

**Table 9.33-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2020 AND 2021**

[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
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
2021			
Number of tax returns	164,887	96,574	68,313
Total age exemptions	220,219	129,297	90,922
Self age exemption	158,868	91,668	67,200
Spousal age exemption	61,351	37,629	23,722
Total age exemptions amount	251,931	147,916	104,015
Hawaii adjusted gross income (AGI)	11,794,428	11,912,087	-117,659
Standard deductions	181,778	96,418	85,361
Itemized deductions	2,258,561	1,269,258	989,303
Taxable income	10,215,063	10,215,063	(X)
Tax liability before credits	822,226	822,226	(X)
Tax liability after credits	710,848	718,348	-7,501

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 October 13, 2023.