

Table 9.31-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2016 AND 2017

[In millions of dollars unless otherwise indicated. Elderly taxpayers, 65 years of age or older, may claim an extra exemption. There was no *Hawaii Income Patterns: Individuals* report for 2006 to 2011 and the resumed series does not include all the detailed data in the 2005 and earlier reports]

Item	Total	Taxable returns	Nontaxable returns
2016			
Number of tax returns	142,821	74,064	68,757
Total age exemptions	190,032	98,210	91,822
Total age exemptions cost	210	105	105
Hawaii adjusted gross income (AGI)	5,930	6,029	-98
Standard deductions	156	69	87
Itemized deductions	1,785	976	808
Taxable income	4,722	4,722	(X)
Tax liability before credits	324	324	(X)
Tax liability after credits	282	290	-8
Number of taxpayers over 65	137,829	70,007	67,822
Number of taxpayers' spouses over 65	52,203	28,203	24,000
2017			
Number of tax returns	147,142	79,560	67,582
Total age exemptions	196,232	105,976	90,256
Total age exemptions cost	224	121	103
Hawaii adjusted gross income (AGI)	6,664	6,837	-173
Standard deductions	159	74	85
Itemized deductions	1,817	1,039	778
Taxable income	5,444	5,444	(X)
Tax liability before credits	377	377	(X)
Tax liability after credits	334	341	-7
Number of taxpayers over 65	142,005	75,342	66,663
Number of taxpayers' spouses over 65	54,227	30,634	23,593

X Not applicable.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) table 7 <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed June 21, 2020 and records; and calculations by Hawaii State Department of Business, Economic Development & Tourism.