

**Table 15.22-- CHARACTERISTICS OF CORPORATIONS, PARTNERSHIPS,
AND PROPRIETORSHIPS: 1987, 1989, AND 1992**

[Money amounts in millions of dollars]

| Subject | 1987 | 1989 | 1992 1/ |
|---|---------|---------|----------|
| CORPORATIONS 2/ | | | |
| Number of corporations | 19,493 | 20,776 | 23,777 |
| Taxable | 9,404 | 9,969 | 9,724 |
| Nontaxable | 10,089 | 10,807 | 13,322 |
| Business receipts | 26,583 | 33,383 | 40,540.6 |
| Taxable corporations | 17,753 | 20,435 | 21,963.1 |
| Nontaxable corporations | 8,830 | 12,948 | 18,577.5 |
| Taxable income, excluding net losses 3/ | 1,114.3 | 1,614.1 | 1,370.0 |
| PARTNERSHIPS | | | |
| Number of partnerships | 6,752 | 6,274 | 5,855 |
| With net profit | 3,697 | 3,853 | 3,279 |
| With net loss | 3,055 | 2,421 | 2,252 |
| Number of partners | 146,170 | 219,388 | 193,063 |
| Business receipts | 3,510.2 | 4,089.7 | 6,306.3 |
| Businesses with net profit | 2,800.5 | 3,272.9 | 4,656.4 |
| Businesses with net loss | 709.7 | 816.8 | 1,649.9 |
| Net profit reported | 906.0 | 1,425.9 | 1,133.8 |
| Net loss reported | 548.5 | 578.9 | 1,155.5 |
| PROPRIETORSHIPS | | | |
| Number of proprietorships | 61,733 | 65,561 | 75,054 |
| With net profit | 46,870 | 49,716 | 51,260 |
| With net loss | 14,863 | 15,845 | 20,127 |
| Business receipts | 1,767.7 | 2,078.2 | 2,396.8 |
| Businesses with net profit | 1,584.4 | 1,857.5 | 2,071.4 |
| Businesses with net loss | 183.3 | 220.7 | 531.5 |
| Net profit reported | 444.2 | 635.1 | 659.5 |
| Net loss reported | 66.4 | 60.2 | 96.3 |

1/ Data for items other than total numbers of corporations, partnerships, and proprietorships exclude Kauai County.

2/ Includes domestic, foreign, and small business corporations.

3/ Includes taxable income reported by small business corporations, taxable to individual stockholders only.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Corporation, Proprietorship, Partnership* (biennial), and records.