

**Table 9.33-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2019 AND 2020**

[In thousands of dollars unless otherwise indicated. Elderly taxpayers, 65 years of age or older, may claim an extra exemption]

Item	Total	Taxable returns	Nontaxable returns
2019			
Number of tax returns	154,355	87,653	66,702
Total age exemptions	205,554	116,634	88,920
Self age exemption	148,194	82,768	65,426
Spousal age exemption	57,360	33,866	23,494
Total age exemptions cost	235,154	133,429	101,724
Hawaii adjusted gross income (AGI)	7,430,510	7,663,017	-232,507
Standard deductions	167,996	84,364	83,632
Itemized deductions	1,872,116	1,103,843	768,273
Taxable income	6,172,407	6,172,407	(X)
Tax liability before credits	457,543	457,543	(X)
Tax liability after credits	403,653	411,437	-7,784
2020			
Number of tax returns	161,953	89,680	72,273
Total age exemptions	215,539	119,211	96,328
Self age exemption	155,815	84,725	71,090
Spousal age exemption	59,724	34,486	25,238
Total age exemptions cost	246,577	136,377	110,199
Hawaii adjusted gross income (AGI)	7,767,067	8,090,593	-323,527
Standard deductions	179,111	90,083	89,027
Itemized deductions	1,916,720	1,108,314	808,406
Taxable income	6,584,286	6,584,286	(X)
Tax liability before credits	486,373	486,373	(X)
Tax liability after credits	429,213	438,076	-8,863

X Not applicable.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics Tax Year* (annual) <[http://tax.hawaii.gov/stats/a5\\_1annual/a5\\_5ind\\_inc/](http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/)> accessed January 5, 2023.