

Table 9.45-- TAX CREDITS CLAIMED, BY TYPE OF CREDIT AND BY TYPE OF TAXPAYER: 2005

[In dollars]

Type of credit	Total	Individuals	Corporations	Financial corporations	Insurance underwriters	Fiduciaries	Exempt organizations
Total	199,939,471	109,891,545	53,465,922	7,387,020	26,130,743	2,917,994	146,247
Low-income	7,535,925	7,535,925	-	-	-	-	-
Renter's	5,762,650	5,762,650	-	-	-	-	-
Dependent care	8,857,085	8,857,085	-	-	-	-	-
Child car seat	101,950	101,950	-	-	-	-	-
Capital goods excise	23,522,063	6,107,472	14,659,282	2,685,353	-	60,012	9,944
Fuel credit for fishing	62,603	55,295	7,308	-	-	-	-
Motion picture	2,177,956	646,300	1,531,654	-	-	2	-
Hotel remodeling	15,318,215	2,007,754	13,261,261	-	-	49,200	-
Energy conservation	422,066	345,329	76,737	-	-	-	-
Renewable energy technologies	2,615,387	2,614,825	-	-	-	562	-
Vocational rehabilitation job	9,331	4,108	5,223	-	-	-	-
Enterprise zone	1,558,853	823,758	735,095	-	-	-	-
High technology	70,000,770	38,285,058	3,428,405	2,286,892	25,293,046	700,845	6,524
Technology infrastructure	19,900	1,360	18,540	-	-	-	-
Taxes paid to other jurisdictions	34,580,716	32,477,679	-	-	-	2,103,037	-
Low-income housing	5,428,604	44,235	2,131,897	2,414,775	837,697	-	-
Residential remodeling	7,874,760	2,503,215	5,370,783	-	-	762	-
School repair & maintenance	4,317	317	4,000	-	-	-	-
Research activities	13,237,569	1,008,432	12,095,784	-	-	3,574	129,779
Drought mitigation	14,595	2,785	11,810	-	-	-	-
Other refundable 1/	706,013	706,013	-	-	-	-	-
Lifeline telephone service	128,143	-	128,143	-	-	-	-

1/ Includes the tax credit from a regulated investment company, the tax credit for the pro rata share of taxes withheld and paid by a partnership, estate, trust, or S corporation on the sale of Hawaii real property interests, and individual development account contribution tax credit. The table reflects an unpublished clarification by the Hawaii Department of Taxation.

Source: Hawaii State Department of Taxation, *Tax Credits Claimed by Hawaii Taxpayers: 2005* (January 2008), p. 27
 <<http://www.state.hi.us/tax/pubs/2005credit.pdf>> accessed March 13, 2008 and records.