

**Table 15.21-- CHARACTERISTICS OF C AND S CORPORATIONS, FINANCIAL CORPORATIONS, PARTNERSHIPS, AND PROPRIETORSHIPS: 2020**

[Dollar amounts in millions. Not included are business entities with no income and no expenses other than those costs to maintain licenses and to file tax returns]

Subject	Total	C Corp. (N-30)	S Corp. (N-35)	Finan. Corp. (F-1)	Partner- ships (N-20)	Proprietors 1/	
						Non- rental (Sch. C & F)	Rental (Sch. E)
Number of businesses	195,698	16,489	17,524	233	10,749	95,820	54,883
Percent	100.0	8.4	9.0	0.1	5.5	49.0	28.0
Number of businesses by taxation district							
First (Oahu)	130,962	14,291	11,645	224	8,604	58,168	38,030
Second (Maui, Molokai, Lanai)	26,836	892	2,795	(D)	907	14,637	7,603
Third (Hawaii)	27,078	1,029	2,028	(D)	863	16,982	6,171
Fourth (Kauai, Niihau)	10,822	277	1,056	(D)	375	6,033	3,079
Business receipts	120,740	71,924	22,294	3,756	14,807	5,902	2,058
Percent	100.0	59.6	18.5	3.1	12.3	4.9	1.7
Business with \$1 million or more in business receipts	9,245	3,984	3,060	101	1,389	668	43
Percent	100.0	64.5	17.7	3.4	12.7	1.6	0.1
Amount	108,058	69,702	19,085	3,718	13,768	1,689	96
Business with net profit	22,504	5,961	11,261	168	5,114	(NA)	(NA)
Amount of net profit	7,941	3,162	1,999	908	1,872	(NA)	(NA)
Amount of net loss	6,973	2,994	641	105	3,232	(NA)	(NA)

D Data were suppressed to avoid potential disclosure of confidential taxpayer information but included in total.

NA Not available.

1/ Individual taxpayers with more than one schedule C (E or F) reconcile their gross receipts on form N-11, therefore the number of entities are underestimated.

Source: Hawaii State Department of Taxation, Tax Research and Planning Office, *Hawaii Business Income Tax Statistics: Tax Year 2020* (October 2022) <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_6bus\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_6bus_inc/)> accessed June 14, 2023.