

Table 9.29-- INTERNAL REVENUE SERVICE OPERATIONS: 2020 TO 2024

[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	2020	2021	2022	2023	2024
Total number of returns filed	1,067,719	1,063,888	1,044,820	1,092,275	1,055,781
Individual income tax	698,198	735,316	696,309	714,125	694,372
Estate and trust income tax	12,020	15,015	13,607	15,885	14,201
Partnership tax	11,620	15,112	12,894	15,855	14,337
Corporate income tax 1/	24,005	28,911	31,956	30,879	29,870
Estate tax	75	147	150	306	199
Gift tax	659	1,273	1,121	2,506	1,400
Employment taxes	107,119	128,243	117,934	134,953	123,621
Excise taxes	1,035	1,482	1,284	1,499	1,387
Other 2/	212,988	138,389	169,565	176,267	176,394
Total no. of returns filed electronically	789,353	808,373	843,986	851,992	871,633
Individual income tax	638,966	631,006	626,528	620,527	627,100
Estate and trust income tax	10,560	11,331	11,392	12,129	12,265
Partnership tax	10,671	10,886	11,619	12,141	12,761
Corporate income tax 1/	18,995	21,308	22,718	24,081	25,168
Employment taxes	49,549	55,901	61,814	68,126	73,069
Other 3/	60,612	77,941	109,915	114,988	121,270
Total number of refunds issued	1,351,630	2,561,828	1,000,792	523,542	504,116
Business income tax	1,699	2,613	4,049	2,023	2,119
Individual income tax 4/	1,344,952	2,549,957	984,561	508,497	496,076
Employment taxes	4,671	8,823	11,803	12,663	5,471
Estate tax	(D)	(D)	13	(D)	15
Gift tax	(D)	(D)	10	(D)	10
Excise taxes	294	411	356	328	425
Total amount of refunds issued (\$1,000)	2,758,770	4,350,479	2,138,461	2,158,194	1,574,116
Business income tax	161,061	98,248	206,775	159,374	74,457
Individual income tax 5/	2,574,532	4,123,553	1,674,408	1,441,798	1,419,817
Employment taxes	9,785	111,691	244,459	544,344	61,961
Estate tax	(D)	(D)	532	(D)	4,371
Gift tax	(D)	(D)	13	(D)	557
Excise taxes	10,695	13,441	12,275	4,378	12,953

Continued on next page.

Table 9.29-- INTERNAL REVENUE SERVICE OPERATIONS: 2020 TO 2024 -- 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 9, 2025; and calculations by Hawaii State Department of Business, Economic Development & Tourism.