

**Table 9.31-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2014 TO 2016**

[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
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
2016			
Number of tax returns	142,821	74,064	68,757
Total age exemptions	190,032	98,210	91,822
Total age exemptions cost	210	105	105
Hawaii adjusted gross income (AGI)	5,930	6,029	-98
Standard deductions	156	69	87
Itemized deductions	1,785	976	808
Taxable income	4,722	4,722	(X)
Tax liability before credits	324	324	(X)
Tax liability after credits	282	290	-8
Number of taxpayers over 65	137,829	70,007	67,822
Number of taxpayers' spouses over 65	52,203	28,203	24,000

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1/ Unpublished Hawaii State Department of Taxation correction.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 April 2, 2019 and records; and calculations by Hawaii State Department of Business, Economic Development & Tourism.