

Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2019 TO 2023

[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, 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	2019	2020	2021	2022	2023
Total number of returns filed	1,149,680	1,067,719	1,063,888	1,044,820	1,092,275
Individual income tax	695,628	698,198	735,316	696,309	714,125
Estate and trust income tax	14,170	12,020	15,015	13,607	15,885
Partnership tax	12,115	11,620	15,112	12,894	15,855
Corporate income tax 1/	28,420	24,005	28,911	31,956	30,879
Estate tax	151	75	147	150	306
Gift tax	1,221	659	1,273	1,121	2,506
Employment taxes	124,029	107,119	128,243	117,934	134,953
Excise taxes	1,418	1,035	1,482	1,284	1,499
Other 2/	272,528	212,988	138,389	169,565	176,267
Total no. of returns filed electronically	741,769	789,353	808,373	843,986	851,992
Individual income tax	589,001	638,966	631,006	626,528	620,527
Estate and trust income tax	10,164	10,560	11,331	11,392	12,129
Partnership tax	8,304	10,671	10,886	11,619	12,141
Corporate income tax 1/	17,529	18,995	21,308	22,718	24,081
Employment taxes	45,932	49,549	55,901	61,814	68,126
Other 3/	70,839	60,612	77,941	109,915	114,988
Total number of refunds issued	542,738	1,351,630	2,561,828	1,000,792	523,542
Business income tax	1,924	1,699	2,613	4,049	2,023
Individual income tax 4/	535,149	1,344,952	2,549,957	984,561	508,497
Employment taxes	5,314	4,671	8,823	11,803	12,663
Estate tax	(D)	(D)	(D)	13	(D)
Gift tax	(D)	(D)	(D)	10	(D)
Excise taxes	320	294	411	356	328
Total amount of refunds issued (\$1,000)	1,515,320	2,758,770	4,350,479	2,138,461	2,158,194
Business income tax	130,854	161,061	98,248	206,775	159,374
Individual income tax 5/	1,366,150	2,574,532	4,123,553	1,674,408	1,441,798
Employment taxes	8,611	9,785	111,691	244,459	544,344
Estate tax	(D)	(D)	(D)	532	(D)
Gift tax	(D)	(D)	(D)	13	(D)
Excise taxes	5,311	10,695	13,441	12,275	4,378

Continued on next page.

Table 9.30-- INTERNAL REVENUE SERVICE OPERATIONS: 2019 TO 2023 -- Con.

D Not shown to avoid disclosure of information about specific taxpayers, but data are reflected in 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/ Includes tax-exempt organizations, supplemental documents and excise taxes.

4/ For 2019 to 2023, includes individual income tax and estate and trust income tax. In 2020, includes 720,778 Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) economic impact payment refunds.

5/ For 2019 to 2023, includes individual income tax and estate and trust income tax. In 2020, includes \$1,217,144 Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES Act) economic impact payments which IRS classified as refunds.

Source: U.S. Internal Revenue Service, *Internal Revenue Service Data Book* (annual) <<http://www.irs.gov/uac/SOI-Tax-Stats-IRS-Data-Book>> accessed June 7, 2024; and calculations by Hawaii State Department of Business, Economic Development & Tourism.