

**Table 9.31-- NONRESIDENT INDIVIDUAL STATE INCOME TAX RETURNS:
TAX YEARS 1980 TO 2005 AND 2012 TO 2022**

Year income was received	Number of nonresident returns	Hawaii adjusted gross income 1/ (\$1,000)	Taxable income (\$1,000)	Tax liability (\$1,000) 2/
1980	20,547	124,382	68,021	4,604
1981	19,220	125,460	63,493	4,209
1982	18,734	117,704	59,774	4,206
1983	18,269	141,569	76,856	5,397
1984	18,253	146,749	76,531	5,253
1985	19,761	152,493	83,007	5,958
1986	19,750	158,694	85,946	6,023
1987	24,019	248,057	153,184	10,587
1988	27,942	359,460	246,336	17,677
1989	28,335	348,697	235,916	15,939
1990	34,842	620,995	465,934	33,863
1991	37,192	487,673	330,025	22,703
1992	38,309	414,858	244,432	24,294
1993	37,657	472,539	323,031	22,373
1994	38,986	514,754	362,145	26,152
1995	34,651	420,322	293,600	20,302
1996	32,407	408,173	287,062	20,695
1997	48,183	526,607	(3/)	49,166
1998	48,815	494,790	(3/)	53,546
1999	49,545	564,958	685,077	44,132
2000	52,742	1,041,679	1,109,114	61,339
2001	52,429	744,438	789,217	49,897
2002	55,189	747,868	854,137	51,918
2003	58,416	977,389	1,077,268	67,263
2004	61,860	1,375,671	1,429,947	92,175
2005	67,586	2,033,074	2,013,637	134,034
2012	77,650	907,688	1,576,147	105,730
2013	83,707	1,075,191	1,690,886	112,450
2014	85,182	937,171	1,757,436	116,197
2015	92,301	1,261,341	2,024,110	137,201
2016	94,592	1,366,405	2,279,047	148,319
2017	99,704	1,400,268	2,432,124	158,303
2018	102,143	1,540,400	2,599,313	180,202
2019	104,232	1,582,208	2,539,782	175,791
2020	96,152	1,002,989	2,610,013	192,938
2021	107,691	3,139,856	4,301,087	324,162
2022	107,992	3,104,804	4,167,667	300,409

1/ Beginning in 1998, includes returns with negative AGI. Prior to 1998, the category was footnoted as 'exclusive of losses' to indicate returns with negative AGI were excluded.

2/ Before tax credits.

3/ Hawaii Taxable Income not on N-15 Return.

Source: Hawaii State Department of Taxation, *Hawaii Individual Income Tax Statistics* (annual) and earlier titles, <http://tax.hawaii.gov/stats/a5_1annual/a5_5ind_inc/> accessed February 7, 2025.