

**Table 9.28-- INTERNAL REVENUE SERVICE OPERATIONS: 2013 TO 2017**

[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                                   | 2013      | 2014      | 2015      | 2016      | 2017      |
|---|-----------|-----------|-----------|-----------|-----------|
| Total number of returns filed             | 1,109,435 | 1,108,736 | 1,123,626 | 1,123,282 | 1,126,627 |
| Individual income tax                     | 667,040   | 675,858   | 682,348   | 687,716   | 687,190   |
| Estate and trust income tax               | 14,224    | 14,129    | 14,669    | 14,374    | 13,434    |
| Partnership tax                           | 12,181    | 12,239    | 12,641    | 12,883    | 13,026    |
| Corporate income tax 1/                   | 28,242    | 27,299    | 27,661    | 27,423    | 26,806    |
| Estate tax                                | 173       | 163       | 213       | 182       | 178       |
| Gift tax                                  | 1,596     | 1,515     | 1,168     | 1,184     | 1,167     |
| Employment taxes                          | 121,027   | 120,548   | 119,688   | 120,176   | 119,965   |
| Excise taxes                              | 1,271     | 1,332     | 1,341     | 1,289     | 1,301     |
| Other 2/                                  | 263,681   | 255,653   | 263,897   | 258,055   | 263,560   |
| Total no. of returns filed electronically | 602,823   | 632,712   | 660,297   | 683,631   | 698,448   |
| Individual income tax                     | 507,466   | 530,129   | 548,765   | 564,772   | 567,815   |
| Estate and trust income tax               | 8,361     | 8,777     | 9,410     | 9,784     | 9,157     |
| Partnership tax                           | 5,583     | 6,400     | 7,055     | 7,930     | 8,364     |
| Corporate income tax 1/                   | 10,617    | 12,006    | 13,030    | 14,225    | 14,704    |
| Employment taxes                          | 26,436    | 27,695    | 30,947    | 33,798    | 38,118    |
| Other 3/                                  | 44,360    | 47,705    | 51,090    | 53,122    | 60,290    |
| Total number of refunds issued            | 549,605   | 536,883   | 541,056   | 546,574   | 545,207   |
| Business income tax                       | 2,502     | 2,097     | 2,182     | 1,952     | 1,931     |
| Individual income tax 4/                  | 539,181   | 528,732   | 532,548   | 538,437   | 537,273   |
| Employment taxes                          | 7,605     | 5,798     | 6,016     | 5,878     | 5,743     |
| Estate tax                                | (D)       | 18        | 25        | (D)       | (D)       |
| Gift tax                                  | (D)       | 8         | 9         | (D)       | (D)       |
| Excise taxes                              | 293       | 230       | 276       | 283       | 229       |
| Total amount of refunds issued (\$1,000)  | 1,474,782 | 1,452,114 | 1,443,955 | 1,512,841 | 1,462,267 |
| Business income tax                       | 112,278   | 87,680    | 110,568   | 107,204   | 65,289    |
| Individual income tax 4/                  | 1,350,194 | 1,354,430 | 1,324,862 | 1,397,640 | 1,379,735 |
| Employment taxes                          | 8,011     | 5,962     | 5,917     | 5,476     | 9,456     |
| Estate tax                                | (D)       | 1,348     | 2,181     | (D)       | (D)       |
| Gift tax                                  | (D)       | 10        | 75        | (D)       | (D)       |
| Excise taxes                              | 1,347     | 2,685     | 351       | 715       | 964       |

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

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

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

3/ Tax-exempt organizations; for 2011 and beyond also includes supplemental documents; 2014 and beyond also includes excise taxes.

4/ For 2011 to 2016, includes individual income tax and estate and trust income tax.

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual)  
<<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed April 2, 2018 and calculations by Hawaii State Department of Business, Economic Development & Tourism.