

Table 15.19-- CHARACTERISTICS OF C AND S CORPORATIONS, FINANCIAL CORPORATIONS, PARTNERSHIPS, AND PROPRIETORSHIPS: 2017

[Dollar amounts in millions. Not included are business entities with no income and no expenses other than those costs to maintain licenses and to file tax returns]

Subject	Total	C Corp. (N-30)	S Corp. (N-35)	Finan. Corp. (F-1)	Partner- ships (N-20)	Proprietors 1/	
						Non- rental (Sch. C & F)	Rental (Sch. E)
Number of businesses	197,376	15,601	16,184	206	10,791	98,000	56,594
Percent	100.0	7.9	8.2	0.1	5.5	49.7	28.7
Number of businesses by taxation district							
First (Oahu)	132,132	13,331	10,975	189	8,494	59,872	39,271
Second (Maui, Molokai, Lanai)	26,687	908	2,538	(D)	(D)	14,595	7,661
Third (Hawaii)	27,407	1,076	1,741	(D)	(D)	17,251	6,387
Fourth (Kauai, Niihau)	11,150	286	930	(D)	(D)	6,282	3,275
Business Receipts	132,277	74,280	25,805	2,617	20,532	6,742	2,300
Percent	100.0	56.2	19.5	2.0	15.5	5.1	1.7
Business with \$1 million or more in business Receipts	9,669	3,987	3,280	92	1,558	706	46
Percent	100.0	60.5	19.1	2.2	16.3	1.7	0.2
Business with net profit	22,716	5,296	11,588	135	5,697	(NA)	(NA)
Amount of net profit	7,675	2,686	1,698	633	2,658	(NA)	(NA)
Amount of net loss	3,319	1,464	362	27	1,466	(NA)	(NA)

D Data were suppressed to avoid potential disclosure of confidential taxpayer information.

NA Not available.

1/ Individual taxpayers with more than one schedule C (E or F) reconcile their gross receipts on form N-11, therefore the number of entities are underestimated.

Source: Hawaii State Department of Taxation, Tax Research and Planning Office, *Hawaii Business Income Tax Statistics: Tax Year 2017* (December 2019) <http://tax.hawaii.gov/stats/a5_1annual/a5_6bus_inc/> accessed June 23, 2020.