

**Table 9.40-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1958 TO 2005**

| Year income was received | Number of nonresident returns | Hawaii adjusted gross income 1/ (\$1,000) | Taxable income (\$1,000) | Tax liability (\$1,000) |
|---------------------------------|--------------------------------------|--|---------------------------------|--------------------------------|
| 1958 | 2,042 | 7,032 | 4,486 | 215 |
| 1959 | 2,857 | 9,455 | 5,834 | 265 |
| 1960 | 3,796 | 11,273 | 6,237 | 319 |
| 1961 | 4,181 | 13,141 | 4,512 | 307 |
| 1962 | 4,581 | 14,466 | 7,273 | 329 |
| 1963 | 4,668 | 14,779 | 4,838 | 342 |
| 1964 | 5,653 | 18,220 | 8,942 | 428 |
| 1965 | 16,713 | 25,433 | 11,432 | 514 |
| 1966 | 13,216 | 36,534 | 16,376 | 850 |
| 1967 | 14,595 | 44,495 | 22,124 | 1,123 |
| 1968 | 17,623 | 54,501 | 27,622 | 1,420 |
| 1969 | 21,174 | 69,168 | 37,459 | 1,918 |
| 1970 | 21,709 | 72,632 | 38,038 | 1,987 |
| 1971 | 19,360 | 67,671 | 34,611 | 1,810 |
| 1972 | 20,066 | 70,777 | 35,010 | 1,983 |
| 1973 | 21,091 | 83,709 | 41,577 | 2,443 |
| 1974 | 19,723 | 80,306 | 41,041 | 2,401 |
| 1975 | 20,479 | 86,345 | 43,365 | 2,557 |
| 1976 | 18,844 | 79,016 | 40,971 | 2,519 |
| 1977 | 19,120 | 27,853 | 43,919 | 2,756 |
| 1978 | 21,535 | 126,005 | 66,423 | 3,969 |
| 1979 | 21,109 | 97,857 | 53,079 | 3,085 |
| 1980 | 20,547 | 124,382 | 68,021 | 4,604 |
| 1981 | 19,220 | 125,460 | 63,493 | 4,209 |
| 1982 | 18,734 | 117,704 | 59,774 | 4,206 |
| 1983 | 18,269 | 141,569 | 76,856 | 5,397 |
| 1984 | 18,253 | 146,749 | 76,531 | 5,253 |
| 1985 | 19,761 | 152,493 | 83,007 | 5,958 |
| 1986 | 19,750 | 158,694 | 85,946 | 6,023 |
| 1987 | 24,019 | 248,057 | 153,184 | 10,587 |
| 1988 | 27,942 | 359,460 | 246,336 | 17,677 |
| 1989 | 28,335 | 348,697 | 235,916 | 15,939 |
| 1990 | 34,842 | 620,995 | 465,934 | 33,863 |
| 1991 | 37,192 | 487,673 | 330,025 | 22,703 |
| 1992 | 38,309 | 414,858 | 244,432 | 24,294 |
| 1993 | 37,657 | 472,539 | 323,031 | 22,373 |
| 1994 | 38,986 | 514,754 | 362,145 | 26,152 |
| 1995 | 34,651 | 420,322 | 293,600 | 20,302 |
| 1996 | 32,407 | 408,173 | 287,062 | 20,695 |
| 1997 | 48,183 | 526,607 | (2/) | 49,166 |
| 1998 | 48,815 | 494,790 | (2/) | 53,546 |
| 1999 | 49,545 | 564,958 | 685,077 | 44,132 |
| 2000 | 52,742 | 1,041,679 | 1,109,114 | 61,339 |
| 2001 | 52,429 | 744,438 | 789,217 | 49,897 |
| 2002 | 55,189 | 747,868 | 854,137 | 51,918 |
| 2003 | 58,416 | 977,389 | 1,077,268 | 67,263 |
| 2004 | 61,860 | 1,375,671 | 1,429,947 | 92,175 |
| 2005 | 67,586 | 2,033,074 | 2,013,637 | 134,034 |

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as "exclusive of losses" to indicate returns with negative AGI were excluded.

2/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals* (annual), Table 3 (1958- 2004) and Table A3 (2005) and for 1994-2005 <http://www.hawaii.gov/tax/a5_5ind_inc.htm> accessed March 13, 2008.