

Table 9.26-- INTERNAL REVENUE SERVICE OPERATIONS: 2004 TO 2008

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

Subject	2004	2005	2006	2007	2008
Total number of returns filed	1,034,878	1,050,141	1,069,903	1,097,173	1,160,161
Individual income tax 1/	590,168	604,667	617,089	637,469	689,759
Estate and trust income tax	13,240	12,891	12,936	13,151	13,327
Partnership tax	8,178	8,614	8,948	10,220	10,680
Corporate income tax 2/	26,770	26,229	26,757	27,220	29,067
Estate tax	380	416	373	309	294
Gift tax	1,746	2,036	1,813	1,810	1,480
Employment taxes	121,710	126,593	129,557	128,691	127,946
Excise taxes	805	1,164	1,076	1,078	1,249
Other 3/	271,881	267,531	271,354	277,225	286,359
Total no. of returns filed electronically	234,093	271,349	289,689	313,551	373,496
Individual income tax 1/	219,908	246,941	267,739	288,542	334,559
Estate and trust income tax	1,347	1,738	1,760	1,727	1,627
Partnership tax	174	297	491	804	1,218
Corporate income tax 2/	103	379	1,043	1,617	2,332
Employment taxes	12,561	21,971	18,606	20,759	21,126
Other 4/	(NA)	23	50	102	12,634
Total number of refunds issued 1/	477,749	490,187	500,775	528,506	1,081,714
Corporate income tax	2,461	2,669	2,872	3,537	3,461
Individual income tax	467,844	477,931	487,732	514,212	526,822
Economic stimulus payments 5/	(X)	(X)	(X)	(X)	540,854
Employment taxes	7,120	9,017	9,784	10,266	10,148
Estate tax	80	101	89	85	97
Gift tax	9	14	13	21	15
Excise taxes	235	455	285	385	317
Total amount of refunds issued (\$1,000)	902,878	1,007,805	983,897	1,107,617	1,604,152
Corporate income tax	62,467	112,953	43,092	81,178	71,738
Individual income tax	831,053	881,252	924,085	992,082	1,072,024
Employment taxes	6,155	9,016	8,930	8,773	11,115
Economic stimulus payments 5/	(X)	(X)	(X)	(X)	441,709
Estate tax	2,438	1,912	6,896	5,336	6,242
Gift tax	53	81	148	8	4
Excise taxes	712	2,591	747	4,794	1,321
Telephone excise tax 1/	(X)	(X)	(X)	15,446	(X)

NA Not available.

X Not applicable.

1/ The IRS reported that the one-time telephone excise tax refund in 2007 resulted in an increase in the number of individual income tax returns filed, if only to claim the telephone excise tax refund for taxes paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. The number of refunds by State was not released. Similarly, the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in FY 2008.

2/ Includes S corporations and C or other corporations income tax.

3/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

4/ 2005 to 2007 is Tax-exempt organizations only, in 2008 also includes supplemental documents.

5/ The one-time economic stimulus payments were special refunds to qualified taxpayers. These payments were associated with the Economic Stimulus Act of 2008.

Source: U.S. Internal Revenue Service *Internal Revenue Service Data Book* (annual)

<<http://www.irs.gov/taxstats/article/0,,id=102174,00.html>> accessed March 13, 2009 and calculations by Hawaii State Department of Business, Economic Development & Tourism.