38	10 090	3 179	709	208
	Establishments with 7 to 9 employees .....	37	D	D	D	e
	Establishments with 10 to 14 employees .....	26	8 175	4 230	1 037	317
	Establishments with 15 to 19 employees .....	17	D	D	D	e
	Establishments with 20 to 49 employees .....	20	15 364	5 896	1 316	528
	Establishments with 50 to 99 employees .....	4	2 719	1 857	463	318
	Establishments with 100 employees or more .....	1	D	D	D	c
	Establishments not operated for the entire year .....	60	4 797	1 892	352	156
611692	Automobile driving schools					
	<b>All establishments</b> .....	<b>56</b>	<b>30 392</b>	<b>6 342</b>	<b>1 352</b>	<b>379</b>
	Establishments operated for the entire year .....	45	29 785	6 075	1 303	360
	Establishments with no employees .....	—	—	—	—	—
	Establishments with 1 employee .....	7	1 149	165	38	7
	Establishments with 2 employees .....	7	817	180	41	14
	Establishments with 3 or 4 employees .....	13	1 862	548	120	46
	Establishments with 5 or 6 employees .....	7	2 565	814	195	39
	Establishments with 7 to 9 employees .....	1	D	D	D	a
	Establishments with 10 to 14 employees .....	3	1 163	670	168	41
	Establishments with 15 to 19 employees .....	2	D	D	D	b
	Establishments with 20 to 49 employees .....	5	20 094	2 960	590	170
	Establishments with 50 to 99 employees .....	—	—	—	—	—
	Establishments with 100 employees or more .....	—	—	—	—	—
	Establishments not operated for the entire year .....	11	607	267	49	19
611699	All other miscellaneous schools & instruction					
	<b>All establishments</b> .....	<b>2 005</b>	<b>1 193 724</b>	<b>388 969</b>	<b>92 057</b>	<b>19 162</b>
	Establishments operated for the entire year .....	1 732	1 159 765	379 197	90 808	18 671
	Establishments with no employees .....	7	1 493	901	—	—
	Establishments with 1 employee .....	307	23 762	6 953	1 454	307
	Establishments with 2 employees .....	249	38 664	10 218	2 273	498
	Establishments with 3 or 4 employees .....	312	73 225	23 046	5 473	1 067
	Establishments with 5 or 6 employees .....	197	74 073	22 974	5 468	1 078
	Establishments with 7 to 9 employees .....	163	99 994	26 220	6 214	1 301
	Establishments with 10 to 14 employees .....	170	132 636	42 362	10 459	2 010
	Establishments with 15 to 19 employees .....	86	73 206	28 843	6 631	1 450
	Establishments with 20 to 49 employees .....	171	247 531	94 335	22 715	5 117
	Establishments with 50 to 99 employees .....	56	164 524	77 893	18 650	3 710
	Establishments with 100 employees or more .....	14	230 657	45 452	11 471	2 133
	Establishments not operated for the entire year .....	273	33 959	9 772	1 249	491
6117	Educational support services					
	<b>All establishments</b> .....	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Establishments operated for the entire year .....	665	1 936 523	415 965	100 365	12 811
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	119	D	D	D	c
	Establishments with 2 employees .....	104	26 075	5 973	1 450	208
	Establishments with 3 or 4 employees .....	112	38 260	11 226	2 602	388
	Establishments with 5 or 6 employees .....	58	36 372	9 759	2 265	315
	Establishments with 7 to 9 employees .....	73	80 632	17 530	4 007	576
	Establishments with 10 to 14 employees .....	52	104 076	17 471	4 229	605
	Establishments with 15 to 19 employees .....	36	56 742	17 564	4 231	609
	Establishments with 20 to 49 employees .....	67	201 901	54 973	12 841	1 956
	Establishments with 50 to 99 employees .....	24	149 572	40 559	9 820	1 683
	Establishments with 100 employees or more .....	18	1 220 073	236 090	57 898	6 352
	Establishments not operated for the entire year .....	118	25 065	5 455	542	136
61171	Educational support services					
	<b>All establishments</b> .....	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Establishments operated for the entire year .....	665	1 936 523	415 965	100 365	12 811
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	119	D	D	D	c
	Establishments with 2 employees .....	104	26 075	5 973	1 450	208
	Establishments with 3 or 4 employees .....	112	38 260	11 226	2 602	388
	Establishments with 5 or 6 employees .....	58	36 372	9 759	2 265	315
	Establishments with 7 to 9 employees .....	73	80 632	17 530	4 007	576
	Establishments with 10 to 14 employees .....	52	104 076	17 471	4 229	605
	Establishments with 15 to 19 employees .....	36	56 742	17 564	4 231	609
	Establishments with 20 to 49 employees .....	67	201 901	54 973	12 841	1 956
	Establishments with 50 to 99 employees .....	24	149 572	40 559	9 820	1 683
	Establishments with 100 employees or more .....	18	1 220 073	236 090	57 898	6 352
	Establishments not operated for the entire year .....	118	25 065	5 455	542	136

See footnotes at end of table.

Table 2b. **Employment Size of Establishments of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of establishment <sup>1</sup>	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611710	Educational support services					
	<b>All establishments</b> .....	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Establishments operated for the entire year .....	665	1 936 523	415 965	100 365	12 811
	Establishments with no employees .....	2	D	D	D	a
	Establishments with 1 employee .....	119	D	D	D	c
	Establishments with 2 employees .....	104	26 075	5 973	1 450	208
	Establishments with 3 or 4 employees .....	112	38 260	11 226	2 602	388
	Establishments with 5 or 6 employees .....	58	36 372	9 759	2 265	315
	Establishments with 7 to 9 employees .....	73	80 632	17 530	4 007	576
	Establishments with 10 to 14 employees .....	52	104 076	17 471	4 229	605
	Establishments with 15 to 19 employees .....	36	56 742	17 564	4 231	609
	Establishments with 20 to 49 employees .....	67	201 901	54 973	12 841	1 956
	Establishments with 50 to 99 employees .....	24	149 572	40 559	9 820	1 683
	Establishments with 100 employees or more .....	18	1 220 073	236 090	57 898	6 352
	Establishments not operated for the entire year .....	118	25 065	5 455	542	136

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>31 183</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Single unit firms .....	29 990	29 990	9 893 414	3 168 040	684 075	174 660
	Multiunit firms .....	1 193	3 793	5 039 904	1 735 008	417 321	74 025
	Firms with 1 establishment .....	433	433	783 837	262 865	62 712	9 204
	Firms with 2 establishments .....	382	764	862 974	313 325	73 342	13 382
	Firms with 3 or 4 establishments .....	221	737	755 200	300 114	72 098	11 948
	Firms with 5 to 9 establishments .....	99	623	789 547	265 508	61 676	12 433
	Firms with 10 establishments or more .....	58	1 236	1 848 346	593 196	147 493	27 058
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>31 183</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Single unit firms .....	29 990	29 990	9 893 414	3 168 040	684 075	174 660
	Multiunit firms .....	1 193	3 793	5 039 904	1 735 008	417 321	74 025
	Firms with 1 establishment .....	433	433	783 837	262 865	62 712	9 204
	Firms with 2 establishments .....	382	764	862 974	313 325	73 342	13 382
	Firms with 3 or 4 establishments .....	221	737	755 200	300 114	72 098	11 948
	Firms with 5 to 9 establishments .....	99	623	789 547	265 508	61 676	12 433
	Firms with 10 establishments or more .....	58	1 236	1 848 346	593 196	147 493	27 058
6114	Business schools, & computer & management training						
	<b>All firms</b> .....	<b>5 531</b>	<b>6 056</b>	<b>4 902 474</b>	<b>1 688 736</b>	<b>380 073</b>	<b>53 861</b>
	Single unit firms .....	5 258	5 258	3 145 435	1 031 575	219 767	33 454
	Multiunit firms .....	273	798	1 757 039	657 161	160 306	20 407
	Firms with 1 establishment .....	100	100	296 549	105 196	24 856	2 609
	Firms with 2 establishments .....	80	160	348 662	137 472	30 779	4 282
	Firms with 3 or 4 establishments .....	55	185	323 269	132 123	31 942	3 904
	Firms with 5 to 9 establishments .....	28	187	384 836	138 437	32 745	5 435
	Firms with 10 establishments or more .....	10	166	403 723	143 933	39 984	4 177
61141	Business & secretarial schools						
	<b>All firms</b> .....	<b>478</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Single unit firms .....	412	412	274 968	109 228	24 648	5 528
	Multiunit firms .....	66	169	279 076	104 072	24 933	5 373
	Firms with 1 establishment .....	20	20	36 554	16 392	3 932	653
	Firms with 2 establishments .....	25	50	74 335	31 642	7 596	1 671
	Firms with 3 or 4 establishments .....	11	36	38 252	15 227	3 780	721
	Firms with 5 to 9 establishments .....	10	63	129 935	40 811	9 625	2 328
	Firms with 10 establishments or more .....	-	-	-	-	-	-
611410	Business & secretarial schools						
	<b>All firms</b> .....	<b>478</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Single unit firms .....	412	412	274 968	109 228	24 648	5 528
	Multiunit firms .....	66	169	279 076	104 072	24 933	5 373
	Firms with 1 establishment .....	20	20	36 554	16 392	3 932	653
	Firms with 2 establishments .....	25	50	74 335	31 642	7 596	1 671
	Firms with 3 or 4 establishments .....	11	36	38 252	15 227	3 780	721
	Firms with 5 to 9 establishments .....	10	63	129 935	40 811	9 625	2 328
	Firms with 10 establishments or more .....	-	-	-	-	-	-
61142	Computer training						
	<b>All firms</b> .....	<b>2 486</b>	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Single unit firms .....	2 342	2 342	1 347 017	521 024	112 113	16 496
	Multiunit firms .....	144	443	1 165 162	449 254	109 987	12 352
	Firms with 1 establishment .....	50	50	191 760	74 661	17 879	1 549
	Firms with 2 establishments .....	42	84	257 570	98 853	21 113	2 382
	Firms with 3 or 4 establishments .....	30	104	207 803	86 174	19 683	2 377
	Firms with 5 to 9 establishments .....	14	90	D	D	D	h
	Firms with 10 establishments or more .....	8	115	D	D	D	h
611420	Computer training						
	<b>All firms</b> .....	<b>2 486</b>	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Single unit firms .....	2 342	2 342	1 347 017	521 024	112 113	16 496
	Multiunit firms .....	144	443	1 165 162	449 254	109 987	12 352
	Firms with 1 establishment .....	50	50	191 760	74 661	17 879	1 549
	Firms with 2 establishments .....	42	84	257 570	98 853	21 113	2 382
	Firms with 3 or 4 establishments .....	30	104	207 803	86 174	19 683	2 377
	Firms with 5 to 9 establishments .....	14	90	D	D	D	h
	Firms with 10 establishments or more .....	8	115	D	D	D	h
61143	Professional & management development training						
	<b>All firms</b> .....	<b>2 576</b>	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Single unit firms .....	2 504	2 504	1 523 450	401 323	83 006	11 430
	Multiunit firms .....	72	186	312 801	103 835	25 386	2 682
	Firms with 1 establishment .....	40	40	95 884	26 933	6 171	741
	Firms with 2 establishments .....	14	28	17 545	5 503	1 168	168
	Firms with 3 or 4 establishments .....	12	38	57 753	23 912	7 051	616
	Firms with 5 to 9 establishments .....	4	29	D	D	D	e
	Firms with 10 establishments or more .....	2	51	D	D	D	f
611430	Professional & management development training						
	<b>All firms</b> .....	<b>2 576</b>	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Single unit firms .....	2 504	2 504	1 523 450	401 323	83 006	11 430
	Multiunit firms .....	72	186	312 801	103 835	25 386	2 682
	Firms with 1 establishment .....	40	40	95 884	26 933	6 171	741
	Firms with 2 establishments .....	14	28	17 545	5 503	1 168	168
	Firms with 3 or 4 establishments .....	12	38	57 753	23 912	7 051	616
	Firms with 5 to 9 establishments .....	4	29	D	D	D	e
	Firms with 10 establishments or more .....	2	51	D	D	D	f

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
6115	Technical & trade schools						
	<b>All firms</b> .....	<b>4 688</b>	<b>'5 465</b>	<b>'3 465 093</b>	<b>'1 161 025</b>	<b>'275 860</b>	<b>'54 310</b>
	Single unit firms .....	4 276	4 276	1 753 458	589 213	132 753	29 040
	Multiunit firms .....	412	1 189	1 711 635	571 812	143 107	25 270
	Firms with 1 establishment .....	174	174	276 925	99 262	25 389	4 205
	Firms with 2 establishments .....	120	240	264 146	85 526	22 083	3 539
	Firms with 3 or 4 establishments .....	64	213	246 928	98 864	23 974	4 056
	Firms with 5 to 9 establishments .....	34	203	123 166	42 786	10 353	1 696
	Firms with 10 establishments or more .....	20	359	800 470	245 374	61 308	11 774
61151	Technical & trade schools						
	<b>All firms</b> .....	<b>4 688</b>	<b>'5 465</b>	<b>'3 465 093</b>	<b>'1 161 025</b>	<b>'275 860</b>	<b>'54 310</b>
	Single unit firms .....	4 276	4 276	1 753 458	589 213	132 753	29 040
	Multiunit firms .....	412	1 189	1 711 635	571 812	143 107	25 270
	Firms with 1 establishment .....	174	174	276 925	99 262	25 389	4 205
	Firms with 2 establishments .....	120	240	264 146	85 526	22 083	3 539
	Firms with 3 or 4 establishments .....	64	213	246 928	98 864	23 974	4 056
	Firms with 5 to 9 establishments .....	34	203	123 166	42 786	10 353	1 696
	Firms with 10 establishments or more .....	20	359	800 470	245 374	61 308	11 774
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>1 494</b>	<b>1 805</b>	<b>453 884</b>	<b>159 907</b>	<b>38 865</b>	<b>10 289</b>
	Single unit firms .....	1 305	1 305	269 324	94 602	22 423	6 450
	Multiunit firms .....	189	500	184 560	65 305	16 442	3 839
	Firms with 1 establishment .....	76	76	31 007	12 150	2 887	659
	Firms with 2 establishments .....	59	118	45 948	16 727	4 444	1 012
	Firms with 3 or 4 establishments .....	31	107	45 216	15 745	3 882	918
	Firms with 5 to 9 establishments .....	17	101	25 518	8 597	2 166	522
	Firms with 10 establishments or more .....	6	98	36 871	12 086	3 063	728
611512	Flight training						
	<b>All firms</b> .....	<b>759</b>	<b>849</b>	<b>921 328</b>	<b>260 672</b>	<b>62 653</b>	<b>12 260</b>
	Single unit firms .....	720	720	364 745	91 624	18 792	5 000
	Multiunit firms .....	39	129	556 583	169 048	43 861	7 260
	Firms with 1 establishment .....	20	20	64 206	27 880	7 752	1 091
	Firms with 2 establishments .....	11	22	69 962	16 875	4 501	535
	Firms with 3 or 4 establishments .....	5	16	D	D	D	f
	Firms with 5 to 9 establishments .....	1	6	D	D	D	b
	Firms with 10 establishments or more .....	2	65	D	D	D	h
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>243</b>	<b>253</b>	<b>91 718</b>	<b>30 612</b>	<b>7 165</b>	<b>1 303</b>
	Single unit firms .....	225	225	47 258	14 875	3 417	899
	Multiunit firms .....	18	28	44 460	15 737	3 748	404
	Firms with 1 establishment .....	14	14	23 933	8 924	1 893	334
	Firms with 2 establishments .....	2	4	D	D	D	b
	Firms with 3 or 4 establishments .....	1	4	D	D	D	a
	Firms with 5 to 9 establishments .....	1	6	D	D	D	a
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>2 201</b>	<b>'2 558</b>	<b>'1 998 163</b>	<b>'709 834</b>	<b>'167 177</b>	<b>'30 458</b>
	Single unit firms .....	2 026	2 026	1 072 131	388 112	88 121	16 691
	Multiunit firms .....	175	532	926 032	321 722	79 056	13 767
	Firms with 1 establishment .....	76	76	191 878	66 191	16 387	2 598
	Firms with 2 establishments .....	45	90	D	D	D	g
	Firms with 3 or 4 establishments .....	28	91	146 982	56 206	13 300	2 187
	Firms with 5 to 9 establishments .....	13	79	D	D	D	f
	Firms with 10 establishments or more .....	13	196	D	D	D	i
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>18 189</b>	<b>19 294</b>	<b>5 197 024</b>	<b>1 596 148</b>	<b>348 822</b>	<b>123 860</b>
	Single unit firms .....	17 709	17 709	3 994 419	1 215 098	262 820	101 183
	Multiunit firms .....	480	1 585	1 202 605	381 050	86 002	22 677
	Firms with 1 establishment .....	174	174	268 647	75 043	17 478	3 203
	Firms with 2 establishments .....	155	310	154 323	58 210	13 426	4 193
	Firms with 3 or 4 establishments .....	97	320	215 866	82 040	18 025	4 380
	Firms with 5 to 9 establishments .....	31	185	97 612	30 096	6 976	2 380
	Firms with 10 establishments or more .....	23	596	466 157	135 661	30 097	8 521
61161	Fine arts schools						
	<b>All firms</b> .....	<b>6 116</b>	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Single unit firms .....	5 993	5 993	865 117	243 094	58 814	29 089
	Multiunit firms .....	123	252	88 934	35 049	8 191	2 562
	Firms with 1 establishment .....	39	39	18 403	6 113	1 438	465
	Firms with 2 establishments .....	62	124	44 819	18 662	4 485	1 509
	Firms with 3 or 4 establishments .....	18	59	18 699	7 286	1 264	446
	Firms with 5 to 9 establishments .....	3	15	D	D	D	b
	Firms with 10 establishments or more .....	1	15	D	D	D	b



**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611610	Fine arts schools						
	<b>All firms</b> .....	<b>6 116</b>	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Single unit firms .....	5 993	5 993	865 117	243 094	58 814	29 089
	Multiunit firms .....	123	252	88 934	35 049	8 191	2 562
	Firms with 1 establishment .....	39	39	18 403	6 113	1 438	465
	Firms with 2 establishments .....	62	124	44 819	18 662	4 485	1 509
	Firms with 3 or 4 establishments .....	18	59	18 699	7 286	1 264	446
	Firms with 5 to 9 establishments .....	3	15	D	D	D	b
	Firms with 10 establishments or more .....	1	15	D	D	D	b
6116101	Dance schools (including children's & professionals')						
	<b>All firms</b> .....	<b>4 999</b>	<b>5 097</b>	<b>716 424</b>	<b>199 984</b>	<b>49 429</b>	<b>25 960</b>
	Single unit firms .....	4 897	4 897	673 549	182 670	45 224	24 079
	Multiunit firms .....	102	200	42 875	17 314	4 205	1 881
	Firms with 1 establishment .....	31	31	8 884	4 052	954	380
	Firms with 2 establishments .....	53	106	23 973	9 222	2 307	1 054
	Firms with 3 or 4 establishments .....	15	48	D	D	D	e
	Firms with 5 to 9 establishments .....	3	15	D	D	D	b
	Firms with 10 establishments or more .....	—	—	—	—	—	—
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>1 117</b>	<b>1 148</b>	<b>237 627</b>	<b>78 159</b>	<b>17 576</b>	<b>5 691</b>
	Single unit firms .....	1 096	1 096	191 568	60 424	13 590	5 010
	Multiunit firms .....	21	52	46 059	17 735	3 986	681
	Firms with 1 establishment .....	8	8	9 519	2 061	484	85
	Firms with 2 establishments .....	9	18	20 846	9 440	2 178	455
	Firms with 3 or 4 establishments .....	3	11	D	D	D	b
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	1	15	D	D	D	b
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 556</b>	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Single unit firms .....	5 448	5 448	1 135 791	328 018	66 990	30 255
	Multiunit firms .....	108	226	134 326	46 111	10 545	2 902
	Firms with 1 establishment .....	57	57	54 715	15 312	3 335	767
	Firms with 2 establishments .....	27	54	27 223	9 980	2 259	875
	Firms with 3 or 4 establishments .....	15	47	30 225	15 060	3 584	647
	Firms with 5 to 9 establishments .....	6	33	7 574	2 327	441	407
	Firms with 10 establishments or more .....	3	35	14 589	3 432	926	206
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 556</b>	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Single unit firms .....	5 448	5 448	1 135 791	328 018	66 990	30 255
	Multiunit firms .....	108	226	134 326	46 111	10 545	2 902
	Firms with 1 establishment .....	57	57	54 715	15 312	3 335	767
	Firms with 2 establishments .....	27	54	27 223	9 980	2 259	875
	Firms with 3 or 4 establishments .....	15	47	30 225	15 060	3 584	647
	Firms with 5 to 9 establishments .....	6	33	7 574	2 327	441	407
	Firms with 10 establishments or more .....	3	35	14 589	3 432	926	206
61163	Language schools						
	<b>All firms</b> .....	<b>470</b>	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Single unit firms .....	444	444	164 039	61 384	12 936	4 399
	Multiunit firms .....	26	166	249 185	59 257	14 094	4 091
	Firms with 1 establishment .....	5	5	5 285	2 220	443	86
	Firms with 2 establishments .....	5	10	6 327	2 810	590	140
	Firms with 3 or 4 establishments .....	11	40	57 098	16 379	3 448	755
	Firms with 5 to 9 establishments .....	2	15	D	D	D	c
	Firms with 10 establishments or more .....	3	96	D	D	D	h
611630	Language schools						
	<b>All firms</b> .....	<b>470</b>	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Single unit firms .....	444	444	164 039	61 384	12 936	4 399
	Multiunit firms .....	26	166	249 185	59 257	14 094	4 091
	Firms with 1 establishment .....	5	5	5 285	2 220	443	86
	Firms with 2 establishments .....	5	10	6 327	2 810	590	140
	Firms with 3 or 4 establishments .....	11	40	57 098	16 379	3 448	755
	Firms with 5 to 9 establishments .....	2	15	D	D	D	c
	Firms with 10 establishments or more .....	3	96	D	D	D	h
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>6 059</b>	<b>6 765</b>	<b>2 559 632</b>	<b>823 235</b>	<b>177 252</b>	<b>50 562</b>
	Single unit firms .....	5 824	5 824	1 829 472	582 602	124 080	37 440
	Multiunit firms .....	235	941	730 160	240 633	53 172	13 122
	Firms with 1 establishment .....	88	88	198 113	54 529	12 943	2 053
	Firms with 2 establishments .....	59	118	79 978	27 925	6 265	1 638
	Firms with 3 or 4 establishments .....	53	176	116 437	44 980	9 696	2 540
	Firms with 5 to 9 establishments .....	20	125	60 860	21 189	4 888	1 612
	Firms with 10 establishments or more .....	15	434	274 772	92 010	19 380	5 279

**Table 3a. Single Unit and Multiunit Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>1 807</b>	<b>2 223</b>	<b>729 808</b>	<b>258 380</b>	<b>53 553</b>	<b>20 051</b>
	Single unit firms .....	1 715	1 715	430 385	150 054	32 459	13 342
	Multiunit firms .....	92	508	299 423	108 326	21 094	6 709
	Firms with 1 establishment .....	18	18	20 872	9 235	1 932	461
	Firms with 2 establishments .....	33	66	31 957	11 008	2 286	898
	Firms with 3 or 4 establishments .....	29	96	38 044	15 513	3 401	1 431
	Firms with 5 to 9 establishments .....	6	40	18 958	7 033	2 863	357
	Firms with 10 establishments or more .....	6	288	189 592	65 537	10 612	3 562
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>1 553</b>	<b>1 663</b>	<b>331 427</b>	<b>118 223</b>	<b>24 767</b>	<b>9 334</b>
	Single unit firms .....	1 517	1 517	261 579	92 209	19 594	8 005
	Multiunit firms .....	36	146	69 848	26 014	5 173	1 329
	Firms with 1 establishment .....	11	11	30 518	11 034	2 228	460
	Firms with 2 establishments .....	7	14	6 208	2 497	431	129
	Firms with 3 or 4 establishments .....	11	38	21 704	7 658	1 571	436
	Firms with 5 to 9 establishments .....	3	16	3 255	1 640	325	95
	Firms with 10 establishments or more .....	4	67	8 163	3 185	618	209
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>2 707</b>	<b>2 879</b>	<b>1 498 397</b>	<b>446 632</b>	<b>98 932</b>	<b>21 177</b>
	Single unit firms .....	2 592	2 592	1 137 508	340 339	72 027	16 093
	Multiunit firms .....	115	287	360 889	106 293	26 905	5 084
	Firms with 1 establishment .....	68	68	158 784	38 455	10 002	1 445
	Firms with 2 establishments .....	17	34	34 979	12 286	3 020	452
	Firms with 3 or 4 establishments .....	15	50	65 320	24 855	6 350	832
	Firms with 5 to 9 establishments .....	11	70	42 278	13 493	2 966	1 102
	Firms with 10 establishments or more .....	4	65	59 528	17 204	4 567	1 253
6117	Educational support services						
	<b>All firms</b> .....	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Single unit firms .....	2 747	2 747	1 000 102	332 154	68 735	10 983
	Multiunit firms .....	89	221	368 625	124 985	27 906	5 671
	Firms with 1 establishment .....	45	45	95 841	40 372	9 454	1 396
	Firms with 2 establishments .....	23	46	151 021	27 174	5 857	899
	Firms with 3 or 4 establishments .....	12	39	41 037	16 193	3 945	541
	Firms with 5 to 9 establishments .....	6	40	49 692	23 403	4 557	2 352
	Firms with 10 establishments or more .....	3	51	31 034	17 843	4 093	483
61171	Educational support services						
	<b>All firms</b> .....	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Single unit firms .....	2 747	2 747	1 000 102	332 154	68 735	10 983
	Multiunit firms .....	89	221	368 625	124 985	27 906	5 671
	Firms with 1 establishment .....	45	45	95 841	40 372	9 454	1 396
	Firms with 2 establishments .....	23	46	151 021	27 174	5 857	899
	Firms with 3 or 4 establishments .....	12	39	41 037	16 193	3 945	541
	Firms with 5 to 9 establishments .....	6	40	49 692	23 403	4 557	2 352
	Firms with 10 establishments or more .....	3	51	31 034	17 843	4 093	483
611710	Educational support services						
	<b>All firms</b> .....	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Single unit firms .....	2 747	2 747	1 000 102	332 154	68 735	10 983
	Multiunit firms .....	89	221	368 625	124 985	27 906	5 671
	Firms with 1 establishment .....	45	45	95 841	40 372	9 454	1 396
	Firms with 2 establishments .....	23	46	151 021	27 174	5 857	899
	Firms with 3 or 4 establishments .....	12	39	41 037	16 193	3 945	541
	Firms with 5 to 9 establishments .....	6	40	49 692	23 403	4 557	2 352
	Firms with 10 establishments or more .....	3	51	31 034	17 843	4 093	483

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>6 580</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Single unit firms .....	6 188	6 188	3 267 434	935 410	219 326	53 538
	Multiunit firms .....	392	965	2 238 276	526 069	126 149	18 850
	Firms with 1 establishment .....	230	230	439 355	116 809	27 864	5 164
	Firms with 2 establishments .....	68	136	205 278	64 151	15 764	2 857
	Firms with 3 or 4 establishments .....	52	174	439 853	96 470	23 555	3 786
	Firms with 5 to 9 establishments .....	31	203	821 291	193 090	45 402	5 457
	Firms with 10 establishments or more .....	11	222	332 499	55 549	13 564	1 586
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>6 580</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Single unit firms .....	6 188	6 188	3 267 434	935 410	219 326	53 538
	Multiunit firms .....	392	965	2 238 276	526 069	126 149	18 850
	Firms with 1 establishment .....	230	230	439 355	116 809	27 864	5 164
	Firms with 2 establishments .....	68	136	205 278	64 151	15 764	2 857
	Firms with 3 or 4 establishments .....	52	174	439 853	96 470	23 555	3 786
	Firms with 5 to 9 establishments .....	31	203	821 291	193 090	45 402	5 457
	Firms with 10 establishments or more .....	11	222	332 499	55 549	13 564	1 586
6114	Business schools, & computer & management training						
	<b>All firms</b> .....	<b>479</b>	<b>519</b>	<b>650 920</b>	<b>141 716</b>	<b>33 171</b>	<b>4 783</b>
	Single unit firms .....	447	447	318 803	85 601	19 320	2 985
	Multiunit firms .....	32	72	332 117	56 115	13 851	1 798
	Firms with 1 establishment .....	22	22	29 793	9 515	2 319	380
	Firms with 2 establishments .....	2	4	D	D	D	b
	Firms with 3 or 4 establishments .....	5	17	D	D	D	g
	Firms with 5 to 9 establishments .....	2	14	D	D	D	c
	Firms with 10 establishments or more .....	1	15	D	D	D	b
61141	Business & secretarial schools						
	<b>All firms</b> .....	<b>34</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Single unit firms .....	28	28	D	D	D	e
	Multiunit firms .....	6	10	D	D	D	e
	Firms with 1 establishment .....	4	4	D	D	D	b
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	1	4	D	D	D	c
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611410	Business & secretarial schools						
	<b>All firms</b> .....	<b>34</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Single unit firms .....	28	28	D	D	D	e
	Multiunit firms .....	6	10	D	D	D	e
	Firms with 1 establishment .....	4	4	D	D	D	b
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	1	4	D	D	D	c
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
61142	Computer training						
	<b>All firms</b> .....	<b>53</b>	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Single unit firms .....	51	51	D	D	D	e
	Multiunit firms .....	2	4	D	D	D	b
	Firms with 1 establishment .....	1	1	D	D	D	a
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611420	Computer training						
	<b>All firms</b> .....	<b>53</b>	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Single unit firms .....	51	51	D	D	D	e
	Multiunit firms .....	2	4	D	D	D	b
	Firms with 1 establishment .....	1	1	D	D	D	a
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	1	3	D	D	D	b
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
61143	Professional & management development training						
	<b>All firms</b> .....	<b>392</b>	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Single unit firms .....	368	368	272 919	69 539	15 737	2 261
	Multiunit firms .....	24	58	315 036	49 679	12 111	1 505
	Firms with 1 establishment .....	17	17	27 639	8 655	1 996	349
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	3	10	D	D	D	f
	Firms with 5 to 9 establishments .....	2	14	D	D	D	c
	Firms with 10 establishments or more .....	1	15	D	D	D	b
611430	Professional & management development training						
	<b>All firms</b> .....	<b>392</b>	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Single unit firms .....	368	368	272 919	69 539	15 737	2 261
	Multiunit firms .....	24	58	315 036	49 679	12 111	1 505
	Firms with 1 establishment .....	17	17	27 639	8 655	1 996	349
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	3	10	D	D	D	f
	Firms with 5 to 9 establishments .....	2	14	D	D	D	c
	Firms with 10 establishments or more .....	1	15	D	D	D	b

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
6115	Technical & trade schools						
	<b>All firms</b> .....	<b>1 220</b>	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Single unit firms .....	1 121	1 121	700 600	184 898	43 483	10 492
	Multiunit firms .....	99	260	262 947	66 253	15 685	2 675
	Firms with 1 establishment .....	65	65	61 446	25 805	6 408	1 167
	Firms with 2 establishments .....	14	28	17 881	8 195	2 125	558
	Firms with 3 or 4 establishments .....	9	30	12 900	3 910	1 022	227
	Firms with 5 to 9 establishments .....	8	54	155 377	20 914	4 349	487
	Firms with 10 establishments or more .....	3	83	15 343	7 429	1 781	236
61151	Technical & trade schools						
	<b>All firms</b> .....	<b>1 220</b>	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Single unit firms .....	1 121	1 121	700 600	184 898	43 483	10 492
	Multiunit firms .....	99	260	262 947	66 253	15 685	2 675
	Firms with 1 establishment .....	65	65	61 446	25 805	6 408	1 167
	Firms with 2 establishments .....	14	28	17 881	8 195	2 125	558
	Firms with 3 or 4 establishments .....	9	30	12 900	3 910	1 022	227
	Firms with 5 to 9 establishments .....	8	54	155 377	20 914	4 349	487
	Firms with 10 establishments or more .....	3	83	15 343	7 429	1 781	236
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>2</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>
	Single unit firms .....	2	2	D	D	D	a
	Multiunit firms .....	—	—	—	—	—	—
	Firms with 1 establishment .....	—	—	—	—	—	—
	Firms with 2 establishments .....	—	—	—	—	—	—
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611512	Flight training						
	<b>All firms</b> .....	<b>38</b>	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>
	Single unit firms .....	32	32	D	D	D	c
	Multiunit firms .....	6	13	D	D	D	e
	Firms with 1 establishment .....	2	2	D	D	D	a
	Firms with 2 establishments .....	3	6	D	D	D	e
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	1	5	D	D	D	a
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>778</b>	<b>904</b>	<b>330 636</b>	<b>109 600</b>	<b>26 351</b>	<b>6 194</b>
	Single unit firms .....	728	728	263 778	83 760	20 100	5 174
	Multiunit firms .....	50	176	66 858	25 840	6 251	1 020
	Firms with 1 establishment .....	27	27	15 759	6 046	1 498	346
	Firms with 2 establishments .....	7	14	3 364	1 565	420	71
	Firms with 3 or 4 establishments .....	7	23	D	D	D	c
	Firms with 5 to 9 establishments .....	7	45	29 317	9 533	2 262	273
	Firms with 10 establishments or more .....	2	67	D	D	D	c
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>410</b>	<b>430</b>	<b>606 853</b>	<b>133 026</b>	<b>30 663</b>	<b>6 372</b>
	Single unit firms .....	359	359	D	D	D	i
	Multiunit firms .....	51	71	D	D	D	g
	Firms with 1 establishment .....	42	42	D	D	D	f
	Firms with 2 establishments .....	6	12	D	D	D	c
	Firms with 3 or 4 establishments .....	1	3	D	D	D	c
	Firms with 5 to 9 establishments .....	2	14	D	D	D	c
	Firms with 10 establishments or more .....	—	—	—	—	—	—
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>4 208</b>	<b>4 470</b>	<b>1 929 655</b>	<b>647 192</b>	<b>152 229</b>	<b>41 491</b>
	Single unit firms .....	3 966	3 966	1 537 318	491 471	115 032	33 351
	Multiunit firms .....	242	504	392 337	155 721	37 197	8 140
	Firms with 1 establishment .....	148	148	140 797	59 285	14 062	2 588
	Firms with 2 establishments .....	40	80	85 155	27 519	6 355	1 407
	Firms with 3 or 4 establishments .....	33	110	61 220	26 244	6 753	1 616
	Firms with 5 to 9 establishments .....	17	111	70 935	28 195	6 425	1 906
	Firms with 10 establishments or more .....	4	55	34 230	14 478	3 602	623
61161	Fine arts schools						
	<b>All firms</b> .....	<b>971</b>	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Single unit firms .....	933	933	330 249	111 765	26 772	9 442
	Multiunit firms .....	38	76	58 235	28 224	6 959	2 159
	Firms with 1 establishment .....	18	18	21 705	11 093	2 663	669
	Firms with 2 establishments .....	14	28	D	D	D	f
	Firms with 3 or 4 establishments .....	4	13	8 701	4 234	1 053	492
	Firms with 5 to 9 establishments .....	1	5	D	D	D	e
	Firms with 10 establishments or more .....	1	12	D	D	D	b

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611610	Fine arts schools						
	<b>All firms</b> .....	<b>971</b>	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Single unit firms .....	933	933	330 249	111 765	26 772	9 442
	Multiunit firms .....	38	76	58 235	28 224	6 959	2 159
	Firms with 1 establishment .....	18	18	21 705	11 093	2 663	669
	Firms with 2 establishments .....	14	28	D	D	D	f
	Firms with 3 or 4 establishments .....	4	13	8 701	4 234	1 053	492
	Firms with 5 to 9 establishments .....	1	5	D	D	D	e
	Firms with 10 establishments or more .....	1	12	D	D	D	b
6116101	Dance schools (including children's & professionals')						
	<b>All firms</b> .....	<b>268</b>	<b>270</b>	<b>65 308</b>	<b>23 394</b>	<b>5 780</b>	<b>1 980</b>
	Single unit firms .....	262	262	50 887	17 125	4 328	1 652
	Multiunit firms .....	6	8	14 421	6 269	1 452	328
	Firms with 1 establishment .....	4	4	D	D	D	e
	Firms with 2 establishments .....	2	4	D	D	D	b
	Firms with 3 or 4 establishments .....	—	—	—	—	—	—
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>703</b>	<b>739</b>	<b>323 176</b>	<b>116 595</b>	<b>27 951</b>	<b>9 621</b>
	Single unit firms .....	671	671	279 362	94 640	22 444	7 790
	Multiunit firms .....	32	68	43 814	21 955	5 507	1 831
	Firms with 1 establishment .....	14	14	D	D	D	e
	Firms with 2 establishments .....	12	24	18 705	7 361	1 720	538
	Firms with 3 or 4 establishments .....	4	13	8 701	4 234	1 053	492
	Firms with 5 to 9 establishments .....	1	5	D	D	D	e
	Firms with 10 establishments or more .....	1	12	D	D	D	b
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>720</b>	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Single unit firms .....	665	665	128 063	36 097	7 919	3 808
	Multiunit firms .....	55	84	28 084	11 374	2 228	582
	Firms with 1 establishment .....	42	42	11 155	5 239	827	307
	Firms with 2 establishments .....	7	14	11 505	4 694	1 022	180
	Firms with 3 or 4 establishments .....	4	13	D	D	D	b
	Firms with 5 to 9 establishments .....	2	15	D	D	D	b
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>720</b>	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Single unit firms .....	665	665	128 063	36 097	7 919	3 808
	Multiunit firms .....	55	84	28 084	11 374	2 228	582
	Firms with 1 establishment .....	42	42	11 155	5 239	827	307
	Firms with 2 establishments .....	7	14	11 505	4 694	1 022	180
	Firms with 3 or 4 establishments .....	4	13	D	D	D	b
	Firms with 5 to 9 establishments .....	2	15	D	D	D	b
	Firms with 10 establishments or more .....	—	—	—	—	—	—
61163	Language schools						
	<b>All firms</b> .....	<b>226</b>	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Single unit firms .....	215	215	56 335	24 708	5 858	2 824
	Multiunit firms .....	11	29	19 009	6 969	1 581	522
	Firms with 1 establishment .....	6	6	10 600	2 532	563	90
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	2	7	D	D	D	b
	Firms with 5 to 9 establishments .....	2	14	D	D	D	e
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611630	Language schools						
	<b>All firms</b> .....	<b>226</b>	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Single unit firms .....	215	215	56 335	24 708	5 858	2 824
	Multiunit firms .....	11	29	19 009	6 969	1 581	522
	Firms with 1 establishment .....	6	6	10 600	2 532	563	90
	Firms with 2 establishments .....	1	2	D	D	D	b
	Firms with 3 or 4 establishments .....	2	7	D	D	D	b
	Firms with 5 to 9 establishments .....	2	14	D	D	D	e
	Firms with 10 establishments or more .....	—	—	—	—	—	—
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>2 297</b>	<b>2 468</b>	<b>1 309 680</b>	<b>428 055</b>	<b>100 912</b>	<b>22 154</b>
	Single unit firms .....	2 153	2 153	1 022 671	318 901	74 483	17 277
	Multiunit firms .....	144	315	287 009	109 154	26 429	4 877
	Firms with 1 establishment .....	90	90	122 748	44 340	10 891	1 692
	Firms with 2 establishments .....	19	38	29 796	12 102	2 862	563
	Firms with 3 or 4 establishments .....	20	67	45 186	17 903	4 633	862
	Firms with 5 to 9 establishments .....	12	77	D	D	D	g
	Firms with 10 establishments or more .....	3	43	D	D	D	f

**Table 3b. Single Unit and Multiunit Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and number of units	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>393</b>	<b>407</b>	<b>85 564</b>	<b>32 744</b>	<b>7 503</b>	<b>2 613</b>
	Single unit firms .....	371	371	77 784	29 215	6 727	2 387
	Multiunit firms .....	22	36	7 780	3 529	776	226
	Firms with 1 establishment .....	15	15	D	D	D	b
	Firms with 2 establishments .....	2	4	D	D	D	b
	Firms with 3 or 4 establishments .....	5	17	D	D	D	c
	Firms with 5 to 9 establishments .....	—	—	—	—	—	—
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>48</b>	<b>56</b>	<b>30 392</b>	<b>6 342</b>	<b>1 352</b>	<b>379</b>
	Single unit firms .....	41	41	7 093	2 048	452	184
	Multiunit firms .....	7	15	23 299	4 294	900	195
	Firms with 1 establishment .....	3	3	D	D	D	b
	Firms with 2 establishments .....	2	4	D	D	D	b
	Firms with 3 or 4 establishments .....	1	3	D	D	D	a
	Firms with 5 to 9 establishments .....	1	5	D	D	D	b
	Firms with 10 establishments or more .....	—	—	—	—	—	—
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>1 859</b>	<b>2 005</b>	<b>1 193 724</b>	<b>388 969</b>	<b>92 057</b>	<b>19 162</b>
	Single unit firms .....	1 741	1 741	937 794	287 638	67 304	14 706
	Multiunit firms .....	118	264	255 930	101 331	24 753	4 456
	Firms with 1 establishment .....	74	74	102 321	41 375	10 279	1 591
	Firms with 2 establishments .....	17	34	26 956	10 682	2 556	443
	Firms with 3 or 4 establishments .....	14	47	39 690	15 751	4 110	753
	Firms with 5 to 9 establishments .....	10	67	D	D	D	g
	Firms with 10 establishments or more .....	3	42	D	D	D	f
6117	Educational support services						
	<b>All firms</b> .....	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Single unit firms .....	654	654	710 713	173 440	41 491	6 710
	Multiunit firms .....	46	129	1 250 875	247 980	59 416	6 237
	Firms with 1 establishment .....	34	34	299 361	53 490	12 981	2 153
	Firms with 2 establishments .....	3	6	D	D	D	b
	Firms with 3 or 4 establishments .....	3	9	D	D	D	f
	Firms with 5 to 9 establishments .....	3	18	D	D	D	h
	Firms with 10 establishments or more .....	3	62	D	D	D	f
61171	Educational support services						
	<b>All firms</b> .....	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Single unit firms .....	654	654	710 713	173 440	41 491	6 710
	Multiunit firms .....	46	129	1 250 875	247 980	59 416	6 237
	Firms with 1 establishment .....	34	34	299 361	53 490	12 981	2 153
	Firms with 2 establishments .....	3	6	D	D	D	b
	Firms with 3 or 4 establishments .....	3	9	D	D	D	f
	Firms with 5 to 9 establishments .....	3	18	D	D	D	h
	Firms with 10 establishments or more .....	3	62	D	D	D	f
611710	Educational support services						
	<b>All firms</b> .....	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Single unit firms .....	654	654	710 713	173 440	41 491	6 710
	Multiunit firms .....	46	129	1 250 875	247 980	59 416	6 237
	Firms with 1 establishment .....	34	34	299 361	53 490	12 981	2 153
	Firms with 2 establishments .....	3	6	D	D	D	b
	Firms with 3 or 4 establishments .....	3	9	D	D	D	f
	Firms with 5 to 9 establishments .....	3	18	D	D	D	h
	Firms with 10 establishments or more .....	3	62	D	D	D	f

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>31 183</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Firms operated for the entire year .....	23 107	25 687	13 989 593	4 644 312	1 058 081	233 439
	Firms with receipts less than \$100,000 .....	7 600	7 608	424 211	130 850	31 461	20 432
	Firms with receipts of \$100,000 to \$249,999 .....	7 203	7 244	1 159 609	366 832	84 576	34 362
	Firms with receipts of \$250,000 to \$499,999 .....	3 879	3 994	1 350 240	458 766	103 070	32 771
	Firms with receipts of \$500,000 to \$999,999 .....	2 245	2 490	1 555 748	543 228	121 309	29 926
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 357	1 828	2 044 652	754 397	166 817	32 701
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	434	768	1 472 219	510 033	113 447	17 865
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	236	687	1 582 863	587 783	132 885	19 849
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	107	418	1 566 435	560 366	129 367	17 084
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	29	147	970 085	254 987	62 953	7 522
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	10	126	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	7	377	D	D	D	j
	Firms not operated for the entire year .....	8 076	8 096	943 725	258 736	43 315	15 246
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>31 183</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Firms operated for the entire year .....	23 107	25 687	13 989 593	4 644 312	1 058 081	233 439
	Firms with receipts less than \$100,000 .....	7 600	7 608	424 211	130 850	31 461	20 432
	Firms with receipts of \$100,000 to \$249,999 .....	7 203	7 244	1 159 609	366 832	84 576	34 362
	Firms with receipts of \$250,000 to \$499,999 .....	3 879	3 994	1 350 240	458 766	103 070	32 771
	Firms with receipts of \$500,000 to \$999,999 .....	2 245	2 490	1 555 748	543 228	121 309	29 926
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	1 357	1 828	2 044 652	754 397	166 817	32 701
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	434	768	1 472 219	510 033	113 447	17 865
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	236	687	1 582 863	587 783	132 885	19 849
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	107	418	1 566 435	560 366	129 367	17 084
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	29	147	970 085	254 987	62 953	7 522
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	10	126	D	D	D	i
	Firms with receipts of \$100,000,000 or more .....	7	377	D	D	D	j
	Firms not operated for the entire year .....	8 076	8 096	943 725	258 736	43 315	15 246
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b>						
	<b>All firms</b> .....	<b>5 531</b>	<b>6 056</b>	<b>4 902 474</b>	<b>1 688 736</b>	<b>380 073</b>	<b>53 861</b>
	Firms operated for the entire year .....	4 148	4 671	4 683 484	1 618 767	367 017	51 534
	Firms with receipts less than \$100,000 .....	953	953	54 425	21 091	4 963	1 997
	Firms with receipts of \$100,000 to \$249,999 .....	1 065	1 067	174 078	63 745	14 190	3 202
	Firms with receipts of \$250,000 to \$499,999 .....	739	743	259 788	91 405	19 779	3 752
	Firms with receipts of \$500,000 to \$999,999 .....	584	604	411 605	144 393	32 475	4 830
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	464	523	719 185	276 564	60 273	8 777
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	178	270	610 676	225 756	50 321	6 355
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	94	172	628 100	246 192	54 082	7 453
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	49	167	729 738	270 162	61 193	7 356
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	15	107	D	D	D	h
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	6	64	D	D	D	h
	Firms with receipts of \$100,000,000 or more .....	1	1	D	D	D	c
	Firms not operated for the entire year .....	1 383	1 385	218 990	69 969	13 056	2 327
<b>61141</b>	<b>Business &amp; secretarial schools</b>						
	<b>All firms</b> .....	<b>478</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Firms operated for the entire year .....	387	489	537 619	206 693	47 954	10 535
	Firms with receipts less than \$100,000 .....	63	63	3 359	1 204	286	132
	Firms with receipts of \$100,000 to \$249,999 .....	72	72	12 222	4 774	1 150	363
	Firms with receipts of \$250,000 to \$499,999 .....	54	55	18 403	7 143	1 805	472
	Firms with receipts of \$500,000 to \$999,999 .....	64	64	44 456	19 952	4 572	1 082
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	84	112	134 953	56 672	12 645	2 629
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	27	51	86 960	36 081	8 657	1 851
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	19	48	135 266	51 586	12 467	2 434
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	8	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	16	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	-	-	-	-	-	-
	Firms with receipts of \$100,000,000 or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	91	92	16 425	6 607	1 627	366
<b>611410</b>	<b>Business &amp; secretarial schools</b>						
	<b>All firms</b> .....	<b>478</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Firms operated for the entire year .....	387	489	537 619	206 693	47 954	10 535
	Firms with receipts less than \$100,000 .....	63	63	3 359	1 204	286	132
	Firms with receipts of \$100,000 to \$249,999 .....	72	72	12 222	4 774	1 150	363
	Firms with receipts of \$250,000 to \$499,999 .....	54	55	18 403	7 143	1 805	472
	Firms with receipts of \$500,000 to \$999,999 .....	64	64	44 456	19 952	4 572	1 082
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	84	112	134 953	56 672	12 645	2 629
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	27	51	86 960	36 081	8 657	1 851
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	19	48	135 266	51 586	12 467	2 434
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	8	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	16	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	-	-	-	-	-	-
	Firms with receipts of \$100,000,000 or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	91	92	16 425	6 607	1 627	366
<b>61142</b>	<b>Computer training</b>						
	<b>All firms</b> .....	<b>2 486</b>	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Firms operated for the entire year .....	1 907	2 206	2 402 496	933 263	215 344	27 780
	Firms with receipts less than \$100,000 .....	475	475	26 845	10 724	2 527	1 042
	Firms with receipts of \$100,000 to \$249,999 .....	464	464	74 614	29 307	6 726	1 600
	Firms with receipts of \$250,000 to \$499,999 .....	314	314	109 434	41 680	8 821	1 679
	Firms with receipts of \$500,000 to \$999,999 .....	240	250	171 448	63 779	14 622	2 014
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	235	262	364 242	144 148	30 986	4 175
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	85	131	301 566	115 634	25 681	3 139
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	51	98	320 924	139 284	30 644	3 452
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	30	110	436 822	180 428	42 148	5 523
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	40	308 794	99 838	25 487	2 183

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
61142	Computer training—Con.						
	Firms operated for the entire year—Con.						
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	62	287 807	108 441	27 702	2 973
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	579	579	109 683	37 015	6 756	1 068
611420	Computer training						
	<b>All firms .....</b>	<b>2 486</b>	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Firms operated for the entire year .....	1 907	2 206	2 402 496	933 263	215 344	27 780
	Firms with receipts less than \$100,000 .....	475	475	26 845	10 724	2 527	1 042
	Firms with receipts of \$100,000 to \$249,999 .....	464	464	74 614	29 307	6 726	1 600
	Firms with receipts of \$250,000 to \$499,999 .....	314	314	109 434	41 680	8 821	1 679
	Firms with receipts of \$500,000 to \$999,999 .....	240	250	171 448	63 779	14 622	2 014
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	235	262	364 242	144 148	30 986	4 175
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	85	131	301 566	115 634	25 681	3 139
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	51	98	320 924	139 284	30 644	3 452
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	30	110	436 822	180 428	42 148	5 523
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	40	308 794	99 838	25 487	2 183
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	4	62	287 807	108 441	27 702	2 973
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	579	579	109 683	37 015	6 756	1 068
61143	Professional & management development training						
	<b>All firms .....</b>	<b>2 576</b>	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Firms operated for the entire year .....	1 862	1 975	1 743 158	478 750	103 671	13 206
	Firms with receipts less than \$100,000 .....	415	415	24 221	9 163	2 150	823
	Firms with receipts of \$100,000 to \$249,999 .....	531	533	87 527	29 775	6 341	1 248
	Firms with receipts of \$250,000 to \$499,999 .....	370	372	131 666	42 471	9 126	1 592
	Firms with receipts of \$500,000 to \$999,999 .....	281	292	196 488	60 993	13 358	1 756
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	149	159	227 695	78 605	17 223	2 041
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	66	78	220 130	74 566	16 022	1 337
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	27	29	189 380	61 542	12 582	1 758
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	16	45	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	4	49	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	2	D	D	D	c
	Firms with receipts of \$100,000,000 or more .....	1	1	D	D	D	c
	Firms not operated for the entire year .....	714	715	93 093	26 408	4 721	906
611430	Professional & management development training						
	<b>All firms .....</b>	<b>2 576</b>	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Firms operated for the entire year .....	1 862	1 975	1 743 158	478 750	103 671	13 206
	Firms with receipts less than \$100,000 .....	415	415	24 221	9 163	2 150	823
	Firms with receipts of \$100,000 to \$249,999 .....	531	533	87 527	29 775	6 341	1 248
	Firms with receipts of \$250,000 to \$499,999 .....	370	372	131 666	42 471	9 126	1 592
	Firms with receipts of \$500,000 to \$999,999 .....	281	292	196 488	60 993	13 358	1 756
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	149	159	227 695	78 605	17 223	2 041
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	66	78	220 130	74 566	16 022	1 337
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	27	29	189 380	61 542	12 582	1 758
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	16	45	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	4	49	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	2	2	D	D	D	c
	Firms with receipts of \$100,000,000 or more .....	1	1	D	D	D	c
	Firms not operated for the entire year .....	714	715	93 093	26 408	4 721	906
6115	Technical & trade schools						
	<b>All firms .....</b>	<b>4 688</b>	<b>5 465</b>	<b>3 465 093</b>	<b>1 161 025</b>	<b>275 860</b>	<b>54 310</b>
	Firms operated for the entire year .....	3 738	4 505	3 334 512	1 124 027	269 200	52 655
	Firms with receipts less than \$100,000 .....	824	826	46 784	15 892	3 855	1 855
	Firms with receipts of \$100,000 to \$249,999 .....	1 119	1 128	185 364	61 734	14 507	4 553
	Firms with receipts of \$250,000 to \$499,999 .....	775	811	273 528	89 615	20 746	5 717
	Firms with receipts of \$500,000 to \$999,999 .....	487	561	338 782	116 401	26 639	6 175
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	323	492	494 112	181 500	42 087	8 452
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	117	252	395 030	135 610	32 035	5 295
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	56	196	382 976	138 878	33 804	5 211
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	29	92	421 715	150 290	36 334	4 625
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	39	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	20	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	2	88	D	D	D	i
	Firms not operated for the entire year .....	950	960	130 581	36 998	6 660	1 655
61151	Technical & trade schools						
	<b>All firms .....</b>	<b>4 688</b>	<b>5 465</b>	<b>3 465 093</b>	<b>1 161 025</b>	<b>275 860</b>	<b>54 310</b>
	Firms operated for the entire year .....	3 738	4 505	3 334 512	1 124 027	269 200	52 655
	Firms with receipts less than \$100,000 .....	824	826	46 784	15 892	3 855	1 855
	Firms with receipts of \$100,000 to \$249,999 .....	1 119	1 128	185 364	61 734	14 507	4 553
	Firms with receipts of \$250,000 to \$499,999 .....	775	811	273 528	89 615	20 746	5 717
	Firms with receipts of \$500,000 to \$999,999 .....	487	561	338 782	116 401	26 639	6 175
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	323	492	494 112	181 500	42 087	8 452
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	117	252	395 030	135 610	32 035	5 295
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	56	196	382 976	138 878	33 804	5 211
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	29	92	421 715	150 290	36 334	4 625
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	39	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	20	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	2	88	D	D	D	i
	Firms not operated for the entire year .....	950	960	130 581	36 998	6 660	1 655



**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>1 494</b>	<b>1 805</b>	<b>453 884</b>	<b>159 907</b>	<b>38 865</b>	<b>10 289</b>
	Firms operated for the entire year .....	1 249	1 552	435 227	153 915	37 452	9 840
	Firms with receipts less than \$100,000 .....	298	298	18 519	6 191	1 562	659
	Firms with receipts of \$100,000 to \$249,999 .....	458	464	75 777	27 012	6 568	2 116
	Firms with receipts of \$250,000 to \$499,999 .....	293	314	103 771	36 673	8 812	2 362
	Firms with receipts of \$500,000 to \$999,999 .....	134	187	90 539	32 957	8 198	1 867
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	50	158	72 045	26 366	6 257	1 541
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	9	41	D	D	D	e
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	7	90	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	245	253	18 657	5 992	1 413	449
611512	Flight training						
	<b>All firms</b> .....	<b>759</b>	<b>849</b>	<b>921 328</b>	<b>260 672</b>	<b>62 653</b>	<b>12 260</b>
	Firms operated for the entire year .....	583	673	887 939	250 493	62 121	12 026
	Firms with receipts less than \$100,000 .....	105	107	5 111	1 607	374	209
	Firms with receipts of \$100,000 to \$249,999 .....	146	147	23 882	6 030	1 335	512
	Firms with receipts of \$250,000 to \$499,999 .....	127	130	44 675	9 891	2 192	794
	Firms with receipts of \$500,000 to \$999,999 .....	96	99	67 767	17 513	3 780	1 181
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	69	76	100 377	25 996	5 894	1 397
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	23	29	74 447	18 537	4 247	785
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	8	10	D	D	D	f
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	5	5	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	5	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	20	D	D	D	e
	Firms with receipts of \$100,000,000 or more .....	1	45	D	D	D	h
	Firms not operated for the entire year .....	176	176	33 389	10 179	532	234
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>243</b>	<b>253</b>	<b>91 718</b>	<b>30 612</b>	<b>7 165</b>	<b>1 303</b>
	Firms operated for the entire year .....	163	173	82 520	27 548	6 419	1 146
	Firms with receipts less than \$100,000 .....	54	54	2 728	895	226	131
	Firms with receipts of \$100,000 to \$249,999 .....	40	40	6 127	2 536	591	143
	Firms with receipts of \$250,000 to \$499,999 .....	37	42	12 992	4 224	994	234
	Firms with receipts of \$500,000 to \$999,999 .....	22	23	D	D	D	e
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	8	11	D	D	D	c
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	3	D	D	D	c
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	80	80	9 198	3 064	746	157
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>2 201</b>	<b>2 558</b>	<b>1 998 163</b>	<b>709 834</b>	<b>167 177</b>	<b>30 458</b>
	Firms operated for the entire year .....	1 751	2 106	1 928 342	691 805	163 117	29 629
	Firms with receipts less than \$100,000 .....	367	367	20 426	7 199	1 693	856
	Firms with receipts of \$100,000 to \$249,999 .....	476	478	79 720	26 242	6 024	1 787
	Firms with receipts of \$250,000 to \$499,999 .....	320	330	112 824	39 213	8 863	2 342
	Firms with receipts of \$500,000 to \$999,999 .....	238	253	167 330	61 486	13 608	2 863
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	196	249	309 594	125 265	29 120	5 314
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	86	186	294 799	109 286	25 879	4 089
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	41	84	288 240	103 802	24 233	3 626
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	22	82	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	3	34	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	28	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	1	15	D	D	D	h
	Firms not operated for the entire year .....	450	452	69 821	18 029	4 060	829
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>18 189</b>	<b>19 294</b>	<b>5 197 024</b>	<b>1 596 148</b>	<b>348 822</b>	<b>123 860</b>
	Firms operated for the entire year .....	13 308	14 405	4 699 076	1 472 578	328 867	113 347
	Firms with receipts less than \$100,000 .....	5 203	5 208	289 716	81 321	19 789	15 382
	Firms with receipts of \$100,000 to \$249,999 .....	4 475	4 503	711 307	209 424	48 874	25 092
	Firms with receipts of \$250,000 to \$499,999 .....	2 042	2 121	705 554	237 273	53 755	21 792
	Firms with receipts of \$500,000 to \$999,999 .....	954	1 094	650 565	229 957	51 239	17 198
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	436	659	630 225	223 907	49 155	13 261
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	105	194	351 247	110 155	23 980	5 015
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	57	238	368 104	131 496	28 075	5 292
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	24	102	341 655	102 533	24 750	3 059
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	9	64	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	2	221	D	D	D	h
	Firms not operated for the entire year .....	4 881	4 889	497 948	123 570	19 955	10 513

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
61161	Fine arts schools						
	<b>All firms</b> .....	<b>6 116</b>	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Firms operated for the entire year .....	4 719	4 845	851 868	255 366	62 350	28 760
	Firms with receipts less than \$100,000 .....	2 158	2 161	123 002	29 432	7 934	6 945
	Firms with receipts of \$100,000 to \$249,999 .....	1 782	1 801	279 116	73 676	18 444	10 249
	Firms with receipts of \$250,000 to \$499,999 .....	530	572	178 835	55 986	13 651	5 336
	Firms with receipts of \$500,000 to \$999,999 .....	177	205	112 899	39 349	9 065	2 905
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	53	65	77 643	29 176	7 003	2 161
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	14	18	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	23	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 397	1 400	102 183	22 777	4 655	2 891
611610	Fine arts schools						
	<b>All firms</b> .....	<b>6 116</b>	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Firms operated for the entire year .....	4 719	4 845	851 868	255 366	62 350	28 760
	Firms with receipts less than \$100,000 .....	2 158	2 161	123 002	29 432	7 934	6 945
	Firms with receipts of \$100,000 to \$249,999 .....	1 782	1 801	279 116	73 676	18 444	10 249
	Firms with receipts of \$250,000 to \$499,999 .....	530	572	178 835	55 986	13 651	5 336
	Firms with receipts of \$500,000 to \$999,999 .....	177	205	112 899	39 349	9 065	2 905
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	53	65	77 643	29 176	7 003	2 161
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	14	18	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	5	23	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 397	1 400	102 183	22 777	4 655	2 891
6116101	Dance schools (including children's & professionals')						
	<b>All firms</b> .....	<b>4 999</b>	<b>5 097</b>	<b>716 424</b>	<b>199 984</b>	<b>49 429</b>	<b>25 960</b>
	Firms operated for the entire year .....	3 931	4 026	637 487	183 002	45 514	23 415
	Firms with receipts less than \$100,000 .....	1 791	1 794	104 912	24 452	6 659	6 029
	Firms with receipts of \$100,000 to \$249,999 .....	1 548	1 567	242 479	62 261	15 805	8 972
	Firms with receipts of \$250,000 to \$499,999 .....	426	467	143 264	44 788	11 035	4 521
	Firms with receipts of \$500,000 to \$999,999 .....	130	153	81 667	28 093	6 599	2 131
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	30	37	D	D	D	g
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	5	7	D	D	D	c
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 068	1 071	78 937	16 982	3 915	2 545
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>1 117</b>	<b>1 148</b>	<b>237 627</b>	<b>78 159</b>	<b>17 576</b>	<b>5 691</b>
	Firms operated for the entire year .....	788	819	214 381	72 364	16 836	5 345
	Firms with receipts less than \$100,000 .....	367	367	18 090	4 980	1 275	916
	Firms with receipts of \$100,000 to \$249,999 .....	234	234	36 637	11 415	2 639	1 277
	Firms with receipts of \$250,000 to \$499,999 .....	104	105	35 571	11 198	2 616	815
	Firms with receipts of \$500,000 to \$999,999 .....	47	52	31 232	11 256	2 466	774
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	23	28	D	D	D	f
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	9	11	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	4	22	28 008	10 099	2 226	243
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	329	329	23 246	5 795	740	346
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 556</b>	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Firms operated for the entire year .....	3 766	3 882	1 036 142	313 420	69 168	28 467
	Firms with receipts less than \$100,000 .....	1 302	1 304	73 657	20 791	4 913	3 382
	Firms with receipts of \$100,000 to \$249,999 .....	1 346	1 351	216 891	61 100	14 091	6 852
	Firms with receipts of \$250,000 to \$499,999 .....	692	702	239 242	74 757	16 874	7 289
	Firms with receipts of \$500,000 to \$999,999 .....	289	317	197 388	65 475	14 061	6 044
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	107	144	151 911	45 687	9 435	3 427
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	19	38	62 465	15 055	3 078	590
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	7	8	39 113	12 707	2 168	365
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	18	55 475	17 848	4 548	518
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 790	1 792	233 975	60 709	8 367	4 690

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 556</b>	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Firms operated for the entire year .....	3 766	3 882	1 036 142	313 420	69 168	28 467
	Firms with receipts less than \$100,000 .....	1 302	1 304	73 657	20 791	4 913	3 382
	Firms with receipts of \$100,000 to \$249,999 .....	1 346	1 351	216 891	61 100	14 091	6 852
	Firms with receipts of \$250,000 to \$499,999 .....	692	702	239 242	74 757	16 874	7 289
	Firms with receipts of \$500,000 to \$999,999 .....	289	317	197 388	65 475	14 061	6 044
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	107	144	151 911	45 687	9 435	3 427
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	19	38	62 465	15 055	3 078	590
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	7	8	39 113	12 707	2 168	365
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	4	18	55 475	17 848	4 548	518
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 790	1 792	233 975	60 709	8 367	4 690
61163	Language schools						
	<b>All firms</b> .....	<b>470</b>	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Firms operated for the entire year .....	343	483	401 096	117 311	26 460	8 143
	Firms with receipts less than \$100,000 .....	97	97	4 858	1 805	426	354
	Firms with receipts of \$100,000 to \$249,999 .....	78	78	12 775	4 463	959	563
	Firms with receipts of \$250,000 to \$499,999 .....	64	64	23 143	8 411	1 827	721
	Firms with receipts of \$500,000 to \$999,999 .....	48	51	33 054	13 178	3 204	993
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	36	51	57 260	23 443	4 781	1 216
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	11	26	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	4	17	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	3	20	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	4	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	75	D	D	D	g
	Firms not operated for the entire year .....	127	127	12 128	3 330	570	347
611630	Language schools						
	<b>All firms</b> .....	<b>470</b>	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Firms operated for the entire year .....	343	483	401 096	117 311	26 460	8 143
	Firms with receipts less than \$100,000 .....	97	97	4 858	1 805	426	354
	Firms with receipts of \$100,000 to \$249,999 .....	78	78	12 775	4 463	959	563
	Firms with receipts of \$250,000 to \$499,999 .....	64	64	23 143	8 411	1 827	721
	Firms with receipts of \$500,000 to \$999,999 .....	48	51	33 054	13 178	3 204	993
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	36	51	57 260	23 443	4 781	1 216
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	11	26	D	D	D	f
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	4	17	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	3	20	D	D	D	f
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	4	D	D	D	e
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	75	D	D	D	g
	Firms not operated for the entire year .....	127	127	12 128	3 330	570	347
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>6 059</b>	<b>6 765</b>	<b>2 559 632</b>	<b>823 235</b>	<b>177 252</b>	<b>50 562</b>
	Firms operated for the entire year .....	4 492	5 195	2 409 970	786 481	170 889	47 977
	Firms with receipts less than \$100,000 .....	1 648	1 648	88 318	29 332	6 524	4 713
	Firms with receipts of \$100,000 to \$249,999 .....	1 270	1 274	202 686	70 279	15 398	7 443
	Firms with receipts of \$250,000 to \$499,999 .....	761	787	266 416	98 939	21 588	8 487
	Firms with receipts of \$500,000 to \$999,999 .....	442	520	307 962	112 166	24 946	7 224
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	240	396	343 924	125 917	28 053	6 465
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	63	116	211 050	66 744	15 077	3 026
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	41	189	274 548	98 580	21 018	4 183
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	18	74	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	7	48	D	D	D	g
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	1	142	D	D	D	g
	Firms not operated for the entire year .....	1 567	1 570	149 662	36 754	6 363	2 585
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>1 807</b>	<b>2 223</b>	<b>729 808</b>	<b>258 380</b>	<b>53 553</b>	<b>20 051</b>
	Firms operated for the entire year .....	1 396	1 809	693 787	249 136	52 066	19 276
	Firms with receipts less than \$100,000 .....	496	496	25 003	7 928	1 810	1 743
	Firms with receipts of \$100,000 to \$249,999 .....	395	397	63 575	21 878	4 970	3 063
	Firms with receipts of \$250,000 to \$499,999 .....	296	307	103 690	38 767	8 468	4 287
	Firms with receipts of \$500,000 to \$999,999 .....	135	188	93 416	34 924	7 882	3 051
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	46	93	65 495	25 003	5 512	1 846
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	10	14	33 637	13 541	2 812	527
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	13	137	D	D	D	g
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	17	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	2	18	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	142	D	D	D	g
	Firms not operated for the entire year .....	411	414	36 021	9 244	1 487	775

**Table 4a. Receipts Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and receipts size of firm	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>1 553</b>	<b>1 663</b>	<b>331 427</b>	<b>118 223</b>	<b>24 767</b>	<b>9 334</b>
	Firms operated for the entire year .....	1 193	1 303	301 152	110 366	22 955	8 787
	Firms with receipts less than \$100,000 .....	555	555	32 378	10 707	2 205	1 477
	Firms with receipts of \$100,000 to \$249,999 .....	381	383	59 512	21 846	4 412	2 185
	Firms with receipts of \$250,000 to \$499,999 .....	159	170	53 873	20 682	4 302	1 823
	Firms with receipts of \$500,000 to \$999,999 .....	56	68	38 063	14 998	3 212	1 085
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	30	92	46 352	16 892	3 467	992
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	8	29	25 600	11 232	2 253	672
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	e
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	2	4	D	D	D	e
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	360	360	30 275	7 857	1 812	547
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>2 707</b>	<b>2 879</b>	<b>1 498 397</b>	<b>446 632</b>	<b>98 932</b>	<b>21 177</b>
	Firms operated for the entire year .....	1 910	2 082	1 412 450	426 425	95 536	19 869
	Firms with receipts less than \$100,000 .....	598	598	31 003	10 738	2 520	1 508
	Firms with receipts of \$100,000 to \$249,999 .....	494	494	79 599	26 555	6 016	2 195
	Firms with receipts of \$250,000 to \$499,999 .....	308	312	109 633	39 906	8 902	2 417
	Firms with receipts of \$500,000 to \$999,999 .....	254	274	178 227	62 847	13 990	3 134
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	164	200	233 649	84 769	19 290	3 637
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	46	74	155 275	43 080	10 297	1 900
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	27	60	175 359	61 879	14 008	2 440
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	13	40	D	D	D	g
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	5	29	D	D	D	f
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	1	1	D	D	D	f
	Firms with receipts of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	797	797	85 947	20 207	3 396	1 308
6117	Educational support services						
	<b>All firms</b> .....	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Firms operated for the entire year .....	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with receipts less than \$100,000 .....	621	622	33 332	12 575	2 861	1 199
	Firms with receipts of \$100,000 to \$249,999 .....	552	554	90 122	32 503	7 196	1 546
	Firms with receipts of \$250,000 to \$499,999 .....	332	335	114 816	41 513	9 086	1 585
	Firms with receipts of \$500,000 to \$999,999 .....	232	240	163 536	55 775	11 809	1 834
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	149	176	226 208	82 906	17 876	2 599
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	42	53	144 228	53 629	10 561	1 962
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	30	68	208 346	72 903	17 197	1 557
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	11	52	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	2	D	D	D	c
	Firms not operated for the entire year .....	865	865	97 539	28 739	3 903	789
61171	Educational support services						
	<b>All firms</b> .....	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Firms operated for the entire year .....	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with receipts less than \$100,000 .....	621	622	33 332	12 575	2 861	1 199
	Firms with receipts of \$100,000 to \$249,999 .....	552	554	90 122	32 503	7 196	1 546
	Firms with receipts of \$250,000 to \$499,999 .....	332	335	114 816	41 513	9 086	1 585
	Firms with receipts of \$500,000 to \$999,999 .....	232	240	163 536	55 775	11 809	1 834
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	149	176	226 208	82 906	17 876	2 599
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	42	53	144 228	53 629	10 561	1 962
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	30	68	208 346	72 903	17 197	1 557
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	11	52	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	2	D	D	D	c
	Firms not operated for the entire year .....	865	865	97 539	28 739	3 903	789
611710	Educational support services						
	<b>All firms</b> .....	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Firms operated for the entire year .....	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with receipts less than \$100,000 .....	621	622	33 332	12 575	2 861	1 199
	Firms with receipts of \$100,000 to \$249,999 .....	552	554	90 122	32 503	7 196	1 546
	Firms with receipts of \$250,000 to \$499,999 .....	332	335	114 816	41 513	9 086	1 585
	Firms with receipts of \$500,000 to \$999,999 .....	232	240	163 536	55 775	11 809	1 834
	Firms with receipts of \$1,000,000 to \$2,499,999 .....	149	176	226 208	82 906	17 876	2 599
	Firms with receipts of \$2,500,000 to \$4,999,999 .....	42	53	144 228	53 629	10 561	1 962
	Firms with receipts of \$5,000,000 to \$9,999,999 .....	30	68	208 346	72 903	17 197	1 557
	Firms with receipts of \$10,000,000 to \$24,999,999 .....	11	52	D	D	D	h
	Firms with receipts of \$25,000,000 to \$49,999,999 .....	1	1	D	D	D	b
	Firms with receipts of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with receipts of \$100,000,000 or more .....	1	2	D	D	D	c
	Firms not operated for the entire year .....	865	865	97 539	28 739	3 903	789

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>6 580</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Firms operated for the entire year .....	5 541	6 110	5 391 594	1 429 060	340 402	69 928
	Firms with revenue less than \$100,000 .....	1 632	1 644	85 187	35 460	8 757	4 951
	Firms with revenue of \$100,000 to \$249,999 .....	1 399	1 409	233 334	90 697	21 861	7 901
	Firms with revenue of \$250,000 to \$499,999 .....	1 005	1 028	358 680	131 753	31 393	9 434
	Firms with revenue of \$500,000 to \$999,999 .....	738	796	511 387	182 134	43 235	10 808
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	481	563	737 474	244 521	57 198	12 072
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	164	346	567 503	204 407	49 233	8 734
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	75	154	495 755	143 198	33 031	5 184
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	30	117	477 596	96 405	22 951	3 732
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	7	10	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	10	43	D	D	D	i
	Firms not operated for the entire year .....	1 039	1 043	114 116	32 419	5 073	2 460
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>6 580</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Firms operated for the entire year .....	5 541	6 110	5 391 594	1 429 060	340 402	69 928
	Firms with revenue less than \$100,000 .....	1 632	1 644	85 187	35 460	8 757	4 951
	Firms with revenue of \$100,000 to \$249,999 .....	1 399	1 409	233 334	90 697	21 861	7 901
	Firms with revenue of \$250,000 to \$499,999 .....	1 005	1 028	358 680	131 753	31 393	9 434
	Firms with revenue of \$500,000 to \$999,999 .....	738	796	511 387	182 134	43 235	10 808
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	481	563	737 474	244 521	57 198	12 072
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	164	346	567 503	204 407	49 233	8 734
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	75	154	495 755	143 198	33 031	5 184
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	30	117	477 596	96 405	22 951	3 732
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	7	10	D	D	D	g
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	10	43	D	D	D	i
	Firms not operated for the entire year .....	1 039	1 043	114 116	32 419	5 073	2 460
6114	Business schools, & computer & management training						
	<b>All firms</b> .....	<b>479</b>	<b>519</b>	<b>650 920</b>	<b>141 716</b>	<b>33 171</b>	<b>4 783</b>
	Firms operated for the entire year .....	400	440	641 861	139 636	32 846	4 683
	Firms with revenue less than \$100,000 .....	69	69	3 869	1 576	348	194
	Firms with revenue of \$100,000 to \$249,999 .....	94	94	16 814	6 364	1 550	349
	Firms with revenue of \$250,000 to \$499,999 .....	86	86	30 150	10 228	2 481	429
	Firms with revenue of \$500,000 to \$999,999 .....	55	55	37 581	12 670	2 947	491
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	59	60	95 019	29 610	6 611	946
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	18	28	64 875	15 254	3 578	445
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	13	30	D	D	D	f
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	4	11	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	1	4	D	D	D	e
	Firms not operated for the entire year .....	79	79	9 059	2 080	325	100
61141	Business & secretarial schools						
	<b>All firms</b> .....	<b>34</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Firms operated for the entire year .....	28	32	29 090	13 443	3 391	630
	Firms with revenue less than \$100,000 .....	3	3	238	77	14	8
	Firms with revenue of \$100,000 to \$249,999 .....	6	6	1 074	423	106	18
	Firms with revenue of \$250,000 to \$499,999 .....	5	5	1 499	765	203	39
	Firms with revenue of \$500,000 to \$999,999 .....	5	5	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	8	9	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1	4	D	D	D	c
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	6	6	451	151	5	1
611410	Business & secretarial schools						
	<b>All firms</b> .....	<b>34</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Firms operated for the entire year .....	28	32	29 090	13 443	3 391	630
	Firms with revenue less than \$100,000 .....	3	3	238	77	14	8
	Firms with revenue of \$100,000 to \$249,999 .....	6	6	1 074	423	106	18
	Firms with revenue of \$250,000 to \$499,999 .....	5	5	1 499	765	203	39
	Firms with revenue of \$500,000 to \$999,999 .....	5	5	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	8	9	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1	4	D	D	D	c
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	6	6	451	151	5	1
61142	Computer training						
	<b>All firms</b> .....	<b>53</b>	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Firms operated for the entire year .....	41	43	32 799	8 592	1 845	351
	Firms with revenue less than \$100,000 .....	7	7	430	195	42	21
	Firms with revenue of \$100,000 to \$249,999 .....	8	8	1 485	729	204	53
	Firms with revenue of \$250,000 to \$499,999 .....	13	13	5 139	1 531	343	91
	Firms with revenue of \$500,000 to \$999,999 .....	5	5	3 400	1 402	317	47
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	6	6	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	3	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
61142	Computer training—Con.						
	Firms operated for the entire year—Con.						
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	625	312	82	35
611420	Computer training						
	<b>All firms .....</b>	<b>53</b>	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Firms operated for the entire year .....	41	43	32 799	8 592	1 845	351
	Firms with revenue less than \$100,000 .....	7	7	430	195	42	21
	Firms with revenue of \$100,000 to \$249,999 .....	8	8	1 485	729	204	53
	Firms with revenue of \$250,000 to \$499,999 .....	13	13	5 139	1 531	343	91
	Firms with revenue of \$500,000 to \$999,999 .....	5	5	3 400	1 402	317	47
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	6	6	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	3	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	625	312	82	35
61143	Professional & management development training						
	<b>All firms .....</b>	<b>392</b>	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Firms operated for the entire year .....	331	365	579 972	117 601	27 610	3 702
	Firms with revenue less than \$100,000 .....	59	59	3 201	1 304	292	165
	Firms with revenue of \$100,000 to \$249,999 .....	80	80	14 255	5 212	1 240	278
	Firms with revenue of \$250,000 to \$499,999 .....	68	68	23 512	7 932	1 935	299
	Firms with revenue of \$500,000 to \$999,999 .....	45	45	D	D	D	e
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	45	45	70 550	20 267	4 464	578
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	17	25	60 135	14 330	3 345	420
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	11	25	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	4	11	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	1	4	D	D	D	e
	Firms not operated for the entire year .....	61	61	7 983	1 617	238	64
611430	Professional & management development training						
	<b>All firms .....</b>	<b>392</b>	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Firms operated for the entire year .....	331	365	579 972	117 601	27 610	3 702
	Firms with revenue less than \$100,000 .....	59	59	3 201	1 304	292	165
	Firms with revenue of \$100,000 to \$249,999 .....	80	80	14 255	5 212	1 240	278
	Firms with revenue of \$250,000 to \$499,999 .....	68	68	23 512	7 932	1 935	299
	Firms with revenue of \$500,000 to \$999,999 .....	45	45	D	D	D	e
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	45	45	70 550	20 267	4 464	578
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	17	25	60 135	14 330	3 345	420
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	11	25	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	4	11	D	D	D	e
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	1	3	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	1	4	D	D	D	e
	Firms not operated for the entire year .....	61	61	7 983	1 617	238	64
6115	Technical & trade schools						
	<b>All firms .....</b>	<b>1 220</b>	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Firms operated for the entire year .....	1 102	1 263	952 101	247 863	58 414	12 895
	Firms with revenue less than \$100,000 .....	264	266	14 253	5 650	1 402	836
	Firms with revenue of \$100,000 to \$249,999 .....	293	295	48 624	17 705	4 304	1 489
	Firms with revenue of \$250,000 to \$499,999 .....	210	218	75 604	27 347	6 481	1 815
	Firms with revenue of \$500,000 to \$999,999 .....	189	198	129 095	45 085	10 897	2 521
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	93	126	145 095	45 999	11 065	2 279
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	29	97	99 396	39 351	9 145	1 477
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	16	42	107 594	41 622	9 974	1 448
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	6	12	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	2	9	D	D	D	c
	Firms not operated for the entire year .....	118	118	11 446	3 288	754	272
61151	Technical & trade schools						
	<b>All firms .....</b>	<b>1 220</b>	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Firms operated for the entire year .....	1 102	1 263	952 101	247 863	58 414	12 895
	Firms with revenue less than \$100,000 .....	264	266	14 253	5 650	1 402	836
	Firms with revenue of \$100,000 to \$249,999 .....	293	295	48 624	17 705	4 304	1 489
	Firms with revenue of \$250,000 to \$499,999 .....	210	218	75 604	27 347	6 481	1 815
	Firms with revenue of \$500,000 to \$999,999 .....	189	198	129 095	45 085	10 897	2 521
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	93	126	145 095	45 999	11 065	2 279
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	29	97	99 396	39 351	9 145	1 477
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	16	42	107 594	41 622	9 974	1 448
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	6	12	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	2	9	D	D	D	c
	Firms not operated for the entire year .....	118	118	11 446	3 288	754	272

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>2</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>
	Firms operated for the entire year .....	1	1	D	D	D	a
	Firms with revenue less than \$100,000 .....	1	1	D	D	D	a
	Firms with revenue of \$100,000 to \$249,999 .....	—	—	—	—	—	—
	Firms with revenue of \$250,000 to \$499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$500,000 to \$999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	—	—	—	—	—	—
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1	1	D	D	D	a
611512	Flight training						
	<b>All firms</b> .....	<b>38</b>	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>
	Firms operated for the entire year .....	32	39	D	D	D	f
	Firms with revenue less than \$100,000 .....	8	9	D	D	D	b
	Firms with revenue of \$100,000 to \$249,999 .....	10	14	D	D	D	b
	Firms with revenue of \$250,000 to \$499,999 .....	5	5	D	D	D	b
	Firms with revenue of \$500,000 to \$999,999 .....	4	4	D	D	D	b
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	2	2	D	D	D	b
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	1	D	D	D	a
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	2	4	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	6	6	D	D	D	a
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>778</b>	<b>904</b>	<b>330 636</b>	<b>109 600</b>	<b>26 351</b>	<b>6 194</b>
	Firms operated for the entire year .....	725	851	327 584	108 659	26 051	6 036
	Firms with revenue less than \$100,000 .....	199	201	10 791	4 171	1 047	648
	Firms with revenue of \$100,000 to \$249,999 .....	205	205	33 779	11 890	2 922	1 116
	Firms with revenue of \$250,000 to \$499,999 .....	146	159	52 635	18 931	4 513	1 206
	Firms with revenue of \$500,000 to \$999,999 .....	113	122	76 115	24 372	5 991	1 375
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	45	57	68 322	19 401	4 623	914
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	11	81	D	D	D	e
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	5	19	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	1	7	D	D	D	b
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	53	53	3 052	941	300	158
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>410</b>	<b>430</b>	<b>606 853</b>	<b>133 026</b>	<b>30 663</b>	<b>6 372</b>
	Firms operated for the entire year .....	352	372	598 779	130 751	30 214	6 259
	Firms with revenue less than \$100,000 .....	59	59	3 272	1 463	351	173
	Firms with revenue of \$100,000 to \$249,999 .....	80	80	D	D	D	e
	Firms with revenue of \$250,000 to \$499,999 .....	60	62	D	D	D	f
	Firms with revenue of \$500,000 to \$999,999 .....	73	74	D	D	D	g
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	46	54	D	D	D	g
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	18	18	59 919	25 474	5 729	1 020
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	9	16	D	D	D	f
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	5	5	D	D	D	f
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	2	4	D	D	D	c
	Firms not operated for the entire year .....	58	58	8 074	2 275	449	113
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>4 208</b>	<b>4 470</b>	<b>1 929 655</b>	<b>647 192</b>	<b>152 229</b>	<b>41 491</b>
	Firms operated for the entire year .....	3 480	3 738	1 855 883	624 909	148 755	39 530
	Firms with revenue less than \$100,000 .....	1 184	1 192	60 888	25 549	6 327	3 688
	Firms with revenue of \$100,000 to \$249,999 .....	907	916	149 145	59 480	14 334	5 625
	Firms with revenue of \$250,000 to \$499,999 .....	603	616	213 969	81 457	19 426	6 503
	Firms with revenue of \$500,000 to \$999,999 .....	407	450	284 528	103 703	24 524	6 912
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	259	308	389 627	136 465	31 954	7 428
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	80	150	275 922	109 385	26 528	5 316
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	28	62	182 472	58 547	13 591	2 233
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	9	41	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	2	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	1	1	D	D	D	c
	Firms not operated for the entire year .....	728	732	73 772	22 283	3 474	1 961

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
61161	Fine arts schools						
	<b>All firms</b> .....	<b>971</b>	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Firms operated for the entire year .....	831	869	373 588	135 261	32 772	11 091
	Firms with revenue less than \$100,000 .....	235	235	12 729	4 684	1 183	763
	Firms with revenue of \$100,000 to \$249,999 .....	242	242	41 105	15 118	3 831	1 674
	Firms with revenue of \$250,000 to \$499,999 .....	167	172	59 020	22 203	5 518	2 009
	Firms with revenue of \$500,000 to \$999,999 .....	104	107	75 477	26 343	6 505	2 261
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	62	73	87 455	34 136	8 120	2 276
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	13	31	44 038	17 521	4 378	1 385
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	7	8	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	140	140	14 896	4 728	959	510
611610	Fine arts schools						
	<b>All firms</b> .....	<b>971</b>	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Firms operated for the entire year .....	831	869	373 588	135 261	32 772	11 091
	Firms with revenue less than \$100,000 .....	235	235	12 729	4 684	1 183	763
	Firms with revenue of \$100,000 to \$249,999 .....	242	242	41 105	15 118	3 831	1 674
	Firms with revenue of \$250,000 to \$499,999 .....	167	172	59 020	22 203	5 518	2 009
	Firms with revenue of \$500,000 to \$999,999 .....	104	107	75 477	26 343	6 505	2 261
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	62	73	87 455	34 136	8 120	2 276
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	13	31	44 038	17 521	4 378	1 385
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	7	8	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	140	140	14 896	4 728	959	510
6116101	Dance schools (including children's & professionals')						
	<b>All firms</b> .....	<b>268</b>	<b>270</b>	<b>65 308</b>	<b>23 394</b>	<b>5 780</b>	<b>1 980</b>
	Firms operated for the entire year .....	230	232	62 737	22 717	5 598	1 875
	Firms with revenue less than \$100,000 .....	93	93	4 801	1 690	425	321
	Firms with revenue of \$100,000 to \$249,999 .....	79	79	13 100	4 025	1 087	496
	Firms with revenue of \$250,000 to \$499,999 .....	32	33	10 594	3 630	882	309
	Firms with revenue of \$500,000 to \$999,999 .....	20	20	D	D	D	e
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	4	5	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	c
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	38	38	2 571	677	182	105
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>703</b>	<b>739</b>	<b>323 176</b>	<b>116 595</b>	<b>27 951</b>	<b>9 621</b>
	Firms operated for the entire year .....	601	637	310 851	112 544	27 174	9 216
	Firms with revenue less than \$100,000 .....	142	142	7 928	2 994	758	442
	Firms with revenue of \$100,000 to \$249,999 .....	163	163	28 005	11 093	2 744	1 178
	Firms with revenue of \$250,000 to \$499,999 .....	135	139	48 426	18 573	4 636	1 700
	Firms with revenue of \$500,000 to \$999,999 .....	84	87	61 743	21 732	5 369	1 920
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	58	68	D	D	D	g
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	12	30	D	D	D	g
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	7	8	D	D	D	e
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	102	102	12 325	4 051	777	405
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>720</b>	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Firms operated for the entire year .....	517	542	136 947	42 177	9 487	4 046
	Firms with revenue less than \$100,000 .....	196	197	10 598	4 336	1 002	650
	Firms with revenue of \$100,000 to \$249,999 .....	173	178	27 197	10 798	2 455	1 251
	Firms with revenue of \$250,000 to \$499,999 .....	82	83	28 466	8 503	1 886	830
	Firms with revenue of \$500,000 to \$999,999 .....	44	52	29 533	8 283	1 935	685
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	19	20	D	D	D	f
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	2	10	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1	2	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	203	207	19 200	5 294	660	344



**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>720</b>	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Firms operated for the entire year .....	517	542	136 947	42 177	9 487	4 046
	Firms with revenue less than \$100,000 .....	196	197	10 598	4 336	1 002	650
	Firms with revenue of \$100,000 to \$249,999 .....	173	178	27 197	10 798	2 455	1 251
	Firms with revenue of \$250,000 to \$499,999 .....	82	83	28 466	8 503	1 886	830
	Firms with revenue of \$500,000 to \$999,999 .....	44	52	29 533	8 283	1 935	685
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	19	20	D	D	D	f
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	2	10	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	1	2	D	D	D	b
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	203	207	19 200	5 294	660	344
61163	Language schools						
	<b>All firms</b> .....	<b>226</b>	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Firms operated for the entire year .....	170	188	70 833	30 038	7 054	2 823
	Firms with revenue less than \$100,000 .....	73	73	3 688	1 664	452	487
	Firms with revenue of \$100,000 to \$249,999 .....	43	43	7 257	2 926	787	521
	Firms with revenue of \$250,000 to \$499,999 .....	25	25	9 064	3 941	838	593
	Firms with revenue of \$500,000 to \$999,999 .....	12	15	7 281	3 535	826	301
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	12	20	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	3	10	D	D	D	e
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	c
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	56	56	4 511	1 639	385	523
611630	Language schools						
	<b>All firms</b> .....	<b>226</b>	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Firms operated for the entire year .....	170	188	70 833	30 038	7 054	2 823
	Firms with revenue less than \$100,000 .....	73	73	3 688	1 664	452	487
	Firms with revenue of \$100,000 to \$249,999 .....	43	43	7 257	2 926	787	521
	Firms with revenue of \$250,000 to \$499,999 .....	25	25	9 064	3 941	838	593
	Firms with revenue of \$500,000 to \$999,999 .....	12	15	7 281	3 535	826	301
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	12	20	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	3	10	D	D	D	e
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	2	2	D	D	D	c
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	56	56	4 511	1 639	385	523
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>2 297</b>	<b>2 468</b>	<b>1 309 680</b>	<b>428 055</b>	<b>100 912</b>	<b>22 154</b>
	Firms operated for the entire year .....	1 968	2 139	1 274 515	417 433	99 442	21 570
	Firms with revenue less than \$100,000 .....	681	688	33 881	14 868	3 691	1 790
	Firms with revenue of \$100,000 to \$249,999 .....	452	456	74 205	30 954	7 379	2 218
	Firms with revenue of \$250,000 to \$499,999 .....	330	336	117 618	46 933	11 182	3 069
	Firms with revenue of \$500,000 to \$999,999 .....	247	274	172 352	65 747	15 325	3 649
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	167	196	254 952	90 039	21 078	4 356
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	61	96	210 494	82 467	19 941	3 360
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	19	51	128 197	41 512	9 981	1 552
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	8	39	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	2	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	1	1	D	D	D	c
	Firms not operated for the entire year .....	329	329	35 165	10 622	1 470	584
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>393</b>	<b>407</b>	<b>85 564</b>	<b>32 744</b>	<b>7 503</b>	<b>2 613</b>
	Firms operated for the entire year .....	333	347	80 767	30 852	7 151	2 457
	Firms with revenue less than \$100,000 .....	170	173	8 376	4 013	998	509
	Firms with revenue of \$100,000 to \$249,999 .....	86	86	13 879	6 691	1 585	585
	Firms with revenue of \$250,000 to \$499,999 .....	39	40	13 589	5 215	1 146	409
	Firms with revenue of \$500,000 to \$999,999 .....	22	28	16 116	7 536	1 679	549
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	13	17	D	D	D	e
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	3	3	D	D	D	b
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	60	60	4 797	1 892	352	156

**Table 4b. Revenue Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and revenue size of firm	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>48</b>	<b>56</b>	<b>30 392</b>	<b>6 342</b>	<b>1 352</b>	<b>379</b>
	Firms operated for the entire year .....	37	45	29 785	6 075	1 303	360
	Firms with revenue less than \$100,000 .....	12	12	544	220	57	30
	Firms with revenue of \$100,000 to \$249,999 .....	12	13	2 169	730	164	78
	Firms with revenue of \$250,000 to \$499,999 .....	4	4	1 278	308	94	23
	Firms with revenue of \$500,000 to \$999,999 .....	5	5	3 478	1 130	228	57
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	3	10	D	D	D	c
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	1	1	D	D	D	b
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	11	11	607	267	49	19
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>1 859</b>	<b>2 005</b>	<b>1 193 724</b>	<b>388 969</b>	<b>92 057</b>	<b>19 162</b>
	Firms operated for the entire year .....	1 601	1 747	1 163 963	380 506	90 988	18 753
	Firms with revenue less than \$100,000 .....	499	503	24 961	10 635	2 636	1 251
	Firms with revenue of \$100,000 to \$249,999 .....	356	358	58 325	23 645	5 658	1 560
	Firms with revenue of \$250,000 to \$499,999 .....	288	294	103 113	41 610	9 960	2 641
	Firms with revenue of \$500,000 to \$999,999 .....	220	239	152 396	56 881	13 400	3 039
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	151	169	229 479	81 284	19 057	3 872
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	58	93	D	D	D	h
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	19	50	128 029	41 400	9 953	1 547
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	7	38	92 310	24 469	5 934	990
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	2	2	D	D	D	e
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	1	1	D	D	D	c
	Firms not operated for the entire year .....	258	258	29 761	8 463	1 069	409
6117	Educational support services						
	<b>All firms</b> .....	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Firms operated for the entire year .....	585	668	1 941 702	416 617	100 387	12 820
	Firms with revenue less than \$100,000 .....	120	120	6 333	2 761	705	250
	Firms with revenue of \$100,000 to \$249,999 .....	113	113	19 923	7 789	1 835	493
	Firms with revenue of \$250,000 to \$499,999 .....	111	113	40 753	13 620	3 253	770
	Firms with revenue of \$500,000 to \$999,999 .....	91	93	63 201	21 501	5 100	929
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	73	88	111 731	33 593	7 867	1 428
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	36	38	122 563	38 126	9 360	1 308
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	20	20	130 027	27 042	5 982	936
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	11	50	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	4	4	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	6	29	D	D	D	i
	Firms not operated for the entire year .....	115	115	19 886	4 803	520	127
61171	Educational support services						
	<b>All firms</b> .....	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Firms operated for the entire year .....	585	668	1 941 702	416 617	100 387	12 820
	Firms with revenue less than \$100,000 .....	120	120	6 333	2 761	705	250
	Firms with revenue of \$100,000 to \$249,999 .....	113	113	19 923	7 789	1 835	493
	Firms with revenue of \$250,000 to \$499,999 .....	111	113	40 753	13 620	3 253	770
	Firms with revenue of \$500,000 to \$999,999 .....	91	93	63 201	21 501	5 100	929
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	73	88	111 731	33 593	7 867	1 428
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	36	38	122 563	38 126	9 360	1 308
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	20	20	130 027	27 042	5 982	936
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	11	50	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	4	4	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	6	29	D	D	D	i
	Firms not operated for the entire year .....	115	115	19 886	4 803	520	127
611710	Educational support services						
	<b>All firms</b> .....	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Firms operated for the entire year .....	585	668	1 941 702	416 617	100 387	12 820
	Firms with revenue less than \$100,000 .....	120	120	6 333	2 761	705	250
	Firms with revenue of \$100,000 to \$249,999 .....	113	113	19 923	7 789	1 835	493
	Firms with revenue of \$250,000 to \$499,999 .....	111	113	40 753	13 620	3 253	770
	Firms with revenue of \$500,000 to \$999,999 .....	91	93	63 201	21 501	5 100	929
	Firms with revenue of \$1,000,000 to \$2,499,999 .....	73	88	111 731	33 593	7 867	1 428
	Firms with revenue of \$2,500,000 to \$4,999,999 .....	36	38	122 563	38 126	9 360	1 308
	Firms with revenue of \$5,000,000 to \$9,999,999 .....	20	20	130 027	27 042	5 982	936
	Firms with revenue of \$10,000,000 to \$24,999,999 .....	11	50	D	D	D	g
	Firms with revenue of \$25,000,000 to \$49,999,999 .....	4	4	D	D	D	f
	Firms with revenue of \$50,000,000 to \$99,999,999 .....	—	—	—	—	—	—
	Firms with revenue of \$100,000,000 or more .....	6	29	D	D	D	i
	Firms not operated for the entire year .....	115	115	19 886	4 803	520	127

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>31 183</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Firms operated for the entire year .....	23 107	25 687	13 989 593	4 644 312	1 058 081	233 439
	Firms with less than 5 employees .....	12 876	12 907	2 105 065	541 977	112 577	26 703
	Firms with 5 to 9 employees .....	5 075	5 154	1 750 216	539 343	119 570	33 239
	Firms with 10 to 19 employees .....	3 034	3 281	1 989 415	687 610	153 540	40 283
	Firms with 20 to 49 employees .....	1 536	2 150	2 373 471	898 366	205 588	44 633
	Firms with 50 to 99 employees .....	340	724	1 478 923	530 503	119 245	22 469
	Firms with 100 to 249 employees .....	188	702	1 987 958	641 808	157 263	27 128
	Firms with 250 to 499 employees .....	39	224	668 869	284 742	68 233	13 423
	Firms with 500 to 999 employees .....	13	168	706 035	236 984	55 555	9 424
	Firms with 1,000 employees or more .....	6	377	929 641	282 979	66 510	16 137
	Firms not operated for the entire year .....	8 076	8 096	943 725	258 736	43 315	15 246
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>31 183</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Firms operated for the entire year .....	23 107	25 687	13 989 593	4 644 312	1 058 081	233 439
	Firms with less than 5 employees .....	12 876	12 907	2 105 065	541 977	112 577	26 703
	Firms with 5 to 9 employees .....	5 075	5 154	1 750 216	539 343	119 570	33 239
	Firms with 10 to 19 employees .....	3 034	3 281	1 989 415	687 610	153 540	40 283
	Firms with 20 to 49 employees .....	1 536	2 150	2 373 471	898 366	205 588	44 633
	Firms with 50 to 99 employees .....	340	724	1 478 923	530 503	119 245	22 469
	Firms with 100 to 249 employees .....	188	702	1 987 958	641 808	157 263	27 128
	Firms with 250 to 499 employees .....	39	224	668 869	284 742	68 233	13 423
	Firms with 500 to 999 employees .....	13	168	706 035	236 984	55 555	9 424
	Firms with 1,000 employees or more .....	6	377	929 641	282 979	66 510	16 137
	Firms not operated for the entire year .....	8 076	8 096	943 725	258 736	43 315	15 246
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b>						
	<b>All firms</b> .....	<b>5 531</b>	<b>6 056</b>	<b>4 902 474</b>	<b>1 688 736</b>	<b>380 073</b>	<b>53 861</b>
	Firms operated for the entire year .....	4 148	4 671	4 683 484	1 618 767	367 017	51 534
	Firms with less than 5 employees .....	2 451	2 456	590 484	169 777	33 625	4 763
	Firms with 5 to 9 employees .....	754	766	479 847	157 084	33 638	4 871
	Firms with 10 to 19 employees .....	451	485	541 416	191 116	42 232	6 105
	Firms with 20 to 49 employees .....	310	406	788 651	300 116	66 555	9 336
	Firms with 50 to 99 employees .....	92	178	604 707	198 490	44 797	6 089
	Firms with 100 to 249 employees .....	69	211	969 165	317 790	76 220	9 893
	Firms with 250 to 499 employees .....	12	40	251 051	111 882	26 717	4 019
	Firms with 500 to 999 employees .....	9	129	458 163	172 512	43 233	6 458
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	1 383	1 385	218 990	69 969	13 056	2 327
<b>61141</b>	<b>Business &amp; secretarial schools</b>						
	<b>All firms</b> .....	<b>478</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Firms operated for the entire year .....	387	489	537 619	206 693	47 954	10 535
	Firms with less than 5 employees .....	122	122	19 440	5 373	1 147	285
	Firms with 5 to 9 employees .....	62	62	28 548	10 284	2 173	404
	Firms with 10 to 19 employees .....	67	70	54 127	20 879	4 520	963
	Firms with 20 to 49 employees .....	86	114	138 849	58 295	13 610	2 605
	Firms with 50 to 99 employees .....	28	48	88 943	36 251	8 344	1 866
	Firms with 100 to 249 employees .....	19	51	115 808	50 182	12 524	2 869
	Firms with 250 to 499 employees .....	1	6	D	D	D	e
	Firms with 500 to 999 employees .....	2	16	D	D	D	g
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	91	92	16 425	6 607	1 627	366
<b>611410</b>	<b>Business &amp; secretarial schools</b>						
	<b>All firms</b> .....	<b>478</b>	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Firms operated for the entire year .....	387	489	537 619	206 693	47 954	10 535
	Firms with less than 5 employees .....	122	122	19 440	5 373	1 147	285
	Firms with 5 to 9 employees .....	62	62	28 548	10 284	2 173	404
	Firms with 10 to 19 employees .....	67	70	54 127	20 879	4 520	963
	Firms with 20 to 49 employees .....	86	114	138 849	58 295	13 610	2 605
	Firms with 50 to 99 employees .....	28	48	88 943	36 251	8 344	1 866
	Firms with 100 to 249 employees .....	19	51	115 808	50 182	12 524	2 869
	Firms with 250 to 499 employees .....	1	6	D	D	D	e
	Firms with 500 to 999 employees .....	2	16	D	D	D	g
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	91	92	16 425	6 607	1 627	366
<b>61142</b>	<b>Computer training</b>						
	<b>All firms</b> .....	<b>2 486</b>	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Firms operated for the entire year .....	1 907	2 206	2 402 496	933 263	215 344	27 780
	Firms with less than 5 employees .....	1 037	1 037	224 278	66 890	13 093	2 076
	Firms with 5 to 9 employees .....	377	384	210 909	69 531	14 862	2 461
	Firms with 10 to 19 employees .....	243	260	281 462	102 873	23 183	3 283
	Firms with 20 to 49 employees .....	150	203	386 374	163 078	36 757	4 539
	Firms with 50 to 99 employees .....	50	100	267 818	115 663	26 143	3 315
	Firms with 100 to 249 employees .....	37	121	508 166	195 112	46 714	5 291
	Firms with 250 to 499 employees .....	7	28	193 948	88 065	21 027	2 344
	Firms with 500 to 999 employees .....	6	73	329 541	132 051	33 565	4 471
	Firms with 1,000 employees or more .....	-	-	-	-	-	-
	Firms not operated for the entire year .....	579	579	109 683	37 015	6 756	1 068

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611420	Computer training						
	<b>All firms</b> .....	<b>2 486</b>	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Firms operated for the entire year .....	1 907	2 206	2 402 496	933 263	215 344	27 780
	Firms with less than 5 employees .....	1 037	1 037	224 278	66 890	13 093	2 076
	Firms with 5 to 9 employees .....	377	384	210 909	69 531	14 862	2 461
	Firms with 10 to 19 employees .....	243	260	281 462	102 873	23 183	3 283
	Firms with 20 to 49 employees .....	150	203	386 374	163 078	36 757	4 539
	Firms with 50 to 99 employees .....	50	100	267 818	115 663	26 143	3 315
	Firms with 100 to 249 employees .....	37	121	508 166	195 112	46 714	5 291
	Firms with 250 to 499 employees .....	7	28	193 948	88 065	21 027	2 344
	Firms with 500 to 999 employees .....	6	73	329 541	132 051	33 565	4 471
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	579	579	109 683	37 015	6 756	1 068
61143	Professional & management development training						
	<b>All firms</b> .....	<b>2 576</b>	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Firms operated for the entire year .....	1 862	1 975	1 743 158	478 750	103 671	13 206
	Firms with less than 5 employees .....	1 293	1 298	346 880	97 554	19 392	2 405
	Firms with 5 to 9 employees .....	316	321	242 569	77 957	16 647	2 011
	Firms with 10 to 19 employees .....	143	157	209 178	68 567	14 850	1 880
	Firms with 20 to 49 employees .....	78	93	280 206	86 951	18 272	2 326
	Firms with 50 to 99 employees .....	16	29	259 562	50 226	10 898	1 027
	Firms with 100 to 249 employees .....	11	32	314 274	61 221	14 314	1 492
	Firms with 250 to 499 employees .....	4	6	D	D	D	g
	Firms with 500 to 999 employees .....	1	39	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	714	715	93 093	26 408	4 721	906
611430	Professional & management development training						
	<b>All firms</b> .....	<b>2 576</b>	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Firms operated for the entire year .....	1 862	1 975	1 743 158	478 750	103 671	13 206
	Firms with less than 5 employees .....	1 293	1 298	346 880	97 554	19 392	2 405
	Firms with 5 to 9 employees .....	316	321	242 569	77 957	16 647	2 011
	Firms with 10 to 19 employees .....	143	157	209 178	68 567	14 850	1 880
	Firms with 20 to 49 employees .....	78	93	280 206	86 951	18 272	2 326
	Firms with 50 to 99 employees .....	16	29	259 562	50 226	10 898	1 027
	Firms with 100 to 249 employees .....	11	32	314 274	61 221	14 314	1 492
	Firms with 250 to 499 employees .....	4	6	D	D	D	g
	Firms with 500 to 999 employees .....	1	39	D	D	D	f
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	714	715	93 093	26 408	4 721	906
6115	Technical & trade schools						
	<b>All firms</b> .....	<b>4 688</b>	<b>5 465</b>	<b>3 465 093</b>	<b>1 161 025</b>	<b>275 860</b>	<b>54 310</b>
	Firms operated for the entire year .....	3 738	4 505	3 334 512	1 124 027	269 200	52 655
	Firms with less than 5 employees .....	1 806	1 812	293 568	77 597	17 063	4 127
	Firms with 5 to 9 employees .....	888	911	338 440	106 516	23 878	5 813
	Firms with 10 to 19 employees .....	584	670	442 442	143 355	33 031	7 759
	Firms with 20 to 49 employees .....	310	536	582 830	214 741	51 069	9 164
	Firms with 50 to 99 employees .....	86	232	377 616	137 078	32 189	5 604
	Firms with 100 to 249 employees .....	53	184	514 040	182 526	45 639	7 990
	Firms with 250 to 499 employees .....	7	42	162 163	73 740	17 271	2 648
	Firms with 500 to 999 employees .....	2	30	D	D	D	g
	Firms with 1,000 employees or more .....	2	88	D	D	D	i
	Firms not operated for the entire year .....	950	960	130 581	36 998	6 660	1 655
61151	Technical & trade schools						
	<b>All firms</b> .....	<b>4 688</b>	<b>5 465</b>	<b>3 465 093</b>	<b>1 161 025</b>	<b>275 860</b>	<b>54 310</b>
	Firms operated for the entire year .....	3 738	4 505	3 334 512	1 124 027	269 200	52 655
	Firms with less than 5 employees .....	1 806	1 812	293 568	77 597	17 063	4 127
	Firms with 5 to 9 employees .....	888	911	338 440	106 516	23 878	5 813
	Firms with 10 to 19 employees .....	584	670	442 442	143 355	33 031	7 759
	Firms with 20 to 49 employees .....	310	536	582 830	214 741	51 069	9 164
	Firms with 50 to 99 employees .....	86	232	377 616	137 078	32 189	5 604
	Firms with 100 to 249 employees .....	53	184	514 040	182 526	45 639	7 990
	Firms with 250 to 499 employees .....	7	42	162 163	73 740	17 271	2 648
	Firms with 500 to 999 employees .....	2	30	D	D	D	g
	Firms with 1,000 employees or more .....	2	88	D	D	D	i
	Firms not operated for the entire year .....	950	960	130 581	36 998	6 660	1 655
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>1 494</b>	<b>1 805</b>	<b>453 884</b>	<b>159 907</b>	<b>38 865</b>	<b>10 289</b>
	Firms operated for the entire year .....	1 249	1 552	435 227	153 915	37 452	9 840
	Firms with less than 5 employees .....	589	591	74 662	20 679	4 913	1 456
	Firms with 5 to 9 employees .....	370	383	100 832	36 969	8 910	2 450
	Firms with 10 to 19 employees .....	213	272	108 464	41 971	10 282	2 764
	Firms with 20 to 49 employees .....	63	185	83 516	31 346	7 770	1 785
	Firms with 50 to 99 employees .....	8	46	31 536	9 587	2 385	542
	Firms with 100 to 249 employees .....	6	75	36 217	13 363	3 192	843
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	245	253	18 657	5 992	1 413	449

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611512	Flight training						
	<b>All firms</b> .....	<b>759</b>	<b>849</b>	<b>921 328</b>	<b>260 672</b>	<b>62 653</b>	<b>12 260</b>
	Firms operated for the entire year .....	583	673	887 939	250 493	62 121	12 026
	Firms with less than 5 employees .....	273	276	50 338	9 583	2 077	562
	Firms with 5 to 9 employees .....	127	130	68 663	14 452	3 075	830
	Firms with 10 to 19 employees .....	103	105	85 682	20 744	4 642	1 393
	Firms with 20 to 49 employees .....	55	64	98 627	26 078	6 104	1 520
	Firms with 50 to 99 employees .....	15	22	61 068	23 153	5 140	1 017
	Firms with 100 to 249 employees .....	7	8	109 719	35 186	10 216	1 236
	Firms with 250 to 499 employees .....	2	23	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	45	D	D	D	h
	Firms not operated for the entire year .....	176	176	33 389	10 179	532	234
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>243</b>	<b>253</b>	<b>91 718</b>	<b>30 612</b>	<b>7 165</b>	<b>1 303</b>
	Firms operated for the entire year .....	163	173	82 520	27 548	6 419	1 146
	Firms with less than 5 employees .....	101	102	18 575	5 293	1 187	220
	Firms with 5 to 9 employees .....	34	34	10 924	3 894	844	222
	Firms with 10 to 19 employees .....	21	29	14 922	5 329	1 259	293
	Firms with 20 to 49 employees .....	4	5	20 212	6 802	1 841	118
	Firms with 50 to 99 employees .....	1	1	D	D	D	b
	Firms with 100 to 249 employees .....	2	2	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	80	80	9 198	3 064	746	157
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>2 201</b>	<b>2 558</b>	<b>1 998 163</b>	<b>709 834</b>	<b>167 177</b>	<b>30 458</b>
	Firms operated for the entire year .....	1 751	2 106	1 928 342	691 805	163 117	29 629
	Firms with less than 5 employees .....	843	843	149 993	42 042	8 886	1 889
	Firms with 5 to 9 employees .....	362	372	160 478	52 115	11 282	2 347
	Firms with 10 to 19 employees .....	250	269	236 611	76 809	17 184	3 357
	Firms with 20 to 49 employees .....	187	278	383 428	151 015	35 383	5 726
	Firms with 50 to 99 employees .....	62	155	D	D	D	h
	Firms with 100 to 249 employees .....	39	100	D	D	D	i
	Firms with 250 to 499 employees .....	4	16	D	D	D	g
	Firms with 500 to 999 employees .....	3	58	138 890	50 901	12 887	1 735
	Firms with 1,000 employees or more .....	1	15	D	D	D	h
	Firms not operated for the entire year .....	450	452	69 821	18 029	4 060	829
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>18 189</b>	<b>19 294</b>	<b>5 197 024</b>	<b>1 596 148</b>	<b>348 822</b>	<b>123 860</b>
	Firms operated for the entire year .....	13 308	14 405	4 699 076	1 472 578	328 867	113 347
	Firms with less than 5 employees .....	7 258	7 274	937 373	213 366	45 449	15 344
	Firms with 5 to 9 employees .....	3 139	3 186	766 495	221 706	50 585	20 684
	Firms with 10 to 19 employees .....	1 844	1 957	812 793	278 917	62 393	24 343
	Firms with 20 to 49 employees .....	845	1 097	828 631	312 796	72 649	24 149
	Firms with 50 to 99 employees .....	142	272	353 786	150 295	31 924	9 382
	Firms with 100 to 249 employees .....	61	279	D	D	D	i
	Firms with 250 to 499 employees .....	15	105	200 328	65 569	14 977	4 687
	Firms with 500 to 999 employees .....	2	14	D	D	D	g
	Firms with 1,000 employees or more .....	2	221	D	D	D	h
	Firms not operated for the entire year .....	4 881	4 889	497 948	123 570	19 955	10 513
61161	Fine arts schools						
	<b>All firms</b> .....	<b>6 116</b>	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Firms operated for the entire year .....	4 719	4 845	851 868	255 366	62 350	28 760
	Firms with less than 5 employees .....	2 640	2 645	270 205	53 635	13 201	5 915
	Firms with 5 to 9 employees .....	1 319	1 337	225 752	64 876	16 302	8 653
	Firms with 10 to 19 employees .....	588	622	184 222	65 103	16 034	7 558
	Firms with 20 to 49 employees .....	145	188	117 304	46 139	10 694	4 048
	Firms with 50 to 99 employees .....	19	42	32 950	16 352	4 206	1 241
	Firms with 100 to 249 employees .....	6	9	D	D	D	f
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 397	1 400	102 183	22 777	4 655	2 891
611610	Fine arts schools						
	<b>All firms</b> .....	<b>6 116</b>	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Firms operated for the entire year .....	4 719	4 845	851 868	255 366	62 350	28 760
	Firms with less than 5 employees .....	2 640	2 645	270 205	53 635	13 201	5 915
	Firms with 5 to 9 employees .....	1 319	1 337	225 752	64 876	16 302	8 653
	Firms with 10 to 19 employees .....	588	622	184 222	65 103	16 034	7 558
	Firms with 20 to 49 employees .....	145	188	117 304	46 139	10 694	4 048
	Firms with 50 to 99 employees .....	19	42	32 950	16 352	4 206	1 241
	Firms with 100 to 249 employees .....	6	9	D	D	D	f
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 397	1 400	102 183	22 777	4 655	2 891

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
6116101	Dance schools (including children's & professionals <sup>1</sup> )						
	<b>All firms</b> .....	<b>4 999</b>	<b>5 097</b>	<b>716 424</b>	<b>199 984</b>	<b>49 429</b>	<b>25 960</b>
	Firms operated for the entire year .....	3 931	4 026	637 487	183 002	45 514	23 415
	Firms with less than 5 employees .....	2 135	2 140	212 219	40 856	10 211	4 959
	Firms with 5 to 9 employees .....	1 176	1 193	190 228	53 969	13 796	7 716
	Firms with 10 to 19 employees .....	497	528	143 791	49 965	12 396	6 342
	Firms with 20 to 49 employees .....	108	141	71 433	28 974	6 986	2 968
	Firms with 50 to 99 employees .....	10	17	12 309	5 836	1 372	581
	Firms with 100 to 249 employees .....	4	6	D	D	D	e
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 068	1 071	78 937	16 982	3 915	2 545
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>1 117</b>	<b>1 148</b>	<b>237 627</b>	<b>78 159</b>	<b>17 576</b>	<b>5 691</b>
	Firms operated for the entire year .....	788	819	214 381	72 364	16 836	5 345
	Firms with less than 5 employees .....	505	505	57 986	12 779	2 990	956
	Firms with 5 to 9 employees .....	143	144	35 524	10 907	2 506	937
	Firms with 10 to 19 employees .....	91	94	40 431	15 138	3 638	1 216
	Firms with 20 to 49 employees .....	37	47	45 871	17 165	3 708	1 080
	Firms with 50 to 99 employees .....	9	25	20 641	10 516	2 834	660
	Firms with 100 to 249 employees .....	2	3	D	D	D	c
	Firms with 250 to 499 employees .....	1	1	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	329	329	23 246	5 795	740	346
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 556</b>	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Firms operated for the entire year .....	3 766	3 882	1 036 142	313 420	69 168	28 467
	Firms with less than 5 employees .....	2 157	2 164	306 339	67 604	13 713	4 319
	Firms with 5 to 9 employees .....	793	806	207 152	56 713	12 734	5 217
	Firms with 10 to 19 employees .....	516	536	223 114	72 386	15 504	6 777
	Firms with 20 to 49 employees .....	250	289	199 311	75 648	17 427	7 156
	Firms with 50 to 99 employees .....	35	53	56 741	22 789	5 426	2 145
	Firms with 100 to 249 employees .....	11	23	24 160	7 387	1 528	1 490
	Firms with 250 to 499 employees .....	4	11	19 325	10 893	2 836	1 363
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 790	1 792	233 975	60 709	8 367	4 690
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 556</b>	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Firms operated for the entire year .....	3 766	3 882	1 036 142	313 420	69 168	28 467
	Firms with less than 5 employees .....	2 157	2 164	306 339	67 604	13 713	4 319
	Firms with 5 to 9 employees .....	793	806	207 152	56 713	12 734	5 217
	Firms with 10 to 19 employees .....	516	536	223 114	72 386	15 504	6 777
	Firms with 20 to 49 employees .....	250	289	199 311	75 648	17 427	7 156
	Firms with 50 to 99 employees .....	35	53	56 741	22 789	5 426	2 145
	Firms with 100 to 249 employees .....	11	23	24 160	7 387	1 528	1 490
	Firms with 250 to 499 employees .....	4	11	19 325	10 893	2 836	1 363
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1 790	1 792	233 975	60 709	8 367	4 690
61163	Language schools						
	<b>All firms</b> .....	<b>470</b>	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Firms operated for the entire year .....	343	483	401 096	117 311	26 460	8 143
	Firms with less than 5 employees .....	139	139	19 602	4 371	999	318
	Firms with 5 to 9 employees .....	59	59	16 704	6 040	1 228	388
	Firms with 10 to 19 employees .....	67	77	34 188	12 973	2 970	946
	Firms with 20 to 49 employees .....	53	64	65 009	27 945	5 877	1 661
	Firms with 50 to 99 employees .....	18	41	55 986	20 070	3 903	1 250
	Firms with 100 to 249 employees .....	4	14	28 387	8 729	2 133	500
	Firms with 250 to 499 employees .....	2	14	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	75	D	D	D	g
	Firms not operated for the entire year .....	127	127	12 128	3 330	570	347
611630	Language schools						
	<b>All firms</b> .....	<b>470</b>	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Firms operated for the entire year .....	343	483	401 096	117 311	26 460	8 143
	Firms with less than 5 employees .....	139	139	19 602	4 371	999	318
	Firms with 5 to 9 employees .....	59	59	16 704	6 040	1 228	388
	Firms with 10 to 19 employees .....	67	77	34 188	12 973	2 970	946
	Firms with 20 to 49 employees .....	53	64	65 009	27 945	5 877	1 661
	Firms with 50 to 99 employees .....	18	41	55 986	20 070	3 903	1 250
	Firms with 100 to 249 employees .....	4	14	28 387	8 729	2 133	500
	Firms with 250 to 499 employees .....	2	14	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	75	D	D	D	g
	Firms not operated for the entire year .....	127	127	12 128	3 330	570	347

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>6 059</b>	<b>6 765</b>	<b>2 559 632</b>	<b>823 235</b>	<b>177 252</b>	<b>50 562</b>
	Firms operated for the entire year .....	4 492	5 195	2 409 970	786 481	170 889	47 977
	Firms with less than 5 employees .....	2 325	2 329	342 206	88 063	17 601	4 801
	Firms with 5 to 9 employees .....	972	988	318 742	94 803	20 482	6 452
	Firms with 10 to 19 employees .....	678	726	375 120	130 239	28 206	9 134
	Firms with 20 to 49 employees .....	398	556	458 047	166 457	38 993	11 327
	Firms with 50 to 99 employees .....	69	131	201 231	88 785	17 863	4 655
	Firms with 100 to 249 employees .....	40	233	D	D	D	i
	Firms with 250 to 499 employees .....	7	76	121 625	41 320	9 197	2 083
	Firms with 500 to 999 employees .....	2	14	D	D	D	g
	Firms with 1,000 employees or more .....	1	142	D	D	D	g
	Firms not operated for the entire year .....	1 567	1 570	149 662	36 754	6 363	2 585
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>1 807</b>	<b>2 223</b>	<b>729 808</b>	<b>258 380</b>	<b>53 553</b>	<b>20 051</b>
	Firms operated for the entire year .....	1 396	1 809	693 787	249 136	52 066	19 276
	Firms with less than 5 employees .....	573	575	72 826	16 818	3 477	1 235
	Firms with 5 to 9 employees .....	322	331	74 023	25 232	5 185	2 169
	Firms with 10 to 19 employees .....	287	302	103 126	40 542	8 866	3 929
	Firms with 20 to 49 employees .....	169	217	122 755	45 698	10 340	4 765
	Firms with 50 to 99 employees .....	29	78	66 810	29 029	7 817	1 983
	Firms with 100 to 249 employees .....	12	121	D	D	D	g
	Firms with 250 to 499 employees .....	3	43	52 561	15 909	3 535	1 003
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	142	D	D	D	g
	Firms not operated for the entire year .....	411	414	36 021	9 244	1 487	775
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>1 553</b>	<b>1 663</b>	<b>331 427</b>	<b>118 223</b>	<b>24 767</b>	<b>9 334</b>
	Firms operated for the entire year .....	1 193	1 303	301 152	110 366	22 955	8 787
	Firms with less than 5 employees .....	672	673	63 892	17 105	3 419	1 469
	Firms with 5 to 9 employees .....	299	302	61 944	22 817	4 672	1 991
	Firms with 10 to 19 employees .....	141	163	52 372	21 651	4 383	1 832
	Firms with 20 to 49 employees .....	62	122	48 637	19 560	4 244	1 684
	Firms with 50 to 99 employees .....	12	17	22 058	9 702	2 045	764
	Firms with 100 to 249 employees .....	7	26	52 249	19 531	4 192	1 047
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	360	360	30 275	7 857	1 812	547
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>2 707</b>	<b>2 879</b>	<b>1 498 397</b>	<b>446 632</b>	<b>98 932</b>	<b>21 177</b>
	Firms operated for the entire year .....	1 910	2 082	1 412 450	426 425	95 536	19 869
	Firms with less than 5 employees .....	1 080	1 081	205 488	54 140	10 705	2 097
	Firms with 5 to 9 employees .....	351	355	182 775	46 754	10 625	2 292
	Firms with 10 to 19 employees .....	255	273	221 757	68 946	15 161	3 446
	Firms with 20 to 49 employees .....	166	207	285 041	100 500	24 245	4 848
	Firms with 50 to 99 employees .....	34	56	135 120	58 191	11 851	2 341
	Firms with 100 to 249 employees .....	18	64	D	D	D	h
	Firms with 250 to 499 employees .....	4	32	67 264	24 361	5 398	1 026
	Firms with 500 to 999 employees .....	2	14	D	D	D	g
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	797	797	85 947	20 207	3 396	1 308
6117	Educational support services						
	<b>All firms</b> .....	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Firms operated for the entire year .....	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with less than 5 employees .....	1 373	1 377	288 871	82 272	16 747	2 503
	Firms with 5 to 9 employees .....	304	308	176 490	56 062	11 915	1 945
	Firms with 10 to 19 employees .....	171	187	204 095	80 325	17 623	2 294
	Firms with 20 to 49 employees .....	82	118	198 074	80 893	17 473	2 353
	Firms with 50 to 99 employees .....	23	46	158 531	51 532	12 268	1 566
	Firms with 100 to 249 employees .....	13	29	D	D	D	g
	Firms with 250 to 499 employees .....	4	32	51 864	25 738	5 663	1 489
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	6	D	D	D	g
	Firms not operated for the entire year .....	865	865	97 539	28 739	3 903	789
61171	Educational support services						
	<b>All firms</b> .....	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Firms operated for the entire year .....	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with less than 5 employees .....	1 373	1 377	288 871	82 272	16 747	2 503
	Firms with 5 to 9 employees .....	304	308	176 490	56 062	11 915	1 945
	Firms with 10 to 19 employees .....	171	187	204 095	80 325	17 623	2 294
	Firms with 20 to 49 employees .....	82	118	198 074	80 893	17 473	2 353
	Firms with 50 to 99 employees .....	23	46	158 531	51 532	12 268	1 566
	Firms with 100 to 249 employees .....	13	29	D	D	D	g
	Firms with 250 to 499 employees .....	4	32	51 864	25 738	5 663	1 489
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	6	D	D	D	g
	Firms not operated for the entire year .....	865	865	97 539	28 739	3 903	789

See footnotes at end of table.

**Table 5a. Employment Size of Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611710	Educational support services						
	<b>All firms .....</b>	<b>2 836</b>	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Firms operated for the entire year .....	1 971	2 103	1 271 188	428 400	92 738	15 865
	Firms with less than 5 employees .....	1 373	1 377	288 871	82 272	16 747	2 503
	Firms with 5 to 9 employees .....	304	308	176 490	56 062	11 915	1 945
	Firms with 10 to 19 employees .....	171	187	204 095	80 325	17 623	2 294
	Firms with 20 to 49 employees .....	82	118	198 074	80 893	17 473	2 353
	Firms with 50 to 99 employees .....	23	46	158 531	51 532	12 268	1 566
	Firms with 100 to 249 employees .....	13	29	D	D	D	g
	Firms with 250 to 499 employees .....	4	32	51 864	25 738	5 663	1 489
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	1	6	D	D	D	g
	Firms not operated for the entire year .....	865	865	97 539	28 739	3 903	789

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.



**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>6 580</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Firms operated for the entire year .....	5 541	6 110	5 391 594	1 429 060	340 402	69 928
	Firms with less than 5 employees .....	2 720	2 729	488 872	129 518	28 952	5 859
	Firms with 5 to 9 employees .....	1 212	1 235	543 412	151 242	35 397	7 983
	Firms with 10 to 19 employees .....	826	876	652 261	193 719	46 785	11 126
	Firms with 20 to 49 employees .....	539	688	854 365	288 138	68 187	16 182
	Firms with 50 to 99 employees .....	169	313	672 072	203 372	48 837	11 647
	Firms with 100 to 249 employees .....	57	199	785 331	173 579	41 601	8 136
	Firms with 250 to 499 employees .....	15	60	748 792	118 174	29 186	4 864
	Firms with 500 to 999 employees .....	1	3	D	D	D	f
	Firms with 1,000 employees or more .....	2	7	D	D	D	h
	Firms not operated for the entire year .....	1 039	1 043	114 116	32 419	5 073	2 460
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>6 580</b>	<b>7 153</b>	<b>5 505 710</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	Firms operated for the entire year .....	5 541	6 110	5 391 594	1 429 060	340 402	69 928
	Firms with less than 5 employees .....	2 720	2 729	488 872	129 518	28 952	5 859
	Firms with 5 to 9 employees .....	1 212	1 235	543 412	151 242	35 397	7 983
	Firms with 10 to 19 employees .....	826	876	652 261	193 719	46 785	11 126
	Firms with 20 to 49 employees .....	539	688	854 365	288 138	68 187	16 182
	Firms with 50 to 99 employees .....	169	313	672 072	203 372	48 837	11 647
	Firms with 100 to 249 employees .....	57	199	785 331	173 579	41 601	8 136
	Firms with 250 to 499 employees .....	15	60	748 792	118 174	29 186	4 864
	Firms with 500 to 999 employees .....	1	3	D	D	D	f
	Firms with 1,000 employees or more .....	2	7	D	D	D	h
	Firms not operated for the entire year .....	1 039	1 043	114 116	32 419	5 073	2 460
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b>						
	<b>All firms</b> .....	<b>479</b>	<b>519</b>	<b>650 920</b>	<b>141 716</b>	<b>33 171</b>	<b>4 783</b>
	Firms operated for the entire year .....	400	440	641 861	139 636	32 846	4 683
	Firms with less than 5 employees .....	206	206	58 434	15 317	3 258	443
	Firms with 5 to 9 employees .....	84	84	61 606	15 985	3 595	548
	Firms with 10 to 19 employees .....	62	62	86 044	22 887	5 551	843
	Firms with 20 to 49 employees .....	34	43	95 239	27 406	6 232	983
	Firms with 50 to 99 employees .....	8	25	42 713	15 343	3 747	538
	Firms with 100 to 249 employees .....	4	13	D	D	D	f
	Firms with 250 to 499 employees .....	2	7	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	79	79	9 059	2 080	325	100
<b>61141</b>	<b>Business &amp; secretarial schools</b>						
	<b>All firms</b> .....	<b>34</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Firms operated for the entire year .....	28	32	29 090	13 443	3 391	630
	Firms with less than 5 employees .....	7	7	1 166	367	98	13
	Firms with 5 to 9 employees .....	8	8	3 036	1 056	228	54
	Firms with 10 to 19 employees .....	4	4	3 387	1 702	448	54
	Firms with 20 to 49 employees .....	6	7	9 378	4 451	1 133	191
	Firms with 50 to 99 employees .....	2	2	D	D	D	c
	Firms with 100 to 249 employees .....	1	4	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	6	6	451	151	5	1
<b>611410</b>	<b>Business &amp; secretarial schools</b>						
	<b>All firms</b> .....	<b>34</b>	<b>38</b>	<b>29 541</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	Firms operated for the entire year .....	28	32	29 090	13 443	3 391	630
	Firms with less than 5 employees .....	7	7	1 166	367	98	13
	Firms with 5 to 9 employees .....	8	8	3 036	1 056	228	54
	Firms with 10 to 19 employees .....	4	4	3 387	1 702	448	54
	Firms with 20 to 49 employees .....	6	7	9 378	4 451	1 133	191
	Firms with 50 to 99 employees .....	2	2	D	D	D	c
	Firms with 100 to 249 employees .....	1	4	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	6	6	451	151	5	1
<b>61142</b>	<b>Computer training</b>						
	<b>All firms</b> .....	<b>53</b>	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Firms operated for the entire year .....	41	43	32 799	8 592	1 845	351
	Firms with less than 5 employees .....	15	15	5 242	1 541	220	34
	Firms with 5 to 9 employees .....	13	13	6 213	1 887	335	89
	Firms with 10 to 19 employees .....	10	10	8 158	2 914	767	142
	Firms with 20 to 49 employees .....	3	5	13 186	2 250	523	86
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	625	312	82	35

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611420	Computer training						
	<b>All firms</b> .....	<b>53</b>	<b>55</b>	<b>33 424</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	Firms operated for the entire year .....	41	43	32 799	8 592	1 845	351
	Firms with less than 5 employees .....	15	15	5 242	1 541	220	34
	Firms with 5 to 9 employees .....	13	13	6 213	1 887	335	89
	Firms with 10 to 19 employees .....	10	10	8 158	2 914	767	142
	Firms with 20 to 49 employees .....	3	5	13 186	2 250	523	86
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	12	12	625	312	82	35
61143	Professional & management development training						
	<b>All firms</b> .....	<b>392</b>	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Firms operated for the entire year .....	331	365	579 972	117 601	27 610	3 702
	Firms with less than 5 employees .....	184	184	52 026	13 409	2 940	396
	Firms with 5 to 9 employees .....	63	63	52 357	13 042	3 032	405
	Firms with 10 to 19 employees .....	48	48	74 499	18 271	4 336	647
	Firms with 20 to 49 employees .....	25	31	72 675	20 705	4 576	706
	Firms with 50 to 99 employees .....	6	23	D	D	D	e
	Firms with 100 to 249 employees .....	3	9	50 080	9 979	2 448	351
	Firms with 250 to 499 employees .....	2	7	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	61	61	7 983	1 617	238	64
611430	Professional & management development training						
	<b>All firms</b> .....	<b>392</b>	<b>426</b>	<b>587 955</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	Firms operated for the entire year .....	331	365	579 972	117 601	27 610	3 702
	Firms with less than 5 employees .....	184	184	52 026	13 409	2 940	396
	Firms with 5 to 9 employees .....	63	63	52 357	13 042	3 032	405
	Firms with 10 to 19 employees .....	48	48	74 499	18 271	4 336	647
	Firms with 20 to 49 employees .....	25	31	72 675	20 705	4 576	706
	Firms with 50 to 99 employees .....	6	23	D	D	D	e
	Firms with 100 to 249 employees .....	3	9	50 080	9 979	2 448	351
	Firms with 250 to 499 employees .....	2	7	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	61	61	7 983	1 617	238	64
6115	Technical & trade schools						
	<b>All firms</b> .....	<b>1 220</b>	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Firms operated for the entire year .....	1 102	1 263	952 101	247 863	58 414	12 895
	Firms with less than 5 employees .....	506	509	94 807	27 167	6 321	1 119
	Firms with 5 to 9 employees .....	265	270	106 366	33 282	7 860	1 743
	Firms with 10 to 19 employees .....	192	208	152 756	47 663	11 806	2 568
	Firms with 20 to 49 employees .....	95	137	173 739	60 236	14 110	2 911
	Firms with 50 to 99 employees .....	31	96	227 266	38 039	8 840	2 116
	Firms with 100 to 249 employees .....	10	39	166 739	31 431	6 986	1 398
	Firms with 250 to 499 employees .....	3	4	30 428	10 045	2 491	1 040
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	118	118	11 446	3 288	754	272
61151	Technical & trade schools						
	<b>All firms</b> .....	<b>1 220</b>	<b>1 381</b>	<b>963 547</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	Firms operated for the entire year .....	1 102	1 263	952 101	247 863	58 414	12 895
	Firms with less than 5 employees .....	506	509	94 807	27 167	6 321	1 119
	Firms with 5 to 9 employees .....	265	270	106 366	33 282	7 860	1 743
	Firms with 10 to 19 employees .....	192	208	152 756	47 663	11 806	2 568
	Firms with 20 to 49 employees .....	95	137	173 739	60 236	14 110	2 911
	Firms with 50 to 99 employees .....	31	96	227 266	38 039	8 840	2 116
	Firms with 100 to 249 employees .....	10	39	166 739	31 431	6 986	1 398
	Firms with 250 to 499 employees .....	3	4	30 428	10 045	2 491	1 040
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	118	118	11 446	3 288	754	272
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>2</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>
	Firms operated for the entire year .....	1	1	D	D	D	a
	Firms with less than 5 employees .....	1	1	D	D	D	a
	Firms with 5 to 9 employees .....	—	—	—	—	—	—
	Firms with 10 to 19 employees .....	—	—	—	—	—	—
	Firms with 20 to 49 employees .....	—	—	—	—	—	—
	Firms with 50 to 99 employees .....	—	—	—	—	—	—
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	1	1	D	D	D	a

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611512	Flight training						
	<b>All firms</b> .....	<b>38</b>	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>
	Firms operated for the entire year .....	32	39	D	D	D	f
	Firms with less than 5 employees .....	15	15	D	D	D	b
	Firms with 5 to 9 employees .....	10	15	D	D	D	b
	Firms with 10 to 19 employees .....	4	4	D	D	D	b
	Firms with 20 to 49 employees .....	1	1	D	D	D	b
	Firms with 50 to 99 employees .....	1	2	D	D	D	b
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	1	2	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	6	6	D	D	D	a
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>778</b>	<b>904</b>	<b>330 636</b>	<b>109 600</b>	<b>26 351</b>	<b>6 194</b>
	Firms operated for the entire year .....	725	851	327 584	108 659	26 051	6 036
	Firms with less than 5 employees .....	355	357	63 708	18 955	4 455	797
	Firms with 5 to 9 employees .....	184	195	65 946	21 040	5 004	1 220
	Firms with 10 to 19 employees .....	128	142	79 246	25 281	6 396	1 728
	Firms with 20 to 49 employees .....	44	68	84 515	27 771	6 459	1 280
	Firms with 50 to 99 employees .....	12	66	D	D	D	f
	Firms with 100 to 249 employees .....	2	23	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	53	53	3 052	941	300	158
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>410</b>	<b>430</b>	<b>606 853</b>	<b>133 026</b>	<b>30 663</b>	<b>6 372</b>
	Firms operated for the entire year .....	352	372	598 779	130 751	30 214	6 259
	Firms with less than 5 employees .....	138	139	28 440	7 793	1 763	296
	Firms with 5 to 9 employees .....	75	76	D	D	D	e
	Firms with 10 to 19 employees .....	60	61	D	D	D	f
	Firms with 20 to 49 employees .....	51	59	D	D	D	g
	Firms with 50 to 99 employees .....	18	25	198 965	26 944	6 126	1 264
	Firms with 100 to 249 employees .....	8	10	D	D	D	g
	Firms with 250 to 499 employees .....	2	2	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	58	58	8 074	2 275	449	113
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>4 208</b>	<b>4 470</b>	<b>1 929 655</b>	<b>647 192</b>	<b>152 229</b>	<b>41 491</b>
	Firms operated for the entire year .....	3 480	3 738	1 855 883	624 909	148 755	39 530
	Firms with less than 5 employees .....	1 725	1 730	262 452	69 313	15 312	3 669
	Firms with 5 to 9 employees .....	755	768	280 262	81 287	19 133	4 968
	Firms with 10 to 19 employees .....	505	546	299 009	103 065	24 746	6 787
	Firms with 20 to 49 employees .....	348	408	374 398	148 346	35 505	10 436
	Firms with 50 to 99 employees .....	110	164	280 563	116 526	28 171	7 527
	Firms with 100 to 249 employees .....	31	95	D	D	D	h
	Firms with 250 to 499 employees .....	6	27	D	D	D	g
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	728	732	73 772	22 283	3 474	1 961
61161	Fine arts schools						
	<b>All firms</b> .....	<b>971</b>	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Firms operated for the entire year .....	831	869	373 588	135 261	32 772	11 091
	Firms with less than 5 employees .....	367	367	64 112	13 688	3 115	783
	Firms with 5 to 9 employees .....	188	188	62 179	18 342	4 445	1 246
	Firms with 10 to 19 employees .....	124	130	49 501	18 233	4 509	1 654
	Firms with 20 to 49 employees .....	106	112	90 804	36 493	8 781	3 188
	Firms with 50 to 99 employees .....	36	54	64 734	28 170	6 933	2 475
	Firms with 100 to 249 employees .....	8	10	D	D	D	g
	Firms with 250 to 499 employees .....	2	8	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	140	140	14 896	4 728	959	510
611610	Fine arts schools						
	<b>All firms</b> .....	<b>971</b>	<b>1 009</b>	<b>388 484</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	Firms operated for the entire year .....	831	869	373 588	135 261	32 772	11 091
	Firms with less than 5 employees .....	367	367	64 112	13 688	3 115	783
	Firms with 5 to 9 employees .....	188	188	62 179	18 342	4 445	1 246
	Firms with 10 to 19 employees .....	124	130	49 501	18 233	4 509	1 654
	Firms with 20 to 49 employees .....	106	112	90 804	36 493	8 781	3 188
	Firms with 50 to 99 employees .....	36	54	64 734	28 170	6 933	2 475
	Firms with 100 to 249 employees .....	8	10	D	D	D	g
	Firms with 250 to 499 employees .....	2	8	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	140	140	14 896	4 728	959	510

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
6116101	Dance schools (including children's & professionals <sup>1</sup> )						
	<b>All firms</b> .....	<b>268</b>	<b>270</b>	<b>65 308</b>	<b>23 394</b>	<b>5 780</b>	<b>1 980</b>
	Firms operated for the entire year .....	230	232	62 737	22 717	5 598	1 875
	Firms with less than 5 employees .....	120	120	15 528	3 706	894	256
	Firms with 5 to 9 employees .....	59	59	10 818	3 604	863	405
	Firms with 10 to 19 employees .....	32	33	8 983	3 349	961	442
	Firms with 20 to 49 employees .....	17	18	D	D	D	e
	Firms with 50 to 99 employees .....	1	1	D	D	D	b
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	38	38	2 571	677	182	105
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>703</b>	<b>739</b>	<b>323 176</b>	<b>116 595</b>	<b>27 951</b>	<b>9 621</b>
	Firms operated for the entire year .....	601	637	310 851	112 544	27 174	9 216
	Firms with less than 5 employees .....	247	247	48 584	9 982	2 221	527
	Firms with 5 to 9 employees .....	129	129	51 361	14 738	3 582	841
	Firms with 10 to 19 employees .....	92	97	40 518	14 884	3 548	1 212
	Firms with 20 to 49 employees .....	89	94	D	D	D	h
	Firms with 50 to 99 employees .....	35	53	D	D	D	g
	Firms with 100 to 249 employees .....	7	9	22 490	10 681	2 570	905
	Firms with 250 to 499 employees .....	2	8	D	D	D	f
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	102	102	12 325	4 051	777	405
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>720</b>	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Firms operated for the entire year .....	517	542	136 947	42 177	9 487	4 046
	Firms with less than 5 employees .....	273	276	44 788	10 111	1 960	585
	Firms with 5 to 9 employees .....	130	132	30 291	9 563	2 179	839
	Firms with 10 to 19 employees .....	72	80	23 075	7 105	1 689	929
	Firms with 20 to 49 employees .....	34	45	28 966	11 496	2 710	1 125
	Firms with 50 to 99 employees .....	8	9	9 827	3 902	949	568
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	203	207	19 200	5 294	660	344
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>720</b>	<b>749</b>	<b>156 147</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	Firms operated for the entire year .....	517	542	136 947	42 177	9 487	4 046
	Firms with less than 5 employees .....	273	276	44 788	10 111	1 960	585
	Firms with 5 to 9 employees .....	130	132	30 291	9 563	2 179	839
	Firms with 10 to 19 employees .....	72	80	23 075	7 105	1 689	929
	Firms with 20 to 49 employees .....	34	45	28 966	11 496	2 710	1 125
	Firms with 50 to 99 employees .....	8	9	9 827	3 902	949	568
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	203	207	19 200	5 294	660	344
61163	Language schools						
	<b>All firms</b> .....	<b>226</b>	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Firms operated for the entire year .....	170	188	70 833	30 038	7 054	2 823
	Firms with less than 5 employees .....	54	54	6 420	1 791	408	132
	Firms with 5 to 9 employees .....	41	41	7 298	2 469	526	289
	Firms with 10 to 19 employees .....	33	36	12 718	5 090	1 198	458
	Firms with 20 to 49 employees .....	34	42	28 037	11 494	2 746	1 025
	Firms with 50 to 99 employees .....	4	4	1 390	575	152	262
	Firms with 100 to 249 employees .....	3	3	D	D	D	e
	Firms with 250 to 499 employees .....	1	8	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	56	56	4 511	1 639	385	523
611630	Language schools						
	<b>All firms</b> .....	<b>226</b>	<b>244</b>	<b>75 344</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	Firms operated for the entire year .....	170	188	70 833	30 038	7 054	2 823
	Firms with less than 5 employees .....	54	54	6 420	1 791	408	132
	Firms with 5 to 9 employees .....	41	41	7 298	2 469	526	289
	Firms with 10 to 19 employees .....	33	36	12 718	5 090	1 198	458
	Firms with 20 to 49 employees .....	34	42	28 037	11 494	2 746	1 025
	Firms with 50 to 99 employees .....	4	4	1 390	575	152	262
	Firms with 100 to 249 employees .....	3	3	D	D	D	e
	Firms with 250 to 499 employees .....	1	8	D	D	D	e
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	56	56	4 511	1 639	385	523

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>2 297</b>	<b>2 468</b>	<b>1 309 680</b>	<b>428 055</b>	<b>100 912</b>	<b>22 154</b>
	Firms operated for the entire year .....	1 968	2 139	1 274 515	417 433	99 442	21 570
	Firms with less than 5 employees .....	1 034	1 037	147 560	43 915	9 877	2 178
	Firms with 5 to 9 employees .....	396	407	180 494	50 913	11 983	2 594
	Firms with 10 to 19 employees .....	278	302	214 181	72 920	17 424	3 775
	Firms with 20 to 49 employees .....	177	208	251 122	92 454	22 043	5 184
	Firms with 50 to 99 employees .....	60	92	179 187	79 813	19 240	4 098
	Firms with 100 to 249 employees .....	20	82	260 183	62 333	15 330	2 870
	Firms with 250 to 499 employees .....	3	11	41 788	15 085	3 545	871
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	329	329	35 165	10 622	1 470	584
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>393</b>	<b>407</b>	<b>85 564</b>	<b>32 744</b>	<b>7 503</b>	<b>2 613</b>
	Firms operated for the entire year .....	333	347	80 767	30 852	7 151	2 457
	Firms with less than 5 employees .....	194	195	19 990	6 393	1 494	395
	Firms with 5 to 9 employees .....	73	76	18 662	7 322	1 639	479
	Firms with 10 to 19 employees .....	39	41	19 016	6 725	1 593	551
	Firms with 20 to 49 employees .....	21	28	D	D	D	f
	Firms with 50 to 99 employees .....	5	6	3 298	2 279	575	383
	Firms with 100 to 249 employees .....	1	1	D	D	D	c
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	60	60	4 797	1 892	352	156
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>48</b>	<b>56</b>	<b>30 392</b>	<b>6 342</b>	<b>1 352</b>	<b>379</b>
	Firms operated for the entire year .....	37	45	29 785	6 075	1 303	360
	Firms with less than 5 employees .....	22	22	3 555	741	171	52
	Firms with 5 to 9 employees .....	5	6	1 746	384	51	31
	Firms with 10 to 19 employees .....	5	7	3 111	1 420	380	76
	Firms with 20 to 49 employees .....	3	3	D	D	D	b
	Firms with 50 to 99 employees .....	2	7	D	D	D	c
	Firms with 100 to 249 employees .....	—	—	—	—	—	—
	Firms with 250 to 499 employees .....	—	—	—	—	—	—
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	11	11	607	267	49	19
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>1 859</b>	<b>2 005</b>	<b>1 193 724</b>	<b>388 969</b>	<b>92 057</b>	<b>19 162</b>
	Firms operated for the entire year .....	1 601	1 747	1 163 963	380 506	90 988	18 753
	Firms with less than 5 employees .....	819	822	124 377	36 981	8 230	1 735
	Firms with 5 to 9 employees .....	321	329	160 492	43 432	10 340	2 100
	Firms with 10 to 19 employees .....	233	251	191 816	64 662	15 432	3 137
	Firms with 20 to 49 employees .....	153	175	215 071	83 235	20 081	4 546
	Firms with 50 to 99 employees .....	53	79	D	D	D	h
	Firms with 100 to 249 employees .....	19	80	D	D	D	h
	Firms with 250 to 499 employees .....	3	11	41 788	15 085	3 545	871
	Firms with 500 to 999 employees .....	—	—	—	—	—	—
	Firms with 1,000 employees or more .....	—	—	—	—	—	—
	Firms not operated for the entire year .....	258	258	29 761	8 463	1 069	409
6117	Educational support services						
	<b>All firms</b> .....	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Firms operated for the entire year .....	585	668	1 941 702	416 617	100 387	12 820
	Firms with less than 5 employees .....	295	295	75 730	18 483	4 256	652
	Firms with 5 to 9 employees .....	110	112	95 957	20 885	4 859	739
	Firms with 10 to 19 employees .....	77	79	130 806	27 071	6 513	1 065
	Firms with 20 to 49 employees .....	63	83	204 133	49 976	11 815	1 845
	Firms with 50 to 99 employees .....	23	25	131 897	37 500	9 161	1 631
	Firms with 100 to 249 employees .....	10	44	238 848	37 711	9 082	1 534
	Firms with 250 to 499 employees .....	4	20	417 842	53 673	13 244	1 223
	Firms with 500 to 999 employees .....	1	3	D	D	D	f
	Firms with 1,000 employees or more .....	2	7	D	D	D	h
	Firms not operated for the entire year .....	115	115	19 886	4 803	520	127
61171	Educational support services						
	<b>All firms</b> .....	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Firms operated for the entire year .....	585	668	1 941 702	416 617	100 387	12 820
	Firms with less than 5 employees .....	295	295	75 730	18 483	4 256	652
	Firms with 5 to 9 employees .....	110	112	95 957	20 885	4 859	739
	Firms with 10 to 19 employees .....	77	79	130 806	27 071	6 513	1 065
	Firms with 20 to 49 employees .....	63	83	204 133	49 976	11 815	1 845
	Firms with 50 to 99 employees .....	23	25	131 897	37 500	9 161	1 631
	Firms with 100 to 249 employees .....	10	44	238 848	37 711	9 082	1 534
	Firms with 250 to 499 employees .....	4	20	417 842	53 673	13 244	1 223
	Firms with 500 to 999 employees .....	1	3	D	D	D	f
	Firms with 1,000 employees or more .....	2	7	D	D	D	h
	Firms not operated for the entire year .....	115	115	19 886	4 803	520	127

See footnotes at end of table.

**Table 5b. Employment Size of Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and employment size of firm <sup>1</sup>	Firms (number)	Establishments (number)	Revenue (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611710	Educational support services						
	<b>All firms .....</b>	<b>700</b>	<b>783</b>	<b>1 961 588</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	Firms operated for the entire year .....	585	668	1 941 702	416 617	100 387	12 820
	Firms with less than 5 employees .....	295	295	75 730	18 483	4 256	652
	Firms with 5 to 9 employees .....	110	112	95 957	20 885	4 859	739
	Firms with 10 to 19 employees .....	77	79	130 806	27 071	6 513	1 065
	Firms with 20 to 49 employees .....	63	83	204 133	49 976	11 815	1 845
	Firms with 50 to 99 employees .....	23	25	131 897	37 500	9 161	1 631
	Firms with 100 to 249 employees .....	10	44	238 848	37 711	9 082	1 534
	Firms with 250 to 499 employees .....	4	20	417 842	53 673	13 244	1 223
	Firms with 500 to 999 employees .....	1	3	D	D	D	f
	Firms with 1,000 employees or more .....	2	7	D	D	D	h
	Firms not operated for the entire year .....	115	115	19 886	4 803	520	127

<sup>1</sup>Based on the number of paid employees for the pay period including March 12.

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>100.0</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	4 largest firms .....	236	822 531	5.5	211 870	48 945	10 891
	8 largest firms .....	378	1 260 703	8.4	299 586	70 276	15 413
	20 largest firms .....	515	1 992 080	13.3	499 538	118 179	21 358
	50 largest firms .....	676	2 932 125	19.6	766 198	181 485	28 992
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>100.0</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	4 largest firms .....	236	822 531	5.5	211 870	48 945	10 891
	8 largest firms .....	378	1 260 703	8.4	299 586	70 276	15 413
	20 largest firms .....	515	1 992 080	13.3	499 538	118 179	21 358
	50 largest firms .....	676	2 932 125	19.6	766 198	181 485	28 992
6114	Business schools, & computer & management training						
	<b>All firms</b> .....	<b>6 056</b>	<b>4 902 474</b>	<b>100.0</b>	<b>1 688 736</b>	<b>380 073</b>	<b>53 861</b>
	4 largest firms .....	35	381 508	7.8	91 077	19 761	2 344
	8 largest firms .....	104	597 727	12.2	141 102	35 535	4 010
	20 largest firms .....	169	1 039 615	21.2	263 840	64 510	7 417
	50 largest firms .....	286	1 586 398	32.4	455 984	110 723	12 550
61141	Business & secretarial schools						
	<b>All firms</b> .....	<b>581</b>	<b>554 044</b>	<b>100.0</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	4 largest firms .....	24	102 000	18.4	29 281	6 372	1 572
	8 largest firms .....	36	139 336	25.1	43 540	10 020	2 194
	20 largest firms .....	68	221 472	40.0	74 740	17 492	3 740
	50 largest firms .....	123	324 226	58.5	116 948	27 496	5 857
611410	Business & secretarial schools						
	<b>All firms</b> .....	<b>581</b>	<b>554 044</b>	<b>100.0</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	4 largest firms .....	24	102 000	18.4	29 281	6 372	1 572
	8 largest firms .....	36	139 336	25.1	43 540	10 020	2 194
	20 largest firms .....	68	221 472	40.0	74 740	17 492	3 740
	50 largest firms .....	123	324 226	58.5	116 948	27 496	5 857
61142	Computer training						
	<b>All firms</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>100.0</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	4 largest firms .....	62	287 807	11.5	108 441	27 702	2 973
	8 largest firms .....	67	437 363	17.4	144 633	35 634	3 632
	20 largest firms .....	148	745 456	29.7	272 253	69 816	7 567
	50 largest firms .....	225	1 095 462	43.6	417 035	102 453	11 343
611420	Computer training						
	<b>All firms</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>100.0</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	4 largest firms .....	62	287 807	11.5	108 441	27 702	2 973
	8 largest firms .....	67	437 363	17.4	144 633	35 634	3 632
	20 largest firms .....	148	745 456	29.7	272 253	69 816	7 567
	50 largest firms .....	225	1 095 462	43.6	417 035	102 453	11 343
61143	Professional & management development training						
	<b>All firms</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>100.0</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	4 largest firms .....	42	309 920	16.9	32 661	7 833	1 037
	8 largest firms .....	64	442 717	24.1	59 181	13 283	1 510
	20 largest firms .....	88	634 178	34.5	110 926	24 283	2 489
	50 largest firms .....	126	855 431	46.6	183 177	39 451	4 409
611430	Professional & management development training						
	<b>All firms</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>100.0</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	4 largest firms .....	42	309 920	16.9	32 661	7 833	1 037
	8 largest firms .....	64	442 717	24.1	59 181	13 283	1 510
	20 largest firms .....	88	634 178	34.5	110 926	24 283	2 489
	50 largest firms .....	126	855 431	46.6	183 177	39 451	4 409
6115	Technical & trade schools						
	<b>All firms</b> .....	<b>'5 465</b>	<b>'3 465 093</b>	<b>100.0</b>	<b>'1 161 025</b>	<b>'275 860</b>	<b>'54 310</b>
	4 largest firms .....	110	658 286	19.0	186 433	47 100	8 902
	8 largest firms .....	147	796 221	23.0	234 107	59 193	10 772
	20 largest firms .....	188	1 008 021	29.1	311 808	77 901	12 808
	50 largest firms .....	263	1 341 008	38.7	425 729	103 919	16 600
61151	Technical & trade schools						
	<b>All firms</b> .....	<b>'5 465</b>	<b>'3 465 093</b>	<b>100.0</b>	<b>'1 161 025</b>	<b>'275 860</b>	<b>'54 310</b>
	4 largest firms .....	110	658 286	19.0	186 433	47 100	8 902
	8 largest firms .....	147	796 221	23.0	234 107	59 193	10 772
	20 largest firms .....	188	1 008 021	29.1	311 808	77 901	12 808
	50 largest firms .....	263	1 341 008	38.7	425 729	103 919	16 600
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>1 805</b>	<b>453 884</b>	<b>100.0</b>	<b>159 907</b>	<b>38 865</b>	<b>10 289</b>
	4 largest firms .....	63	29 340	6.5	11 402	2 703	565
	8 largest firms .....	103	49 917	11.0	17 054	4 128	902
	20 largest firms .....	147	83 335	18.4	28 050	6 919	1 476
	50 largest firms .....	250	128 936	28.4	44 367	10 746	2 486

**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611512	Flight training						
	<b>All firms</b> .....	<b>849</b>	<b>921 328</b>	<b>100.0</b>	<b>260 672</b>	<b>62 653</b>	<b>12 260</b>
	4 largest firms .....	70	459 626	49.9	129 585	33 327	5 620
	8 largest firms .....	74	510 507	55.4	147 993	37 916	6 337
	20 largest firms .....	88	591 814	64.2	177 930	44 456	7 183
	50 largest firms .....	125	677 344	73.5	200 201	49 667	8 212
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>253</b>	<b>91 718</b>	<b>100.0</b>	<b>30 612</b>	<b>7 165</b>	<b>1 303</b>
	4 largest firms .....	8	36 540	39.8	12 299	2 968	277
	8 largest firms .....	12	42 799	46.7	13 885	3 337	338
	20 largest firms .....	24	53 986	58.9	18 552	4 444	576
	50 largest firms .....	55	69 634	75.9	22 959	5 381	757
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>2 558</b>	<b>1 998 163</b>	<b>100.0</b>	<b>709 834</b>	<b>167 177</b>	<b>30 458</b>
	4 largest firms .....	73	305 498	15.3	101 484	25 181	5 009
	8 largest firms .....	86	397 021	19.9	128 812	31 848	5 831
	20 largest firms .....	146	579 791	29.0	189 234	46 780	7 807
	50 largest firms .....	191	845 054	42.3	284 631	69 463	11 116
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>19 294</b>	<b>5 197 024</b>	<b>100.0</b>	<b>1 596 148</b>	<b>348 822</b>	<b>123 860</b>
	4 largest firms .....	223	397 252	7.6	93 462	16 421	5 536
	8 largest firms .....	268	540 980	10.4	127 763	24 650	6 473
	20 largest firms .....	307	796 160	15.3	188 331	37 378	8 021
	50 largest firms .....	415	1 108 856	21.3	288 048	62 601	11 718
61161	Fine arts schools						
	<b>All firms</b> .....	<b>6 245</b>	<b>954 051</b>	<b>100.0</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	4 largest firms .....	22	28 008	2.9	10 099	2 226	243
	8 largest firms .....	26	47 101	4.9	15 699	3 696	418
	20 largest firms .....	42	82 778	8.7	27 870	6 289	1 181
	50 largest firms .....	75	133 633	14.0	48 005	11 024	2 663
611610	Fine arts schools						
	<b>All firms</b> .....	<b>6 245</b>	<b>954 051</b>	<b>100.0</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	4 largest firms .....	22	28 008	2.9	10 099	2 226	243
	8 largest firms .....	26	47 101	4.9	15 699	3 696	418
	20 largest firms .....	42	82 778	8.7	27 870	6 289	1 181
	50 largest firms .....	75	133 633	14.0	48 005	11 024	2 663
6116101	Dance schools (including children's & professionals')						
	<b>All firms</b> .....	<b>5 097</b>	<b>716 424</b>	<b>100.0</b>	<b>199 984</b>	<b>49 429</b>	<b>25 960</b>
	4 largest firms .....	6	15 238	2.1	6 185	1 383	212
	8 largest firms .....	10	25 088	3.5	7 679	1 749	324
	20 largest firms .....	23	46 315	6.5	16 770	3 885	925
	50 largest firms .....	62	78 035	10.9	28 327	6 483	2 043
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>1 148</b>	<b>237 627</b>	<b>100.0</b>	<b>78 159</b>	<b>17 576</b>	<b>5 691</b>
	4 largest firms .....	22	28 008	11.8	10 099	2 226	243
	8 largest firms .....	26	45 302	19.1	14 663	3 267	469
	20 largest firms .....	42	73 304	30.8	25 609	5 886	1 156
	50 largest firms .....	78	105 301	44.3	38 559	8 791	1 860
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>100.0</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	4 largest firms .....	18	55 475	4.4	17 848	4 548	518
	8 largest firms .....	23	80 246	6.3	27 212	6 226	777
	20 largest firms .....	35	134 357	10.6	43 317	9 154	1 338
	50 largest firms .....	85	214 418	16.9	60 904	12 407	1 975
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>100.0</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	4 largest firms .....	18	55 475	4.4	17 848	4 548	518
	8 largest firms .....	23	80 246	6.3	27 212	6 226	777
	20 largest firms .....	35	134 357	10.6	43 317	9 154	1 338
	50 largest firms .....	85	214 418	16.9	60 904	12 407	1 975
61163	Language schools						
	<b>All firms</b> .....	<b>610</b>	<b>413 224</b>	<b>100.0</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	4 largest firms .....	98	200 028	48.4	40 954	10 306	3 215
	8 largest firms .....	115	228 080	55.2	48 767	12 131	3 611
	20 largest firms .....	142	270 006	65.3	66 011	15 263	4 296
	50 largest firms .....	186	320 802	77.6	87 217	19 477	5 378



**Table 6a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611630	Language schools						
	<b>All firms</b> .....	<b>610</b>	<b>413 224</b>	<b>100.0</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	4 largest firms .....	98	200 028	48.4	40 954	10 306	3 215
	8 largest firms .....	115	228 080	55.2	48 767	12 131	3 611
	20 largest firms .....	142	270 006	65.3	66 011	15 263	4 296
	50 largest firms .....	186	320 802	77.6	87 217	19 477	5 378
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>6 765</b>	<b>2 559 632</b>	<b>100.0</b>	<b>823 235</b>	<b>177 252</b>	<b>50 562</b>
	4 largest firms .....	169	300 340	11.7	74 380	11 787	3 265
	8 largest firms .....	190	431 830	16.9	104 905	19 449	4 110
	20 largest firms .....	235	635 200	24.8	163 547	33 182	5 638
	50 largest firms .....	419	890 403	34.8	249 035	52 473	9 633
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>2 223</b>	<b>729 808</b>	<b>100.0</b>	<b>258 380</b>	<b>53 553</b>	<b>20 051</b>
	4 largest firms .....	161	204 726	28.1	71 463	11 952	3 011
	8 largest firms .....	181	245 273	33.6	78 948	13 752	3 453
	20 largest firms .....	316	317 696	43.5	110 260	21 014	4 769
	50 largest firms .....	381	383 176	52.5	136 043	26 749	6 454
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>1 663</b>	<b>331 427</b>	<b>100.0</b>	<b>118 223</b>	<b>24 767</b>	<b>9 334</b>
	4 largest firms .....	6	45 374	13.7	14 009	3 104	553
	8 largest firms .....	27	60 852	18.4	20 170	4 692	943
	20 largest firms .....	61	89 376	27.0	31 745	7 013	1 642
	50 largest firms .....	140	128 164	38.7	44 968	9 742	2 360
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>2 879</b>	<b>1 498 397</b>	<b>100.0</b>	<b>446 632</b>	<b>98 932</b>	<b>21 177</b>
	4 largest firms .....	28	211 356	14.1	32 576	6 860	1 024
	8 largest firms .....	35	307 212	20.5	56 527	11 501	1 339
	20 largest firms .....	71	459 511	30.7	98 660	20 989	2 732
	50 largest firms .....	134	642 774	42.9	163 259	36 153	5 233
6117	Educational support services						
	<b>All firms</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	4 largest firms .....	5	170 661	12.5	26 694	5 473	925
	8 largest firms .....	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms .....	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms .....	135	532 243	38.9	162 988	35 793	5 456
61171	Educational support services						
	<b>All firms</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	4 largest firms .....	5	170 661	12.5	26 694	5 473	925
	8 largest firms .....	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms .....	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms .....	135	532 243	38.9	162 988	35 793	5 456
611710	Educational support services						
	<b>All firms</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	4 largest firms .....	5	170 661	12.5	26 694	5 473	925
	8 largest firms .....	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms .....	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms .....	135	532 243	38.9	162 988	35 793	5 456

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>7 153</b>	<b>5 505 710</b>	<b>100.0</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	4 largest firms .....	22	1 003 624	18.2	155 520	37 587	3 231
	8 largest firms .....	33	1 458 999	26.5	202 981	48 749	4 837
	20 largest firms .....	60	1 994 484	36.2	313 068	75 822	7 622
	50 largest firms .....	190	2 430 252	44.1	408 230	98 448	11 317
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>7 153</b>	<b>5 505 710</b>	<b>100.0</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	4 largest firms .....	22	1 003 624	18.2	155 520	37 587	3 231
	8 largest firms .....	33	1 458 999	26.5	202 981	48 749	4 837
	20 largest firms .....	60	1 994 484	36.2	313 068	75 822	7 622
	50 largest firms .....	190	2 430 252	44.1	408 230	98 448	11 317
6114	Business schools, & computer & management training						
	<b>All firms</b> .....	<b>519</b>	<b>650 920</b>	<b>100.0</b>	<b>141 716</b>	<b>33 171</b>	<b>4 783</b>
	4 largest firms .....	15	277 473	42.6	35 026	8 655	1 017
	8 largest firms .....	20	322 978	49.6	43 383	10 579	1 213
	20 largest firms .....	51	398 293	61.2	64 858	15 564	1 854
	50 largest firms .....	90	488 731	75.1	89 030	21 196	2 589
61141	Business & secretarial schools						
	<b>All firms</b> .....	<b>38</b>	<b>29 541</b>	<b>100.0</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	4 largest firms .....	8	14 971	50.7	7 251	1 852	337
	8 largest firms .....	12	20 953	70.9	10 097	2 558	485
	20 largest firms .....	24	28 021	94.9	13 077	3 301	609
	50 largest firms .....	38	29 541	100.0	13 594	3 396	631
611410	Business & secretarial schools						
	<b>All firms</b> .....	<b>38</b>	<b>29 541</b>	<b>100.0</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	4 largest firms .....	8	14 971	50.7	7 251	1 852	337
	8 largest firms .....	12	20 953	70.9	10 097	2 558	485
	20 largest firms .....	24	28 021	94.9	13 077	3 301	609
	50 largest firms .....	38	29 541	100.0	13 594	3 396	631
61142	Computer training						
	<b>All firms</b> .....	<b>55</b>	<b>33 424</b>	<b>100.0</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	4 largest firms .....	6	16 559	49.5	3 358	811	101
	8 largest firms .....	10	22 345	66.9	4 735	939	139
	20 largest firms .....	22	29 000	86.8	6 970	1 450	236
	50 largest firms .....	52	33 414	100.0	8 900	1 926	385
611420	Computer training						
	<b>All firms</b> .....	<b>55</b>	<b>33 424</b>	<b>100.0</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	4 largest firms .....	6	16 559	49.5	3 358	811	101
	8 largest firms .....	10	22 345	66.9	4 735	939	139
	20 largest firms .....	22	29 000	86.8	6 970	1 450	236
	50 largest firms .....	52	33 414	100.0	8 900	1 926	385
61143	Professional & management development training						
	<b>All firms</b> .....	<b>426</b>	<b>587 955</b>	<b>100.0</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	4 largest firms .....	15	277 473	47.2	35 026	8 655	1 017
	8 largest firms .....	20	322 978	54.9	43 383	10 579	1 213
	20 largest firms .....	52	392 257	66.7	61 929	14 806	1 666
	50 largest firms .....	84	472 642	80.4	82 315	19 519	2 244
611430	Professional & management development training						
	<b>All firms</b> .....	<b>426</b>	<b>587 955</b>	<b>100.0</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	4 largest firms .....	15	277 473	47.2	35 026	8 655	1 017
	8 largest firms .....	20	322 978	54.9	43 383	10 579	1 213
	20 largest firms .....	52	392 257	66.7	61 929	14 806	1 666
	50 largest firms .....	84	472 642	80.4	82 315	19 519	2 244
6115	Technical & trade schools						
	<b>All firms</b> .....	<b>1 381</b>	<b>963 547</b>	<b>100.0</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	4 largest firms .....	11	286 147	29.7	17 362	3 382	561
	8 largest firms .....	21	332 440	34.5	25 104	5 146	1 030
	20 largest firms .....	59	418 040	43.4	56 592	12 575	2 195
	50 largest firms .....	157	531 712	55.2	103 664	23 640	3 891
61151	Technical & trade schools						
	<b>All firms</b> .....	<b>1 381</b>	<b>963 547</b>	<b>100.0</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	4 largest firms .....	11	286 147	29.7	17 362	3 382	561
	8 largest firms .....	21	332 440	34.5	25 104	5 146	1 030
	20 largest firms .....	59	418 040	43.4	56 592	12 575	2 195
	50 largest firms .....	157	531 712	55.2	103 664	23 640	3 891
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>
	4 largest firms .....	2	D	D	D	D	a
	8 largest firms .....	2	D	D	D	D	a
	20 largest firms .....	2	D	D	D	D	a
	50 largest firms .....	2	D	D	D	D	a

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611512	Flight training						
	<b>All firms</b> .....	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>
	4 largest firms .....	6	D	D	D	D	e
	8 largest firms .....	10	D	D	D	D	e
	20 largest firms .....	26	D	D	D	D	f
	50 largest firms .....	45	D	D	D	D	f
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>904</b>	<b>330 636</b>	<b>100.0</b>	<b>109 600</b>	<b>26 351</b>	<b>6 194</b>
	4 largest firms .....	24	34 426	10.4	11 671	2 602	232
	8 largest firms .....	36	55 341	16.7	19 360	4 357	385
	20 largest firms .....	110	93 296	28.2	31 599	7 344	865
	50 largest firms .....	152	141 363	42.8	45 078	10 588	1 511
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>430</b>	<b>606 853</b>	<b>100.0</b>	<b>133 026</b>	<b>30 663</b>	<b>6 372</b>
	4 largest firms .....	6	281 718	46.4	16 239	3 107	540
	8 largest firms .....	17	324 641	53.5	25 287	5 337	1 052
	20 largest firms .....	29	393 363	64.8	55 915	12 266	2 120
	50 largest firms .....	60	469 766	77.4	81 129	18 304	3 195
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>4 470</b>	<b>1 929 655</b>	<b>100.0</b>	<b>647 192</b>	<b>152 229</b>	<b>41 491</b>
	4 largest firms .....	5	196 096	10.2	21 148	5 100	606
	8 largest firms .....	26	256 057	13.3	36 982	9 095	1 248
	20 largest firms .....	75	363 595	18.8	69 592	16 693	2 550
	50 largest firms .....	118	529 020	27.4	130 627	30 978	4 962
61161	Fine arts schools						
	<b>All firms</b> .....	<b>1 009</b>	<b>388 484</b>	<b>100.0</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	4 largest firms .....	5	31 062	8.0	9 658	2 017	418
	8 largest firms .....	9	53 764	13.8	15 256	3 237	723
	20 largest firms .....	28	95 125	24.5	31 184	7 240	2 013
	50 largest firms .....	78	147 943	38.1	53 628	12 530	3 408
611610	Fine arts schools						
	<b>All firms</b> .....	<b>1 009</b>	<b>388 484</b>	<b>100.0</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	4 largest firms .....	5	31 062	8.0	9 658	2 017	418
	8 largest firms .....	9	53 764	13.8	15 256	3 237	723
	20 largest firms .....	28	95 125	24.5	31 184	7 240	2 013
	50 largest firms .....	78	147 943	38.1	53 628	12 530	3 408
6116101	Dance schools (including children's & professionals')						
	<b>All firms</b> .....	<b>270</b>	<b>65 308</b>	<b>100.0</b>	<b>23 394</b>	<b>5 780</b>	<b>1 980</b>
	4 largest firms .....	5	18 393	28.2	7 811	1 826	349
	8 largest firms .....	9	22 321	34.2	9 243	2 165	438
	20 largest firms .....	21	30 930	47.4	12 135	2 944	656
	50 largest firms .....	52	43 091	66.0	16 400	3 994	1 016
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>739</b>	<b>323 176</b>	<b>100.0</b>	<b>116 595</b>	<b>27 951</b>	<b>9 621</b>
	4 largest firms .....	5	26 066	8.1	5 528	1 109	222
	8 largest firms .....	11	47 562	14.7	12 516	2 691	795
	20 largest firms .....	39	85 471	26.4	27 352	6 381	1 892
	50 largest firms .....	77	134 824	41.7	47 484	11 108	3 152
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>749</b>	<b>156 147</b>	<b>100.0</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	4 largest firms .....	13	13 738	8.8	5 011	1 131	219
	8 largest firms .....	18	22 058	14.1	6 228	1 421	312
	20 largest firms .....	30	39 082	25.0	9 513	2 079	582
	50 largest firms .....	69	63 094	40.4	16 580	3 581	1 116
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>749</b>	<b>156 147</b>	<b>100.0</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	4 largest firms .....	13	13 738	8.8	5 011	1 131	219
	8 largest firms .....	18	22 058	14.1	6 228	1 421	312
	20 largest firms .....	30	39 082	25.0	9 513	2 079	582
	50 largest firms .....	69	63 094	40.4	16 580	3 581	1 116
61163	Language schools						
	<b>All firms</b> .....	<b>244</b>	<b>75 344</b>	<b>100.0</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	4 largest firms .....	4	20 680	27.4	8 799	1 963	299
	8 largest firms .....	15	30 845	40.9	12 034	2 743	624
	20 largest firms .....	35	45 769	60.7	18 884	4 373	965
	50 largest firms .....	68	59 733	79.3	24 971	5 781	1 765

**Table 6b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611630	Language schools						
	<b>All firms</b> .....	<b>244</b>	<b>75 344</b>	<b>100.0</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	4 largest firms .....	4	20 680	27.4	8 799	1 963	299
	8 largest firms .....	15	30 845	40.9	12 034	2 743	624
	20 largest firms .....	35	45 769	60.7	18 884	4 373	965
	50 largest firms .....	68	59 733	79.3	24 971	5 781	1 765
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>2 468</b>	<b>1 309 680</b>	<b>100.0</b>	<b>428 055</b>	<b>100 912</b>	<b>22 154</b>
	4 largest firms .....	13	192 234	14.7	26 521	6 653	770
	8 largest firms .....	25	250 467	19.1	36 278	8 926	1 228
	20 largest firms .....	74	353 575	27.0	66 082	16 000	2 407
	50 largest firms .....	140	497 881	38.0	123 765	29 843	4 622
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>407</b>	<b>85 564</b>	<b>100.0</b>	<b>32 744</b>	<b>7 503</b>	<b>2 613</b>
	4 largest firms .....	4	10 924	12.8	948	221	58
	8 largest firms .....	8	19 264	22.5	3 389	827	216
	20 largest firms .....	27	32 641	38.1	8 329	1 943	470
	50 largest firms .....	60	50 773	59.3	16 654	3 748	1 041
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>56</b>	<b>30 392</b>	<b>100.0</b>	<b>6 342</b>	<b>1 352</b>	<b>379</b>
	4 largest firms .....	11	22 316	73.4	3 687	760	172
	8 largest firms .....	15	25 256	83.1	4 724	971	223
	20 largest firms .....	27	28 592	94.1	5 567	1 188	292
	50 largest firms .....	56	30 392	100.0	6 342	1 352	379
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>2 005</b>	<b>1 193 724</b>	<b>100.0</b>	<b>388 969</b>	<b>92 057</b>	<b>19 162</b>
	4 largest firms .....	13	192 234	16.1	26 521	6 653	770
	8 largest firms .....	32	244 386	20.5	38 830	9 511	1 316
	20 largest firms .....	73	342 722	28.7	64 902	15 762	2 373
	50 largest firms .....	139	484 164	40.6	122 988	29 719	4 599
6117	Educational support services						
	<b>All firms</b> .....	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	4 largest firms .....	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms .....	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms .....	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms .....	114	1 616 471	82.4	310 830	74 680	8 065
61171	Educational support services						
	<b>All firms</b> .....	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	4 largest firms .....	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms .....	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms .....	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms .....	114	1 616 471	82.4	310 830	74 680	8 065
611710	Educational support services						
	<b>All firms</b> .....	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	4 largest firms .....	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms .....	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms .....	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms .....	114	1 616 471	82.4	310 830	74 680	8 065

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES</b>					
	<b>All establishments</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Corporations .....	24 394	13 120 687	4 439 432	997 440	206 684
	Individual proprietorships .....	7 662	1 019 091	234 855	53 948	29 601
	Partnerships .....	1 540	548 730	164 892	34 419	9 751
	Other legal forms of organization .....	187	244 810	63 869	15 589	2 649
<b>611</b>	<b>Educational services</b>					
	<b>All establishments</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	Corporations .....	24 394	13 120 687	4 439 432	997 440	206 684
	Individual proprietorships .....	7 662	1 019 091	234 855	53 948	29 601
	Partnerships .....	1 540	548 730	164 892	34 419	9 751
	Other legal forms of organization .....	187	244 810	63 869	15 589	2 649
6114	Business schools, & computer & management training					
	<b>All establishments</b> .....	<b>6 056</b>	<b>4 902 474</b>	<b>1 688 736</b>	<b>380 073</b>	<b>53 861</b>
	Corporations .....	5 070	4 424 854	1 560 645	350 719	48 642
	Individual proprietorships .....	693	158 167	37 530	8 629	2 411
	Partnerships .....	264	193 056	59 870	13 332	1 786
	Other legal forms of organization .....	29	126 397	30 691	7 393	1 022
61141	Business & secretarial schools					
	<b>All establishments</b> .....	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Corporations .....	515	533 952	206 264	48 159	10 459
	Individual proprietorships .....	55	15 653	5 708	1 260	385
	Partnerships .....	10	D	D	D	b
	Other legal forms of organization .....	1	D	D	D	a
611410	Business & secretarial schools					
	<b>All establishments</b> .....	<b>581</b>	<b>554 044</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	Corporations .....	515	533 952	206 264	48 159	10 459
	Individual proprietorships .....	55	15 653	5 708	1 260	385
	Partnerships .....	10	D	D	D	b
	Other legal forms of organization .....	1	D	D	D	a
61142	Computer training					
	<b>All establishments</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Corporations .....	2 299	2 215 820	879 175	200 675	25 421
	Individual proprietorships .....	308	68 563	17 863	4 227	1 161
	Partnerships .....	159	D	D	D	g
	Other legal forms of organization .....	19	D	D	D	f
611420	Computer training					
	<b>All establishments</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	Corporations .....	2 299	2 215 820	879 175	200 675	25 421
	Individual proprietorships .....	308	68 563	17 863	4 227	1 161
	Partnerships .....	159	D	D	D	g
	Other legal forms of organization .....	19	D	D	D	f
61143	Professional & management development training					
	<b>All establishments</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Corporations .....	2 256	1 675 082	475 206	101 885	12 762
	Individual proprietorships .....	330	73 951	13 959	3 142	865
	Partnerships .....	95	50 725	11 753	2 405	342
	Other legal forms of organization .....	9	36 493	4 240	960	143
611430	Professional & management development training					
	<b>All establishments</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	Corporations .....	2 256	1 675 082	475 206	101 885	12 762
	Individual proprietorships .....	330	73 951	13 959	3 142	865
	Partnerships .....	95	50 725	11 753	2 405	342
	Other legal forms of organization .....	9	36 493	4 240	960	143
6115	Technical & trade schools					
	<b>All establishments</b> .....	<b>'5 465</b>	<b>'3 465 093</b>	<b>'1 161 025</b>	<b>'275 860</b>	<b>'54 310</b>
	Corporations .....	4 302	3 195 454	1 080 310	256 537	48 921
	Individual proprietorships .....	891	149 128	42 730	10 362	3 467
	Partnerships .....	236	74 816	25 474	5 648	1 366
	Other legal forms of organization .....	36	45 695	12 511	3 313	556
61151	Technical & trade schools					
	<b>All establishments</b> .....	<b>'5 465</b>	<b>'3 465 093</b>	<b>'1 161 025</b>	<b>'275 860</b>	<b>'54 310</b>
	Corporations .....	4 302	3 195 454	1 080 310	256 537	48 921
	Individual proprietorships .....	891	149 128	42 730	10 362	3 467
	Partnerships .....	236	74 816	25 474	5 648	1 366
	Other legal forms of organization .....	36	45 695	12 511	3 313	556
611511	Cosmetology & barber schools					
	<b>All establishments</b> .....	<b>1 805</b>	<b>453 884</b>	<b>159 907</b>	<b>38 865</b>	<b>10 289</b>
	Corporations .....	1 263	369 297	134 595	32 633	8 115
	Individual proprietorships .....	451	66 428	19 696	4 951	1 776
	Partnerships .....	89	D	D	D	e
	Other legal forms of organization .....	2	D	D	D	b

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—  
Con.**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611512	Flight training					
	<b>All establishments</b> .....	<b>849</b>	<b>921 328</b>	<b>260 672</b>	<b>62 653</b>	<b>12 260</b>
	Corporations .....	742	882 838	253 147	60 794	11 899
	Individual proprietorships .....	84	10 919	1 920	394	184
	Partnerships .....	20	D	D	D	b
	Other legal forms of organization .....	3	D	D	D	b
611513	Apprenticeship training					
	<b>All establishments</b> .....	<b>253</b>	<b>91 718</b>	<b>30 612</b>	<b>7 165</b>	<b>1 303</b>
	Corporations .....	177	78 476	26 352	6 170	930
	Individual proprietorships .....	44	5 304	1 187	287	113
	Partnerships .....	13	4 109	1 611	333	81
	Other legal forms of organization .....	19	3 829	1 462	375	179
611519	Other trade & technical schools					
	<b>All establishments</b> .....	<b>2 558</b>	<b>1 998 163</b>	<b>709 834</b>	<b>167 177</b>	<b>30 458</b>
	Corporations .....	2 120	1 864 843	666 216	156 940	27 977
	Individual proprietorships .....	312	66 477	19 927	4 730	1 394
	Partnerships .....	114	48 668	17 169	3 884	818
	Other legal forms of organization .....	12	18 175	6 522	1 623	269
6116	Other schools & instruction					
	<b>All establishments</b> .....	<b>19 294</b>	<b>5 197 024</b>	<b>1 596 148</b>	<b>348 822</b>	<b>123 860</b>
	Corporations .....	12 710	4 311 560	1 383 525	302 796	94 860
	Individual proprietorships .....	5 562	624 278	139 570	31 803	22 579
	Partnerships .....	912	213 376	59 505	11 189	5 543
	Other legal forms of organization .....	110	47 810	13 548	3 034	878
61161	Fine arts schools					
	<b>All establishments</b> .....	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Corporations .....	3 314	650 663	215 063	51 246	19 538
	Individual proprietorships .....	2 619	257 495	51 958	13 234	10 306
	Partnerships .....	297	42 642	9 980	2 256	1 729
	Other legal forms of organization .....	15	3 251	1 142	269	78
611610	Fine arts schools					
	<b>All establishments</b> .....	<b>6 245</b>	<b>954 051</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	Corporations .....	3 314	650 663	215 063	51 246	19 538
	Individual proprietorships .....	2 619	257 495	51 958	13 234	10 306
	Partnerships .....	297	42 642	9 980	2 256	1 729
	Other legal forms of organization .....	15	3 251	1 142	269	78
6116101	Dance schools (including children's & professionals')					
	<b>All establishments</b> .....	<b>5 097</b>	<b>716 424</b>	<b>199 984</b>	<b>49 429</b>	<b>25 960</b>
	Corporations .....	2 649	470 284	151 393	36 759	15 446
	Individual proprietorships .....	2 192	213 186	41 013	10 807	8 895
	Partnerships .....	248	31 837	7 150	1 762	1 591
	Other legal forms of organization .....	8	1 117	428	101	28
6116102	Art, drama, & music schools					
	<b>All establishments</b> .....	<b>1 148</b>	<b>237 627</b>	<b>78 159</b>	<b>17 576</b>	<b>5 691</b>
	Corporations .....	665	180 379	63 670	14 487	4 092
	Individual proprietorships .....	427	44 309	10 945	2 427	1 411
	Partnerships .....	49	10 805	2 830	494	138
	Other legal forms of organization .....	7	2 134	714	168	50
61162	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Corporations .....	4 213	1 064 277	326 507	67 990	26 906
	Individual proprietorships .....	1 154	139 047	29 413	6 218	4 425
	Partnerships .....	279	62 282	17 037	3 113	1 731
	Other legal forms of organization .....	28	4 511	1 172	214	95
611620	Sports & recreation instruction					
	<b>All establishments</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	Corporations .....	4 213	1 064 277	326 507	67 990	26 906
	Individual proprietorships .....	1 154	139 047	29 413	6 218	4 425
	Partnerships .....	279	62 282	17 037	3 113	1 731
	Other legal forms of organization .....	28	4 511	1 172	214	95
61163	Language schools					
	<b>All establishments</b> .....	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Corporations .....	471	392 887	113 886	25 710	7 681
	Individual proprietorships .....	105	12 535	3 653	782	507
	Partnerships .....	30	7 203	2 914	511	268
	Other legal forms of organization .....	4	599	188	27	34

**Table 7. Legal Form of Organization of Establishments Subject to Federal Income Tax: 1997—  
Con.**

[Includes only establishments with payroll. Excludes data for central administrative offices, auxiliary operations, or establishments of firms that are classified in other categories than those specified in this table. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and legal form of organization	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>					
<b>611</b>	<b>Educational services—Con.</b>					
611630	Language schools					
	<b>All establishments</b> .....	<b>610</b>	<b>413 224</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	Corporations .....	471	392 887	113 886	25 710	7 681
	Individual proprietorships .....	105	12 535	3 653	782	507
	Partnerships .....	30	7 203	2 914	511	268
	Other legal forms of organization .....	4	599	188	27	34
61169	All other schools & instruction					
	<b>All establishments</b> .....	<b>6 765</b>	<b>2 559 632</b>	<b>823 235</b>	<b>177 252</b>	<b>50 562</b>
	Corporations .....	4 712	2 203 733	728 069	157 850	40 735
	Individual proprietorships .....	1 684	215 201	54 546	11 569	7 341
	Partnerships .....	306	101 249	29 574	5 309	1 815
	Other legal forms of organization .....	63	39 449	11 046	2 524	671
611691	Exam preparation & tutoring					
	<b>All establishments</b> .....	<b>2 223</b>	<b>729 808</b>	<b>258 380</b>	<b>53 553</b>	<b>20 051</b>
	Corporations .....	1 503	626 804	232 897	48 140	15 910
	Individual proprietorships .....	604	70 874	18 324	3 857	3 273
	Partnerships .....	95	20 854	5 014	1 077	738
	Other legal forms of organization .....	21	11 276	2 145	479	130
611692	Automobile driving schools					
	<b>All establishments</b> .....	<b>1 663</b>	<b>331 427</b>	<b>118 223</b>	<b>24 767</b>	<b>9 334</b>
	Corporations .....	1 069	258 931	98 340	20 573	7 050
	Individual proprietorships .....	518	56 685	16 081	3 399	1 909
	Partnerships .....	73	15 461	3 686	769	362
	Other legal forms of organization .....	3	350	116	26	13
611699	All other miscellaneous schools & instruction					
	<b>All establishments</b> .....	<b>2 879</b>	<b>1 498 397</b>	<b>446 632</b>	<b>98 932</b>	<b>21 177</b>
	Corporations .....	2 140	1 317 998	396 832	89 137	17 775
	Individual proprietorships .....	562	87 642	20 141	4 313	2 159
	Partnerships .....	138	64 934	20 874	3 463	715
	Other legal forms of organization .....	39	27 823	8 785	2 019	528
6117	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Corporations .....	2 312	1 188 819	414 952	87 388	14 261
	Individual proprietorships .....	516	87 518	15 025	3 154	1 144
	Partnerships .....	128	67 482	20 043	4 250	1 056
	Other legal forms of organization .....	12	24 908	7 119	1 849	193
61171	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Corporations .....	2 312	1 188 819	414 952	87 388	14 261
	Individual proprietorships .....	516	87 518	15 025	3 154	1 144
	Partnerships .....	128	67 482	20 043	4 250	1 056
	Other legal forms of organization .....	12	24 908	7 119	1 849	193
611710	Educational support services					
	<b>All establishments</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	Corporations .....	2 312	1 188 819	414 952	87 388	14 261
	Individual proprietorships .....	516	87 518	15 025	3 154	1 144
	Partnerships .....	128	67 482	20 043	4 250	1 056
	Other legal forms of organization .....	12	24 908	7 119	1 849	193

# Appendix A.

## Explanation of Terms

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### **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.

### **FIRST-QUARTER PAYROLL (\$1,000)**

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

### **LEGAL FORM OF ORGANIZATION OF ESTABLISHMENTS**

The legal form of organization for establishments in the mail universe was based on the response to the organizational status inquiry on the various census forms. The legal form of organization of nonmail establishments was generally based on information from administrative records of other Federal agencies.

This report presents data for establishments by the following legal forms of organization:

1. Corporations.
2. Individual proprietorships.
3. Partnerships.
4. Cooperative associations (Sector 42, Wholesale Trade, only).
5. Other.

### **EDUCATIONAL SERVICES**

### **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 FIRMS**

A firm is a business organization or entity consisting of one domestic establishment (location) or more under common ownership or control. All establishments of subsidiary firms are included as part of the owning or controlling firm. For the economic census, the terms "firm" and "company" are synonymous.



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**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.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **61 EDUCATIONAL SERVICES**

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

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

#### **611 Educational Services**

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

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

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

#### **6114 Business Schools and Computer and Management Training**

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

##### **61141 Business and Secretarial Schools**

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

##### **611410 Business and Secretarial Schools**

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

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

##### **61142 Computer Training**

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

##### **611420 Computer Training**

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

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packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

### **61143 Professional and Management Development Training**

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

### **611430 Professional and Management Development Training**

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

### **6115 Technical and Trade Schools**

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

### **61151 Technical and Trade Schools**

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

### **611511 Cosmetology and Barber Schools**

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

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

### **6115111 Beauty and Cosmetology Schools**

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

### **6115112 Barber Colleges**

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

### **611512 Flight Training**

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

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

### **6115121 Flying Instruction**

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

### **6115122 Aviation Schools (Except Flying Instruction)**

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

### **611513 Apprenticeship Training**

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

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

### **611519 Other Technical and Trade Schools**

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

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and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

### **6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)**

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

### **6115192 Computer Repair Training**

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

### **6115193 Truck Driving Schools**

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

### **6116 Other Schools and Instruction**

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

### **61161 Fine Arts Schools**

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

### **611610 Fine Arts Schools**

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

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

### **6116101 Dance Schools (Including Children's and Professionals')**

Establishments primarily engaged in teaching dance to children and adults.

### **6116102 Art, Drama, and Music Schools**

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

### **61162 Sports and Recreation Instruction**

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

### **611620 Sports and Recreation Instruction**

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

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

### **61163 Language Schools**

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

### **611630 Language Schools**

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

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

### **61169 All Other Schools and Instruction**

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

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### **611691 Exam Preparation and Tutoring**

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

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

### **611692 Automobile Driving Schools**

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

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

### **611699 All Other Miscellaneous Schools and Instruction**

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

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

### **6117 Educational Support Services**

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

#### **61171 Educational Support Services**

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

#### **611710 Educational Support Services**

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

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

#### **6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)**

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

#### **6117102 Educational Test Development and Evaluation Services**

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

# Appendix C.

## Coverage and Methodology

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### 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](http://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.

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## 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.

## ESTABLISHMENT AND FIRM SIZE CATEGORIES

The Establishment and Firm Size report represents a recompilation of data collected in the 1997 Economic Census for the Educational Services Sector and is divided into three categories: establishment size, firm size and legal form of organization.

**Establishment size.** Only establishments which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the establishment size tables. An establishment is classified as "operated for the entire year" if it operated 10 months or more during the year. Data for establishments which reported that they were in operation fewer than 10 months are separately summarized as "not operated for the entire year."

**Firm size.** Only firms which operated for the entire year have been classified into the various receipt/revenue and

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employment size groups used in the firm size tables. A firm may be either a single establishment (single unit) firm or a multiestablishment (multiunit) firm. A single unit firm is a firm with only one establishment engaged in economic activities. A multiunit firm is a firm with two establishments or more engaged in economic activities. A multiunit firm may, however, operate only one establishment classified in service industries. Firm size groups are based on aggregate data for all establishments operated by the same firm in the kind-of-business classification, group, or total for which data are presented. For example, a firm operates two service establishments: a fine arts school (NAICS 611610) and a language school (NAICS 611630). At each of the two most detailed levels of classification, each

of the establishments is a single unit operated by a multiunit firm. At the educational services major group level (NAICS 611), it is a two-establishment multiunit firm. A firm is considered to have “operated for the entire year” if any of its establishments at that NAICS level operated 10 months or more during the year. Data for firms which reported that none of their establishments operated 10 months or more are separately summarized as “not operated entire year.”

**Legal form of organization.** Data are presented for individual establishments by legal form of organization for four separate categories. For the method of assigning legal form, see Explanation of Terms, Legal Form of Organization of Establishment, in Appendix A.



# Appendix D. Geographic Notes

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Not applicable for this report.

# Appendix E. Metropolitan Areas

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Not applicable for this report.



## 1997 Economic Census

### *Educational Services*

#### Subject Series



## ACKNOWLEDGMENTS

Many persons participated in the various activities of the 1997 Economic Census for the Educational Services sector.

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# Summary 1997

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## **1997 Economic Census** *Educational Services* Subject Series



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Secretary

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-- Not applicable for this report.

**Note: This summary report is a compilation of selected tables from the 1997 Educational Services Geographic Area Series, Sources of Receipts or Revenue, and Establishment and Firm Size reports.**



# Introduction to the Economic Census

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## 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

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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](http://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.

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## 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](http://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](http://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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# Educational Services

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## SCOPE

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

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

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms 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 61 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

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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 United States: 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 <sup>1</sup>	Estimated <sup>2</sup>
	<b>UNITED STATES</b>							
<b>61</b>	<b>Educational services .....</b>	<b>'33 783</b>	<b>'14 933 318</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>	<b>'23.7</b>	<b>'12.3</b>
611	Educational services .....	'33 783	'14 933 318	'4 903 048	'1 101 396	'248 685	'23.7	'12.3
6114	Business schools, & computer & management training .....	6 056	4 902 474	1 688 736	380 073	53 861	17.1	11.7
61141	Business & secretarial schools .....	581	554 044	213 300	49 581	10 901	16.6	24.3
611410	Business & secretarial schools .....	581	554 044	213 300	49 581	10 901	16.6	24.3
61142	Computer training .....	2 785	2 512 179	970 278	222 100	28 848	15.0	13.5
611420	Computer training .....	2 785	2 512 179	970 278	222 100	28 848	15.0	13.5
61143	Professional & management development training .....	2 690	1 836 251	505 158	108 392	14 112	20.1	5.4
611430	Professional & management development training .....	2 690	1 836 251	505 158	108 392	14 112	20.1	5.4
6115	Technical & trade schools .....	'5 465	'3 465 093	'1 161 025	'275 860	'54 310	'16.5	'10.8
61151	Technical & trade schools .....	'5 465	'3 465 093	'1 161 025	'275 860	'54 310	'16.5	'10.8
611511	Cosmetology & barber schools .....	1 805	453 884	159 907	38 865	10 289	17.2	8.9
611512	Flight training .....	849	921 328	260 672	62 653	12 260	15.9	12.5
611513	Apprenticeship training .....	253	91 718	30 612	7 165	1 303	27.3	22.6
611519	Other trade & technical schools .....	'2 558	'1 998 163	'709 834	'167 177	'30 458	'16.1	'10.0
6116	Other schools & instruction .....	19 294	5 197 024	1 596 148	348 822	123 860	32.1	13.2
61161	Fine arts schools .....	6 245	954 051	278 143	67 005	31 651	38.3	12.2
611610	Fine arts schools .....	6 245	954 051	278 143	67 005	31 651	38.3	12.2
6116101	Dance schools (including children's & professionals') .....	5 097	716 424	199 984	49 429	25 960	38.2	8.6
6116102	Art, drama, & music schools .....	1 148	237 627	78 159	17 576	5 691	38.5	23.3
61162	Sports & recreation instruction .....	5 674	1 270 117	374 129	77 535	33 157	46.2	15.1
611620	Sports & recreation instruction .....	5 674	1 270 117	374 129	77 535	33 157	46.2	15.1
61163	Language schools .....	610	413 224	120 641	27 030	8 490	12.1	6.2
611630	Language schools .....	610	413 224	120 641	27 030	8 490	12.1	6.2
61169	All other schools & instruction .....	6 765	2 559 632	823 235	177 252	50 562	26.1	13.8
611691	Exam preparation & tutoring .....	2 223	729 808	258 380	53 553	20 051	29.8	11.9
611692	Automobile driving schools .....	1 663	331 427	118 223	24 767	9 334	46.2	15.3
611699	All other miscellaneous schools & instruction .....	2 879	1 498 397	446 632	98 932	21 177	19.8	14.4
6117	Educational support services .....	2 968	1 368 727	457 139	96 641	16 654	33.4	14.2
61171	Educational support services .....	2 968	1 368 727	457 139	96 641	16 654	33.4	14.2
611710	Educational support services .....	2 968	1 368 727	457 139	96 641	16 654	33.4	14.2

<sup>1</sup>Includes receipts information obtained from administrative records of other Federal agencies.

<sup>2</sup>Includes 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 United States: 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 <sup>1</sup>	Estimated <sup>2</sup>
<b>UNITED STATES</b>									
<b>61</b>	<b>Educational services .....</b>	<b>7 153</b>	<b>5 505 710</b>	<b>5 098 455</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>	<b>11.9</b>	<b>12.1</b>
611	Educational services .....	7 153	5 505 710	5 098 455	1 461 479	345 475	72 388	11.9	12.1
6114	Business schools, & computer & management training ..	519	650 920	603 480	141 716	33 171	4 783	9.9	11.0
61141	Business & secretarial schools .....	38	29 541	27 938	13 594	3 396	631	3.9	12.2
611410	Business & secretarial schools .....	38	29 541	27 938	13 594	3 396	631	3.9	12.2
61142	Computer training .....	55	33 424	30 588	8 904	1 927	386	19.4	44.1
611420	Computer training .....	55	33 424	30 588	8 904	1 927	386	19.4	44.1
61143	Professional & management development training ....	426	587 955	544 954	119 218	27 848	3 766	9.6	9.1
611430	Professional & management development training ..	426	587 955	544 954	119 218	27 848	3 766	9.6	9.1
6115	Technical & trade schools .....	1 381	963 547	895 437	251 151	59 168	13 167	16.4	12.0
61151	Technical & trade schools .....	1 381	963 547	895 437	251 151	59 168	13 167	16.4	12.0
611511	Cosmetology & barber schools .....	2	D	D	D	D	a	D	D
611512	Flight training .....	45	D	D	D	D	f	D	D
611513	Apprenticeship training .....	904	330 636	300 070	109 600	26 351	6 194	34.5	20.0
611519	Other trade & technical schools .....	430	606 853	570 623	133 026	30 663	6 372	6.7	7.2
6116	Other schools & instruction .....	4 470	1 929 655	1 824 694	647 192	152 229	41 491	15.7	17.7
61161	Fine arts schools .....	1 009	388 484	363 928	139 989	33 731	11 601	20.1	16.5
611610	Fine arts schools .....	1 009	388 484	363 928	139 989	33 731	11 601	20.1	16.5
6116101	Dance schools (including children's & professionals') .....	270	65 308	62 968	23 394	5 780	1 980	14.7	9.2
6116102	Art, drama, & music schools .....	739	323 176	300 960	116 595	27 951	9 621	21.2	18.0
61162	Sports & recreation instruction .....	749	156 147	152 574	47 471	10 147	4 390	33.1	22.7
611620	Sports & recreation instruction .....	749	156 147	152 574	47 471	10 147	4 390	33.1	22.7
61163	Language schools .....	244	75 344	71 911	31 677	7 439	3 346	14.2	26.0
611630	Language schools .....	244	75 344	71 911	31 677	7 439	3 346	14.2	26.0
61169	All other schools & instruction .....	2 468	1 309 680	1 236 281	428 055	100 912	22 154	12.3	17.0
611691	Exam preparation & tutoring .....	407	85 564	81 605	32 744	7 503	2 613	17.4	41.0
611692	Automobile driving schools .....	56	30 392	33 752	6 342	1 352	379	9.0	16.6
611699	All other miscellaneous schools & instruction .....	2 005	1 193 724	1 120 924	388 969	92 057	19 162	12.1	15.3
6117	Educational support services .....	783	1 961 588	1 774 844	421 420	100 907	12 947	6.6	7.0
61171	Educational support services .....	783	1 961 588	1 774 844	421 420	100 907	12 947	6.6	7.0
611710	Educational support services .....	783	1 961 588	1 774 844	421 420	100 907	12 947	6.6	7.0

<sup>1</sup>Includes revenue information obtained from administrative records of other Federal agencies.

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



**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>61</b>	<b>Educational services</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>100.0</b>	<b>64.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	32 367	13 151 938	88.1	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	.6	58.7
6402	Hair service .....	1 412	82 183	.6	X
6403	Nail service .....	452	5 331	Z	X
8500	Sales of food and beverages .....	790	21 392	.1	X
8600	Merchandise sales .....	8 397	628 792	4.2	55.2
8618	Sales of other merchandise .....	8 355	628 096	4.2	X
8940	All other receipts .....	6 192	1 043 681	7.0	58.2
8967	All other amounts received from providing services to clients, students, and others .....	6 192	1 043 681	7.0	X
<b>611</b>	<b>Educational services</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>100.0</b>	<b>64.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	32 367	13 151 938	88.1	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	.6	58.7
6402	Hair service .....	1 412	82 183	.6	X
6403	Nail service .....	452	5 331	Z	X
8500	Sales of food and beverages .....	790	21 392	.1	X
8600	Merchandise sales .....	8 397	628 792	4.2	55.2
8618	Sales of other merchandise .....	8 355	628 096	4.2	X
8940	All other receipts .....	6 192	1 043 681	7.0	58.2
8967	All other amounts received from providing services to clients, students, and others .....	6 192	1 043 681	7.0	X
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b> .....	<b>6 056</b>	<b>4 902 474</b>	<b>100.0</b>	<b>67.2</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	6 056	4 579 434	93.4	X
8500	Sales of food and beverages .....	43	694	Z	X
8600	Merchandise sales .....	1 316	192 483	3.9	59.8
8618	Sales of other merchandise .....	1 316	192 483	3.9	X
8940	All other receipts .....	986	129 863	2.6	63.7
8967	All other amounts received from providing services to clients, students, and others .....	986	129 863	2.6	X
<b>61141</b>	<b>Business &amp; secretarial schools</b> .....	<b>581</b>	<b>554 044</b>	<b>100.0</b>	<b>63.1</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	581	530 039	95.7	X
8500	Sales of food and beverages .....	43	694	.1	X
8600	Merchandise sales .....	216	18 214	3.3	58.5
8618	Sales of other merchandise .....	216	18 214	3.3	X
8940	All other receipts .....	107	5 097	.9	55.2
8967	All other amounts received from providing services to clients, students, and others .....	107	5 097	.9	X
<b>611410</b>	<b>Business &amp; secretarial schools</b> .....	<b>581</b>	<b>554 044</b>	<b>100.0</b>	<b>63.1</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	581	530 039	95.7	X
8500	Sales of food and beverages .....	43	694	.1	X
8600	Merchandise sales .....	216	18 214	3.3	58.5
8618	Sales of other merchandise .....	216	18 214	3.3	X
8940	All other receipts .....	107	5 097	.9	55.2
8967	All other amounts received from providing services to clients, students, and others .....	107	5 097	.9	X
<b>61142</b>	<b>Computer training</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>100.0</b>	<b>65.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 785	2 391 282	95.2	X
8600	Merchandise sales .....	563	53 574	2.1	59.5
8618	Sales of other merchandise .....	563	53 574	2.1	X
8940	All other receipts .....	467	67 323	2.7	62.4
8967	All other amounts received from providing services to clients, students, and others .....	467	67 323	2.7	X
<b>611420</b>	<b>Computer training</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>100.0</b>	<b>65.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 785	2 391 282	95.2	X
8600	Merchandise sales .....	563	53 574	2.1	59.5
8618	Sales of other merchandise .....	563	53 574	2.1	X
8940	All other receipts .....	467	67 323	2.7	62.4
8967	All other amounts received from providing services to clients, students, and others .....	467	67 323	2.7	X
<b>61143</b>	<b>Professional &amp; management development training</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>100.0</b>	<b>70.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 690	1 658 113	90.3	X
8600	Merchandise sales .....	537	120 695	6.6	61.0
8618	Sales of other merchandise .....	537	120 695	6.6	X
8940	All other receipts .....	412	57 443	3.1	68.8
8967	All other amounts received from providing services to clients, students, and others .....	412	57 443	3.1	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>611430</b>	<b>Professional &amp; management development training</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>100.0</b>	<b>70.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 690	1 658 113	90.3	X
8600	Merchandise sales .....	537	120 695	6.6	61.0
8618	Sales of other merchandise .....	537	120 695	6.6	X
8940	All other receipts .....	412	57 443	3.1	68.8
8967	All other amounts received from providing services to clients, students, and others .....	412	57 443	3.1	X
<b>6115</b>	<b>Technical &amp; trade schools</b> .....	<b>5 465</b>	<b>3 465 093</b>	<b>100.0</b>	<b>64.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 465	3 176 609	91.7	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	2.5	59.1
6402	Hair service .....	1 412	82 183	2.4	X
6403	Nail service .....	452	5 331	.2	X
8500	Sales of food and beverages .....	163	12 329	.4	X
8600	Merchandise sales .....	1 757	86 987	2.5	57.0
8618	Sales of other merchandise .....	1 715	86 291	2.5	X
8940	All other receipts .....	1 151	101 653	2.9	59.1
8967	All other amounts received from providing services to clients, students, and others .....	1 151	101 653	2.9	X
<b>61151</b>	<b>Technical &amp; trade schools</b> .....	<b>5 465</b>	<b>3 465 093</b>	<b>100.0</b>	<b>64.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 465	3 176 609	91.7	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	2.5	59.1
6402	Hair service .....	1 412	82 183	2.4	X
6403	Nail service .....	452	5 331	.2	X
8500	Sales of food and beverages .....	163	12 329	.4	X
8600	Merchandise sales .....	1 757	86 987	2.5	57.0
8618	Sales of other merchandise .....	1 715	86 291	2.5	X
8940	All other receipts .....	1 151	101 653	2.9	59.1
8967	All other amounts received from providing services to clients, students, and others .....	1 151	101 653	2.9	X
<b>611511</b>	<b>Cosmetology &amp; barber schools</b> .....	<b>1 805</b>	<b>453 884</b>	<b>100.0</b>	<b>64.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 805	342 117	75.4	X
6400	Hairdressing and other body and appearance care receipts .....	1 426	87 514	19.3	58.8
6402	Hair service .....	1 412	82 183	18.1	X
6403	Nail service .....	452	5 331	1.2	X
8500	Sales of food and beverages .....	20	111	Z	X
8600	Merchandise sales .....	722	13 402	3.0	21.3
8618	Sales of other merchandise .....	680	12 706	2.8	X
8940	All other receipts .....	438	10 740	2.4	25.1
8967	All other amounts received from providing services to clients, students, and others .....	438	10 740	2.4	X
<b>611512</b>	<b>Flight training</b> .....	<b>849</b>	<b>921 328</b>	<b>100.0</b>	<b>62.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	849	841 768	91.4	X
8500	Sales of food and beverages .....	56	3 562	.4	X
8600	Merchandise sales .....	367	22 445	2.4	62.4
8618	Sales of other merchandise .....	367	22 445	2.4	X
8940	All other receipts .....	295	53 553	5.8	62.2
8967	All other amounts received from providing services to clients, students, and others .....	295	53 553	5.8	X
<b>611513</b>	<b>Apprenticeship training</b> .....	<b>253</b>	<b>91 718</b>	<b>100.0</b>	<b>41.9</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	253	88 298	96.3	X
8500	Sales of food and beverages .....	18	188	.2	X
8600	Merchandise sales .....	25	2 520	2.7	41.9
8618	Sales of other merchandise .....	25	2 520	2.7	X
8940	All other receipts .....	10	711	.8	41.9
8967	All other amounts received from providing services to clients, students, and others .....	10	711	.8	X
<b>611519</b>	<b>Other trade &amp; technical schools</b> .....	<b>2 558</b>	<b>1 998 163</b>	<b>100.0</b>	<b>66.9</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 558	1 904 426	95.3	X
8500	Sales of food and beverages .....	69	8 468	.4	X
8600	Merchandise sales .....	643	48 620	2.4	65.3
8618	Sales of other merchandise .....	643	48 620	2.4	X
8940	All other receipts .....	408	36 649	1.8	66.2
8967	All other amounts received from providing services to clients, students, and others .....	408	36 649	1.8	X

See footnotes at end of table.

Table 2a. **Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>6116</b>	<b>Other schools &amp; instruction</b> .....	<b>19 294</b>	<b>5 197 024</b>	<b>100.0</b>	<b>62.1</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	19 294	4 759 792	91.6	X
8500	Sales of food and beverages .....	584	8 369	.2	X
8600	Merchandise sales .....	4 790	239 922	4.6	47.2
8618	Sales of other merchandise .....	4 790	239 922	4.6	X
8940	All other receipts .....	2 531	188 941	3.6	54.0
8967	All other amounts received from providing services to clients, students, and others .....	2 531	188 941	3.6	X
<b>61161</b>	<b>Fine arts schools</b> .....	<b>6 245</b>	<b>954 051</b>	<b>100.0</b>	<b>62.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	6 245	878 803	92.1	X
8500	Sales of food and beverages .....	188	2 125	.2	X
8600	Merchandise sales .....	1 906	54 833	5.7	55.0
8618	Sales of other merchandise .....	1 906	54 833	5.7	X
8940	All other receipts .....	687	18 290	1.9	52.8
8967	All other amounts received from providing services to clients, students, and others .....	687	18 290	1.9	X
<b>611610</b>	<b>Fine arts schools</b> .....	<b>6 245</b>	<b>954 051</b>	<b>100.0</b>	<b>62.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	6 245	878 803	92.1	X
8500	Sales of food and beverages .....	188	2 125	.2	X
8600	Merchandise sales .....	1 906	54 833	5.7	55.0
8618	Sales of other merchandise .....	1 906	54 833	5.7	X
8940	All other receipts .....	687	18 290	1.9	52.8
8967	All other amounts received from providing services to clients, students, and others .....	687	18 290	1.9	X
<b>6116101</b>	<b>Dance schools (including children's &amp; professionals')</b> .....	<b>5 097</b>	<b>716 424</b>	<b>100.0</b>	<b>63.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 097	664 520	92.8	X
8500	Sales of food and beverages .....	160	2 007	.3	X
8600	Merchandise sales .....	1 415	34 514	4.8	52.1
8618	Sales of other merchandise .....	1 415	34 514	4.8	X
8940	All other receipts .....	568	15 383	2.1	50.8
8967	All other amounts received from providing services to clients, students, and others .....	568	15 383	2.1	X
<b>6116102</b>	<b>Art, drama, &amp; music schools</b> .....	<b>1 148</b>	<b>237 627</b>	<b>100.0</b>	<b>60.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 148	214 283	90.2	X
8500	Sales of food and beverages .....	28	118	.1	X
8600	Merchandise sales .....	491	20 319	8.6	60.2
8618	Sales of other merchandise .....	491	20 319	8.6	X
8940	All other receipts .....	119	2 907	1.2	60.0
8967	All other amounts received from providing services to clients, students, and others .....	119	2 907	1.2	X
<b>61162</b>	<b>Sports &amp; recreation instruction</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>100.0</b>	<b>60.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 674	1 156 151	91.0	X
8500	Sales of food and beverages .....	332	4 143	.3	X
8600	Merchandise sales .....	1 695	44 674	3.5	34.7
8618	Sales of other merchandise .....	1 695	44 674	3.5	X
8940	All other receipts .....	913	65 149	5.1	38.9
8967	All other amounts received from providing services to clients, students, and others .....	913	65 149	5.1	X
<b>611620</b>	<b>Sports &amp; recreation instruction</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>100.0</b>	<b>60.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	5 674	1 156 151	91.0	X
8500	Sales of food and beverages .....	332	4 143	.3	X
8600	Merchandise sales .....	1 695	44 674	3.5	34.7
8618	Sales of other merchandise .....	1 695	44 674	3.5	X
8940	All other receipts .....	913	65 149	5.1	38.9
8967	All other amounts received from providing services to clients, students, and others .....	913	65 149	5.1	X
<b>61163</b>	<b>Language schools</b> .....	<b>610</b>	<b>413 224</b>	<b>100.0</b>	<b>65.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	610	383 646	92.8	X
8500	Sales of food and beverages .....	9	300	.1	X
8600	Merchandise sales .....	254	11 223	2.7	65.0
8618	Sales of other merchandise .....	254	11 223	2.7	X
8940	All other receipts .....	203	18 055	4.4	65.4
8967	All other amounts received from providing services to clients, students, and others .....	203	18 055	4.4	X

See footnotes at end of table.

**Table 2a. Major Sources of Receipts From Customers for Firms Subject to Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of receipts	Establishments (number)	Receipts <sup>1</sup> (\$1,000)	Receipts from specified receipt lines as percent of total receipts <sup>1</sup>	Receipts of establishments reporting sources of receipts as percent of total receipts
<b>611630</b>	<b>Language schools .....</b>	<b>610</b>	<b>413 224</b>	<b>100.0</b>	<b>65.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	610	383 646	92.8	X
8500	Sales of food and beverages .....	9	300	.1	X
8600	Merchandise sales .....	254	11 223	2.7	65.0
8618	Sales of other merchandise .....	254	11 223	2.7	X
8940	All other receipts .....	203	18 055	4.4	65.4
8967	All other amounts received from providing services to clients, students, and others .....	203	18 055	4.4	X
<b>61169</b>	<b>All other schools &amp; instruction .....</b>	<b>6 765</b>	<b>2 559 632</b>	<b>100.0</b>	<b>62.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	6 765	2 341 192	91.5	X
8500	Sales of food and beverages .....	55	1 801	.1	X
8600	Merchandise sales .....	935	129 192	5.0	47.4
8618	Sales of other merchandise .....	935	129 192	5.0	X
8940	All other receipts .....	728	87 447	3.4	59.0
8967	All other amounts received from providing services to clients, students, and others .....	728	87 447	3.4	X
<b>611691</b>	<b>Exam preparation &amp; tutoring .....</b>	<b>2 223</b>	<b>729 808</b>	<b>100.0</b>	<b>67.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 223	716 319	98.2	X
8500	Sales of food and beverages .....	12	33	Z	X
8600	Merchandise sales .....	62	2 787	.4	67.5
8618	Sales of other merchandise .....	62	2 787	.4	X
8940	All other receipts .....	135	10 669	1.5	48.6
8967	All other amounts received from providing services to clients, students, and others .....	135	10 669	1.5	X
<b>611692</b>	<b>Automobile driving schools .....</b>	<b>1 663</b>	<b>331 427</b>	<b>100.0</b>	<b>60.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 663	316 824	95.6	X
8600	Merchandise sales .....	60	9 592	2.9	59.6
8618	Sales of other merchandise .....	60	9 592	2.9	X
8940	All other receipts .....	29	5 005	1.5	60.6
8967	All other amounts received from providing services to clients, students, and others .....	29	5 005	1.5	X
<b>611699</b>	<b>All other miscellaneous schools &amp; instruction .....</b>	<b>2 879</b>	<b>1 498 397</b>	<b>100.0</b>	<b>60.1</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	2 879	1 308 049	87.3	X
8500	Sales of food and beverages .....	43	1 762	.1	X
8600	Merchandise sales .....	813	116 813	7.8	43.0
8618	Sales of other merchandise .....	813	116 813	7.8	X
8940	All other receipts .....	564	71 773	4.8	58.5
8967	All other amounts received from providing services to clients, students, and others .....	564	71 773	4.8	X
<b>6117</b>	<b>Educational support services .....</b>	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>62.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 552	636 103	46.5	X
8600	Merchandise sales .....	534	109 400	8.0	60.2
8618	Sales of other merchandise .....	534	109 400	8.0	X
8940	All other receipts .....	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others .....	1 524	623 224	45.5	X
<b>61171</b>	<b>Educational support services .....</b>	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>62.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 552	636 103	46.5	X
8600	Merchandise sales .....	534	109 400	8.0	60.2
8618	Sales of other merchandise .....	534	109 400	8.0	X
8940	All other receipts .....	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others .....	1 524	623 224	45.5	X
<b>611710</b>	<b>Educational support services .....</b>	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>62.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 552	636 103	46.5	X
8600	Merchandise sales .....	534	109 400	8.0	60.2
8618	Sales of other merchandise .....	534	109 400	8.0	X
8940	All other receipts .....	1 524	623 224	45.5	55.3
8967	All other amounts received from providing services to clients, students, and others .....	1 524	623 224	45.5	X

<sup>1</sup>Receipts and receipt line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>61</b>	<b>Educational services</b> .....	<b>7 153</b>	<b>5 505 710</b>	<b>100.0</b>	<b>76.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	4 655	1 702 224	30.9	X
8500	Sales of food and beverages .....	367	10 396	.2	X
8600	Merchandise sales .....	1 781	177 739	3.2	72.6
8618	Sales of other merchandise .....	1 781	177 739	3.2	X
8940	All other receipts .....	1 549	879 614	16.0	72.6
8967	All other amounts received from providing services to clients, students, and others .....	1 549	879 614	16.0	X
9000	Contributions, gifts, and grants—Government .....	2 585	823 054	14.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	4 777	1 287 879	23.4	X
9100	Investment income, including interest and dividends .....	3 493	156 747	2.8	X
9500	All other revenue .....	2 326	467 300	8.5	66.9
9502	All other revenue .....	2 326	467 300	8.5	X
<b>611</b>	<b>Educational services</b> .....	<b>7 153</b>	<b>5 505 710</b>	<b>100.0</b>	<b>76.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	4 655	1 702 224	30.9	X
8500	Sales of food and beverages .....	367	10 396	.2	X
8600	Merchandise sales .....	1 781	177 739	3.2	72.6
8618	Sales of other merchandise .....	1 781	177 739	3.2	X
8940	All other receipts .....	1 549	879 614	16.0	72.6
8967	All other amounts received from providing services to clients, students, and others .....	1 549	879 614	16.0	X
9000	Contributions, gifts, and grants—Government .....	2 585	823 054	14.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	4 777	1 287 879	23.4	X
9100	Investment income, including interest and dividends .....	3 493	156 747	2.8	X
9500	All other revenue .....	2 326	467 300	8.5	66.9
9502	All other revenue .....	2 326	467 300	8.5	X
<b>6114</b>	<b>Business schools, &amp; computer &amp; management training</b> .....	<b>519</b>	<b>650 920</b>	<b>100.0</b>	<b>78.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	374	430 349	66.1	X
8500	Sales of food and beverages .....	17	428	.1	X
8600	Merchandise sales .....	123	15 437	2.4	75.3
8618	Sales of other merchandise .....	123	15 437	2.4	X
8940	All other receipts .....	118	23 870	3.7	66.2
8967	All other amounts received from providing services to clients, students, and others .....	118	23 870	3.7	X
9000	Contributions, gifts, and grants—Government .....	151	49 047	7.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	286	86 554	13.3	X
9100	Investment income, including interest and dividends .....	255	20 632	3.2	X
9500	All other revenue .....	156	24 603	3.8	76.9
9502	All other revenue .....	156	24 603	3.8	X
<b>61141</b>	<b>Business &amp; secretarial schools</b> .....	<b>38</b>	<b>29 541</b>	<b>100.0</b>	<b>79.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	36	20 383	69.0	X
8940	All other receipts .....	12	270	.9	54.1
8967	All other amounts received from providing services to clients, students, and others .....	12	270	.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	25	3 465	11.7	X
9100	Investment income, including interest and dividends .....	26	1 519	5.1	X
<b>611410</b>	<b>Business &amp; secretarial schools</b> .....	<b>38</b>	<b>29 541</b>	<b>100.0</b>	<b>79.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	36	20 383	69.0	X
8940	All other receipts .....	12	270	.9	54.1
8967	All other amounts received from providing services to clients, students, and others .....	12	270	.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	25	3 465	11.7	X
9100	Investment income, including interest and dividends .....	26	1 519	5.1	X
<b>61142</b>	<b>Computer training</b> .....	<b>55</b>	<b>33 424</b>	<b>100.0</b>	<b>61.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	32	8 418	25.2	X
8600	Merchandise sales .....	10	1 236	3.7	61.6
8618	Sales of other merchandise .....	10	1 236	3.7	X
9000	Contributions, gifts, and grants—Government .....	25	15 751	47.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	20	8 004	23.9	X
9100	Investment income, including interest and dividends .....	9	15	Z	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>611420</b>	<b>Computer training .....</b>	<b>55</b>	<b>33 424</b>	<b>100.0</b>	<b>61.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	32	8 418	25.2	X
8600	Merchandise sales .....	10	1 236	3.7	61.6
8618	Sales of other merchandise .....	10	1 236	3.7	X
9000	Contributions, gifts, and grants—Government .....	25	15 751	47.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	20	8 004	23.9	X
9100	Investment income, including interest and dividends .....	9	15	Z	X
<b>61143</b>	<b>Professional &amp; management development training .....</b>	<b>426</b>	<b>587 955</b>	<b>100.0</b>	<b>79.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	306	401 548	68.3	X
8500	Sales of food and beverages .....	17	428	.1	X
8600	Merchandise sales .....	113	14 201	2.4	76.0
8618	Sales of other merchandise .....	113	14 201	2.4	X
8940	All other receipts .....	106	23 600	4.0	69.4
8967	All other amounts received from providing services to clients, students, and others .....	106	23 600	4.0	X
9000	Contributions, gifts, and grants—Government .....	123	29 392	5.0	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	241	75 085	12.8	X
9100	Investment income, including interest and dividends .....	220	19 098	3.2	X
9500	All other revenue .....	156	24 603	4.2	77.7
9502	All other revenue .....	156	24 603	4.2	X
<b>611430</b>	<b>Professional &amp; management development training .....</b>	<b>426</b>	<b>587 955</b>	<b>100.0</b>	<b>79.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	306	401 548	68.3	X
8500	Sales of food and beverages .....	17	428	.1	X
8600	Merchandise sales .....	113	14 201	2.4	76.0
8618	Sales of other merchandise .....	113	14 201	2.4	X
8940	All other receipts .....	106	23 600	4.0	69.4
8967	All other amounts received from providing services to clients, students, and others .....	106	23 600	4.0	X
9000	Contributions, gifts, and grants—Government .....	123	29 392	5.0	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	241	75 085	12.8	X
9100	Investment income, including interest and dividends .....	220	19 098	3.2	X
9500	All other revenue .....	156	24 603	4.2	77.7
9502	All other revenue .....	156	24 603	4.2	X
<b>6115</b>	<b>Technical &amp; trade schools .....</b>	<b>1 381</b>	<b>963 547</b>	<b>100.0</b>	<b>72.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	779	204 695	21.2	X
8500	Sales of food and beverages .....	90	5 714	.6	X
8600	Merchandise sales .....	299	12 208	1.3	71.2
8618	Sales of other merchandise .....	299	12 208	1.3	X
8940	All other receipts .....	168	25 939	2.7	64.6
8967	All other amounts received from providing services to clients, students, and others .....	168	25 939	2.7	X
9000	Contributions, gifts, and grants—Government .....	472	152 067	15.8	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	721	485 253	50.4	X
9100	Investment income, including interest and dividends .....	839	28 213	2.9	X
9500	All other revenue .....	446	48 701	5.1	68.6
9502	All other revenue .....	446	48 701	5.1	X
<b>61151</b>	<b>Technical &amp; trade schools .....</b>	<b>1 381</b>	<b>963 547</b>	<b>100.0</b>	<b>72.7</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	779	204 695	21.2	X
8500	Sales of food and beverages .....	90	5 714	.6	X
8600	Merchandise sales .....	299	12 208	1.3	71.2
8618	Sales of other merchandise .....	299	12 208	1.3	X
8940	All other receipts .....	168	25 939	2.7	64.6
8967	All other amounts received from providing services to clients, students, and others .....	168	25 939	2.7	X
9000	Contributions, gifts, and grants—Government .....	472	152 067	15.8	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	721	485 253	50.4	X
9100	Investment income, including interest and dividends .....	839	28 213	2.9	X
9500	All other revenue .....	446	48 701	5.1	68.6
9502	All other revenue .....	446	48 701	5.1	X
<b>611511</b>	<b>Cosmetology &amp; barber schools .....</b>	<b>2</b>	<b>D</b>	<b>D</b>	<b>X</b>

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>611512</b>	<b>Flight training</b> .....	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	36	D	D	X
8500	Sales of food and beverages .....	6	D	D	X
8600	Merchandise sales .....	42	D	D	D
8618	Sales of other merchandise .....	42	D	D	X
8940	All other receipts .....	29	D	D	D
8967	All other amounts received from providing services to clients, students, and others .....	29	D	D	X
9000	Contributions, gifts, and grants—Government .....	8	D	D	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	9	D	D	X
9100	Investment income, including interest and dividends .....	29	D	D	X
9500	All other revenue .....	8	D	D	D
9502	All other revenue .....	8	D	D	X
<b>611513</b>	<b>Apprenticeship training</b> .....	<b>904</b>	<b>330 636</b>	<b>100.0</b>	<b>61.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	509	83 850	25.4	X
8500	Sales of food and beverages .....	71	293	.1	X
8600	Merchandise sales .....	113	822	.2	61.0
8618	Sales of other merchandise .....	113	822	.2	X
8940	All other receipts .....	60	4 262	1.3	57.5
8967	All other amounts received from providing services to clients, students, and others .....	60	4 262	1.3	X
9000	Contributions, gifts, and grants—Government .....	275	56 548	17.1	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	462	158 862	48.0	X
9100	Investment income, including interest and dividends .....	541	8 524	2.6	X
9500	All other revenue .....	287	17 475	5.3	54.7
9502	All other revenue .....	287	17 475	5.3	X
<b>611519</b>	<b>Other trade &amp; technical schools</b> .....	<b>430</b>	<b>606 853</b>	<b>100.0</b>	<b>79.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	234	108 357	17.9	X
8500	Sales of food and beverages .....	13	5 412	.9	X
8600	Merchandise sales .....	144	11 236	1.9	77.4
8618	Sales of other merchandise .....	144	11 236	1.9	X
8940	All other receipts .....	79	14 002	2.3	66.8
8967	All other amounts received from providing services to clients, students, and others .....	79	14 002	2.3	X
9000	Contributions, gifts, and grants—Government .....	189	95 257	15.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	250	325 180	53.6	X
9100	Investment income, including interest and dividends .....	269	19 375	3.2	X
9500	All other revenue .....	151	27 364	4.5	77.6
9502	All other revenue .....	151	27 364	4.5	X
<b>6116</b>	<b>Other schools &amp; instruction</b> .....	<b>4 470</b>	<b>1 929 655</b>	<b>100.0</b>	<b>77.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	3 251	885 129	45.9	X
8500	Sales of food and beverages .....	260	4 254	.2	X
8600	Merchandise sales .....	1 245	64 965	3.4	72.9
8618	Sales of other merchandise .....	1 245	64 965	3.4	X
8940	All other receipts .....	1 092	85 468	4.4	71.8
8967	All other amounts received from providing services to clients, students, and others .....	1 092	85 468	4.4	X
9000	Contributions, gifts, and grants—Government .....	1 648	255 150	13.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	3 260	464 254	24.1	X
9100	Investment income, including interest and dividends .....	2 012	76 271	4.0	X
9500	All other revenue .....	1 451	94 164	4.9	66.6
9502	All other revenue .....	1 451	94 164	4.9	X
<b>61161</b>	<b>Fine arts schools</b> .....	<b>1 009</b>	<b>388 484</b>	<b>100.0</b>	<b>68.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	860	149 814	38.6	X
8500	Sales of food and beverages .....	82	2 085	.5	X
8600	Merchandise sales .....	382	12 418	3.2	64.2
8618	Sales of other merchandise .....	382	12 418	3.2	X
8940	All other receipts .....	389	28 281	7.3	63.4
8967	All other amounts received from providing services to clients, students, and others .....	389	28 281	7.3	X
9000	Contributions, gifts, and grants—Government .....	527	32 247	8.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	801	121 002	31.1	X
9100	Investment income, including interest and dividends .....	591	24 596	6.3	X
9500	All other revenue .....	471	18 041	4.6	53.6
9502	All other revenue .....	471	18 041	4.6	X

See footnotes at end of table.

**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>611610</b>	<b>Fine arts schools</b> .....	<b>1 009</b>	<b>388 484</b>	<b>100.0</b>	<b>68.4</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	860	149 814	38.6	X
8500	Sales of food and beverages .....	82	2 085	.5	X
8600	Merchandise sales .....	382	12 418	3.2	64.2
8618	Sales of other merchandise .....	382	12 418	3.2	X
8940	All other receipts .....	389	28 281	7.3	63.4
8967	All other amounts received from providing services to clients, students, and others .....	389	28 281	7.3	X
9000	Contributions, gifts, and grants—Government .....	527	32 247	8.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	801	121 002	31.1	X
9100	Investment income, including interest and dividends .....	591	24 596	6.3	X
9500	All other revenue .....	471	18 041	4.6	53.6
9502	All other revenue .....	471	18 041	4.6	X
<b>6116101</b>	<b>Dance schools (including children's &amp; professionals')</b> .....	<b>270</b>	<b>65 308</b>	<b>100.0</b>	<b>88.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	239	28 746	44.0	X
8500	Sales of food and beverages .....	30	105	.2	X
8600	Merchandise sales .....	102	891	1.4	80.7
8618	Sales of other merchandise .....	102	891	1.4	X
8940	All other receipts .....	109	4 611	7.1	76.1
8967	All other amounts received from providing services to clients, students, and others .....	109	4 611	7.1	X
9000	Contributions, gifts, and grants—Government .....	120	3 536	5.4	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	208	17 455	26.7	X
9100	Investment income, including interest and dividends .....	128	2 455	3.8	X
9500	All other revenue .....	128	7 509	11.5	52.9
9502	All other revenue .....	128	7 509	11.5	X
<b>6116102</b>	<b>Art, drama, &amp; music schools</b> .....	<b>739</b>	<b>323 176</b>	<b>100.0</b>	<b>64.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	621	121 068	37.5	X
8500	Sales of food and beverages .....	52	1 980	.6	X
8600	Merchandise sales .....	280	11 527	3.6	60.9
8618	Sales of other merchandise .....	280	11 527	3.6	X
8940	All other receipts .....	280	23 670	7.3	60.3
8967	All other amounts received from providing services to clients, students, and others .....	280	23 670	7.3	X
9000	Contributions, gifts, and grants—Government .....	407	28 711	8.9	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	593	103 547	32.0	X
9100	Investment income, including interest and dividends .....	463	22 141	6.9	X
9500	All other revenue .....	343	10 532	3.3	54.5
9502	All other revenue .....	343	10 532	3.3	X
<b>61162</b>	<b>Sports &amp; recreation instruction</b> .....	<b>749</b>	<b>156 147</b>	<b>100.0</b>	<b>56.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	562	74 823	47.9	X
8500	Sales of food and beverages .....	112	676	.4	X
8600	Merchandise sales .....	177	3 073	2.0	29.9
8618	Sales of other merchandise .....	177	3 073	2.0	X
8940	All other receipts .....	249	17 962	11.5	42.1
8967	All other amounts received from providing services to clients, students, and others .....	249	17 962	11.5	X
9000	Contributions, gifts, and grants—Government .....	84	6 990	4.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	463	35 395	22.7	X
9100	Investment income, including interest and dividends .....	240	1 491	1.0	X
9500	All other revenue .....	175	15 737	10.1	24.5
9502	All other revenue .....	175	15 737	10.1	X
<b>611620</b>	<b>Sports &amp; recreation instruction</b> .....	<b>749</b>	<b>156 147</b>	<b>100.0</b>	<b>56.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	562	74 823	47.9	X
8500	Sales of food and beverages .....	112	676	.4	X
8600	Merchandise sales .....	177	3 073	2.0	29.9
8618	Sales of other merchandise .....	177	3 073	2.0	X
8940	All other receipts .....	249	17 962	11.5	42.1
8967	All other amounts received from providing services to clients, students, and others .....	249	17 962	11.5	X
9000	Contributions, gifts, and grants—Government .....	84	6 990	4.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	463	35 395	22.7	X
9100	Investment income, including interest and dividends .....	240	1 491	1.0	X
9500	All other revenue .....	175	15 737	10.1	24.5
9502	All other revenue .....	175	15 737	10.1	X

See footnotes at end of table.



**Table 2b. Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>61163</b>	<b>Language schools</b> .....	<b>244</b>	<b>75 344</b>	<b>100.0</b>	<b>91.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	230	54 067	71.8	X
8500	Sales of food and beverages .....	9	17	Z	X
8600	Merchandise sales .....	121	2 211	2.9	91.5
8618	Sales of other merchandise .....	121	2 211	2.9	X
8940	All other receipts .....	45	3 134	4.2	86.2
8967	All other amounts received from providing services to clients, students, and others .....	45	3 134	4.2	X
9000	Contributions, gifts, and grants—Government .....	25	2 509	3.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	57	8 179	10.9	X
9100	Investment income, including interest and dividends .....	62	715	.9	X
9500	All other revenue .....	52	4 512	6.0	91.5
9502	All other revenue .....	52	4 512	6.0	X
<b>611630</b>	<b>Language schools</b> .....	<b>244</b>	<b>75 344</b>	<b>100.0</b>	<b>91.5</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	230	54 067	71.8	X
8500	Sales of food and beverages .....	9	17	Z	X
8600	Merchandise sales .....	121	2 211	2.9	91.5
8618	Sales of other merchandise .....	121	2 211	2.9	X
8940	All other receipts .....	45	3 134	4.2	86.2
8967	All other amounts received from providing services to clients, students, and others .....	45	3 134	4.2	X
9000	Contributions, gifts, and grants—Government .....	25	2 509	3.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	57	8 179	10.9	X
9100	Investment income, including interest and dividends .....	62	715	.9	X
9500	All other revenue .....	52	4 512	6.0	91.5
9502	All other revenue .....	52	4 512	6.0	X
<b>61169</b>	<b>All other schools &amp; instruction</b> .....	<b>2 468</b>	<b>1 309 680</b>	<b>100.0</b>	<b>81.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 599	606 425	46.3	X
8500	Sales of food and beverages .....	57	1 476	.1	X
8600	Merchandise sales .....	565	47 263	3.6	78.9
8618	Sales of other merchandise .....	565	47 263	3.6	X
8940	All other receipts .....	409	36 091	2.8	77.4
8967	All other amounts received from providing services to clients, students, and others .....	409	36 091	2.8	X
9000	Contributions, gifts, and grants—Government .....	1 012	213 404	16.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	1 939	299 678	22.9	X
9100	Investment income, including interest and dividends .....	1 119	49 469	3.8	X
9500	All other revenue .....	753	55 874	4.3	75.7
9502	All other revenue .....	753	55 874	4.3	X
<b>611691</b>	<b>Exam preparation &amp; tutoring</b> .....	<b>407</b>	<b>85 564</b>	<b>100.0</b>	<b>100.0</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	213	34 085	39.8	X
8600	Merchandise sales .....	30	151	.2	100.0
8618	Sales of other merchandise .....	30	151	.2	X
8940	All other receipts .....	16	333	.4	100.0
8967	All other amounts received from providing services to clients, students, and others .....	16	333	.4	X
9000	Contributions, gifts, and grants—Government .....	257	30 377	35.5	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	298	18 167	21.2	X
9100	Investment income, including interest and dividends .....	188	529	.6	X
9500	All other revenue .....	84	1 922	2.2	100.0
9502	All other revenue .....	84	1 922	2.2	X
<b>611692</b>	<b>Automobile driving schools</b> .....	<b>56</b>	<b>30 392</b>	<b>100.0</b>	<b>71.8</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	49	27 876	91.7	X
8600	Merchandise sales .....	17	75	.2	71.8
8618	Sales of other merchandise .....	17	75	.2	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	20	2 414	7.9	X
9100	Investment income, including interest and dividends .....	14	27	.1	X
<b>611699</b>	<b>All other miscellaneous schools &amp; instruction</b> .....	<b>2 005</b>	<b>1 193 724</b>	<b>100.0</b>	<b>80.3</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	1 337	544 464	45.6	X
8500	Sales of food and beverages .....	57	1 476	.1	X
8600	Merchandise sales .....	518	47 037	3.9	77.3
8618	Sales of other merchandise .....	518	47 037	3.9	X
8940	All other receipts .....	393	35 758	3.0	76.0
8967	All other amounts received from providing services to clients, students, and others .....	393	35 758	3.0	X
9000	Contributions, gifts, and grants—Government .....	755	183 027	15.3	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	1 621	279 097	23.4	X
9100	Investment income, including interest and dividends .....	917	48 913	4.1	X

See footnotes at end of table.

Table 2b. **Major Sources of Revenue From Customers for Firms Exempt From Federal Income Tax for the United States: 1997—Con.**

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

NAICS code and RL code	Kind of business and sources of revenue	Establishments (number)	Revenue <sup>1</sup> (\$1,000)	Revenue from specified revenue lines as percent of total revenue <sup>1</sup>	Revenue of establishments reporting sources of revenue as percent of total revenue
<b>611699</b>	<b>All other miscellaneous schools &amp; instruction—Con.</b>				
9500	All other revenue .....	669	53 952	4.5	74.2
9502	All other revenue .....	669	53 952	4.5	X
<b>6117</b>	<b>Educational support services .....</b>	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>76.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	251	182 051	9.3	X
8600	Merchandise sales .....	114	85 129	4.3	71.9
8618	Sales of other merchandise .....	114	85 129	4.3	X
8940	All other receipts .....	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others .....	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government .....	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	510	251 818	12.8	X
9100	Investment income, including interest and dividends .....	387	31 631	1.6	X
9500	All other revenue .....	273	299 832	15.3	61.7
9502	All other revenue .....	273	299 832	15.3	X
<b>61171</b>	<b>Educational support services .....</b>	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>76.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	251	182 051	9.3	X
8600	Merchandise sales .....	114	85 129	4.3	71.9
8618	Sales of other merchandise .....	114	85 129	4.3	X
8940	All other receipts .....	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others .....	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government .....	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	510	251 818	12.8	X
9100	Investment income, including interest and dividends .....	387	31 631	1.6	X
9500	All other revenue .....	273	299 832	15.3	61.7
9502	All other revenue .....	273	299 832	15.3	X
<b>611710</b>	<b>Educational support services .....</b>	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>76.6</b>
4900	Tuition, fees, and other payments from providing academic or technical instruction .....	251	182 051	9.3	X
8600	Merchandise sales .....	114	85 129	4.3	71.9
8618	Sales of other merchandise .....	114	85 129	4.3	X
8940	All other receipts .....	171	744 337	37.9	74.9
8967	All other amounts received from providing services to clients, students, and others .....	171	744 337	37.9	X
9000	Contributions, gifts, and grants—Government .....	314	366 790	18.7	X
9050	Contributions, gifts, and grants—Private (including individuals, community efforts, and commissioned fundraisers) .....	510	251 818	12.8	X
9100	Investment income, including interest and dividends .....	387	31 631	1.6	X
9500	All other revenue .....	273	299 832	15.3	61.7
9502	All other revenue .....	273	299 832	15.3	X

<sup>1</sup>Revenue and revenue line percents may not add to totals due to exclusion of selected lines to avoid disclosing data for individual companies and/or due to rounding.

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>100.0</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	4 largest firms .....	236	822 531	5.5	211 870	48 945	10 891
	8 largest firms .....	378	1 260 703	8.4	299 586	70 276	15 413
	20 largest firms .....	515	1 992 080	13.3	499 538	118 179	21 358
	50 largest firms .....	676	2 932 125	19.6	766 198	181 485	28 992
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>'33 783</b>	<b>'14 933 318</b>	<b>100.0</b>	<b>'4 903 048</b>	<b>'1 101 396</b>	<b>'248 685</b>
	4 largest firms .....	236	822 531	5.5	211 870	48 945	10 891
	8 largest firms .....	378	1 260 703	8.4	299 586	70 276	15 413
	20 largest firms .....	515	1 992 080	13.3	499 538	118 179	21 358
	50 largest firms .....	676	2 932 125	19.6	766 198	181 485	28 992
6114	Business schools, & computer & management training						
	<b>All firms</b> .....	<b>6 056</b>	<b>4 902 474</b>	<b>100.0</b>	<b>1 688 736</b>	<b>380 073</b>	<b>53 861</b>
	4 largest firms .....	35	381 508	7.8	91 077	19 761	2 344
	8 largest firms .....	104	597 727	12.2	141 102	35 535	4 010
	20 largest firms .....	169	1 039 615	21.2	263 840	64 510	7 417
	50 largest firms .....	286	1 586 398	32.4	455 984	110 723	12 550
61141	Business & secretarial schools						
	<b>All firms</b> .....	<b>581</b>	<b>554 044</b>	<b>100.0</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	4 largest firms .....	24	102 000	18.4	29 281	6 372	1 572
	8 largest firms .....	36	139 336	25.1	43 540	10 020	2 194
	20 largest firms .....	68	221 472	40.0	74 740	17 492	3 740
	50 largest firms .....	123	324 226	58.5	116 948	27 496	5 857
611410	Business & secretarial schools						
	<b>All firms</b> .....	<b>581</b>	<b>554 044</b>	<b>100.0</b>	<b>213 300</b>	<b>49 581</b>	<b>10 901</b>
	4 largest firms .....	24	102 000	18.4	29 281	6 372	1 572
	8 largest firms .....	36	139 336	25.1	43 540	10 020	2 194
	20 largest firms .....	68	221 472	40.0	74 740	17 492	3 740
	50 largest firms .....	123	324 226	58.5	116 948	27 496	5 857
61142	Computer training						
	<b>All firms</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>100.0</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	4 largest firms .....	62	287 807	11.5	108 441	27 702	2 973
	8 largest firms .....	67	437 363	17.4	144 633	35 634	3 632
	20 largest firms .....	148	745 456	29.7	272 253	69 816	7 567
	50 largest firms .....	225	1 095 462	43.6	417 035	102 453	11 343
611420	Computer training						
	<b>All firms</b> .....	<b>2 785</b>	<b>2 512 179</b>	<b>100.0</b>	<b>970 278</b>	<b>222 100</b>	<b>28 848</b>
	4 largest firms .....	62	287 807	11.5	108 441	27 702	2 973
	8 largest firms .....	67	437 363	17.4	144 633	35 634	3 632
	20 largest firms .....	148	745 456	29.7	272 253	69 816	7 567
	50 largest firms .....	225	1 095 462	43.6	417 035	102 453	11 343
61143	Professional & management development training						
	<b>All firms</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>100.0</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	4 largest firms .....	42	309 920	16.9	32 661	7 833	1 037
	8 largest firms .....	64	442 717	24.1	59 181	13 283	1 510
	20 largest firms .....	88	634 178	34.5	110 926	24 283	2 489
	50 largest firms .....	126	855 431	46.6	183 177	39 451	4 409
611430	Professional & management development training						
	<b>All firms</b> .....	<b>2 690</b>	<b>1 836 251</b>	<b>100.0</b>	<b>505 158</b>	<b>108 392</b>	<b>14 112</b>
	4 largest firms .....	42	309 920	16.9	32 661	7 833	1 037
	8 largest firms .....	64	442 717	24.1	59 181	13 283	1 510
	20 largest firms .....	88	634 178	34.5	110 926	24 283	2 489
	50 largest firms .....	126	855 431	46.6	183 177	39 451	4 409
6115	Technical & trade schools						
	<b>All firms</b> .....	<b>'5 465</b>	<b>'3 465 093</b>	<b>100.0</b>	<b>'1 161 025</b>	<b>'275 860</b>	<b>'54 310</b>
	4 largest firms .....	110	658 286	19.0	186 433	47 100	8 902
	8 largest firms .....	147	796 221	23.0	234 107	59 193	10 772
	20 largest firms .....	188	1 008 021	29.1	311 808	77 901	12 808
	50 largest firms .....	263	1 341 008	38.7	425 729	103 919	16 600
61151	Technical & trade schools						
	<b>All firms</b> .....	<b>'5 465</b>	<b>'3 465 093</b>	<b>100.0</b>	<b>'1 161 025</b>	<b>'275 860</b>	<b>'54 310</b>
	4 largest firms .....	110	658 286	19.0	186 433	47 100	8 902
	8 largest firms .....	147	796 221	23.0	234 107	59 193	10 772
	20 largest firms .....	188	1 008 021	29.1	311 808	77 901	12 808
	50 largest firms .....	263	1 341 008	38.7	425 729	103 919	16 600
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>1 805</b>	<b>453 884</b>	<b>100.0</b>	<b>159 907</b>	<b>38 865</b>	<b>10 289</b>
	4 largest firms .....	63	29 340	6.5	11 402	2 703	565
	8 largest firms .....	103	49 917	11.0	17 054	4 128	902
	20 largest firms .....	147	83 335	18.4	28 050	6 919	1 476
	50 largest firms .....	250	128 936	28.4	44 367	10 746	2 486
611512	Flight training						

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611512	Flight training—Con.						
	<b>All firms</b> .....	<b>849</b>	<b>921 328</b>	<b>100.0</b>	<b>260 672</b>	<b>62 653</b>	<b>12 260</b>
	4 largest firms .....	70	459 626	49.9	129 585	33 327	5 620
	8 largest firms .....	74	510 507	55.4	147 993	37 916	6 337
	20 largest firms .....	88	591 814	64.2	177 930	44 456	7 183
	50 largest firms .....	125	677 344	73.5	200 201	49 667	8 212
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>253</b>	<b>91 718</b>	<b>100.0</b>	<b>30 612</b>	<b>7 165</b>	<b>1 303</b>
	4 largest firms .....	8	36 540	39.8	12 299	2 968	277
	8 largest firms .....	12	42 799	46.7	13 885	3 337	338
	20 largest firms .....	24	53 986	58.9	18 552	4 444	576
	50 largest firms .....	55	69 634	75.9	22 959	5 381	757
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>2 558</b>	<b>1 998 163</b>	<b>100.0</b>	<b>709 834</b>	<b>167 177</b>	<b>30 458</b>
	4 largest firms .....	73	305 498	15.3	101 484	25 181	5 009
	8 largest firms .....	86	397 021	19.9	128 812	31 848	5 831
	20 largest firms .....	146	579 791	29.0	189 234	46 780	7 807
	50 largest firms .....	191	845 054	42.3	284 631	69 463	11 116
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>19 294</b>	<b>5 197 024</b>	<b>100.0</b>	<b>1 596 148</b>	<b>348 822</b>	<b>123 860</b>
	4 largest firms .....	223	397 252	7.6	93 462	16 421	5 536
	8 largest firms .....	268	540 980	10.4	127 763	24 650	6 473
	20 largest firms .....	307	796 160	15.3	188 331	37 378	8 021
	50 largest firms .....	415	1 108 856	21.3	288 048	62 601	11 718
61161	Fine arts schools						
	<b>All firms</b> .....	<b>6 245</b>	<b>954 051</b>	<b>100.0</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	4 largest firms .....	22	28 008	2.9	10 099	2 226	243
	8 largest firms .....	26	47 101	4.9	15 699	3 696	418
	20 largest firms .....	42	82 778	8.7	27 870	6 289	1 181
	50 largest firms .....	75	133 633	14.0	48 005	11 024	2 663
611610	Fine arts schools						
	<b>All firms</b> .....	<b>6 245</b>	<b>954 051</b>	<b>100.0</b>	<b>278 143</b>	<b>67 005</b>	<b>31 651</b>
	4 largest firms .....	22	28 008	2.9	10 099	2 226	243
	8 largest firms .....	26	47 101	4.9	15 699	3 696	418
	20 largest firms .....	42	82 778	8.7	27 870	6 289	1 181
	50 largest firms .....	75	133 633	14.0	48 005	11 024	2 663
6116101	Dance schools (including children's & professionals')						
	<b>All firms</b> .....	<b>5 097</b>	<b>716 424</b>	<b>100.0</b>	<b>199 984</b>	<b>49 429</b>	<b>25 960</b>
	4 largest firms .....	6	15 238	2.1	6 185	1 383	212
	8 largest firms .....	10	25 088	3.5	7 679	1 749	324
	20 largest firms .....	23	46 315	6.5	16 770	3 885	925
	50 largest firms .....	62	78 035	10.9	28 327	6 483	2 043
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>1 148</b>	<b>237 627</b>	<b>100.0</b>	<b>78 159</b>	<b>17 576</b>	<b>5 691</b>
	4 largest firms .....	22	28 008	11.8	10 099	2 226	243
	8 largest firms .....	26	45 302	19.1	14 663	3 267	469
	20 largest firms .....	42	73 304	30.8	25 609	5 886	1 156
	50 largest firms .....	78	105 301	44.3	38 559	8 791	1 860
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>100.0</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	4 largest firms .....	18	55 475	4.4	17 848	4 548	518
	8 largest firms .....	23	80 246	6.3	27 212	6 226	777
	20 largest firms .....	35	134 357	10.6	43 317	9 154	1 338
	50 largest firms .....	85	214 418	16.9	60 904	12 407	1 975
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>5 674</b>	<b>1 270 117</b>	<b>100.0</b>	<b>374 129</b>	<b>77 535</b>	<b>33 157</b>
	4 largest firms .....	18	55 475	4.4	17 848	4 548	518
	8 largest firms .....	23	80 246	6.3	27 212	6 226	777
	20 largest firms .....	35	134 357	10.6	43 317	9 154	1 338
	50 largest firms .....	85	214 418	16.9	60 904	12 407	1 975
61163	Language schools						
	<b>All firms</b> .....	<b>610</b>	<b>413 224</b>	<b>100.0</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	4 largest firms .....	98	200 028	48.4	40 954	10 306	3 215
	8 largest firms .....	115	228 080	55.2	48 767	12 131	3 611
	20 largest firms .....	142	270 006	65.3	66 011	15 263	4 296
	50 largest firms .....	186	320 802	77.6	87 217	19 477	5 378

**Table 3a. Concentration by Largest Firms Subject to Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on receipts	Establishments (number)	Receipts		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611630	Language schools						
	<b>All firms</b> .....	<b>610</b>	<b>413 224</b>	<b>100.0</b>	<b>120 641</b>	<b>27 030</b>	<b>8 490</b>
	4 largest firms .....	98	200 028	48.4	40 954	10 306	3 215
	8 largest firms .....	115	228 080	55.2	48 767	12 131	3 611
	20 largest firms .....	142	270 006	65.3	66 011	15 263	4 296
	50 largest firms .....	186	320 802	77.6	87 217	19 477	5 378
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>6 765</b>	<b>2 559 632</b>	<b>100.0</b>	<b>823 235</b>	<b>177 252</b>	<b>50 562</b>
	4 largest firms .....	169	300 340	11.7	74 380	11 787	3 265
	8 largest firms .....	190	431 830	16.9	104 905	19 449	4 110
	20 largest firms .....	235	635 200	24.8	163 547	33 182	5 638
	50 largest firms .....	419	890 403	34.8	249 035	52 473	9 633
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>2 223</b>	<b>729 808</b>	<b>100.0</b>	<b>258 380</b>	<b>53 553</b>	<b>20 051</b>
	4 largest firms .....	161	204 726	28.1	71 463	11 952	3 011
	8 largest firms .....	181	245 273	33.6	78 948	13 752	3 453
	20 largest firms .....	316	317 696	43.5	110 260	21 014	4 769
	50 largest firms .....	381	383 176	52.5	136 043	26 749	6 454
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>1 663</b>	<b>331 427</b>	<b>100.0</b>	<b>118 223</b>	<b>24 767</b>	<b>9 334</b>
	4 largest firms .....	6	45 374	13.7	14 009	3 104	553
	8 largest firms .....	27	60 852	18.4	20 170	4 692	943
	20 largest firms .....	61	89 376	27.0	31 745	7 013	1 642
	50 largest firms .....	140	128 164	38.7	44 968	9 742	2 360
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>2 879</b>	<b>1 498 397</b>	<b>100.0</b>	<b>446 632</b>	<b>98 932</b>	<b>21 177</b>
	4 largest firms .....	28	211 356	14.1	32 576	6 860	1 024
	8 largest firms .....	35	307 212	20.5	56 527	11 501	1 339
	20 largest firms .....	71	459 511	30.7	98 660	20 989	2 732
	50 largest firms .....	134	642 774	42.9	163 259	36 153	5 233
6117	Educational support services						
	<b>All firms</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	4 largest firms .....	5	170 661	12.5	26 694	5 473	925
	8 largest firms .....	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms .....	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms .....	135	532 243	38.9	162 988	35 793	5 456
61171	Educational support services						
	<b>All firms</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	4 largest firms .....	5	170 661	12.5	26 694	5 473	925
	8 largest firms .....	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms .....	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms .....	135	532 243	38.9	162 988	35 793	5 456
611710	Educational support services						
	<b>All firms</b> .....	<b>2 968</b>	<b>1 368 727</b>	<b>100.0</b>	<b>457 139</b>	<b>96 641</b>	<b>16 654</b>
	4 largest firms .....	5	170 661	12.5	26 694	5 473	925
	8 largest firms .....	38	234 965	17.2	60 241	12 655	3 117
	20 largest firms .....	77	351 986	25.7	95 097	20 943	4 163
	50 largest firms .....	135	532 243	38.9	162 988	35 793	5 456

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES</b>						
	<b>All firms</b> .....	<b>7 153</b>	<b>5 505 710</b>	<b>100.0</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	4 largest firms .....	22	1 003 624	18.2	155 520	37 587	3 231
	8 largest firms .....	33	1 458 999	26.5	202 981	48 749	4 837
	20 largest firms .....	60	1 994 484	36.2	313 068	75 822	7 622
	50 largest firms .....	190	2 430 252	44.1	408 230	98 448	11 317
<b>611</b>	<b>Educational services</b>						
	<b>All firms</b> .....	<b>7 153</b>	<b>5 505 710</b>	<b>100.0</b>	<b>1 461 479</b>	<b>345 475</b>	<b>72 388</b>
	4 largest firms .....	22	1 003 624	18.2	155 520	37 587	3 231
	8 largest firms .....	33	1 458 999	26.5	202 981	48 749	4 837
	20 largest firms .....	60	1 994 484	36.2	313 068	75 822	7 622
	50 largest firms .....	190	2 430 252	44.1	408 230	98 448	11 317
6114	Business schools, & computer & management training						
	<b>All firms</b> .....	<b>519</b>	<b>650 920</b>	<b>100.0</b>	<b>141 716</b>	<b>33 171</b>	<b>4 783</b>
	4 largest firms .....	15	277 473	42.6	35 026	8 655	1 017
	8 largest firms .....	20	322 978	49.6	43 383	10 579	1 213
	20 largest firms .....	51	398 293	61.2	64 858	15 564	1 854
	50 largest firms .....	90	488 731	75.1	89 030	21 196	2 589
61141	Business & secretarial schools						
	<b>All firms</b> .....	<b>38</b>	<b>29 541</b>	<b>100.0</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	4 largest firms .....	8	14 971	50.7	7 251	1 852	337
	8 largest firms .....	12	20 953	70.9	10 097	2 558	485
	20 largest firms .....	24	28 021	94.9	13 077	3 301	609
	50 largest firms .....	38	29 541	100.0	13 594	3 396	631
611410	Business & secretarial schools						
	<b>All firms</b> .....	<b>38</b>	<b>29 541</b>	<b>100.0</b>	<b>13 594</b>	<b>3 396</b>	<b>631</b>
	4 largest firms .....	8	14 971	50.7	7 251	1 852	337
	8 largest firms .....	12	20 953	70.9	10 097	2 558	485
	20 largest firms .....	24	28 021	94.9	13 077	3 301	609
	50 largest firms .....	38	29 541	100.0	13 594	3 396	631
61142	Computer training						
	<b>All firms</b> .....	<b>55</b>	<b>33 424</b>	<b>100.0</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	4 largest firms .....	6	16 559	49.5	3 358	811	101
	8 largest firms .....	10	22 345	66.9	4 735	939	139
	20 largest firms .....	22	29 000	86.8	6 970	1 450	236
	50 largest firms .....	52	33 414	100.0	8 900	1 926	385
611420	Computer training						
	<b>All firms</b> .....	<b>55</b>	<b>33 424</b>	<b>100.0</b>	<b>8 904</b>	<b>1 927</b>	<b>386</b>
	4 largest firms .....	6	16 559	49.5	3 358	811	101
	8 largest firms .....	10	22 345	66.9	4 735	939	139
	20 largest firms .....	22	29 000	86.8	6 970	1 450	236
	50 largest firms .....	52	33 414	100.0	8 900	1 926	385
61143	Professional & management development training						
	<b>All firms</b> .....	<b>426</b>	<b>587 955</b>	<b>100.0</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	4 largest firms .....	15	277 473	47.2	35 026	8 655	1 017
	8 largest firms .....	20	322 978	54.9	43 383	10 579	1 213
	20 largest firms .....	52	392 257	66.7	61 929	14 806	1 666
	50 largest firms .....	84	472 642	80.4	82 315	19 519	2 244
611430	Professional & management development training						
	<b>All firms</b> .....	<b>426</b>	<b>587 955</b>	<b>100.0</b>	<b>119 218</b>	<b>27 848</b>	<b>3 766</b>
	4 largest firms .....	15	277 473	47.2	35 026	8 655	1 017
	8 largest firms .....	20	322 978	54.9	43 383	10 579	1 213
	20 largest firms .....	52	392 257	66.7	61 929	14 806	1 666
	50 largest firms .....	84	472 642	80.4	82 315	19 519	2 244
6115	Technical & trade schools						
	<b>All firms</b> .....	<b>1 381</b>	<b>963 547</b>	<b>100.0</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	4 largest firms .....	11	286 147	29.7	17 362	3 382	561
	8 largest firms .....	21	332 440	34.5	25 104	5 146	1 030
	20 largest firms .....	59	418 040	43.4	56 592	12 575	2 195
	50 largest firms .....	157	531 712	55.2	103 664	23 640	3 891
61151	Technical & trade schools						
	<b>All firms</b> .....	<b>1 381</b>	<b>963 547</b>	<b>100.0</b>	<b>251 151</b>	<b>59 168</b>	<b>13 167</b>
	4 largest firms .....	11	286 147	29.7	17 362	3 382	561
	8 largest firms .....	21	332 440	34.5	25 104	5 146	1 030
	20 largest firms .....	59	418 040	43.4	56 592	12 575	2 195
	50 largest firms .....	157	531 712	55.2	103 664	23 640	3 891
611511	Cosmetology & barber schools						
	<b>All firms</b> .....	<b>2</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>a</b>
	4 largest firms .....	2	D	D	D	D	a
	8 largest firms .....	2	D	D	D	D	a
	20 largest firms .....	2	D	D	D	D	a
	50 largest firms .....	2	D	D	D	D	a
611512	Flight training						

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611512	Flight training—Con.						
	<b>All firms</b> .....	<b>45</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>D</b>	<b>f</b>
	4 largest firms .....	6	D	D	D	D	e
	8 largest firms .....	10	D	D	D	D	e
	20 largest firms .....	26	D	D	D	D	f
	50 largest firms .....	45	D	D	D	D	f
611513	Apprenticeship training						
	<b>All firms</b> .....	<b>904</b>	<b>330 636</b>	<b>100.0</b>	<b>109 600</b>	<b>26 351</b>	<b>6 194</b>
	4 largest firms .....	24	34 426	10.4	11 671	2 602	232
	8 largest firms .....	36	55 341	16.7	19 360	4 357	385
	20 largest firms .....	110	93 296	28.2	31 599	7 344	865
	50 largest firms .....	152	141 363	42.8	45 078	10 588	1 511
611519	Other trade & technical schools						
	<b>All firms</b> .....	<b>430</b>	<b>606 853</b>	<b>100.0</b>	<b>133 026</b>	<b>30 663</b>	<b>6 372</b>
	4 largest firms .....	6	281 718	46.4	16 239	3 107	540
	8 largest firms .....	17	324 641	53.5	25 287	5 337	1 052
	20 largest firms .....	29	393 363	64.8	55 915	12 266	2 120
	50 largest firms .....	60	469 766	77.4	81 129	18 304	3 195
6116	Other schools & instruction						
	<b>All firms</b> .....	<b>4 470</b>	<b>1 929 655</b>	<b>100.0</b>	<b>647 192</b>	<b>152 229</b>	<b>41 491</b>
	4 largest firms .....	5	196 096	10.2	21 148	5 100	606
	8 largest firms .....	26	256 057	13.3	36 982	9 095	1 248
	20 largest firms .....	75	363 595	18.8	69 592	16 693	2 550
	50 largest firms .....	118	529 020	27.4	130 627	30 978	4 962
61161	Fine arts schools						
	<b>All firms</b> .....	<b>1 009</b>	<b>388 484</b>	<b>100.0</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	4 largest firms .....	5	31 062	8.0	9 658	2 017	418
	8 largest firms .....	9	53 764	13.8	15 256	3 237	723
	20 largest firms .....	28	95 125	24.5	31 184	7 240	2 013
	50 largest firms .....	78	147 943	38.1	53 628	12 530	3 408
611610	Fine arts schools						
	<b>All firms</b> .....	<b>1 009</b>	<b>388 484</b>	<b>100.0</b>	<b>139 989</b>	<b>33 731</b>	<b>11 601</b>
	4 largest firms .....	5	31 062	8.0	9 658	2 017	418
	8 largest firms .....	9	53 764	13.8	15 256	3 237	723
	20 largest firms .....	28	95 125	24.5	31 184	7 240	2 013
	50 largest firms .....	78	147 943	38.1	53 628	12 530	3 408
6116101	Dance schools (including children's & professionals')						
	<b>All firms</b> .....	<b>270</b>	<b>65 308</b>	<b>100.0</b>	<b>23 394</b>	<b>5 780</b>	<b>1 980</b>
	4 largest firms .....	5	18 393	28.2	7 811	1 826	349
	8 largest firms .....	9	22 321	34.2	9 243	2 165	438
	20 largest firms .....	21	30 930	47.4	12 135	2 944	656
	50 largest firms .....	52	43 091	66.0	16 400	3 994	1 016
6116102	Art, drama, & music schools						
	<b>All firms</b> .....	<b>739</b>	<b>323 176</b>	<b>100.0</b>	<b>116 595</b>	<b>27 951</b>	<b>9 621</b>
	4 largest firms .....	5	26 066	8.1	5 528	1 109	222
	8 largest firms .....	11	47 562	14.7	12 516	2 691	795
	20 largest firms .....	39	85 471	26.4	27 352	6 381	1 892
	50 largest firms .....	77	134 824	41.7	47 484	11 108	3 152
61162	Sports & recreation instruction						
	<b>All firms</b> .....	<b>749</b>	<b>156 147</b>	<b>100.0</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	4 largest firms .....	13	13 738	8.8	5 011	1 131	219
	8 largest firms .....	18	22 058	14.1	6 228	1 421	312
	20 largest firms .....	30	39 082	25.0	9 513	2 079	582
	50 largest firms .....	69	63 094	40.4	16 580	3 581	1 116
611620	Sports & recreation instruction						
	<b>All firms</b> .....	<b>749</b>	<b>156 147</b>	<b>100.0</b>	<b>47 471</b>	<b>10 147</b>	<b>4 390</b>
	4 largest firms .....	13	13 738	8.8	5 011	1 131	219
	8 largest firms .....	18	22 058	14.1	6 228	1 421	312
	20 largest firms .....	30	39 082	25.0	9 513	2 079	582
	50 largest firms .....	69	63 094	40.4	16 580	3 581	1 116
61163	Language schools						
	<b>All firms</b> .....	<b>244</b>	<b>75 344</b>	<b>100.0</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	4 largest firms .....	4	20 680	27.4	8 799	1 963	299
	8 largest firms .....	15	30 845	40.9	12 034	2 743	624
	20 largest firms .....	35	45 769	60.7	18 884	4 373	965
	50 largest firms .....	68	59 733	79.3	24 971	5 781	1 765

**Table 3b. Concentration by Largest Firms Exempt From Federal Income Tax: 1997—Con.**

[Includes only firms and establishments with payroll. Includes data for establishments classified in Sector 61, Educational Services only. See introductory text for a description of establishments in this sector. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For method of assignment to categories shown, see Appendix C.]

NAICS code	Kind of business or operation and largest firms based on revenue	Establishments (number)	Revenue		Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)
			Amount (\$1,000)	As percent of total			
<b>61</b>	<b>EDUCATIONAL SERVICES—Con.</b>						
<b>611</b>	<b>Educational services—Con.</b>						
611630	Language schools						
	<b>All firms</b> .....	<b>244</b>	<b>75 344</b>	<b>100.0</b>	<b>31 677</b>	<b>7 439</b>	<b>3 346</b>
	4 largest firms .....	4	20 680	27.4	8 799	1 963	299
	8 largest firms .....	15	30 845	40.9	12 034	2 743	624
	20 largest firms .....	35	45 769	60.7	18 884	4 373	965
	50 largest firms .....	68	59 733	79.3	24 971	5 781	1 765
61169	All other schools & instruction						
	<b>All firms</b> .....	<b>2 468</b>	<b>1 309 680</b>	<b>100.0</b>	<b>428 055</b>	<b>100 912</b>	<b>22 154</b>
	4 largest firms .....	13	192 234	14.7	26 521	6 653	770
	8 largest firms .....	25	250 467	19.1	36 278	8 926	1 228
	20 largest firms .....	74	353 575	27.0	66 082	16 000	2 407
	50 largest firms .....	140	497 881	38.0	123 765	29 843	4 622
611691	Exam preparation & tutoring						
	<b>All firms</b> .....	<b>407</b>	<b>85 564</b>	<b>100.0</b>	<b>32 744</b>	<b>7 503</b>	<b>2 613</b>
	4 largest firms .....	4	10 924	12.8	948	221	58
	8 largest firms .....	8	19 264	22.5	3 389	827	216
	20 largest firms .....	27	32 641	38.1	8 329	1 943	470
	50 largest firms .....	60	50 773	59.3	16 654	3 748	1 041
611692	Automobile driving schools						
	<b>All firms</b> .....	<b>56</b>	<b>30 392</b>	<b>100.0</b>	<b>6 342</b>	<b>1 352</b>	<b>379</b>
	4 largest firms .....	11	22 316	73.4	3 687	760	172
	8 largest firms .....	15	25 256	83.1	4 724	971	223
	20 largest firms .....	27	28 592	94.1	5 567	1 188	292
	50 largest firms .....	56	30 392	100.0	6 342	1 352	379
611699	All other miscellaneous schools & instruction						
	<b>All firms</b> .....	<b>2 005</b>	<b>1 193 724</b>	<b>100.0</b>	<b>388 969</b>	<b>92 057</b>	<b>19 162</b>
	4 largest firms .....	13	192 234	16.1	26 521	6 653	770
	8 largest firms .....	32	244 386	20.5	38 830	9 511	1 316
	20 largest firms .....	73	342 722	28.7	64 902	15 762	2 373
	50 largest firms .....	139	484 164	40.6	122 988	29 719	4 599
6117	Educational support services						
	<b>All firms</b> .....	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	4 largest firms .....	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms .....	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms .....	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms .....	114	1 616 471	82.4	310 830	74 680	8 065
61171	Educational support services						
	<b>All firms</b> .....	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	4 largest firms .....	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms .....	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms .....	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms .....	114	1 616 471	82.4	310 830	74 680	8 065
611710	Educational support services						
	<b>All firms</b> .....	<b>783</b>	<b>1 961 588</b>	<b>100.0</b>	<b>421 420</b>	<b>100 907</b>	<b>12 947</b>
	4 largest firms .....	19	906 092	46.2	173 057	42 344	4 036
	8 largest firms .....	31	1 187 783	60.6	228 123	55 421	5 370
	20 largest firms .....	82	1 436 869	73.3	270 385	65 835	6 616
	50 largest firms .....	114	1 616 471	82.4	310 830	74 680	8 065



# Appendix A.

## Explanation of Terms

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### **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.

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## 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 performed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, 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.

# Appendix B.

## NAICS Codes, Titles, and Descriptions

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### **61 EDUCATIONAL SERVICES**

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

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

#### **611 Educational Services**

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

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

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

#### **6114 Business Schools and Computer and Management Training**

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

##### **61141 Business and Secretarial Schools**

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

##### **611410 Business and Secretarial Schools**

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

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

##### **61142 Computer Training**

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

##### **611420 Computer Training**

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

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packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

### **61143 Professional and Management Development Training**

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

### **611430 Professional and Management Development Training**

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

### **6115 Technical and Trade Schools**

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

### **61151 Technical and Trade Schools**

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

### **611511 Cosmetology and Barber Schools**

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

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

### **6115111 Beauty and Cosmetology Schools**

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

### **6115112 Barber Colleges**

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

### **611512 Flight Training**

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

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

### **6115121 Flying Instruction**

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

### **6115122 Aviation Schools (Except Flying Instruction)**

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

### **611513 Apprenticeship Training**

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

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

### **611519 Other Technical and Trade Schools**

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

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and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

### **6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)**

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

### **6115192 Computer Repair Training**

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

### **6115193 Truck Driving Schools**

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

### **6116 Other Schools and Instruction**

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

### **61161 Fine Arts Schools**

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

### **611610 Fine Arts Schools**

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

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

### **6116101 Dance Schools (Including Children's and Professionals')**

Establishments primarily engaged in teaching dance to children and adults.

### **6116102 Art, Drama, and Music Schools**

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

### **61162 Sports and Recreation Instruction**

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

### **611620 Sports and Recreation Instruction**

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

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

### **61163 Language Schools**

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

### **611630 Language Schools**

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

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

### **61169 All Other Schools and Instruction**

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

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### **611691 Exam Preparation and Tutoring**

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

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

### **611692 Automobile Driving Schools**

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

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

### **611699 All Other Miscellaneous Schools and Instruction**

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

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

### **6117 Educational Support Services**

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

#### **61171 Educational Support Services**

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

#### **611710 Educational Support Services**

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

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

#### **6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)**

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

#### **6117102 Educational Test Development and Evaluation Services**

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

# Appendix C.

## Coverage and Methodology

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### 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](http://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.

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## 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.

## ESTABLISHMENT AND FIRM SIZE CATEGORIES

The Establishment and Firm Size report represents a recompilation of data collected in the 1997 Economic Census for the Educational Services Sector and is divided into three categories: establishment size, firm size and legal form of organization.

**Establishment size.** Only establishments which operated for the entire year have been classified into the various receipt/revenue and employment size groups used in the establishment size tables. An establishment is classified as "operated for the entire year" if it operated 10 months or more during the year. Data for establishments which reported that they were in operation fewer than 10 months are separately summarized as "not operated for the entire year."

**Firm size.** Only firms which operated for the entire year have been classified into the various receipt/revenue and



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employment size groups used in the firm size tables. A firm may be either a single establishment (single unit) firm or a multiestablishment (multiunit) firm. A single unit firm is a firm with only one establishment engaged in economic activities. A multiunit firm is a firm with two establishments or more engaged in economic activities. A multiunit firm may, however, operate only one establishment classified in service industries. Firm size groups are based on aggregate data for all establishments operated by the same firm in the kind-of-business classification, group, or total for which data are presented. For example, a firm operates two service establishments: a fine arts school

(NAICS 611610) and a language school (NAICS 611630). At each of the two most detailed levels of classification, each of the establishments is a single unit operated by a multiunit firm. At the educational services major group level (NAICS 611), it is a two-establishment multiunit firm. A firm is considered to have “operated for the entire year” if any of its establishments at that NAICS level operated 10 months or more during the year. Data for firms which reported that none of their establishments operated 10 months or more are separately summarized as “not operated entire year.”

# Appendix D. Geographic Notes

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Not applicable for this report.

# Appendix E. Metropolitan Areas

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Not applicable for this report.

