
hawaii income patterns

INDIVIDUALS—2005

**DEPARTMENT OF TAXATION
STATE OF HAWAII**

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**DEPARTMENT OF TAXATION
STATE OF HAWAII
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INTRODUCTION

“Hawaii Income Patterns – Individuals 2005” is the forty-eighth edition of an annual summary of financial data on taxpayers subject to Hawaii’s Individual Income Tax. The bulk of the data are from Hawaii State individual income tax returns filed by residents and nonresidents, but data from federal income tax returns were used for some items not available on Hawaii returns.

Data are presented for all resident and nonresident taxpayers. The term "nonresident" as used in this report includes part-year residents. Brief sections provide separate data on elderly taxpayers; on blind, deaf or totally disabled taxpayers; and on taxpayers who are claimed as dependents.

HAWAII INCOME PATTERNS - 2005 INDIVIDUALS

OVERVIEW

Residents and nonresidents filed a total of 622,149 Hawaii income tax returns for the 2005 tax year. Among the major sources of income that were reported, salaries and wages increased by 17.0% over the amount in 2004, net capital gains increased by 47.8%, pensions and annuities fell by 2.0%, and interest income rose by 15.1%. Hawaii adjusted gross income (AGI) amounted to \$26,944 million, up 11.4% from \$24,195 million in 2004.

In tax year 2005, income tax liabilities increased by 13.5% before credits and by 13.1% after credits.

Table 1
Comparison of Selected Items for All 2005 and 2004 Returns

Item	2005	2004	% Change
Number of Returns	622,149	606,062	2.7
Number of Exemptions	1,319,647	1,292,059	2.1
Number of Age Exemptions	142,843	139,738	2.2
Number of Regular Exemptions	1,176,804	1,152,321	2.1
(Thousands of Dollars)			
Salaries and Wages	21,222,976	18,141,687	17.0
Interest Income	436,631	379,498	15.1
Capital Gains (Net of Losses)	2,831,279	1,916,076	47.8
Pensions & Annuities	2,187,893	2,231,525	(2.0)
All Other/Unknown Sources ¹	637,573	1,888,068	(66.2)
Hawaii Total Income	27,316,352	24,556,854	11.2
Total Adjustments	372,475	361,522	3.0
Hawaii Adjusted Gross Income ²	26,943,877	24,195,422	11.4
Taxable Income	21,384,256	19,136,615	11.7
Tax Liability Before Credits	1,408,741	1,241,606	13.5
Tax Liability After Credits	1,302,772	1,152,311	13.1

¹In 2004, various components (such as salaries and wages) were low relative to 2005, in part because there was a significant amount of funds from unknown sources in 2004.

²Includes negative adjusted gross income.

CONFORMITY WITH THE INTERNAL REVENUE CODE

The State Legislature regularly conforms Hawaii's income tax law to adopt most of the changes in the Internal Revenue Code. However, there are a number of differences between the income tax laws of Hawaii and those of the federal government. The main differences in individual income taxes are that the federal government taxes social security benefits, many pension distributions, interest on U.S. savings bonds, contributions made to a Hawaii individual housing account, and the first \$2,594 in national guard duty or military reserve pay, whereas Hawaii does not. On the other hand, Hawaii taxes cost-of-living allowances of federal civilian employees in Hawaii, employee contributions to the Hawaii state government retirement system, and interest on state and local government bonds issued by jurisdictions outside of Hawaii, whereas the federal government does not.

Unlike the federal government, Hawaii allows an extra personal exemption for taxpayers who are at least 65 years of age. Hawaii's personal exemption is only \$1,040, although a person who is blind, deaf or totally disabled can claim an exemption of \$7,000. The federal personal exemption was \$3,200 in 2005.

LEGISLATION

During 2005, the Hawaii legislature enacted several measures related to individual income taxes. Act 60, Session Laws of Hawaii (SLH) 2005, adopted some of the changes that were made in the federal Internal Revenue Code in 2004. For the most part, these were technical changes that did not have much impact on tax liabilities of Hawaii residents. The legislature also enacted a measure to encourage nurses to enroll in higher education programs by establishing a nursing scholarship and exempting scholarships from taxable income (Act 116, SLH 2005), a measure to close a loophole that allowed a single member limited liability company (LLC) to escape Hawaii Real Property Act withholding on the sale of real property in Hawaii (Act 23, SLH 2005), and a measure to encourage developers to build affordable housing by increasing the low-income housing tax credit (Act 196, SLH 2005).

DATA SOURCE AND METHODOLOGY

Data for this report were collected from the Department of Taxation's Integrated Tax Information Management System (ITIMS), which provides data in electronic form. Data from the ITIMS Tax Processing System (ITPS) were retrieved for returns processed **prior to December of 2006**. (The due date for 2005 returns with extensions was October 20, 2006.) Supplemental data were extracted from the federal Individual Master File and Individual Return Transaction File (IMF/IRTF) provided by the Internal Revenue Service (IRS).

A total of 622,149 returns were processed for tax year 2005. Of this total, a stratified random sample of 60,425 returns was selected for this study. The sample was stratified by Hawaii AGI for residents and by worldwide AGI for nonresidents. Sampling rates ranged from 4.9% of the returns with a low but positive AGI, to 100% of the returns with a very large positive or negative AGI. Table 2 displays the sampling rates by AGI and by type of return.

Table 2
Sample Size and Frequency (Percent of Population) by Return Type

AGI (\$1000) ¹	N-11		N-12		N-13		N-15	
	Size	%	Size	%	Size	%	Size	%
Under (1,000)	24	100.0	-	-	-	-	92	100.0
(1,000) "	395	100.0	1	100.0	1	100.0	256	100.0
(100) "	3,495	38.1	90	98.9	3	100.0	443	37.8
- " 50	17,691	5.1	531	5.2	1,912	5.1	1,658	4.9
50 " 100	9,808	9.8	89	7.8	120	11.6	1,381	10.1
100 " 200	7,152	19.5	178	100.0	8	100.0	1,602	19.3
200 " 500	3,340	38.2	23	100.0	-	-	2,087	39.9
500 " 1,000	1,516	99.9	3	100.0	-	-	1,944	100.0
1,000 and over	779	100.0	-	-	-	-	3,061	100.0
Special Characteristics ²	410	43.7	34	75.6	-	-	298	93.4
TOTAL	44,610	8.8	949	8.1	2,044	5.3	12,822	19.0

¹ Hawaii AGI for N-11, N-12, and N-13; worldwide AGI for N-15.

² Returns with individual housing accounts or casualty & theft losses.

Data from resident returns were merged with the data set of federal returns to obtain additional information on such items as income sources and adjustments to income. The stratified random sample used in this study was derived from this merged data set. A small part of the sample could not be matched electronically with the federal data for 2005, because the federal data set was finalized while resident return data were still being collected. The unmatched returns were either matched manually with paper copies of the federal returns from the same year (if they were attached to the Hawaii return), or electronically with the federal returns from the previous year.

Form N-15 filed by nonresident taxpayers was not merged with the federal data set, mainly because the federal data set includes only those returns with Hawaii addresses, and Form N-15 filers often have addresses outside of Hawaii. Therefore, some details on income sources are not available for nonresident returns.

All returns in the sample data set were edited for errors, using the paper copies of the returns. If the information could not be gleaned from the paper copy, the discrepancies were reported as "unknown income" or "unknown adjustments."

Some of the statistics contained in this report are broken down by the four taxation districts of Hawaii: the First Taxation District (the island of Oahu), the Second Taxation District (the islands of Maui, Molokai and Lanai), the Third Taxation District (the island of Hawaii) and the Fourth Taxation District (the islands of Kauai and Niihau).

In conformity to Internal Revenue Service Publication 1075, the Hawaii Department of Taxation does not publish or disclose statistics or other information that may identify, directly or indirectly, a particular taxpayer. The Department of Taxation does not disclose tabulations containing: data for fewer than three returns at the state level, fewer than 10 returns at the county level, or individual returns that represent a large percentage of the tabulation. Additional tabulations may be suppressed in statistical tables that would allow the reader to infer the quantities of the tabulations which were originally suppressed.

TYPES AND NUMBER OF RETURNS FILED

Generally, an individual must file a Hawaii income tax return if his or her Hawaii gross taxable income exceeds the sum of the standard deduction and the personal exemption. However, any person doing business in Hawaii must file a return, regardless of the amount of net income. Many individuals who were not required to file a return nevertheless chose to do so in order to claim one or more of the tax credits offered.

A dependent taxpayer whose unearned income is \$500 or more, or whose gross income is greater than the applicable standard deduction amount, must also file a return. If the dependent's income is derived solely from interest and dividends and is between \$500 and \$5,000, and if the dependent is under age 14, then a parent may file Form N-814, ("Parent's Election to Report Child's Interest and Dividends") for the dependent.

Individual taxpayers generally must file one of the following four income tax forms:

- Form N-11 - generally for Hawaii residents who file a federal income tax return. This form uses federal adjusted gross income as the starting point for calculating Hawaii taxable income.
- Form N-12 - generally for Hawaii residents who do not file a federal income tax return and do not qualify to use Form N-13.
- Form N-13 - for Hawaii residents with taxable income below \$100,000 and who do not itemize deductions or claim adjustments to income. Taxpayers who itemize deductions or claim adjustments to income must use Form N-11 or Form N-12.
- Form N-15 - for part-year residents and nonresidents.

Table 3 displays the number of returns processed in tax years 2004 and 2005. The number of returns increased by 2.7% (16,087 returns) in 2005. Eighty-one percent of taxpayers chose to file Form N-11. The number of Form N-11 returns filed grew by 8,592, the number of Form N-12 returns filed grew by 2,490, and the number of Form N-13 returns fell by 721. The number of Form N-15 returns increased by 5,726.

The distribution of returns by filing status has remained stable over the years. The most common filing status among resident taxpayers was single, whereas joint returns were most common among nonresident taxpayers. As shown in Table 4, 50.2% of residents claimed single status, followed by 37.7% joint filers; nonresidents, on the other hand, had 51.3% joint filers, followed by 38.7% single filers.

Table 3
Comparison of Types of Return
In Each Taxation District in 2005 and 2004

Type of Return	TAXATION DISTRICT				
	State	First	Second	Third	Fourth
All Returns					
2005	622,149	457,031	64,338	71,855	28,925
2004	606,062	445,116	63,203	69,375	28,368
% Change	2.7	2.7	1.8	3.6	2.0
Form N-11					
2005	504,606	358,514	58,036	62,343	25,713
2004	496,014	353,509	56,964	60,345	25,196
% Change	1.7	1.4	1.9	3.3	2.1
Form N-12					
2005	11,671	8,693	1,042	1,410	526
2004	9,181	6,713	899	1,158	411
% Change	27.1	29.5	15.9	21.8	28.0
Form N-13					
2005	38,286	27,057	3,290	5,953	1,986
2004	39,007	27,729	3,446	5,785	2,047
% Change	(1.8)	(2.4)	(4.5)	2.9	(3.0)
Form N-15					
2005	67,586	62,767	1,970	2,149	700
2004	61,860	57,165	1,894	2,087	714
% Change	9.3	9.8	4.0	3.0	(2.0)

Table 4
Number of Returns by Status of Taxpayer

Status	Residents		Nonresidents		All Returns	
	No. of Returns	% of Total	No. of Returns	% of Total	No. of Returns	% of Total
Joint	208,917	37.7	34,696	51.3	243,613	39.2
Single	278,406	50.2	26,130	38.7	304,536	48.9
Married Filing Separate	10,039	1.8	3,776	5.6	13,815	2.2
Head of Household	56,821	10.2	2,968	4.4	59,789	9.6
Qualified Widow(er)	380	0.1	16	0.0	396	0.1
TOTAL	554,563	100.0	67,586	100.0	622,149	100.0

Note: Totals may not add up due to rounding.

RESIDENT RETURN STATISTICS

Figure 1 shows the major components of resident returns for the 2005 tax year.

Resident Income and Adjustments

Residents reported total income of \$28,000 million on their federal income tax returns for 2005, but they reported only total income of \$25,244 million on their Hawaii income tax returns for the same year. Of the income reported on the Hawaii income tax returns, salaries and wages was the largest category amounting to \$20,479 million and accounting for 73.1% of the Hawaii total income. The second largest category, pensions and annuities, amounted to \$2,176 million and accounted for 7.8% of the total. Table A4 in the “Appendix Statistical Tables” section of this report presents the types and amounts of income sources by AGI class.

Proprietors filing Schedule C for federal Form 1040 reported net income totaling \$906.5 million, representing a 6.5% increase over the previous year, although net sales of capital assets (also reported on Schedule C) jumped 43.7% to \$1,729.7 million. Net income from rents and royalties (reported on Schedule E for federal Form 1040) grew 23.4% from \$84.5 million in 2004 to \$104.3 million in 2005, whereas partnership income (also reported on Schedule E) increased 32.9% to \$710.0 million. Unemployment compensation dropped 31.8% from \$86.9 million in 2004 to \$59.2 million in 2005.

Federal AGI is the starting point for calculating Hawaii taxable income on Form N-11, so for residents filing this form, total Hawaii gross income was derived by adding items taxed by Hawaii but not by the federal government, and then subtracting items taxed by the federal government but not by Hawaii. Some of the items that were added to the federal AGI are cost-of-living allowances (COLA) for federal employees, contributions to

the State employees' retirement system (ERS), and interest on out-of-state bonds. Some of the items that were subtracted from the federal AGI include social security benefits and certain pensions. Items added to the federal AGI totaled \$523.2 million, whereas the items subtracted totaled \$3,278.7 million. These adjustments account for the bulk of the difference between total income reported by Hawaii residents on their federal and Hawaii income tax returns.

The number and amounts for each type of adjustment are listed in Table 5. Hawaii total adjustments amounted to \$297.2 million. As shown in Table 5, the top two adjustment amounts were claimed by self-employed taxpayers—self-employed retirement plans and self-employment tax.

Figure 1
Components of a Resident Return
 (Dollars in Millions)

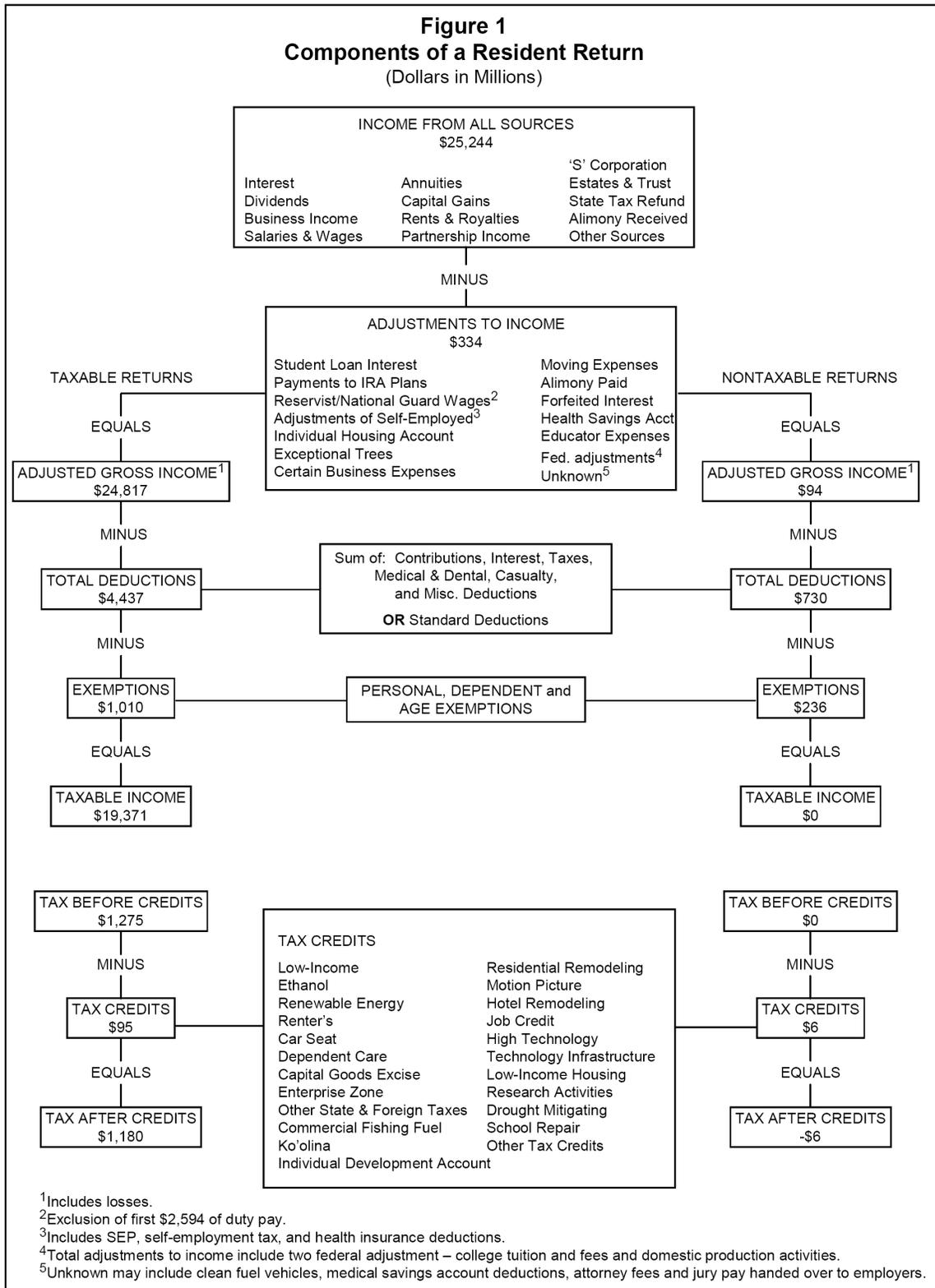


Table 5
Adjustments to Income on Resident Returns

Type of Adjustment	Number of Returns	Amount (\$)
Self-Employed Retirement Plans.....	4,715	72,139,322
One-half of Self-Employment Tax.....	52,087	65,896,447
Self-Employment Health Insurance Deduction.....	13,375	50,448,578
Individual Retirement Account Contributions.....	15,295	52,004,615
Alimony Paid.....	928	12,668,024
Student Loan Interest.....	20,855	13,524,221
Hawaii National Guard/Military Reserve Pay.....	4,853	12,187,936
Moving Expenses.....	2,759	8,389,360
Certain Business Expenses.....	518	1,584,188
Penalty for Early Withdrawal of Savings.....	2,674	634,923
Individual Housing Account Contributions.....	147	659,417
Health Savings Accounts.....	66	158,734
Educator Expenses.....	12,364	3,072,982
Unknown Adjustments ¹	4,674	3,872,726
Hawaii Total Adjustments	135,397	297,241,473
College Tuition and Fees (federal only) ²	14,745	35,217,292
Domestic Production Activities (federal only).....	87	1,191,571

¹Includes the Federal Medical Savings adjustment.

²College tuition and fees is an adjustment on Form 1040.

Hawaii AGI on taxable returns amounted to \$24,817 million in 2005, increasing 9.2% from the \$22,805 million in 2004. The median AGI for all resident returns advanced by 4.5% from \$24,704 in 2004 to \$25,826 in 2005, while the median AGI reported on taxable resident returns increased by 4.2%. Table 6 shows the median adjusted gross income on resident returns by status, taxation district and year.

Resident Deductions and Personal Exemptions

Taxpayers may choose to itemize their deductions rather than take the standard deduction. Itemizers may deduct from adjusted gross income part of their medical and dental expenses, certain taxes paid, interest expenses, charitable contributions, casualty and theft losses, and other miscellaneous expenses. Some of these deductions have limitations. Only the part of medical and dental expenses over 7.5% of AGI is deductible; certain miscellaneous deductions are limited to amounts over 2% of AGI, while casualty and theft losses are limited to amounts over 10% of AGI.

Table 6
Median Adjusted Gross Income on Resident Returns (\$)
by Status, Taxation District and Year

Taxation District	All Returns		Joint		All Others ²	
	2005	2004	2005	2004	2005	2004
All Resident Returns ¹						
Oahu	25,992	24,793	54,562	52,627	17,635	16,895
Maui	27,435	26,298	54,962	53,657	20,149	18,777
Hawaii	23,770	22,727	47,115	43,817	16,750	16,080
Kauai	24,675	24,759	49,913	48,597	17,729	17,036
STATE	25,826	24,704	53,304	51,351	17,829	17,116
Taxable Resident Returns						
Oahu	32,838	31,586	64,936	63,119	22,926	21,766
Maui	32,730	31,360	62,932	59,740	24,066	22,482
Hawaii	29,977	28,341	58,318	52,616	22,109	21,005
Kauai	31,947	30,864	59,233	57,326	21,841	21,054
STATE	32,371	31,064	63,439	60,776	22,949	21,719

¹Includes returns with AGI losses.

²Includes single, married filing separately, heads of households, and qualifying surviving spouses.

Taxpayers with AGI more than \$100,000, (or more than \$50,000 if married and filing separately) are required to reduce their itemized deductions by the smaller of 80% of certain itemized deductions or 3% of the amount by which AGI exceeds the \$100,000 (or \$50,000) threshold.

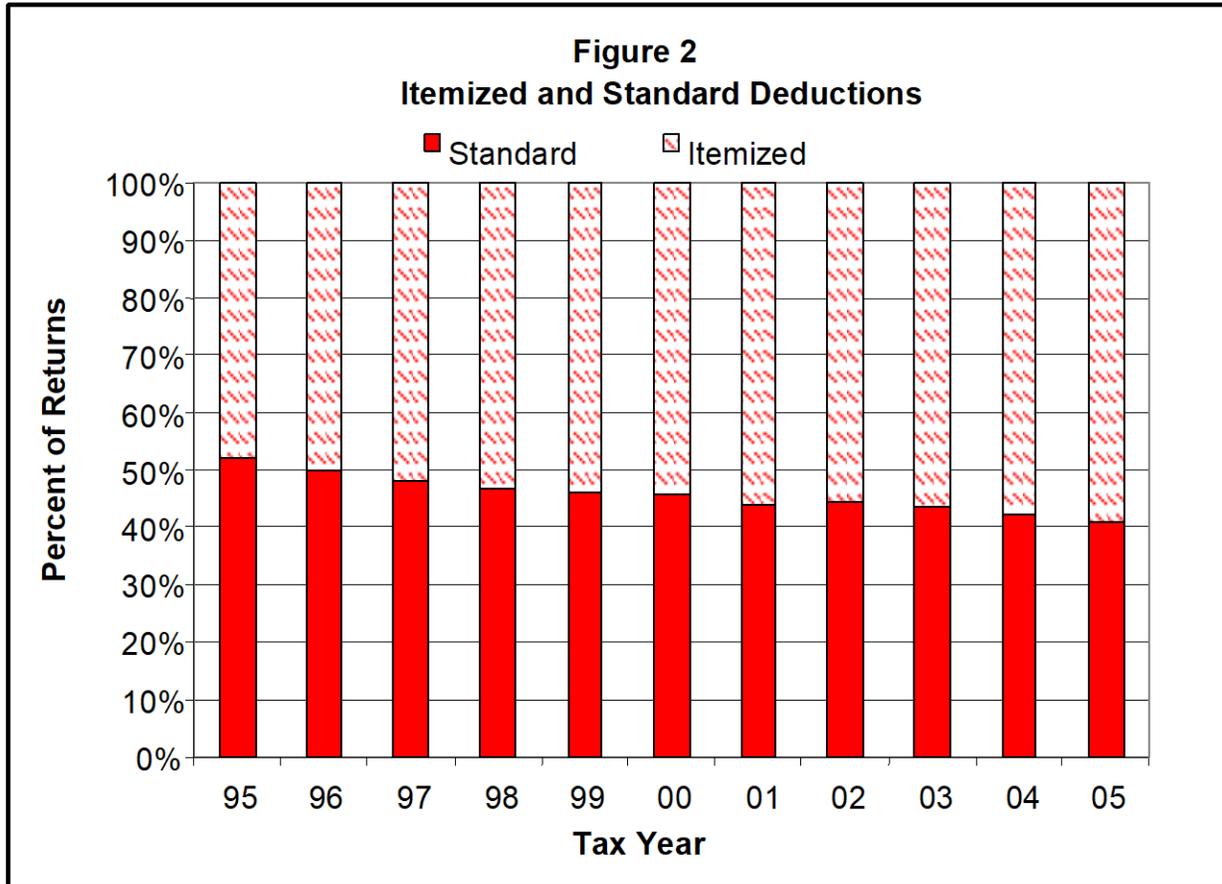
Taxpayers who choose not to itemize their deductions may subtract the standard deduction from their adjusted gross income. The standard deduction is based on the taxpayer's filing status, as listed below:

The standard deduction for dependent taxpayers is limited to the greater of \$500 or their earned income (up to the full standard deduction for their filing status). In most cases, dependent taxpayers claim single status, and the corresponding maximum standard deduction is \$1,500.

Of the 554,563 residents who filed a return in 2005, 59.3% itemized deductions. The total of the itemized deductions was \$4,817.5 million. The remaining 40.7% of residents claimed the standard deduction in 2005. The total of the standard deductions was \$349.6 million.

As illustrated in Figure 2, the percentage of taxpayers using the standard deduction has steadily declined over the past eleven years, from 51.7% in 1995 to 40.7% in 2005, perhaps because Hawaii's standard deduction has not been adjusted for inflation. The standard deduction for federal income tax returns increased again in 2005, but Hawaii

has made only three changes since 1982. Prior to 1982, the standard deduction was equal to 10% of AGI, up to a maximum \$1,000 for those filing a joint return, or \$800 for single or head-of-household filers.



As shown in Table 7, total allowable deductions in 2005 amounted to \$5,167.1 million. Itemized deductions amounted to \$4,817.5 million in 2005 or 93.2% of the total allowable deductions. The remaining 6.8% was composed of standard deductions. Itemized deductions not allowed totaled \$165.7 million.

Table 7
Itemized Deductions Claimed by Residents - 2005
(Thousands of Dollars)

Deduction Type	Number of Claims	% of Itemizers	Amount of Claim	% of Total
Interest	166,217	50.6	1,991,042	40.0
Taxes	324,877	98.8	1,603,068	32.2
Charitable Contributions	257,589	78.4	614,897	12.3
Medical	77,880	23.7	343,460	6.9
Casualty & Theft	829	0.3	9,726	0.2
Miscellaneous	126,899	38.6	421,019	8.4
Total Itemized Deductions	328,684	100.0	4,983,214	100.0
Total Unallowed Deductions	48,442		165,669	3.3
Allowable Itemized Deductions	328,684		4,817,545	96.7

NOTE: Totals may not add up due to rounding.

Taxes continue to be the most commonly claimed deduction, followed by charitable contributions. The highest amount claimed, however, was for interest deductions. Smaller numbers of taxpayers qualified for the deductions for medical and dental expenses, casualty and theft losses, and certain miscellaneous expenses.

Each taxpayer, spouse, and qualified dependent is allowed a personal exemption of \$1,040. Taxpayers or spouses 65 years of age or older are allowed an additional personal exemption of \$1,040. A taxpayer who is claimed as a dependent on another taxpayer's return cannot claim a personal exemption on his or her own return.

Blind, deaf, or totally disabled taxpayers are allowed a special personal exemption of \$7,000 in lieu of the regular personal exemptions. If the spouse is also disabled, the total allowable exemption amount is \$14,000.

For tax year 2005, a total of 1,171,759 exemptions (including the age exemption) were reported on 521,106 resident returns for an average 2.2 exemptions per return. The total exemption amount claimed was \$1,246.4 million.

Resident Taxable Income and Tax Liability

Subtracting deductions and personal exemptions from AGI yields taxable income. Nearly 83% of all resident returns reported taxable income in 2005. The total taxable income was \$19,370.6 million, which is \$1,664.0 million more than reported in 2004. The average taxable income for returns with a positive tax liability was \$42,142, representing an increase of 8.1% over 2004.

Tax liability is determined by using the tax rate schedule, or the tax table. Gross tax liability before tax credits grew 10.9% from \$1,149.4 million in 2004 to \$1,274.7 million in 2005. The average gross tax liability per taxable return in 2005 was \$2,773. Net tax liability after tax credits for taxable returns that year amounted to \$1,180.3 million, or an average \$2,579 per taxable return.

The average effective tax rate for returns with positive taxable income before credits was 6.6% for 2005. After credits, this tax rate fell to 6.1%. Based on AGI, the average effective tax rate was 5.1% before credits and 4.8% after credits.

NONRESIDENT AND PART-YEAR RESIDENT RETURN STATISTICS

Nonresidents and part-year residents use Form N-15 to file their income tax returns. Sources of income and adjustments are reported on this form for worldwide income and for Hawaii-source income, but the focus of this report is on Hawaii income and adjustments. The term "nonresident" as used in this report includes part-year residents.

The number of Form N-15 filers increased by 5,726, or by 9.3% from 2004 to 2005. Nonresidents and part-year residents made up 10.9% of all returns filed in 2005, compared with 10.2% a year earlier.

Nonresident Income and Adjustments

Nonresidents reported \$2,071.9 million in total income from Hawaii sources in 2005. As shown in Table 8, salaries and wages totaled \$744.3 million, up \$92.9 million from the \$651.4 million reported in the previous year. The nonresident population changes constantly, so income for nonresidents also fluctuates widely from year to year.

Table 8
Sources of Hawaii Income Reported
by Nonresident Taxpayers in 2005 and 2004
(In Thousands of Dollars)

Sources of Income	2005	2004	Increase (Decrease)
TOTAL	2,071,899	1,407,217	664,682
Salaries and Wages	744,285	651,388	92,897
Interest	39,257	37,757	1,500
Ordinary Dividends	10,301	8,774	1,527
Capital Assets/Other Property	1,101,584	712,124	389,460
Rents, Royalties, Partnerships, S. Corp., Estates and Trusts	104,315	81,568	22,747
All Other Sources	72,157	(84,394)	156,551

Hawaii AGI of nonresidents amounted to \$2,033.0 million in 2005 (equal to total Hawaii income of \$2,071.9 million less adjustments of \$38.8 million), whereas the worldwide income of these taxpayers was \$37,989.5 million.

Nonresident Deductions and Exemptions

Nonresidents must prorate the standard deductions and exemption amounts to determine their Hawaii taxable income. The prorated amount is the ratio of Hawaii AGI to worldwide AGI. Hawaii AGI, less the prorated exemption amount and less either the Hawaii itemized deductions or the prorated standard deduction, equals Hawaii taxable income.

In 2005, 25,180 nonresident returns used the standard deduction, while 31,866 nonresident returns had allowable itemized deductions. Of the \$382.0 million of prorated itemized deductions claimed by 31,866 nonresidents, \$24.4 million was not allowed. Prorated standard deductions, which were claimed on 25,180 returns, amounted to \$19.7 million. The allowable itemized deductions plus the standard deductions totaled \$377.3 million, which was \$98.0 million more than in 2004. Nonresidents claimed a total of 147,888 exemptions and the prorated exemption totaled \$50.0 million.

Nonresident Taxable Income and Tax Liability

Hawaii taxable income was reported on approximately 75.4% of the returns filed by nonresidents in 2005. The total of their taxable income was \$2,013.6 million. The average taxable income per taxable return was \$39,529. Gross tax liability before tax credits amounted to \$134.0 million and the average gross tax liability was \$2,631 per taxable return. After tax credits, total net tax liability amounted to \$128.8 million, or an average of \$2,519 per taxable return.

ELDERLY RESIDENT TAXPAYERS

Taxpayers 65 years of age or older are defined as elderly and may claim an extra exemption. Accounting for approximately 17.6% of total resident returns, the elderly taxpayers (97,452 returns) reported Hawaii total income of \$2,874.7 million and federal total income of \$4,997.7 million in 2005. The largest income source of elderly filers was pensions and annuities, which made up \$1,438.6 million, or 28.8% of their total federal income, followed by salaries and wages at 28.1%. For non-elderly taxpayers, the largest source of income was salaries and wages, whereas pension and annuities was the third largest, after proprietorship income. Table 9 compares the distribution of income sources of elderly and non-elderly taxpayers.

Elderly taxpayers subtracted \$37.7 million of adjustments from their Hawaii total income, resulting in Hawaii AGI of \$2,837.0 million. Elderly taxpayers claimed \$65.0 million in standard deductions, \$843.5 million in itemized deductions, and \$309.7 million

in personal exemptions, leaving Hawaii taxable income of \$1,618.8 million. The resulting tax liability was \$137.3 million before credits and \$118.5 million after credits.

Table 9
Sources of Income Reported by the Elderly and
All Other Residents - 2005
(In Dollars Per Return)

Sources of Income	Elderly		All Others	
	Number	Amount (\$)	Number	Amount (\$)
FEDERAL TOTAL INCOME	90,882	54,991	451,383	50,959
Salaries and Wages	34,289	40,960	420,469	45,364
Taxable Dividends	36,112	6,200	85,720	2,358
Interest	72,572	2,708	207,839	965
Sole Proprietorships	9,364	11,083	65,488	12,257
Capital Assets and Other Property	28,801	22,937	67,481	15,843
Rents and Royalties	15,004	7,667	30,447	(352)
Partnerships	4,535	25,299	14,173	41,999
Estates and Trusts	1,313	25,956	1,408	19,387
Pensions and Annuities	60,273	23,868	41,913	17,598
Taxable IRA Distributions	26,523	9,064	11,057	11,487
Taxable Social Security	47,618	10,575	9,679	7,922
All Other Sources ¹	50,197	(756)	178,482	563

¹"All Other Sources" includes unemployment, tax refund income and miscellaneous and unknown income.

Note: detail may not add up to total due to rounding.

BLIND, DEAF AND DISABLED RESIDENT TAXPAYERS

Blind, deaf, or totally disabled (BDD) taxpayers may claim a special personal exemption of \$7,000 in lieu of the \$1,040 regular personal exemption. A spouse on a joint return with a disabled taxpayer is entitled to an exemption of \$1,040 plus an additional \$1,040 if the spouse is aged 65 or older. A disabled spouse on a joint return is also entitled to the \$7,000 exemption, so the maximum allowable exemption on a joint return with two disabled taxpayers is \$14,000. Disabled taxpayers may not claim any additional exemptions for dependents or age.

Resident returns with BDD exemptions numbered 5,192 in 2005. BDD taxpayers reported federal total income of \$265.7 million and Hawaii total income of \$183.9 million. Their highest source of income was salaries and wages (\$107.1 million), followed by pensions (\$47.1 million), and net capital gains (\$27.3 million). Their taxable

income was \$78.4 million, and their tax liability before and after credits amounted to \$6.8 million and \$6.1 million, respectively.

DEPENDENT RESIDENT TAXPAYERS

Dependent taxpayers can file their own returns, but they are claimed as dependents by other taxpayers, so they may not claim the personal exemption of \$1,040. Dependents may itemize deductions, or they may claim the standard deduction, which is the greater of \$500 or their earned income (up to the full standard deduction for their filing status).

A total of 33,457 dependents filed returns in 2005, a slight increase over the 33,159 returns filed in 2004. Their Hawaii total income was \$187.8 million, while their federal total income was \$189.3 million. Their major source of Hawaii income was salaries and wages, which amounted to \$172.1 million, or 91.6% of their Hawaii total income. Their adjusted gross income was \$187.3 million. Their taxable income was \$141.8 million, and their tax liability was \$6.1 million before credits and \$5.8 million after credits.

APPENDIX
STATISTICAL
TABLES¹

1. "d" in the tables denotes the data in the cell were suppressed to prevent potential disclosure of confidential taxpayer information.

TABLE A1
 PERCENT DISTRIBUTION OF SELECTED DATA ON ALL RESIDENT RETURNS BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	Number of Returns		Adjusted Gross Income		Taxable Income		Tax Liability	
	Number	%	Amount (\$)	%	Amount (\$)	%	Amount (\$)	%
TAXABLE RESIDENT RETURNS (\$)								
Under 5,000	24,728	5.4	82,320,217	0.3	34,331,571	0.2	572,495	0.0
" 5,000	40,877	8.9	304,486,903	1.2	177,738,692	0.9	5,035,440	0.4
" 10,000	76,933	16.7	1,152,892,788	4.6	808,566,929	4.2	34,741,828	2.7
" 20,000	72,211	15.7	1,800,965,437	7.3	1,364,153,408	7.0	71,636,243	5.6
" 30,000	55,353	12.0	1,922,392,933	7.7	1,474,329,577	7.6	84,825,893	6.7
" 40,000	39,434	8.6	1,765,680,501	7.1	1,333,799,750	6.9	80,057,605	6.3
" 50,000	65,469	14.2	4,034,336,707	16.3	2,990,159,936	15.4	187,372,907	14.7
" 75,000	36,669	8.0	3,166,806,767	12.8	2,365,522,956	12.2	155,381,470	12.2
" 100,000	28,833	6.3	3,443,684,999	13.9	2,651,591,924	13.7	184,356,267	14.5
" 150,000	8,067	1.8	1,373,347,440	5.5	1,105,183,851	5.7	80,666,325	6.3
" 200,000	11,075	2.4	5,770,253,026	23.3	5,065,203,674	26.1	390,060,513	30.6
TOTAL - TAXABLE RETURNS	459,649	100.0	24,817,167,718	100.0	19,370,582,268	100.0	1,274,706,986	100.0
NONTAXABLE RESIDENT RETURNS (\$)								
Loss	9,780	10.3	(286,715,090)					
0 under 5,000	65,030	68.5	75,755,043					
5,000 "	9,369	9.9	65,000					
10,000 and over	10,735	11.3	239,000					
TOTAL - NONTAXABLE RETURNS	94,914	100.0	93,635,170					
ALL RESIDENT RETURNS	554,563		24,910,802,888		19,370,582,268		1,274,706,986	

¹ Includes returns with negative AGI.

TABLE A2
SELECTED DATA ON ALL RETURNS FILED, BY TYPE OF RETURN FILED AND BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	Number of Returns		H/H ²	Adjusted Gross Income (\$)		H/H ²
	Single ¹	Joint		Single ¹	Joint	
TAXABLE RESIDENT RETURNS (\$)						
Under 5,000	24,158	236	334	79,827,633	1,011,118	1,481,466
5,000 "	33,414	3,627	3,836	246,259,238	28,558,878	29,668,787
10,000 "	50,942	14,032	11,959	753,765,377	215,974,642	183,152,769
20,000 "	42,319	16,215	13,677	1,051,609,475	409,736,141	339,619,821
30,000 "	30,467	15,940	8,946	1,056,731,947	558,763,238	306,897,748
40,000 "	18,367	16,652	4,415	817,867,380	751,097,884	196,715,237
50,000 "	19,978	39,774	5,717	1,203,587,956	2,486,869,822	343,878,929
75,000 "	5,656	29,320	1,693	482,418,448	2,540,749,513	143,638,806
100,000 "	3,213	24,761	859	382,505,390	2,961,381,911	99,797,698
150,000 "	964	6,834	269	164,487,324	1,161,612,658	47,247,458
200,000 and over	1,925	8,805	345	1,168,153,293	4,456,150,491	145,949,242
TOTAL - TAXABLE RETURNS	231,403	176,196	52,050	7,407,213,461	15,571,906,296	1,838,047,961
<u>NONTAXABLE RESIDENT RETURNS (\$)</u>						
Loss	5,900	3,442	438	(124,118,285)	(140,923,289)	(21,673,516)
- under 5,000	44,611	16,911	3,508	43,164,382	26,649,710	5,950,921
5,000 "	3,478	5,455	436	24,567,634	37,694,793	2,937,448
10,000 and over	3,053	6,913	769	65,104,224	157,096,597	17,184,551
TOTAL - NONTAXABLE RETURNS	57,042	32,721	5,151	8,717,955³	80,517,811³	4,399,404³
ALL RESIDENT RETURNS	288,445	208,917	57,201	7,415,931,416³	15,652,424,107³	1,842,447,365³
ALL NONRESIDENT RETURNS	29,906	34,696	2,984	657,516,546	1,318,355,636	57,201,861³
TOTAL - ALL RETURNS	318,351	243,613	60,185	8,073,447,962³	16,970,779,743³	1,899,649,226³

See end of table for footnotes.

TABLE A2 (continued)
 SELECTED DATA ON ALL RETURNS FILED, BY TYPE OF RETURN FILED AND BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	Taxable Income (\$)		Tax Liability (\$)		H/H ²
	Single ¹	Joint	Single ¹	Joint	
TAXABLE RESIDENT RETURNS (\$)					
Under 5,000	33,951,027	153,238	227,306	566,723	2,619
5,000 "	156,061,978	8,622,729	13,053,985	4,653,173	137,486
10,000 "	572,262,455	112,564,443	123,740,031	26,920,494	3,198,460
20,000 "	858,075,840	250,729,444	255,348,124	49,071,955	10,170,283
30,000 "	868,099,232	372,003,531	234,226,814	54,206,423	17,857,087
40,000 "	663,082,527	520,029,949	150,687,274	43,663,176	27,508,158
50,000 "	964,315,798	1,765,327,130	260,517,008	67,054,541	103,791,162
75,000 "	386,756,717	1,870,606,058	108,160,181	28,208,240	119,827,360
100,000 "	309,983,938	2,263,975,958	77,632,028	23,139,557	155,665,719
150,000 "	138,502,822	929,931,653	36,749,376	10,509,665	67,412,610
200,000 and over	1,034,144,823	3,904,975,119	126,083,732	79,448,997	300,889,193
TOTAL - TAXABLE RETURNS	5,985,237,157	11,998,919,252	1,386,425,859	387,442,944	806,460,137
NOTAXABLE RESIDENT RETURNS (\$)					
Loss					
0 under 5,000					
5,000 "					
10,000 and over					
TOTAL - NONTAXABLE RETURNS	5,985,237,157	11,998,919,252	1,386,425,859	387,442,944	806,460,137
ALL RESIDENT RETURNS	11,970,474,314	23,997,838,504	2,772,851,718	774,885,888	1,692,886,274
ALL NONRESIDENT RETURNS	663,818,355	1,298,759,624	51,071,097	44,852,081	86,107,142
TOTAL - ALL RETURNS	6,649,055,512	13,297,678,876	1,437,496,956	432,295,025	892,567,279

¹ Includes married filing separately.

² Includes heads of household and qualifying surviving spouses.

³ Includes returns with negative AGI.

TABLE A3
SELECTED DATA ON NONRESIDENT RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	Number of Returns	Hawaii Adjusted Gross Income (\$)	Worldwide Adjusted Gross Income (\$)	No. of Exemptions		Hawaii Taxable Income (\$)	Hawaii Tax Liability (\$)
				Regular	Age		
TAXABLE NONRESIDENT RETURNS (\$)							
Under 5,000	13,499	33,767,112	5,030,946,558	22,964	1,591	25,382,171	419,673
5,000 "	9,012	65,584,645	2,079,994,008	17,339	1,128	50,848,805	1,361,518
10,000 "	10,686	152,993,449	4,325,232,553	21,356	969	123,841,448	5,030,283
20,000 "	5,220	127,414,914	1,385,362,780	12,275	535	101,312,666	4,936,748
30,000 "	2,804	97,104,238	1,254,782,471	6,186	414	78,277,980	4,344,747
40,000 "	2,065	92,223,855	1,668,425,407	4,845	359	76,873,946	4,534,826
50,000 "	2,696	164,761,203	1,573,624,328	6,652	314	136,005,315	8,606,093
75,000 "	1,381	120,129,836	1,065,778,926	3,312	225	100,080,500	6,727,086
100,000 "	1,361	165,940,717	1,249,834,405	3,062	470	140,943,174	9,842,391
150,000 "	627	108,627,762	867,902,899	1,366	182	96,274,066	6,950,095
200,000 and over	1,590	1,176,237,316	9,073,379,480	3,530	674	1,083,796,992	81,280,561
TOTAL - TAXABLE RETURNS	50,941	2,304,785,047	29,575,263,815	102,887	6,861	2,013,637,063	134,034,021
NONTAXABLE NONRESIDENT RETURNS (\$)							
Loss	7,396	(292,150,518)	2,848,169,735	15,799	1,902		
0 under 5,000	8,191	3,984,758	4,830,337,170	15,887	1,682		NOT APPLICABLE
5,000 "	492	3,704,197	567,771,967	1,112	51		
10,000 and over	566	12,750,559	167,926,749	1,525	182		
TOTAL - NONTAXABLE RETURNS	16,645	(271,711,004)¹	8,414,205,621	34,323	3,817		
ALL NONRESIDENT RETURNS	67,586	2,033,074,043¹	37,989,469,436	137,210	10,678	2,013,637,063	134,034,021

¹ Includes returns with negative AGI.

TABLE A4
SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST	
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)						
Under 5,000	20,793	73,139,604	3,762	2,939,723	7,314	3,521,046
5,000 "	34,388	260,998,775	4,943	6,931,733	11,754	12,068,809
10,000 "	67,122	996,084,611	10,061	24,243,271	24,181	34,944,750
20,000 "	67,354	1,651,375,585	9,911	20,486,770	28,568	32,060,294
30,000 "	52,444	1,769,064,103	8,887	20,049,288	26,476	26,133,831
40,000 "	37,646	1,613,633,634	9,117	20,493,794	22,012	14,646,426
50,000 "	63,045	3,654,608,297	17,417	37,623,113	43,619	36,171,781
75,000 "	35,536	2,854,729,659	12,509	27,927,303	27,261	26,576,770
100,000 "	27,617	2,927,755,607	13,509	38,184,844	23,091	31,545,194
150,000 "	7,343	1,027,501,077	4,363	24,819,315	6,251	17,117,250
200,000 and over	9,685	3,275,302,698	6,172	160,450,924	7,835	93,040,837
TOTAL - TAXABLE RETURNS	422,973	20,104,193,650	100,651	384,150,078	228,362	327,826,988
NONTAXABLE RESIDENT RETURNS (\$)						
Loss	2,254	104,756,869	3,409	4,294,322	5,900	7,518,383
0 under 5,000	20,196	73,483,500	9,775	9,666,033	31,535	24,435,967
5,000 "	3,321	42,752,882	3,933	8,327,279	7,028	16,013,829
10,000 and over	6,014	153,503,999	4,064	19,579,424	7,586	21,309,127
TOTAL - NONTAXABLE RETURNS	31,785	374,497,250	21,181	41,867,058	52,049	69,277,306
ALL RESIDENT RETURNS	454,758	20,478,690,900	121,832	426,017,136	280,411	397,104,294
ALL NONRESIDENT RETURNS	37,779	744,285,070	4,412	10,301,226	10,634	39,257,153
TOTAL - ALL RETURNS	492,537	21,222,975,970	126,244	436,318,362	291,045	436,361,447

TABLE A4 (continued)
 SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSIONS			SALE OF CAPITAL ASSETS & OTHER PROPERTY		
	Number of Returns	Amount (\$)	Loss	Number of Returns	Amount (\$)	Loss
TAXABLE RESIDENT RETURNS (\$)						
Under 5,000	1,303	4,835,217	156	2,380	2,428,640	968,596
5,000 "	3,403	23,368,352	434	2,713	5,140,844	1,953,250
10,000 "	7,489	84,569,489	1,496	5,150	20,646,796	5,071,006
20,000 "	5,606	69,213,305	2,327	5,019	22,402,599	5,565,124
30,000 "	4,774	55,981,122	1,803	4,177	24,652,297	7,238,833
40,000 "	4,142	56,196,465	2,158	4,404	26,069,193	4,913,962
50,000 "	7,445	123,889,655	4,124	8,823	72,777,895	10,533,037
75,000 "	4,562	89,834,203	2,371	6,179	72,421,663	9,169,447
100,000 "	4,108	124,279,102	1,628	7,578	157,519,209	7,919,212
150,000 "	1,330	81,020,367	591	2,963	143,188,202	3,006,285
200,000 and over	2,042	282,471,595	599	4,797	1,243,099,826	6,950,410
TOTAL - TAXABLE RETURNS	46,204	995,657,872	17,687	54,183	1,790,347,164	63,289,162
NONTAXABLE RESIDENT RETURNS (\$)						
Loss	822	7,332,681	1,962	666	7,480,151	26,995,387
0 under 5,000	3,305	10,188,249	708	3,135	6,296,932	6,113,988
5,000 "	1,272	8,008,748	279	1,693	2,872,731	2,997,350
10,000 and over	1,912	23,737,483	701	2,444	26,652,462	4,558,892
TOTAL - NONTAXABLE RETURNS:	7,311	49,267,161	3,650	7,938	43,302,276	40,665,617
ALL RESIDENT RETURNS	53,515	1,044,925,033	21,337	62,121	1,833,649,440	103,954,779
ALL NONRESIDENT RETURNS	2,613	50,279,044	1,119	8,231	1,108,130,438	6,546,249
TOTAL - ALL RETURNS	56,128	1,095,204,077	22,456	70,352	2,941,779,878	110,501,028

TABLE A4 (continued)
 SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	RENTS AND ROYALTIES				PARTNERSHIPS AND S-CORPORATIONS			
	Profit		Loss		Profit		Loss	
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)								
Under 5,000	254	641,016	58	404,973	80	199,720	59	69,375
5,000 " 10,000	1,056	5,269,605	258	1,316,952	275	1,310,484	96	431,191
10,000 " 20,000	2,610	17,796,637	742	3,805,758	855	6,449,782	250	1,474,908
20,000 " 30,000	1,994	15,492,506	1,203	9,504,837	730	7,928,413	450	2,847,837
30,000 " 40,000	1,810	18,636,353	1,413	10,109,515	665	9,114,599	571	3,665,072
40,000 " 50,000	1,601	12,494,173	1,620	11,343,049	883	10,814,346	415	1,377,299
50,000 " 75,000	3,669	31,617,937	3,730	29,146,494	1,667	29,040,202	948	6,409,665
75,000 " 100,000	2,433	26,031,516	2,873	23,933,405	1,367	35,838,491	525	8,597,761
100,000 " 150,000	2,715	32,722,733	2,874	21,246,152	1,736	71,091,916	754	11,560,524
150,000 " 200,000	1,026	24,337,645	669	6,964,249	856	39,405,431	396	6,275,345
200,000 and over	1,854	73,363,392	1,182	23,759,133	2,233	604,890,337	779	39,503,584
TOTAL - TAXABLE RETURNS	21,022	258,403,513	16,622	141,534,517	11,347	816,083,721	5,243	82,212,561
NONTAXABLE RESIDENT RETURNS (\$)								
Loss	369	2,767,401	1,679	19,249,673	148	6,352,002	579	28,499,518
0 under 5,000	1,233	4,616,904	571	2,913,572	216	705,727	291	4,198,615
5,000 " 10,000	1,191	6,063,342	403	3,027,747	137	410,662	116	98,958
10,000 and over	1,392	10,546,687	969	11,357,307	312	7,129,800	319	5,685,268
TOTAL - NONTAXABLE RETURNS	4,185	23,994,334	3,622	36,548,299	813	14,598,211	1,305	38,482,359
ALL RESIDENT RETURNS	25,207	282,397,847	20,244	178,082,816	12,160	830,681,932	6,548	120,694,920
ALL NONRESIDENT RETURNS	-	-	-	-	-	-	-	-
TOTAL - ALL RETURNS	25,207	282,397,847	20,244	178,082,816	12,160	830,681,932	6,548	120,694,920

See end of table for footnotes.

TABLE A4 (continued)
 SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	ESTATES AND TRUSTS		UNEMPLOYMENT COMPENSATION		PENSIONS AND ANNUITIES ²		TAXABLE IRA DISTRIBUTIONS	
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)								
Under 5,000	-	-	196	523,374	1,270	13,779,400	391	1,203,404
5,000 "	119	213,861	917	2,459,755	4,704	79,615,445	2,055	10,135,806
10,000 "	279	768,909	2,996	9,093,725	11,257	205,320,915	5,005	29,986,785
20,000 "	217	1,578,508	2,907	11,029,692	9,071	167,124,812	3,715	28,231,835
30,000 "	218	1,592,130	1,930	7,576,598	7,054	124,060,506	2,730	25,307,177
40,000 "	176	1,633,924	1,833	6,911,073	5,754	112,436,195	1,970	25,164,692
50,000 "	461	5,162,842	2,872	10,103,695	9,781	179,216,918	3,391	43,137,239
75,000 "	224	2,593,024	1,500	5,386,218	5,444	115,540,303	2,110	25,355,769
100,000 "	271	3,367,649	783	2,590,210	4,672	106,274,312	1,583	27,861,814
150,000 "	119	4,476,487	133	723,272	1,332	37,130,657	610	10,444,692
200,000 and over	360	39,129,625	83	317,973	1,957	64,644,883	820	18,783,626
TOTAL - TAXABLE RETURNS	2,444	60,516,959	16,150	56,715,585	62,296	1,205,144,346	24,380	245,612,839
NONTAXABLE RESIDENT RETURNS (\$)								
Loss	33	(62,877)	54	236,392	3,616	104,090,720	942	13,965,481
0 under 5,000	61	(3,244)	233	703,476	25,113	536,883,670	6,641	53,044,026
5,000 "	59	207,156	117	263,201	5,730	164,859,516	3,073	24,527,058
10,000 and over	124	719,776	265	1,311,113	5,431	165,174,369	2,544	30,269,342
TOTAL - NONTAXABLE RETURNS	277	860,811	669	2,514,182	39,890	971,008,275	13,200	121,805,907
ALL RESIDENT RETURNS	2,721	61,377,770	16,819	59,229,767	102,186	2,176,152,621	37,580	367,418,746
ALL NONRESIDENT RETURNS	-	- ¹	1,109	6,666,061	1,381	11,740,299	640	8,595,325
TOTAL - ALL RETURNS	2,721	61,377,770	17,928	65,895,828	103,567	2,187,892,920	38,220	376,014,071

See end of table for footnotes.

TABLE A4 (continued)
 SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	STATE TAX REFUND INCOME		FEDERALLY-TAXABLE SOCIAL SECURITY		MISCELLANEOUS SOURCES ³			
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)								
Under 5,000	116	34,984	233	807,965	273	596,286	79	693,551
5,000 "	527	154,584	1,632	13,172,222	1,139	3,232,209	178	2,538,582
10,000 "	3,041	2,959,050	6,268	52,423,346	2,620	6,986,094	213	3,172,560
20,000 "	7,185	4,658,926	7,204	58,045,863	2,379	9,707,688	354	3,618,408
30,000 "	10,511	8,089,836	5,423	52,600,047	2,102	6,839,741	117	1,732,502
40,000 "	12,233	11,052,401	3,789	49,435,828	2,336	7,748,698	97	964,644
50,000 "	28,998	28,399,978	5,245	71,147,450	4,649	16,485,031	204	2,314,696
75,000 "	21,007	22,989,530	2,224	34,095,783	3,283	13,766,830	145	3,182,458
100,000 "	17,701	21,903,364	1,834	28,314,509	3,107	15,688,128	248	2,797,565
150,000 "	4,301	7,187,119	829	13,293,285	903	8,097,897	101	698,935
200,000 and over	4,235	22,490,497	1,653	28,737,629	1,535	41,417,558	169	55,205,341
TOTAL - TAXABLE RETURNS	109,855	129,920,269	36,334	402,073,927	24,326	130,566,160	1,905	76,919,242
NONTAXABLE RESIDENT RETURNS (\$)								
Loss	657	537,749	1,584	13,533,235	315	831,931	1,368	109,642,623
0 under 5,000	2,268	1,754,288	10,861	78,142,648	1,822	2,953,502	272	3,934,503
5,000 "	885	590,776	4,080	37,018,869	847	3,221,207	219	2,102,858
10,000 and over	2,721	4,261,239	4,438	49,458,385	1,171	7,780,190	287	7,484,136
TOTAL - NONTAXABLE RETURNS	6,531	7,144,052	20,963	178,153,137	4,155	14,786,830	2,146	123,164,120
ALL RESIDENT RETURNS	116,386	137,064,321	57,297	580,227,064	28,481	145,352,990	4,051	200,083,362
ALL NONRESIDENT RETURNS	4,830	12,318,350	1	1	10,496	439,394,564	8,672	369,520,152
TOTAL - ALL RETURNS	121,216	149,382,671	57,297	580,227,064	38,977	584,747,554	12,723	569,603,514

See end of table for footnotes.

TABLE A4 (continued)
 SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	UNKNOWN SOURCES ⁴			FEDERAL TOTAL INCOME FROM ALL SOURCES		
	Number of Returns	Profit Amount (\$)	Loss Amount (\$)	Number of Returns	Amount (\$)	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)						
Under 5,000	1,046	1,305,575	3,032,904	24,728	100,342,069	
5,000 " 10,000	2,468	1,848,587	10,743,034	40,877	406,145,881	
10,000 " 20,000	5,346	3,572,389	37,432,398	76,933	1,438,359,785	
20,000 " 30,000	6,328	5,381,664	19,783,787	72,211	2,051,877,302	
30,000 " 40,000	5,189	8,950,478	10,480,091	55,353	2,115,083,381	
40,000 " 50,000	4,079	8,429,711	10,889,961	39,414	1,935,827,919	
50,000 " 75,000	6,051	13,578,211	8,657,042	65,459	4,275,399,353	
75,000 " 100,000	3,067	9,305,888	4,817,973	36,669	3,298,366,825	
100,000 " 150,000	2,272	8,262,005	8,864,330	28,833	3,536,814,394	
150,000 " 200,000	732	3,006,602	1,864,071	8,067	1,418,671,379	
200,000 and over	1,156	293,899,447	201,300,302	11,075	5,904,362,243	
TOTAL - TAXABLE RETURNS	37,734	357,540,557	317,865,893	459,619	26,481,250,531	
NONTAXABLE RESIDENT RETURNS (\$)						
Loss						
0 under 5,000	930	14,785,035	113,394,494	9,780	(34,328,613)	
5,000 " 10,000	7,011	1,945,640	15,668,414	65,030	768,809,594	
10,000 and over	2,416	573,034	2,556,301	9,369	303,119,031	
	2,427	689,799	5,171,232	10,735	481,046,722	
TOTAL - NONTAXABLE RETURNS	12,784	17,993,508	136,790,441	94,914	1,518,646,734	
ALL RESIDENT RETURNS	50,518	375,534,065	454,656,334	554,533	27,999,897,265	
ALL NONRESIDENT RETURNS	NOT APPLICABLE	NOT APPLICABLE	NOT APPLICABLE	NOT AVAILABLE	NOT AVAILABLE	
TOTAL - ALL RETURNS	50,518	375,534,065	454,656,334	554,533	27,999,897,265	

See end of table for footnotes.

TABLE A4 (continued)
 SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	ITEMS TAXED BY HAWAII						ITEMS TAXED BY FEDERAL BUT NOT BY HAWAII						HAWAII TOTAL INCOME		HAWAII STATUTORY ADJUSTMENTS ⁶	
	BUT NOT BY FEDERAL		BUT NOT BY FEDERAL		BUT NOT BY FEDERAL		BUT NOT BY FEDERAL		BUT NOT BY FEDERAL		BUT NOT BY FEDERAL		BUT NOT BY FEDERAL		BUT NOT BY FEDERAL	
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$) ⁵	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)																
Under 5,000	725	977,590	1,968	17,279,133	24,728	84,040,526	1,680	1,720,309								
5,000 "	2,865	3,253,215	5,215	95,903,961	40,877	313,495,135	5,577	9,008,232								
10,000 "	7,785	8,023,753	12,734	268,972,050	76,933	1,177,411,488	12,623	24,518,700								
20,000 "	12,785	16,453,891	13,414	242,630,588	72,211	1,825,700,605	12,632	24,735,168								
30,000 "	14,381	17,831,324	11,680	187,495,121	55,353	1,945,419,584	11,642	23,026,651								
40,000 "	11,983	24,528,743	9,547	173,826,485	39,434	1,786,530,177	9,321	20,849,676								
50,000 "	19,510	74,544,708	17,871	271,891,087	65,469	4,078,052,974	17,517	43,716,267								
75,000 "	10,778	63,627,036	12,205	160,849,226	36,669	3,201,144,635	11,485	34,337,868								
100,000 "	12,530	106,456,134	11,189	151,570,703	28,833	3,491,699,825	11,051	48,014,826								
150,000 "	3,115	35,903,966	3,771	61,276,107	8,067	1,393,299,238	2,579	19,951,798								
200,000 and over	5,039	120,122,750	6,188	194,131,209	11,075	5,830,353,784	3,472	60,100,758								
TOTAL - TAXABLE RETURNS	101,496	471,723,110	105,782	1,825,825,670	459,649	25,127,147,971	99,579	309,980,253								
NONTAXABLE RESIDENT RETURNS (\$)																
Loss	1,560	32,943,290	5,349	280,271,877	9,780	(281,657,200)	1,538	5,057,890								
0 under 5,000	2,905	4,746,867	27,575	689,403,134	65,030	84,153,327	4,089	8,388,314								
5,000 "	1,775	2,951,169	6,540	238,642,405	9,369	67,427,795	1,607	2,227,920								
10,000 and over	3,097	10,875,357	6,946	244,540,748	10,735	247,381,331	2,751	7,995,959								
TOTAL - NONTAXABLE RETURNS	9,337	51,516,683	46,410	1,452,858,164	94,914	117,305,253	9,985	23,670,083								
ALL RESIDENT RETURNS	110,833	523,239,793	152,192	3,278,683,834	554,563	25,244,453,224	109,564	333,650,336								
ALL NONRESIDENT RETURNS	NOT MEANINGFUL	NOT MEANINGFUL	NOT MEANINGFUL	NOT MEANINGFUL	67,586	2,071,898,519	11,091	38,824,476								
TOTAL - ALL RETURNS	110,833	523,239,793	152,192	3,278,683,834	622,149	27,316,351,743	120,655	372,474,812								

¹ Included in "miscellaneous sources."
² Amounts for pensions and annuities are federally taxable amounts, some of which is not taxable by Hawaii.
³ Residents: federally-taxable sources, including alimony received. Nonresidents: Hawaii-taxable sources, including Schedule E.
⁴ Items not on Hawaii return and federal return not available in IRS data set.
⁵ Does not include individual housing accounts and military reserve/Hawaii national guard duty pay, which are included as statutory adjustments in the last column.
⁶ Excludes adjustments for college tuition which was not adopted by Hawaii.

TABLE A5
 SOURCES OF INCOME REPORTED IN EACH DISTRICT BY NUMBER OF RETURNS AND AMOUNT - 2005
 (Resident Returns)

SOURCES OF INCOME	TAXATION DISTRICT							
	FIRST		SECOND		THIRD		FOURTH	
	Number	Amount (\$)	Number	Amount (\$)	Number	Amount (\$)	Number	Amount (\$)
Salaries and Wages	322,737	15,140,347,038	52,358	2,205,481,531	56,286	2,185,730,623	23,377	947,131,708
Taxable Dividends	92,201	322,484,398	11,470	41,317,369	12,666	42,588,154	5,495	19,627,215
Interest	202,309	281,923,172	29,500	40,253,226	33,445	55,407,441	15,157	19,520,455
Business and Professions								
Net Profit	33,511	686,154,678	7,493	134,301,356	9,302	176,353,182	3,209	48,115,817
Net Loss	11,878	(72,431,356)	3,781	(26,241,911)	4,074	(28,748,950)	1,604	(11,032,233)
Sale of Capital Assets								
Net Gain	47,092	1,203,416,801	5,658	219,348,709	6,701	303,745,008	2,670	107,138,922
Net Loss	25,394	(80,207,637)	3,288	(9,104,396)	3,846	(9,066,232)	1,633	(5,576,514)
Rents and Royalties								
Net Profit	17,913	202,589,964	3,027	35,821,175	2,857	30,987,521	1,410	12,999,187
Net Loss	14,061	(118,649,410)	3,003	(33,368,733)	2,209	(17,016,794)	971	(9,047,879)
Partnerships and S-Corporations								
Net Profit	8,016	570,146,445	1,658	133,819,309	1,674	91,344,674	812	35,371,504
Net Loss	4,392	(82,773,966)	859	(14,053,152)	882	(18,294,731)	415	(5,573,071)
Estates and Trusts	2,139	48,183,484	274	5,427,715	215	5,170,774	93	2,595,797
Unemployment Compensation	10,759	38,152,510	2,240	6,895,356	2,666	10,548,170	1,154	3,633,731
Pensions and Annuities	76,070	1,703,029,950	9,232	149,852,734	11,837	234,000,437	5,047	89,269,500
Taxable IRA Distributions	28,206	270,876,722	3,087	34,549,365	4,551	42,853,301	1,736	19,139,358
State Tax Refund Income	84,930	99,461,802	14,502	18,701,056	11,542	13,316,530	5,412	5,584,933
Federally-Taxed Social Security	43,337	450,598,574	4,774	45,516,820	6,395	58,897,611	2,791	25,214,059
All Other Sources ¹	66,567	(115,709,462)	8,611	3,063,259	10,437	(22,901,974)	3,789	1,695,536
Federal Total Income	384,698	20,547,593,707	61,770	2,991,580,788	68,061	3,154,914,745	27,736	1,305,808,025
Hawaii Additions ²	80,907	414,296,362	11,776	48,089,340	12,609	43,726,419	5,541	17,127,672
Hawaii Subtractions ³	112,469	2,574,979,106	15,355	226,217,511	16,984	350,861,050	7,384	126,626,167
Hawaii Total Income	382,230	18,386,910,963	61,522	2,813,452,617	67,793	2,847,780,114	27,625	1,196,309,530
Less HI Adjustments to Income	75,059	228,231,399	13,215	40,776,751	15,726	50,541,528	5,564	14,100,658
Adjusted Gross Income ⁴	394,264	18,158,679,564	62,368	2,772,675,866	69,706	2,797,238,586	28,225	1,182,208,872

¹ Includes alimony received, other income, and unknown sources (detail unavailable on both state and federal returns).

² Items taxed by Hawaii but not by the federal government, such as federal cost of living allowances and certain state retirement contributions.

³ Items taxed by the federal government but not by Hawaii, such as social security contributions and certain pensions.

⁴ Includes losses.

TABLE A6
TYPES OF DEDUCTIONS BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	CONTRIBUTIONS		INTEREST		MEDICAL & DENTAL		CASUALTY LOSS	
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)								
Under 5,000	214	183,094	19	18,050	177	293,991	d	d
" 5,000	3,061	3,062,293	704	1,332,024	2,965	5,580,415	d	d
" 10,000	16,833	21,145,808	5,171	22,100,011	10,403	26,412,565	59	147,835
" 20,000	27,805	36,457,782	9,859	66,269,212	10,450	29,045,690	75	249,449
" 30,000	30,240	39,216,249	13,708	108,358,107	8,105	22,833,807	96	394,887
" 40,000	26,770	40,783,455	13,797	125,568,600	5,701	17,637,289	73	245,640
" 50,000	50,442	94,690,454	35,251	385,603,938	7,455	25,790,050	109	1,024,525
" 75,000	31,556	69,527,310	26,330	332,807,907	2,238	11,089,854	70	527,605
" 100,000	26,140	74,127,538	23,737	341,780,641	943	6,711,130	63	830,095
" 150,000	7,342	29,558,024	6,658	114,635,361	213	2,350,607	10	107,572
" 200,000	9,958	148,851,571	8,932	222,061,508	149	6,019,951	18	1,013,888
TOTAL - TAXABLE RETURNS	230,361	557,603,578	144,166	1,720,535,359	48,799	153,765,349	585	4,559,997
NONTAXABLE RESIDENT RETURNS (\$)								
Loss	1,246	8,557,737	3,081	39,946,336	2,841	16,002,393	78	1,462,298
0 under 5,000	11,013	10,983,052	6,515	47,090,023	13,058	57,151,209	45	264,460
" 5,000	6,245	10,215,722	4,105	32,459,204	6,186	34,855,087	32	229,355
10,000 and over	8,724	27,537,353	8,350	151,011,059	6,996	81,686,312	89	3,210,328
TOTAL - NONTAXABLE RETURNS	27,228	57,293,864	22,051	270,506,622	29,081	189,695,001	244	5,166,441
ALL RESIDENT RETURNS	257,589	614,897,442	166,217	1,991,041,981	77,880	343,460,350	829	9,726,438
ALL NONRESIDENT RETURNS	17,804	101,883,140	8,225	91,613,063	3,956	12,700,380	306	1,205,927
TOTAL - ALL RETURNS	275,393	716,780,582	174,442	2,082,655,044	81,836	356,160,730	1,135	10,932,365

TABLE A6 (continued)
 TYPES OF DEDUCTIONS BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	TAXES		MISCELLANEOUS DEDUCTIONS		TOTAL ALLOWABLE ITEMIZED DEDUCTIONS	
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)						
Under 5,000	295	114,850	100	145,304	354	755,467
" 5,000	4,299	3,542,756	1,907	1,981,550	4,518	15,517,361
" 10,000	20,240	24,644,026	10,155	18,438,354	20,633	112,888,599
" 20,000	38,162	66,763,189	15,884	37,779,907	38,384	236,565,229
" 30,000	44,642	103,225,123	15,571	40,786,823	44,766	314,814,996
" 40,000	35,664	105,322,711	13,187	45,279,436	35,804	334,837,131
" 50,000	62,194	263,571,462	23,834	88,562,095	62,275	858,992,821
" 75,000	35,823	217,794,890	12,943	53,844,069	35,838	685,216,221
" 100,000	28,472	249,749,257	9,178	43,854,930	28,488	700,184,125
" 150,000	7,931	98,783,715	1,986	13,951,014	7,942	242,550,079
" 200,000	10,765	385,048,101	2,476	38,749,222	10,772	670,573,602
200,000 and over						
TOTAL - TAXABLE RETURNS	288,487	1,518,560,080	107,221	383,372,704	289,774	4,172,895,631
NONTAXABLE RESIDENT RETURNS (\$)						
Loss	4,530	12,340,026	2,838	5,058,509	4,846	83,367,299
0 under 5,000	13,967	20,271,064	8,373	5,918,165	15,431	141,677,973
5,000 " 10,000	7,502	14,838,939	3,782	4,520,593	7,937	97,118,900
10,000 and over	10,391	37,057,961	4,685	22,149,434	10,696	322,484,736
TOTAL - NONTAXABLE RETURNS	36,390	84,507,990	19,678	37,646,701	38,910	644,648,908
ALL RESIDENT RETURNS	324,877	1,603,068,070	126,899	421,019,405	328,684	4,817,544,539
ALL NONRESIDENT RETURNS	28,877	154,521,429	4,942	20,090,217	31,866	357,599,135
TOTAL - ALL RETURNS	353,754	1,757,589,499	131,841	441,109,622	360,550	5,175,143,674

TABLE A6 (continued)
 TYPES OF DEDUCTIONS BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		TOTAL ALLOWABLE & STANDARD DEDUCTIONS		UNALLOWED DEDUCTIONS	
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)
TAXABLE RESIDENT RETURNS (\$)						
Under 5,000	24,374	33,768,299	24,728	34,523,766	-	-
5,000 "	36,359	55,745,930	40,877	71,263,291	-	-
10,000 "	56,300	88,432,380	76,933	201,320,979	-	-
20,000 "	33,827	54,253,200	72,211	290,818,429	-	-
30,000 "	10,587	17,410,600	55,353	332,225,596	-	-
40,000 "	3,630	6,014,900	39,434	340,852,031	-	-
50,000 "	3,194	5,368,750	65,469	864,361,571	872	249,703
75,000 "	831	1,483,950	36,669	686,700,171	343	375,414
100,000 "	345	578,150	28,833	700,762,275	28,434	16,869,466
150,000 "	125	213,550	8,067	242,763,629	7,942	16,836,214
200,000 and over	303	513,150	11,075	671,086,752	10,772	131,170,639
TOTAL - TAXABLE RETURNS	169,875	263,782,859	459,649	4,436,678,490	48,363	165,501,436
NONTAXABLE RESIDENT RETURNS (\$)						
Loss	4,934	6,912,074	9,780	90,279,373	-	-
- under 5,000	49,599	76,243,495	65,030	217,921,468	-	-
5,000 "	1,432	2,574,950	9,369	99,693,850	-	-
10,000 and over	39	74,100	10,735	322,558,836	79	167,711
TOTAL - NONTAXABLE RETURNS	56,004	85,804,619	94,914	730,453,527	79	167,711
ALL RESIDENT RETURNS	225,879	349,587,478	554,563	5,167,132,017	48,442	165,669,147
ALL NONRESIDENT RETURNS	25,180	19,701,140	57,046	377,300,275	3,108	24,415,021
TOTAL - ALL RETURNS	251,059	369,288,618	611,609	5,544,432,292	51,550	190,084,168

TABLE A7
 TYPES OF DEDUCTIONS CLAIMED IN EACH TAXATION DISTRICT BY NUMBER OF RETURNS
 AND DOLLAR AMOUNT REPORTED AND ALLOWED - 2005
 (Resident Returns)

TYPE OF DEDUCTION	TAXATION DISTRICT							
	FIRST		SECOND		THIRD		FOURTH	
	Number	Amount (\$)	Number	Amount (\$)	Number	Amount (\$)	Number	Amount (\$)
Itemized Contributions	186,290	444,462,709	30,355	69,797,478	27,395	71,066,391	13,549	29,570,864
Interest	117,948	1,429,341,014	18,538	247,719,316	21,712	222,412,392	8,019	91,569,259
Medical and Dental	55,909	250,024,986	8,927	34,320,490	8,762	40,893,915	4,282	18,220,959
Casualty Loss	577	7,164,089	97	1,221,586	113	1,138,249	42	202,514
Taxes	232,239	1,176,701,647	38,601	178,058,355	37,708	173,219,143	16,329	75,088,925
Other Itemized Deductions	88,934	294,999,156	18,456	68,216,412	11,865	35,332,203	7,644	22,471,634
Total Itemized Deductions	234,913	3,602,693,601	38,933	599,333,637	38,239	544,062,293	16,599	237,124,155
Less: Unallowed Itemized Deductio	37,425	122,950,570	4,597	17,897,718	4,601	17,482,015	1,819	7,338,844
Net Allowed Itemized Deductions	234,913	3,479,743,031	38,933	581,435,919	38,239	526,580,278	16,599	229,785,311
Standard Deduction	159,351	245,900,404	23,435	36,235,223	31,467	49,412,667	11,626	18,039,184
Total Allowed Deductions	394,264	3,725,643,435	62,368	617,671,142	69,706	575,992,945	28,225	247,824,495

TABLE A8
 NUMBER OF DEPENDENTS, NUMBER OF EXEMPTIONS, TAX WITHHELD, PAYMENTS OF DECLARATION, BALANCE DUE,
 REFUNDS AND CARRIED FORWARD CREDITS BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	DEPENDENTS			EXEMPTIONS ¹			TAX WITHHELD		
	Number of Returns	Number of Dependents	Number of Returns	Number of Exemptions	Amount (\$)	Number of Returns	Amount (\$)		
TAXABLE RESIDENT RETURNS (\$)									
Under 5,000	721	759	10,856	12,947	13,464,880	19,215	2,389,206		
" 5,000	7,112	10,755	32,191	53,242	55,484,920	32,606	9,788,132		
" 10,000	20,156	33,313	72,580	134,896	143,004,880	65,587	44,601,902		
" 20,000	22,923	38,861	71,744	137,252	145,993,600	66,512	85,009,839		
" 30,000	17,887	31,515	55,254	108,985	115,837,760	51,874	97,867,446		
" 40,000	13,949	25,637	39,415	86,208	91,028,720	37,255	91,119,663		
" 50,000	30,815	58,888	65,449	170,453	179,815,200	62,189	209,484,950		
" 75,000	20,918	40,237	36,659	109,223	114,583,640	35,054	165,662,396		
" 100,000	16,622	30,827	28,801	87,045	91,330,800	27,005	176,736,427		
" 150,000	4,309	7,923	8,067	24,123	25,399,960	7,052	61,302,878		
" 200,000	5,055	9,319	11,065	32,180	33,962,600	8,645	137,411,402		
200,000 and over									
TOTAL - TAXABLE RETURNS	160,467	288,034	432,081	956,554	1,009,906,960	412,994	1,081,374,241		
NONTAXABLE RESIDENT RETURNS (\$)									
Loss	1,204	1,881	8,710	19,377	21,128,840	1,964	1,714,974		
0 under 5,000	6,256	10,583	60,231	136,414	147,783,480	15,725	1,411,270		
" 5,000	1,652	3,984	9,349	28,481	31,773,560	2,735	860,845		
" 10,000	2,855	5,389	10,735	30,933	35,788,800	4,976	5,253,093		
10,000 and over									
TOTAL - NONTAXABLE RETURNS	11,967	21,837	89,025	215,205	236,474,680	25,400	9,240,182		
ALL RESIDENT RETURNS	172,434	309,871	521,106	1,171,759	1,246,381,640	438,394	1,090,614,423		
ALL NONRESIDENT RETURNS	20,553	37,356	64,751	147,888	49,998,917	36,966	44,928,882		
TOTAL - ALL RETURNS	192,987	347,227	585,857	1,319,647	1,296,380,557	475,360	1,135,543,305		

See end of table for footnotes.

TABLE A8 (continued)
 NUMBER OF DEPENDENTS, NUMBER OF EXEMPTIONS, TAX WITHHELD, PAYMENTS OF DECLARATION, BALANCE DUE,
 REFUNDS AND CARRIED FORWARD CREDITS BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	PAYMENTS OF DECLARATION ²			BALANCE DUE			REFUNDS & AMOUNT CREDITED		
	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	Number of Returns	Amount (\$)	
TAXABLE RESIDENT RETURNS (\$)									
Under 5,000	355	65,626	3,433	88,567	21,059	2,425,719			
5,000 "	1,249	506,224	5,004	393,983	35,659	7,889,296			
10,000 "	3,827	2,171,452	12,010	2,713,045	64,706	19,547,044			
20,000 "	3,891	3,656,514	11,476	3,941,258	60,500	24,422,467			
30,000 "	3,111	4,149,758	10,000	4,541,039	45,235	23,068,090			
40,000 "	2,547	3,663,371	8,785	4,698,244	30,570	20,533,517			
50,000 "	5,454	11,021,766	13,616	10,457,597	51,697	46,981,498			
75,000 "	4,045	11,509,759	7,703	8,046,724	28,843	32,929,181			
100,000 "	5,098	21,867,898	7,067	12,629,729	21,613	31,181,713			
150,000 "	2,691	17,210,208	2,911	10,383,460	5,092	10,789,282			
200,000 and over	6,387	184,269,917	4,439	52,091,685	6,496	51,358,659			
TOTAL - TAXABLE RETURNS	38,655	260,092,493	86,444	109,985,331	371,470	271,126,466			
NONTAXABLE RESIDENT RETURNS (\$)									
Loss	528	1,368,591	4	2,063	8,299	4,010,623			
0 under 5,000	961	580,202	40	180	61,319	6,026,930			
5,000 "	470	949,579	-	-	8,875	2,530,186			
10,000 and over	1,177	3,222,107	19	19	8,934	9,147,217			
TOTAL - NONTAXABLE RETURNS	3,136	6,120,479	63	2,262	87,427	21,714,956			
ALL RESIDENT RETURNS	41,791	266,212,972	86,507	109,987,593	458,897	292,841,422			
ALL NONRESIDENT RETURNS	9,317	119,325,126	12,451	26,722,103	41,985	62,148,655			
TOTAL - ALL RETURNS	51,108	385,538,098	98,958	136,709,696	500,882	354,990,077			

¹ Excludes returns filed by dependents who can be claimed by another taxpayer.

² Includes estimated tax payments, extension payments, and prior year carryover credits.

TABLE A9
 NUMBER OF RETURNS FILED, BY NUMBER OF EXEMPTIONS CLAIMED AND BY ADJUSTED GROSS INCOME CLASS - 2005

ADJUSTED GROSS INCOME CLASS	NUMBER OF REGULAR EXEMPTIONS CLAIMED						AGE EXEMPTIONS CLAIMED	
	One	Two	Three	Four	Five	Six or more	One	Two
RESIDENT RETURNS (\$)								
Under 5,000	53,895	21,207	2,729	1,135	575	256	28,690	13,243
5,000	26,059	10,625	2,821	1,135	568	332	7,163	4,639
10,000	45,927	20,535	7,421	3,385	1,231	604	8,589	6,033
20,000	40,738	18,054	9,140	3,657	1,548	881	5,246	3,251
30,000	30,009	13,660	6,214	3,957	1,635	803	3,404	1,729
40,000	18,111	10,703	4,832	3,380	1,952	830	2,174	1,272
50,000	19,827	18,953	10,707	9,771	4,409	2,172	3,140	1,702
75,000	5,504	11,491	7,533	7,714	3,098	1,382	1,423	802
100,000	3,102	9,759	6,055	7,033	2,079	815	1,266	705
150,000	960	3,000	1,635	1,740	558	191	491	413
200,000	1,876	4,400	1,813	2,086	704	195	1,153	924
TOTAL - RESIDENT RETURNS	246,008	142,387	60,900	44,993	18,357	8,461	62,739	34,713
TOTAL - NONRESIDENT RETURNS	25,876	21,017	7,262	6,767	2,892	937	4,440	3,119
TOTAL - ALL RETURNS	271,884	163,404	68,162	51,760	21,249	9,398	67,179	37,832

NOTE: Excludes returns filed by dependents who may be claimed by another taxpayer.

TABLE A10
 AVERAGE TAX LIABILITY AND EFFECTIVE TAX RATES, BEFORE AND AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASS - 2005
 (Resident Returns)

ADJUSTED GROSS INCOME CLASS	INCOME TAX LIABILITY			EFFECTIVE TAX RATES (%) BASED ON			
	Before Credits		After Credits	TAXABLE INCOME		GROSS INCOME	
	Total (\$)	Average (\$)	Total (\$)	Before Credit	After Credit	Before Credit	After Credit
TAXABLE RESIDENT RETURNS (\$)							
Under 5,000	572,495	23	121,240	1.67	0.35	0.70	0.15
" 5,000	5,035,440	123	2,798,922	2.83	1.57	1.65	0.92
" 10,000	34,741,828	452	29,922,886	4.30	3.70	3.01	2.60
" 20,000	71,636,243	992	68,132,551	5.25	4.99	3.98	3.78
" 30,000	84,825,893	1,532	83,496,955	5.75	5.66	4.41	4.34
" 40,000	80,057,605	2,030	78,964,811	6.00	5.92	4.53	4.47
" 50,000	187,372,907	2,862	183,969,269	6.27	6.15	4.64	4.56
" 75,000	155,381,470	4,237	152,287,043	6.57	6.44	4.91	4.81
" 100,000	184,356,267	6,394	180,023,302	6.95	6.79	5.35	5.23
" 150,000	80,666,325	10,000	78,093,824	7.30	7.07	5.87	5.69
" 200,000	390,060,513	35,220	322,496,217	7.70	6.37	6.76	5.59
TOTAL - TAXABLE RETURNS	1,274,706,986	2,773	1,180,307,020	6.58	6.09	5.14	4.76
NONTAXABLE RESIDENT RETURNS (\$)							
Loss	-	-	(932,029)				(119)
0 under 5,000	-	-	(4,035,011)				(74)
" 10,000	-	-	(722,962)				(84)
10,000 and over	-	-	(672,093)				(111)
TOTAL - NONTAXABLE RETURNS	-	-	(6,362,095)				(82)
TOTAL RESIDENT RETURNS	1,274,706,986	2,773	1,173,944,925				2,195

TABLE A11
COMPARISON OF NUMBER OF RESIDENT RETURNS, BEFORE AND AFTER CREDITS,
AT SELECTED TAX LEVELS, AGI, AND BY STATUS - 2005

ADJUSTED GROSS INCOME CLASS	No Tax		\$1 - \$99		\$100 - \$499		\$500 - \$999		\$1,000 and over	
	Before	After	Before	After	Before	After	Before	After	Before	After
<u>SINGLE/MARRIED</u>										
<u>FILING SEPARATE RETURNS (\$)</u>										
Loss	5,900	4,278	-	-	-	-	-	-	-	-
0 under 5,000	44,611	42,793	24,022	16,411	136	117	-	-	-	-
5,000 " 20,000	5,625	10,278	14,805	13,620	42,584	40,088	26,929	25,033	38	38
20,000 and over	906	121	510	537	2,072	2,198	11,645	12,141	108,662	107,429
TOTAL	57,042	57,470	39,337	30,568	44,792	42,403	38,574	37,174	108,700	107,467
<u>JOINT RETURNS (\$)</u>										
Loss	3,442	3,133	-	-	-	-	-	-	-	-
0 under 5,000	16,911	16,165	236	59	-	-	-	-	-	-
5,000 " 20,000	9,416	15,104	7,040	3,778	9,598	6,676	1,021	727	-	-
20,000 and over	2,952	688	2,052	2,137	7,054	8,241	14,906	14,574	134,289	131,896
TOTAL	32,721	35,090	9,328	5,974	16,652	14,917	15,927	15,301	134,289	131,896
<u>HEAD OF HOUSEHOLD RETURNS (\$)</u> ¹										
Loss	438	408	-	-	-	-	-	-	-	-
0 under 5,000	3,508	3,626	334	19	-	-	-	-	-	-
5,000 " 20,000	851	5,820	3,502	1,925	8,722	7,149	3,571	1,733	-	-
20,000 and over	354	370	205	268	1,214	2,118	8,424	9,118	26,078	23,997
TOTAL	5,151	10,224	4,041	2,212	9,936	9,267	11,995	10,851	26,078	23,997
<u>ALL RETURNS (\$)</u>										
Loss	9,780	7,819	-	-	-	-	-	-	-	-
0 under 5,000	65,030	62,584	24,592	16,489	136	117	-	-	-	-
5,000 " 20,000	15,892	31,202	25,347	19,323	60,904	53,913	31,521	27,493	38	38
20,000 and over	4,212	1,179	2,767	2,942	10,340	12,557	34,975	35,833	269,029	263,322
TOTAL	94,914	102,784	52,706	38,754	71,380	66,587	66,496	63,326	269,067	263,360

¹ Includes qualifying surviving spouses.

TABLE A12
 TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER \$100,000,
 SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 2005
 (Resident Returns)

ADJUSTED GROSS INCOME CLASS	FORM N-11 RETURNS			FORM N-12 RETURNS			FORM N-13 RETURNS		
	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)
ALL RETURNS (\$)									
Loss	9,685	(285,452,304)	-	91	(1,054,219)	-	4	(208,567)	-
Zero	5,025	-	-	1,534	-	-	8,957	-	-
1,000	17,785	7,160,045	2,701	1,629	599,779	38	3,256	1,116,730	40
5,000	43,349	126,026,446	470,559	2,032	5,912,178	15,777	6,191	17,270,052	83,380
10,000	44,713	329,514,651	4,339,371	1,078	7,441,730	74,192	4,455	32,730,397	621,877
15,000	38,954	485,457,220	11,199,516	687	8,717,147	225,911	3,261	40,944,860	1,308,140
20,000	36,983	645,462,870	19,611,835	636	11,165,218	316,559	2,935	50,872,313	2,079,867
30,000	68,928	1,718,856,530	64,915,642	1,038	26,249,443	1,100,785	4,519	111,682,971	5,619,816
40,000	52,632	1,827,728,370	77,775,194	1,054	36,598,358	1,717,830	2,691	93,231,553	5,332,869
50,000	38,314	1,715,591,406	76,128,557	539	23,936,083	1,247,546	974	43,392,383	2,681,502
60,000	28,904	1,585,780,065	71,499,698	392	21,327,220	1,075,361	463	25,116,358	1,573,922
75,000	35,340	2,374,833,055	110,133,822	320	21,853,392	1,203,271	440	29,247,249	1,886,833
100,000	36,163	3,123,856,379	152,708,127	437	36,940,023	1,926,166	132	11,234,461	747,177
TOTAL	456,775	13,654,814,733	588,785,022	11,467	199,686,352	8,903,436	38,278	456,630,760	21,935,423

See end of table for footnotes.

TABLE A12 (Continued)
 TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER \$100,000,
 SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 2005
 (Resident Returns)

ADJUSTED GROSS INCOME CLASS	FORM N-11 RETURNS			FORM N-12 RETURNS			FORM N-13 RETURNS		
	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)
SINGLE RETURNS (\$) ²									
Loss	5,824	(123,224,008)	-	74	(891,238)	-	d	d	d
Zero	3,510	-	-	1,151	-	-	7,595	-	-
1,000	12,392	5,258,701	2,701	1,295	439,096	38	2,632	948,012	40
"	33,329	96,865,611	465,110	1,393	4,005,577	15,511	5,472	15,475,018	83,323
5,000	32,271	237,318,284	3,992,619	755	5,242,062	68,825	3,866	28,266,526	591,729
"	25,243	313,626,861	9,179,067	516	6,439,376	195,302	2,712	33,754,965	1,167,097
10,000	21,834	380,636,624	14,317,534	378	6,486,562	227,645	2,406	41,910,783	1,833,849
"	38,072	946,462,760	43,216,051	767	19,577,642	899,037	3,874	95,178,453	4,956,867
20,000	27,928	968,623,789	48,532,791	551	19,148,371	1,036,622	2,245	78,100,193	4,637,010
"	17,394	774,814,429	40,696,976	311	13,827,448	776,780	779	34,393,280	2,189,420
40,000	10,188	556,617,748	30,118,015	179	9,700,965	504,749	276	14,960,679	1,004,724
"	9,081	605,148,504	33,884,448	120	8,119,109	534,243	220	14,436,724	1,008,362
60,000	5,569	474,938,990	27,660,963	60	5,089,629	309,160	d	d	d
75,000									
TOTAL	242,635	5,237,088,293	252,066,275	7,550	97,184,599	4,567,912	32,117	360,690,939	17,710,538

See end of table for footnotes.

TABLE A12 (Continued)
 TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER \$100,000.
 SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 2005
 (Resident Returns)

ADJUSTED GROSS INCOME CLASS	FORM N-11 RETURNS			FORM N-12 RETURNS			FORM N-13 RETURNS		
	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)
JOINT RETURNS(\$)									
Loss	3,426	(140,570,962)	-	14	(146,799)	-	d	d	d
Zero	1,317	-	-	263	-	-	1,086	-	-
1,000	4,729	1,711,127	-	332	159,571	-	508	159,338	-
5,000	7,905	22,863,601	2,619	537	1,558,616	-	470	1,208,575	-
10,000	8,580	62,665,845	123,922	285	1,883,831	2,479	217	1,703,995	11,085
15,000	8,229	102,657,088	752,352	137	1,861,036	23,666	277	3,684,327	58,511
20,000	9,037	157,476,444	2,269,743	116	2,055,315	18,071	197	3,365,132	76,117
30,000	17,526	441,678,784	9,851,476	136	3,287,464	75,951	257	6,639,320	242,856
40,000	16,131	564,934,344	17,186,646	225	7,958,198	293,484	254	8,606,672	376,957
50,000	16,624	749,556,755	26,949,042	168	7,405,265	324,808	97	4,527,217	234,308
60,000	15,688	863,335,632	33,692,792	156	8,434,272	382,078	151	8,181,592	449,156
75,000	23,663	1,597,189,912	67,887,734	175	12,061,559	568,067	203	13,733,416	811,335
TOTAL	161,788	6,931,381,223	276,592,406	2,903	76,901,956	3,208,482	3,799	58,431,868	2,691,727

See end of table for footnotes.

TABLE A12 (Continued)
 TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER \$100,000,
 SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 2005
 (Resident Returns)

ADJUSTED GROSS INCOME CLASS	FORM N-11 RETURNS			FORM N-12 RETURNS			FORM N-13 RETURNS		
	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)	No. of Returns	Adjusted Gross Income (\$)	Tax Liability (\$)
HEAD OF HOUSEHOLD RETURNS (\$)¹									
Loss	435	(21,657,334)	-	d	d	d	-	-	-
Zero	198	-	-	120	-	-	276	-	-
1,000	664	190,217	-	d	d	d	116	9,380	-
5,000	2,115	6,297,234	2,830	102	347,985	266	249	586,459	57
10,000	3,862	29,530,522	222,830	38	315,837	2,888	372	2,759,876	19,063
15,000	5,482	69,173,271	1,268,097	34	416,735	6,943	272	3,505,568	82,532
20,000	6,112	107,349,802	3,024,558	142	2,623,341	70,843	332	5,596,398	169,901
30,000	13,330	330,714,986	11,848,115	135	3,384,337	125,797	388	9,865,198	420,093
40,000	8,573	294,170,237	12,055,757	278	9,491,789	387,724	192	6,524,688	318,902
50,000	4,296	191,220,222	8,482,539	60	2,703,370	145,958	98	4,471,886	257,774
60,000	3,028	165,826,685	7,688,891	57	3,191,983	188,534	36	1,974,087	120,042
75,000	2,596	172,494,639	8,361,640	25	1,672,724	100,961	17	1,077,109	67,136
	1,661	141,034,736	7,171,084	18	1,466,766	97,128	14	1,137,304	77,658
TOTAL	52,352	1,486,345,217 ¹	60,126,341	1,014	25,599,797 ¹	1,127,042	2,362	37,507,953	1,533,158

¹ Includes losses.
² Includes married filing separately.
³ Includes qualifying surviving spouse.

TABLE A13
 SELECTED SOURCES OF INCOME 1995 - 2005
 All Returns
 (In Millions of Dollars)

SOURCES OF INCOME	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Salaries and Wages	12,947	12,570	13,814	14,155	14,559	14,597	15,670	16,253	16,798	18,142	21,223
Taxable Dividends	291	293	377	384	435	455	387	319	332	369	436
Interest	571	545	643	686	646	662	687	497	390	379	436
Business and Professions ¹											
Net Profit	620	-	781	857	879	873	928	983	1,013	1,044	1,095
Net Loss	87	-	122	126	135	154	148	153	177	174	154
Sale of Capital Assets											
Net Gain	452	556	904	1,146	1,658	1,611	1,238	942	1,240	2,044	2,942
Net Loss	61	34	75	89	102	105	154	171	163	128	111
Rents and Royalties ²											
Net Profit	222	245	241	238	250	245	275	274	285	276	282
Net Loss	191	234	251	263	254	237	227	210	208	192	178
Partnerships ²											
Net Profit	247	286	434	485	558	520	562	672	705	645	831
Net Loss	64	93	103	172	141	97	123	194	102	111	121
Estates and Trusts ²											
(Income Less Loss)	72	66	90	104	98	74	88	86	64	48	61
Total Hawaii Income ³	15,639	16,221	17,366	17,910	19,059	20,350	19,796	20,004	21,200	24,557	27,316

¹ Complete data not available.

² Data available for residents only.

³ Income before statutory adjustments.

TABLE A14
 TYPE AND AMOUNT OF DEDUCTIONS 1995 - 2005
 All Returns to 1996 and After 1998; Resident Returns Only For 1997 & 1998
 (In Millions of Dollars)

TYPE OF DEDUCTIONS	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Itemized Deductions:											
Contributions	271	313	356	396	472	485	501	530	563	636	717
Interest	1,415	1,557	1,640	1,695	1,725	1,788	1,798	1,745	1,746	1,820	2,083
Taxes	1,045	1,179	1,109	1,188	1,246	1,270	1,268	1,254	1,270	1,509	1,758
Medical and Dental	136	151	156	172	207	225	251	266	345	307	356
Casualty Losses	5	3	6	6	5	4	5	8	7	9	11
Other Deductions	192	283	210	243	292	327	334	370	396	425	441
Total Reported	3,064	3,487	3,477	3,700	3,945	4,099	4,158	4,173	4,327	4,706	5,366
Unallowed Deductions	39	46	58	68	88	7	85	91	99	148	190
Itemized Allowed	3,025	3,441	3,419	3,632	3,857	4,092	4,073	4,082	4,228	4,558	5,176
Standard Deductions	470	450	382	371	381	383	371	378	374	374	369

TABLE A15
TYPE AND NUMBER OF RETURNS FILED IN EACH TAXATION DISTRICT, 1995 - 2005

TYPE OF RETURN	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<u>First Taxation District</u>											
Form N-11	271,885	287,542	303,095	311,850	319,445	328,212	334,270	337,619	339,111	353,509	358,514
Form N-12	42,075	33,634	17,460	15,496	13,323	11,584	9,937	8,378	7,635	6,713	8,693
Form N-13	74,764	68,293	59,299	52,517	46,074	41,058	35,820	33,011	29,971	27,729	27,057
Form N-15	32,030	29,833	42,454	43,040	43,113	45,249	44,782	46,897	54,143	57,165	62,767
TOTAL - FIRST DISTRICT	420,754	419,302	422,308	422,903	421,955	426,103	424,809	425,905	430,860	445,116	457,031
<u>Second Taxation District</u>											
Form N-11	36,334	39,840	42,688	44,788	46,630	48,799	50,829	51,591	54,409	56,964	58,036
Form N-12	5,104	4,178	2,278	1,987	1,769	1,458	1,267	994	974	899	1,042
Form N-13	8,717	8,092	7,070	6,418	5,546	4,916	4,437	4,078	3,747	3,446	3,290
Form N-15	1,258	1,221	2,561	2,642	2,905	3,410	3,450	3,374	1,835	1,894	1,970
TOTAL - SECOND DISTRICT	51,413	53,331	54,597	55,835	56,850	58,583	59,983	60,037	60,965	63,203	64,338
<u>Third Taxation District</u>											
Form N-11	38,767	40,539	44,471	46,278	47,896	50,249	51,937	53,624	56,231	60,345	62,343
Form N-12	6,344	5,099	2,936	2,503	2,364	2,056	1,695	1,451	1,359	1,158	1,410
Form N-13	12,457	12,228	10,772	9,894	9,013	8,186	7,169	6,686	6,281	5,785	5,953
Form N-15	925	928	2,267	2,207	2,591	2,971	3,060	3,794	1,748	2,087	2,149
TOTAL - THIRD DISTRICT	58,493	58,794	60,446	60,882	61,864	63,462	63,861	65,555	65,619	69,375	71,855
<u>Fourth Taxation District</u>											
Form N-11	17,549	18,316	19,541	20,457	20,965	21,803	22,079	22,691	23,899	25,196	25,713
Form N-12	2,614	1,927	1,244	944	882	786	654	554	510	411	526
Form N-13	4,584	4,279	3,709	3,450	3,271	3,025	2,647	2,426	2,389	2,047	1,986
Form N-15	438	425	901	926	936	1,112	1,137	1,124	690	714	700
TOTAL - FOURTH DISTRICT	25,185	24,947	25,395	25,777	26,054	26,726	26,517	26,795	27,488	28,368	28,925
<u>All Taxation Districts</u>											
Form N-11	364,535	386,237	409,795	423,373	434,936	449,063	459,115	465,525	473,650	496,014	504,606
Form N-12	56,137	44,838	23,918	20,930	18,338	15,884	13,553	11,377	10,478	9,181	11,671
Form N-13	100,522	92,892	80,850	72,279	63,904	57,185	50,073	46,201	42,388	39,007	38,286
Form N-15	34,651	32,407	48,183	48,815	49,545	52,742	52,429	55,189	58,416	61,860	67,586
TOTAL - ALL RETURNS	555,845	556,374	562,746	565,397	566,723	574,874	575,170	578,292	584,932	606,062	622,149

TABLE A16
ADJUSTED GROSS INCOME, GROSS TAX LIABILITY, AND WAGES BY GEOGRAPHIC AREA - 2005

GEOGRAPHIC AREA	No. of Returns	Adjusted Gross Income		Gross Tax Liability		Wages		Percent of Returns With					
		Number	Amount (\$)	Median (\$)	Number	Amount (\$)	Median (\$)	Number	Amount (\$)	Median (\$)	Liability	Wages	Itemized Deductions
Downtown & Nuuanu	52,098	48,389	2,190,032,234	23,868	40,929	120,773,718	1,172	39,250	1,770,328,603	26,868	79	75	53
Kaimuki to Hawaii Kai	48,087	47,368	3,369,152,879	30,000	39,303	194,409,263	1,751	36,031	2,529,830,946	35,400	82	75	65
Makiki to Waikiki	52,282	50,539	2,327,422,044	25,952	42,555	128,863,860	1,438	39,920	1,780,115,717	29,379	81	76	56
Airport, Kalihi	37,982	36,793	1,262,358,184	23,128	32,311	59,320,969	1,029	32,373	1,107,604,230	25,259	85	85	55
Aiea, Pearl City	35,735	34,619	1,456,170,839	26,852	29,097	72,697,433	1,430	28,337	1,263,109,575	33,831	81	79	61
Waipahu	31,090	29,975	1,185,507,952	27,863	26,452	53,667,854	1,217	27,238	1,058,880,472	29,204	85	88	60
Kapolei, Ewa	33,557	32,802	1,440,467,127	31,540	29,467	63,103,353	1,332	30,423	1,321,398,466	32,713	88	91	65
Wahiawa, Milliani	34,678	33,928	1,586,817,854	31,472	29,948	75,481,371	1,540	30,322	1,412,036,047	34,874	86	87	65
Waianae Coast	16,054	15,388	504,424,696	21,884	13,501	21,955,645	939	13,961	452,431,805	22,556	84	87	47
Kailua, Kaneohe	47,532	46,610	2,257,475,052	27,029	38,773	115,449,840	1,570	38,658	1,868,453,932	32,661	82	81	62
Oahu North Shore	11,766	11,588	420,875,159	23,473	10,051	19,219,031	1,078	10,297	370,456,208	25,781	85	88	57
Oahu Total	400,861	387,999	18,000,704,020	26,579	332,387	924,942,337	1,331	326,810	14,934,646,001	29,922	83	82	59
Maui County Total	64,398	63,442	2,806,607,357	27,334	54,416	140,300,400	1,263	53,975	2,232,972,000	29,327	84	84	62
Hilo	21,930	21,046	804,108,721	21,978	17,264	40,530,902	1,211	17,489	645,486,516	24,847	79	80	48
Hamakua Coast	5,979	5,859	190,613,922	21,671	4,751	9,264,025	1,138	4,715	157,313,108	24,950	79	79	51
Kohala	9,132	9,033	561,880,625	34,889	7,964	29,880,891	1,739	7,773	405,142,869	36,102	87	85	70
Kona	20,883	20,549	913,173,943	27,094	17,596	47,919,076	1,307	17,221	704,417,644	28,633	84	82	61
Puna-Kau	14,110	13,540	375,501,565	18,743	11,065	17,376,549	878	10,883	307,491,792	19,886	78	77	45
Big Island Total	72,034	70,027	2,845,278,776	24,185	58,640	144,971,443	1,240	58,081	2,219,851,929	26,655	81	81	55
Lihue	7,460	7,148	276,767,350	24,766	6,131	13,038,435	1,157	6,181	236,616,655	28,448	82	83	58
North Kauai	11,018	10,847	512,597,140	25,623	9,089	26,456,457	1,221	9,011	378,196,273	27,281	82	82	59
Koloa-Poipu	2,264	2,260	108,892,438	27,670	1,971	5,855,273	1,461	1,920	83,917,712	30,005	87	85	61
West Kauai	8,180	8,066	299,544,645	23,896	6,715	14,361,338	1,287	6,800	259,813,608	27,061	82	83	57
Kauai County Total	28,922	28,321	1,197,801,573	24,766	23,906	59,711,503	1,240	23,912	958,544,248	27,615	83	83	58
Total - Hawaii Addresses	566,215	549,789	24,850,391,726	26,279	469,349	1,269,925,683	1,309	462,778	20,346,014,178	29,298	83	82	59
Other/Unknown	55,934	51,638	2,093,485,205	9,729	41,241	138,815,324	438	29,759	876,961,792	13,346	74	53	48
Total - All Returns	622,149	601,427	26,943,876,931	24,648	510,590	1,408,741,007	1,233	492,537	21,222,975,970	28,170	82	79	58