

Table 9.32-- SELECTED DATA ON RESIDENT TAX RETURNS WITH AT LEAST ONE AGE EXEMPTION: TAX YEAR 2021 AND 2022

[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
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
2022			
Number of tax returns	166,841	92,971	73,870
Total age exemptions	223,504	125,009	98,495
Self age exemption	160,871	88,213	72,658
Spousal age exemption	62,633	36,796	25,837
Total age exemptions amount	256	143	113
Hawaii adjusted gross income (AGI)	11,396	11,494	-98
Standard deductions	157	80	77
Itemized deductions	2,267	1,343	925
Taxable income	9,752	9,752	(X)
Tax liability before credits	805	805	(X)
Tax liability after credits	706	715	-9

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/> accessed February 7, 2025.