

Table 9.35-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2010 TO 2012

Tax year and size of adj. gross income 1/	Number of returns	Adjusted gross income less deficit (\$1,000)	Total income tax liability		
			Number of returns	Amount (\$1,000)	Average (dollars)
2010					
All returns	653,371	33,362,224	479,979	3,731,939	7,775
Under \$50,000 2/	427,665	8,521,261	260,639	501,838	1,925
\$50,000 under \$75,000	92,016	5,652,422	87,188	483,584	5,546
\$75,000 under \$100,000	56,719	4,902,263	55,615	466,105	8,381
\$100,000 under \$200,000	63,321	8,332,019	62,930	1,051,900	16,715
\$200,000 or more	13,650	5,954,258	13,607	1,228,513	90,285
2011					
All returns	661,948	34,372,459	485,624	3,874,035	7,977
Under \$1 2/	14,425	-707,557	2,231	4,530	2,030
\$1 under \$50,000	413,770	9,163,795	256,469	489,387	1,908
\$50,000 under \$75,000	92,574	5,687,535	87,683	488,361	5,570
\$75,000 under \$100,000	58,108	5,026,863	56,810	481,756	8,480
\$100,000 under \$200,000	68,081	8,992,014	67,474	1,125,370	16,679
\$200,000 under \$500,000	12,762	3,561,799	12,741	694,073	54,476
\$500,000 or more	2,228	2,648,010	2,216	590,558	266,497
2012					
All returns 3/	665,320	36,814,360	492,520	4,245,984	8,621
Under \$1 2/	12,890	-729,429	2,210	4,364	1,975
\$1 under \$50,000	409,710	9,187,194	255,930	489,115	1,911
\$50,000 under \$75,000	93,820	5,764,409	88,520	493,490	5,575
\$75,000 under \$100,000	59,260	5,130,009	57,370	486,638	8,482
\$100,000 under \$200,000	72,430	9,600,176	71,360	1,178,428	16,514
\$200,000 under \$500,000	14,420	4,032,350	14,380	771,943	53,682
\$500,000 or more	2,770	3,829,650	2,770	822,006	296,753

1/ Filed in following year.

2/ Includes returns with adjusted gross deficit. Beginning with 2011 shown explicitly in 'Under \$1'.

3/ Sum for both 'Number of returns' categories is 20 higher than 'Total' shown.

Source: U.S. Treasury Department, Internal Revenue Service, Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-Historic-Table-2>> accessed July 14, 2014; and calculations by Hawaii State Department of Business, Economic Development & Tourism.