

**Table 15.23-- CHARACTERISTICS OF CORPORATIONS, PARTNERSHIPS,
AND PROPRIETORSHIPS: 1989, 1992 AND 1995**

[Money amounts in millions of dollars]

Subject	1989	1992 1/	1995
CORPORATIONS 2/			
Number of corporations	20,776	23,777	25,293
Taxable	9,969	9,724	9,757
Nontaxable	10,807	13,322	15,536
Business receipts	33,383	40,541	44,799
Taxable corporations	20,435	21,963	24,506
Nontaxable corporations	12,948	18,578	20,293
Taxable income, excluding net losses 3/	1,614	1,370	1,255
PARTNERSHIPS			
Number of partnerships	6,274	5,855	5,474
With net profit	3,853	3,279	3,128
With net loss	2,421	2,252	2,346
Number of partners	219,388	193,063	155,343
Business receipts	4,090	6,306	5,729
Businesses with net profit	3,273	4,656	4,463
Businesses with net loss	817	1,650	1,266
Net profit reported	1,426	1,134	1,187
Net loss reported	579	1,156	800
PROPRIETORSHIPS			
Number of proprietorships	65,561	75,054	78,676
With net profit	49,716	51,260	55,233
With net loss	15,845	20,127	22,807
Business receipts	2,078	2,397	2,708
Businesses with net profit	1,858	2,071	2,387
Businesses with net loss	221	532	321
Net profit reported	635	660	751
Net loss reported	60	96	115

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.