

**Table 9.42-- INTERNAL REVENUE SERVICE OPERATIONS: 2008 TO 2013**

[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	2008	2009	2010	2011	2012	2013
Total number of returns filed	1,160,161	1,120,099	1,076,845	1,087,893	1,082,377	1,109,435
Individual income tax 1/	689,759	660,232	645,560	651,371	658,626	667,040
Estate and trust income tax	13,327	13,940	13,817	14,013	13,891	14,224
Partnership tax	10,680	11,807	11,555	11,737	11,762	12,181
Corporate income tax 2/	29,067	28,982	28,374	27,836	28,025	28,242
Estate tax	294	345	231	69	163	173
Gift tax	1,480	1,475	1,339	1,195	1,371	1,596
Employment taxes	127,946	125,199	124,710	121,726	120,345	121,027
Excise taxes	1,249	1,343	1,315	776	1,769	1,271
Other 3/	286,359	276,776	249,944	259,170	246,425	263,681
Total no. of returns filed electronically	373,496	406,898	432,224	514,183	566,309	602,823
Individual income tax 1/	334,559	361,709	379,403	444,090	485,395	507,466
Estate and trust income tax	1,627	1,724	2,148	6,712	7,736	8,361
Partnership tax	1,218	1,978	2,288	3,441	4,650	5,583
Corporate income tax 2/	2,332	3,356	4,364	6,920	9,161	10,617
Employment taxes	21,126	21,753	22,663	23,904	24,879	26,436
Other 4/	12,634	16,378	21,358	29,116	34,488	44,360
Total number of refunds issued 1/	1,081,714	576,105	544,826	543,583	550,994	549,605
Business income tax	3,461	3,540	3,874	3,266	2,851	2,502
Individual income tax 5/	526,822	431,944	532,962	530,129	538,380	539,181
Economic stimulus payments 6/	540,854	131,649	(X)	(X)	(X)	(X)
Employment taxes	10,148	8,520	7,489	9,847	9,378	7,605
Estate tax	97	92	71	32	20	(D)
Gift tax	15	18	16	15	19	(D)
Excise taxes	317	342	414	294	346	293
Total amount of refunds issued (\$1,000)	1,604,152	1,440,194	1,502,019	1,599,606	1,433,423	1,474,782
Business income tax	71,738	109,857	107,095	238,435	91,421	112,278
Individual income tax 5/	1,072,024	1,253,841	1,377,198	1,345,977	1,331,303	1,350,194
Employment taxes	11,115	7,864	10,944	10,546	8,656	8,011
Economic stimulus payments 6/	441,709	59,459	(X)	(X)	(X)	(X)
Estate tax	6,242	7,970	5,008	3,717	822	(D)
Gift tax	4	248	633	40	120	(D)
Excise taxes	1,321	956	1,141	891	1,101	1,347
Telephone excise tax 1/	(X)	(X)	(X)	(X)	(X)	(X)

Continued on next page.

**Table 9.42-- INTERNAL REVENUE SERVICE OPERATIONS: 2008 TO 2013 -- Con.**

D Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals

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, 2008 and beyond also includes supplemental documents.

5/ For 2009 to 2012, includes individual income tax and estate and trust income tax.

6/ 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/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed March 25, 2014 and calculations by Hawaii State Department of Business, Economic Development & Tourism.