

**Table 9.15-- NUMBER OF EXEMPTIONS AND ADJUSTED GROSS INCOME
REPORTED ON INDIVIDUAL FEDERAL INCOME TAX RETURNS:
TAX YEARS 1980 TO 1998**

| Tax year | Number of returns | Number of exemptions 1/ | Adjusted gross income (less deficit) | | |
|----------|-------------------|-------------------------|--------------------------------------|----------------------|----------------------------|
| | | | Total (\$1,000) | Per return (dollars) | Per exemption 1/ (dollars) |
| 1980 | 424,177 | 936,056 | 7,320,740 | 17,259 | 7,821 |
| 1981 | 437,977 | 957,338 | 7,870,617 | 17,970 | 8,221 |
| 1982 | 445,953 | 1,027,743 | 8,236,603 | 18,470 | 8,014 |
| 1983 | 450,097 | 1,037,030 | 8,652,808 | 19,224 | 8,344 |
| 1984 | 461,424 | 1,055,297 | 9,322,406 | 20,204 | 8,834 |
| 1985 | 470,745 | 1,071,202 | 9,965,599 | 21,170 | 9,303 |
| 1986 | 485,014 | 1,096,934 | 10,959,168 | 22,596 | 9,991 |
| 1987 | 506,302 | 1,112,189 | 12,670,065 | 25,025 | 11,392 |
| 1988 | 520,575 | 1,087,534 | 14,215,978 | 27,308 | 13,072 |
| 1989 | 542,943 | 1,120,071 | 15,851,813 | 29,196 | 14,153 |
| 1990 | 555,488 | 1,145,166 | 17,462,616 | 31,437 | 15,249 |
| 1991 | 567,412 | 1,173,631 | 17,778,657 | 31,333 | 15,148 |
| 1992 | 569,334 | 1,179,166 | 18,398,690 | 32,316 | 15,603 |
| 1993 | 556,041 | 1,173,229 | 18,519,252 | 33,306 | 15,785 |
| 1994 | 554,077 | 1,172,855 | 18,507,502 | 33,402 | 15,780 |
| 1995 | 549,519 | 1,171,533 | 19,057,384 | 34,680 | 16,267 |
| 1996 | 549,619 | 1,066,834 | 19,537,774 | 35,548 | 18,314 |
| 1997 | 552,105 | 1,197,378 | 20,367,085 | 36,890 | 17,010 |
| 1998 | 553,525 | 1,090,735 | 20,874,106 | 37,711 | 19,138 |

1/ Exemptions for age or blindness excluded through 1981 and included thereafter. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax returns for age 65 or over or for blindness, partly to justify the additional standard deductions for age or blindness. Treating these responses as if they were for personal exemptions enables some comparability to be maintained in the State data between years starting with 1987 (the first year for which the additional standard deductions were allowed for age and blindness) and earlier years, when additional personal exemptions were allowed for this purpose, instead. Note, though, that these responses were not included in the 1996 statistics, so data for that year are not altogether comparable with those for 1997 and years preceding 1996.

Source: U.S. Treasury Department, Internal Revenue Service, *Statistics of Income. Individual Income Tax Returns* (annual); *SOI Bulletin, Summer 1985*, p. 93; *Winter 1985-86*, p. 97; *Winter 1986-87*, p. 83; *Fall 1990*, pp. 11-57; *Winter 1990-91*, p. 58; *Spring 1993*, p. 148; *Fall 1994*, p. 148; *Spring 1995*, p. 132; *Spring 1996*, p. 118; *Spring 1997*, p. 151; *Spring 1998*, p. 163; *Spring 1999* <<http://ftp.fedworld.gov/pub/irs-soi/97in12hi.exe>>; *Spring 2000* <<http://ftp.fedworld.gov/pub/irs-soi/98in12hi.xls>> and calculations by Hawaii State Department of Business, Economic Development & Tourism, and records.