

**Table 9.31-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2013 TO 2015**

[In millions of dollars unless otherwise indicated. Elderly taxpayers, 65 years of age or older, may claim an extra exemption. There was no *Hawaii Income Patterns: Individuals* report for 2006 to 2011 and the resumed series does not include all the detailed data in the 2005 and earlier reports]

Item	Total	Taxable returns	Nontaxable returns
2013			
Number of tax returns	129,080	63,373	65,707
Hawaii adjusted gross income (AGI)	4,356	4,440	-84
Standard deductions	153	62	91
Itemized deductions	1,336	745	591
Taxable income	3,419	3,419	(X)
Tax liability before credits	244	244	(X)
Tax liability after credits	192	203	-11
Number of taxpayers over 65	124,862	60,003	64,859
Number of taxpayers' spouses over 65	46,700	23,656	23,044
2014			
Number of tax returns	133,783	68,460	65,323
Hawaii adjusted gross income (AGI)	4,669	5,198	-529
Standard deductions	160	67	93
Itemized deductions	1,390	800	590
Taxable income	4,102	4,102	(X)
Tax liability before credits	294	294	(X)
Tax liability after credits	1/ 248	256	-8
Number of taxpayers over 65	129,328	64,843	64,485
Number of taxpayers' spouses over 65	48,548	25,753	22,795
2015			
Number of tax returns	138,354	71,561	66,793
Total age exemptions	184,026	94,893	89,133
Total age exemptions cost	203	102	102
Hawaii adjusted gross income (AGI)	5,446	5,718	-272
Standard deductions	148	67	81
Itemized deductions	1,515	882	632
Taxable income	4,528	4,528	(X)
Tax liability before credits	329	329	(X)
Tax liability after credits	282	290	-8
Number of taxpayers over 65	133,668	67,743	65,925
Number of taxpayers' spouses over 65	50,358	27,150	23,208

X Not applicable.

1/ Unpublished Hawaii State Department of Taxation correction.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) table 7 <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/)> accessed March 13, 2018 and records; and calculations by Hawaii State Department of Business, Economic Development & Tourism.