

Table 9.33-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2017 AND 2018

[In thousands 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
2017			
Number of tax returns	147,142	79,560	67,582
Total age exemptions	196,232	105,976	90,256
Total age exemptions cost	224,489	121,237	103,253
Hawaii adjusted gross income (AGI)	6,664,079	6,837,243	-173,164
Standard deductions	159,253	74,330	84,923
Itemized deductions	1,817,148	1,039,234	777,914
Taxable income	5,444,340	5,444,340	(X)
Tax liability before credits	376,624	376,624	(X)
Tax liability after credits	333,823	341,193	-7,370
Number of taxpayers over 65	142,005	75,342	66,663
Number of taxpayers' spouses over 65	54,227	30,634	23,593
2018			
Number of tax returns	150,166	83,468	66,698
Total age exemptions	199,740	111,060	88,680
Total age exemptions cost	228,503	127,053	101,450
Hawaii adjusted gross income (AGI)	7,110,904	7,227,342	-116,438
Standard deductions	158,475	78,093	80,382
Itemized deductions	1,967,989	1,070,053	897,936
Taxable income	5,790,140	5,790,140	(X)
Tax liability before credits	424,317	424,317	(X)
Tax liability after credits	378,708	385,682	-6,974
Number of taxpayers over 65	144,110	78,760	65,350
Number of taxpayers' spouses over 65	55,630	32,300	23,330

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 July 7, 2021 and records; and calculations by Hawaii State Department of Business, Economic Development & Tourism.