

Table 9.28-- INTERNAL REVENUE SERVICE OPERATIONS: 2004 TO 2009

[In number or thousands of dollars. For fiscal years ending September 30. Numbers shown for the State of Hawaii do not necessarily indicate the Federal tax burden, since, in many instances, taxes are collected in one State from residents of, or operations in, another. Also, taxes of corporations may be paid from the principal office, although operations of these corporations may be located in one or more state(s). Refunds may be issued for a tax paid in a prior year]

| Subject | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Total number of returns filed | 1,034,878 | 1,050,141 | 1,069,903 | 1,097,173 | 1,160,161 | 1,120,099 |
| Individual income tax 1/ | 590,168 | 604,667 | 617,089 | 637,469 | 689,759 | 660,232 |
| Estate and trust income tax | 13,240 | 12,891 | 12,936 | 13,151 | 13,327 | 13,940 |
| Partnership tax | 8,178 | 8,614 | 8,948 | 10,220 | 10,680 | 11,807 |
| Corporate income tax 2/ | 26,770 | 26,229 | 26,757 | 27,220 | 29,067 | 28,982 |
| Estate tax | 380 | 416 | 373 | 309 | 294 | 345 |
| Gift tax | 1,746 | 2,036 | 1,813 | 1,810 | 1,480 | 1,475 |
| Employment taxes | 121,710 | 126,593 | 129,557 | 128,691 | 127,946 | 125,199 |
| Excise taxes | 805 | 1,164 | 1,076 | 1,078 | 1,249 | 1,343 |
| Other 3/ | 271,881 | 267,531 | 271,354 | 277,225 | 286,359 | 276,776 |
| Total no. of returns filed electronically | 234,093 | 271,349 | 289,689 | 313,551 | 373,496 | 406,898 |
| Individual income tax 1/ | 219,908 | 246,941 | 267,739 | 288,542 | 334,559 | 361,709 |
| Estate and trust income tax | 1,347 | 1,738 | 1,760 | 1,727 | 1,627 | 1,724 |
| Partnership tax | 174 | 297 | 491 | 804 | 1,218 | 1,978 |
| Corporate income tax 2/ | 103 | 379 | 1,043 | 1,617 | 2,332 | 3,356 |
| Employment taxes | 12,561 | 21,971 | 18,606 | 20,759 | 21,126 | 21,753 |
| Other 4/ | (NA) | 23 | 50 | 102 | 12,634 | 16,378 |
| Total number of refunds issued 1/ | 477,749 | 490,187 | 500,775 | 528,506 | 1,081,714 | 576,105 |
| Corporate income tax | 2,461 | 2,669 | 2,872 | 3,537 | 3,461 | 3,540 |
| Individual income tax | 467,844 | 477,931 | 487,732 | 514,212 | 526,822 | 429,592 |
| Economic stimulus payments 5/ | (X) | (X) | (X) | (X) | 540,854 | 131,649 |
| Employment taxes | 7,120 | 9,017 | 9,784 | 10,266 | 10,148 | 8,520 |
| Estate tax | 80 | 101 | 89 | 85 | 97 | 92 |
| Gift tax | 9 | 14 | 13 | 21 | 15 | 18 |
| Excise taxes | 235 | 455 | 285 | 385 | 317 | 342 |
| Total amount of refunds issued (\$1,000) | 902,878 | 1,007,805 | 983,897 | 1,107,617 | 1,604,152 | 1,440,194 |
| Corporate income tax | 62,467 | 112,953 | 43,092 | 81,178 | 71,738 | 109,857 |
| Individual income tax | 831,053 | 881,252 | 924,085 | 992,082 | 1,072,024 | 1,243,331 |
| Employment taxes | 6,155 | 9,016 | 8,930 | 8,773 | 11,115 | 7,864 |
| Economic stimulus payments 5/ | (X) | (X) | (X) | (X) | 441,709 | 59,459 |
| Estate tax | 2,438 | 1,912 | 6,896 | 5,336 | 6,242 | 7,970 |
| Gift tax | 53 | 81 | 148 | 8 | 4 | 248 |
| Excise taxes | 712 | 2,591 | 747 | 4,794 | 1,321 | 956 |
| Telephone excise tax 1/ | (X) | (X) | (X) | 15,446 | (X) | (X) |

NA Not available.

X Not applicable.

1/ The IRS reported that the one-time telephone excise tax refund in 2007 resulted in an increase in the number of individual income tax returns filed, if only to claim the telephone excise tax refund for taxes paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. The number of refunds by State was not released. Similarly, the one-time economic stimulus payments associated with the Economic Stimulus Act of 2008 resulted in an increase in the number of individual income tax returns filed in FY 2008.

2/ Includes S corporations and C or other corporations income tax.

3/ Includes Individual estimated income tax, Estate and trust estimated income tax, Tax-exempt organizations, and supplemental documents.

4/ 2005 to 2007 is Tax-exempt organizations only, in 2008 also includes supplemental documents.

5/ The one-time economic stimulus payments were special refunds to qualified taxpayers. These payments were associated with the Economic Stimulus Act of 2008.

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual)
<<http://www.irs.gov/taxstats/article/0,,id=211513,00.html>> accessed March 11, 2010 and calculations by Hawaii State Department of Business, Economic Development & Tourism.