Table 9.24-- ADJUSTED GROSS INCOME AND INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME, FOR INDIVIDUAL FEDERAL INCOME TAX RETURNS: TAX YEARS 2006 TO 2008

		Adjusted	Total income tax liability		
Tax year 1/ and size of adjusted gross income	Number of returns	gross income less deficit (\$1,000)	Number of returns	Amount (\$1,000)	Average (dollars)
2006					
All returns	638,212	33,030,898	484,618	3,999,852	8,254
Under \$50,000 2/ \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more Median income	428,128 89,844 53,086 53,052 14,102 (3/)	8,760,477 5,524,817 4,583,027 6,935,128 7,227,449 (X)	279,785 85,572 52,303 52,874 14,084 (X)	544,837 488,748 449,644 926,127 1,590,496 (X)	1,947 5,712 8,597 17,516 112,929 (X)
2007					
All returns 4/	694,035	35,510,051	507,822	4,245,346	8,360
Under \$50,000 2/ \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more Median income	465,805 94,577 57,440 60,830 15,383 (3/)	8,954,597 5,814,701 4,965,333 7,965,607 7,809,812 (X)	285,611 89,850 56,423 60,579 15,359 (X)	557,061 512,632 480,210 1,039,167 1,656,277 (X)	1,950 5,705 8,511 17,154 107,838 (X)
2008					
All returns	656,452	33,877,950	490,705	3,953,974	8,058
Under \$50,000 2/ \$50,000 under \$75,000 \$75,000 under \$100,000 \$100,000 under \$200,000 \$200,000 or more Median income	430,248 93,940 56,967 61,232 14,065 (3/)	8,705,048 5,772,221 4,922,967 8,009,859 6,467,853 (X)	271,036 88,979 55,772 60,883 14,035 (X)	529,832 501,955 469,429 1,027,052 1,425,707 (X)	1,955 5,641 8,417 16,869 101,582 (X)

X Not applicable.

Source: U.S. Treasury Department, Internal Revenue Service, Tax Year "Individual Income and Tax Data, by State and Size of Adjusted Gross Income" (annual) http://www.irs.gov/taxstats/article/0,,id=171535,00.html accessed June 1, 2010 and calculations by Hawaii State Department of Business, Economic Development & Tourism.

^{1/} Filed in following year.

^{2/} Includes returns with adjusted gross deficit.

^{3/} Unable to calculate precisely from published data as the median, defined as one-half the number below and one-half above occurs within the lowest AGI category which includes returns with adjusted gross deficit., i.e. the median occurs at return number 328,226 for tax year 2008 which is in the "Under \$50,000" category.

^{4/} Includes returns that were filed by individuals only to receive the economic stimulus payment and who no other reason to file.