
**HAWAII
INCOME
PATTERNS**

INDIVIDUALS - 1994

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INTRODUCTION

"Hawaii Income Patterns--Individuals 1994", the thirty-seventh annual edition, summarizes data collected from individual income tax returns filed by residents and nonresidents for the 1994 tax year.

While all taxpayers are included in the total population as presented throughout this report, a brief section is presented for dependent taxpayers, blind, deaf or totally disabled taxpayers, and elderly taxpayers. Personal exemption amounts and standard deductions may differ for each of these taxpayers.

HAWAII INCOME PATTERNS - 1994

INDIVIDUALS

SUMMARY

Returns filed and processed for tax year 1994 numbered 584,701 representing a 2.5% increase over the previous tax year. Nonresidents filed a total of 38,986 returns, representing 7% of the population.

Figure 1
Comparison of Selected Items for All 1994 and 1993 Returns
(Amounts in Thousands of Dollars)

Item	1994	1993	% Increase (Decrease)
Number of Returns	584,701	570,190	2.5%
Salaries and Wages	\$ 13,453,982	\$ 12,938,397	4.0%
Adjusted Gross Income*	\$ 16,466,485	\$ 15,780,499	4.3%
Itemized Deductions Allowed	\$ 3,155,757	\$ 2,924,498	7.9%
Personal Exemptions	\$ 1,307,491	\$ 1,272,756	2.7%
Taxable Income	\$ 11,980,123	\$ 11,501,254	4.2%
Tax Liability Before Credits	\$ 949,753	\$ 906,420	4.8%
Tax Liability After Credits	\$ 825,954	\$ 798,264	3.5%

*Excludes losses.

As the largest reported source of income, salaries and wages reported in tax year 1994 rose 4.0% to \$13.5 billion. Along with this increase, adjusted gross income (AGI) and taxable income also grew approximately 4%.

Itemized deductions allowed jumped nearly 8% over the previous year, to \$3.2 billion. As the highest claimed deductions, interest and tax deductions increased 5.5% and 14.2%, respectively. Previously claimed as an itemized deduction, moving expenses is considered an income adjustment beginning with tax year 1994.

CONFORMITY TO THE INTERNAL REVENUE CODE

The Hawaii legislature has conformed Hawaii's income tax law to most of the changes in the Internal Revenue Code, since 1978. Several differences remain between state and federal income tax laws.

Income sources taxed by the federal government include social security benefits, most pension distributions, and interest on U.S. saving bonds; these sources are not taxable under Hawaii tax laws. On the other hand, cost-of-living allowances of federal employees in Hawaii are taxable under Hawaii tax laws and not under federal tax laws. Also, the first \$1,750 in Hawaii national guard duty or military reserve pay is not taxable under Hawaii tax laws.

Unlike the federal government, the State allows an extra personal exemption to taxpayers at least 65 years of age. A taxpayer who is blind, deaf or totally disabled may claim an exemption of \$7,000 (instead of the \$1,040 amount), and an additional \$7,000 for a spouse who is also blind, deaf or totally disabled. In place of the federal elderly tax credit and the earned income tax credit which benefit low income wage earners with dependent children, Hawaii offers the excise and low income renter's tax credits to qualified resident taxpayers with AGI below \$30,000; the credit amounts are doubled for qualified elderly taxpayers. The various tax credits offered by the state are discussed in a separate report.¹

LEGISLATION

The 1994 Hawaii legislature enacted four income tax-related bills applicable to individual and business taxpayers. Act 13 conforms Hawaii's net income tax law to changes in the provisions of the Internal Revenue Code, effective after December 31, 1993. It also provides relief from joint tax liability for innocent spouses when the other spouse omits or makes an erroneous deduction on a joint income tax return.

Other measures pertaining to the individual income tax include Act 18, which deletes the provision prohibiting the filing of credit or refund claims after three years from the due date of the tax return. Act 49 allows depository financial services loan companies to act as trustees of individual housing accounts. It also provides that a trustee will now qualify if licensed under federal or state law. Finally, Act 85 provides a \$1 general income tax credit for tax year 1994, satisfying the provisions of Article VII, section 6, of the Constitution of Hawaii.

¹ Tokushige, Walter, "Tax Credits Claimed by Hawaii Residents--1994", Hawaii Department of Taxation, Tax Research & Planning Office, November, 1996.

DATA SOURCE AND METHODOLOGY

The state's computerized Comprehensive Net Income Tax (CNIT) system provided most of the data used for this report. Additional data was taken from the Internal Revenue Service's Individual Return Transactions File (IRTF), and collected manually from a sampling of Hawaii state individual returns filed by resident taxpayers.

The CNIT system gathers aggregate amounts of schedule E activities. Detailed statistics of partnership, estate, and rental business activities are not available for nonresidents. Income or loss for these activities are classified as "other income" in the statistical tables.

Figure 2
 Number of Returns Filed by Population and Sample Size
 With and Without Schedules C, D, E, and/or F
 by Taxation District

Taxation District	Returns with Schedules C, D, E and/or F		Returns without Schedules C, D, E and/or F		
	N-12	N-15	N-12	N-13	N-15
Population:					
First	95,997	10,905	221,443	87,426	24,944
Second	12,408	771	30,455	10,408	707
Third	13,803	557	32,399	15,228	509
Fourth	5,741	332	15,206	5,201	261
STATE	127,949	12,565	299,503	118,263	26,421
Sample:					
First	4.4%	100.0%	1.0%	1.9%	100.0%
Second	7.4%	100.0%	2.5%	3.9%	100.0%
Third	7.6%	100.0%	2.7%	4.2%	100.0%
Fourth	7.1%	100.0%	2.5%	3.7%	100.0%
STATE	5.1%	100.0%	1.4%	2.5%	100.0%

A total of 13,691 N-12 and N-13 resident returns were randomly selected, representing a 2.5% sampling of the total population of 545,715 resident returns filed for tax year 1994. N-12 returns with Schedules C, D, E and/or F were sampled at a higher rate of 5.1% while returns without these schedules were sampled at 1.4%. N-13 returns do not include these schedules.

Individual Income - 1994

Some statistics in this report are shown by the four taxation districts of the state of Hawaii. The first district includes the island of Oahu; second district, the islands of Maui, Molokai and Lanai; third district, the island of Hawaii; and fourth district, the islands of Kauai and Niihau. Oahu, or the first district, is represented by 74.2% of the state's total number of returns filed, followed by Hawaii with 11.2%, Maui with 9.8%, and Kauai with 4.8%.

TYPES AND NUMBER OF RETURNS FILED

An individual with gross income subject to Hawaii's income tax law must file an income tax return, except for those whose income is less than the standard deduction and personal exemption amounts. Regardless of net income amount, any person doing business in Hawaii must file a return. Many individuals without taxable income chose to file a return just to claim the tax credits offered.

Dependent taxpayers 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, then the parent may file Form N-814, Parent's Election to Report Child's Interest and Dividends, for the dependent.

Income may be reported on one of three income tax forms available:

- N-12 for residents who choose not to, or do not qualify to, use Form N-13.
- N-13 for Hawaii residents with taxable income below \$100,000 and income sources include wages, salaries, tips, interest, ordinary dividends, and/or unemployment compensation. Single or joint resident filers with AGI under \$30,000 may qualify for the shorter N-13EZ form. Taxpayers who itemize deductions or claim adjustments to income must use form N-12.
- N-15 for nonresidents with income from Hawaii sources.

Individual Income - 1994

Figure 3
Comparison of Type of Return Filed
in Each Taxation District in 1994 and 1993

Type of Return	State	TAXATION DISTRICT			
		First	Second	Third	Fourth
All Returns					
1994	584,701	440,715	54,749	62,496	26,741
1993	570,190	430,373	52,707	61,185	25,925
% Change	2.5%	2.4%	3.9%	2.1%	3.1%
Form N-12					
1994	427,452	317,440	42,863	46,202	20,947
1993	414,819	308,171	41,179	45,492	19,977
% Change	3.0%	3.0%	4.1%	1.6%	4.9%
Form N-13					
1994	118,263	87,426	10,408	15,228	5,201
1993	117,714	87,591	10,114	14,724	5,285
% Change	0.5%	-0.2%	2.9%	3.4%	-1.6%
Form N-15					
1994	38,986	35,849	1,478	1,066	593
1993	37,657	34,611	1,414	969	663
% Change	3.5%	3.6%	4.5%	10.0%	-10.6%

Statewide, the number of returns filed increased 2.5%, from 570,190 in 1993 to 584,701 returns in tax year 1994. As revealed in Figure 3, the total number of N-12 returns filed grew 3.0%, while N-13 returns grew a modest 0.5%. Over the past five years, the number of Form N-13s filed have dropped by 10.8%, while N-12s and N-15s have grown 10.1% and 11.9%, respectively.

Resident Returns

Hawaii resident returns filed increased by 2.5% to 545,715 returns in tax year 1994. Filers claiming single status made up approximately half of the total returns filed, followed by joint filers, heads of household, married filing separate and qualified widows or widowers.

Figure 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	205,392	37.6%	21,633	55.5%	227,025	38.8%
Single	282,024	51.7%	11,743	30.1%	293,767	50.2%
Married Filing Separate	13,690	2.5%	4,705	12.1%	18,395	3.1%
Head of Household	44,369	8.1%	893	2.3%	45,262	7.7%
Qualified Widow(er)	240	0.0%	12	0.0%	252	0.0%
TOTAL	545,715	100.0%	38,986	100.0%	584,701	100.0%

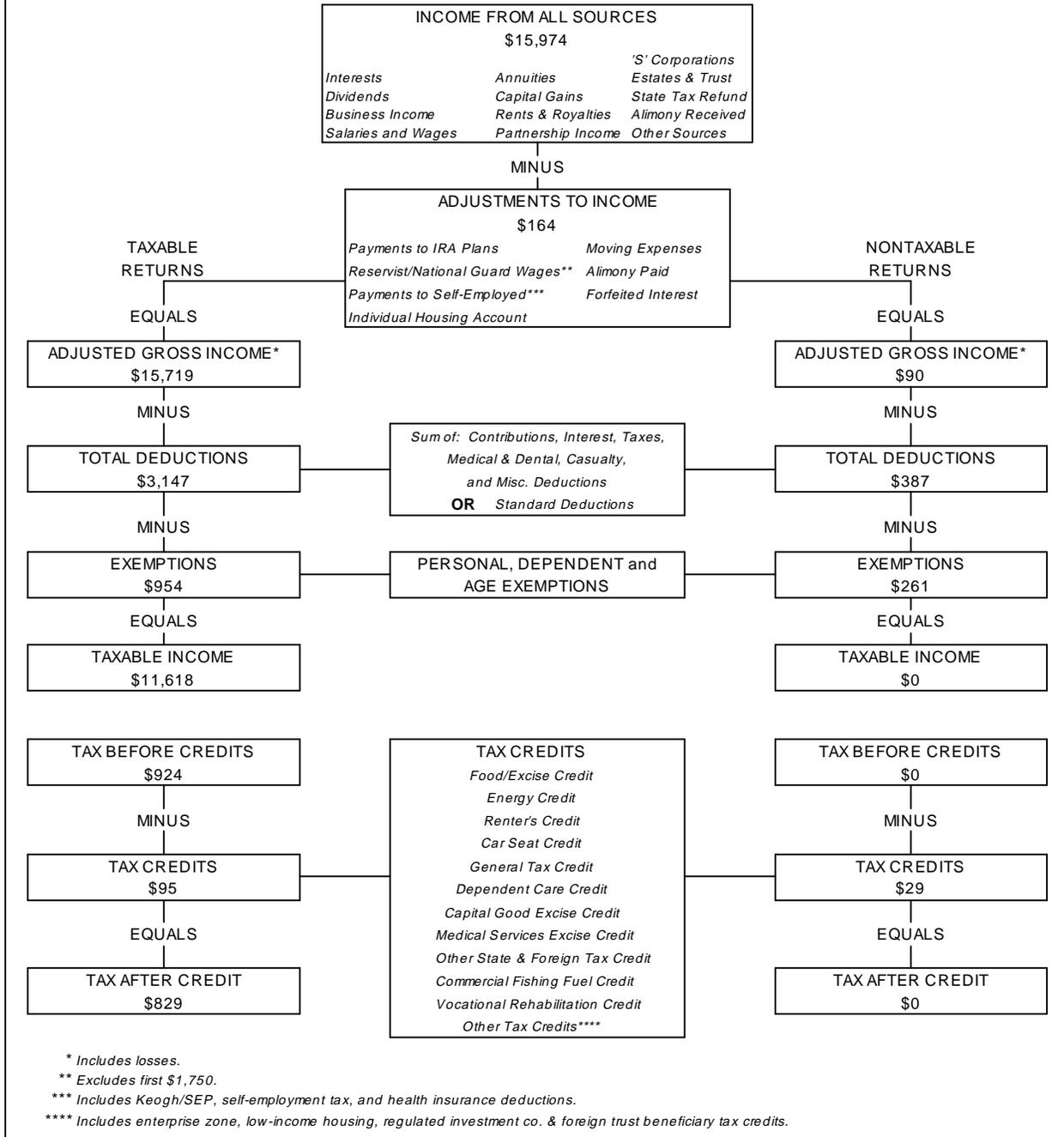
Nonresident Returns

Nonresident returns filed numbered 38,986, up 3.5%, or 1,329 returns over the prior year. Almost 92% of these taxpayers filed their returns in the first taxation district. In contrast to resident taxpayers, more than half of the nonresidents claimed joint filing status, followed by single, married filing separate, head of household and qualified widow(er) taxpayers.

**STATISTICS OF INCOME, ADJUSTMENTS, DEDUCTIONS,
EXEMPTIONS, AND TAX LIABILITY**

Chart 1 illustrates the major components of a resident return as filed for the 1994 tax year.

Chart 1 COMPONENTS OF A RESIDENT RETURN (Dollars in Millions)



Individual Income - 1994

SOURCES OF INCOME

All sources of income must be reported for income tax purposes, unless specifically exempt by law. Under Hawaii's tax laws, sources exempt from taxation include most pension distributions, social security benefits, public assistance benefits, and interest from federal, Hawaii state and Hawaii local government municipal bonds.

Resident Returns

Total income reported by resident taxpayers jumped 4.0% from \$15.4 billion in 1993 to \$16.0 billion in tax year 1994. Reflected by a 4% growth to \$13.1 billion over the previous year, income reported from salaries and wages accounted for nearly 80% of the total. Reported interest, capital assets and unemployment compensation income totals dropped 1.0%, 5.3% and 4.3%, respectively. All other sources of income showed growth as shown in Figure 5.

Figure 5
Comparison of Sources of Income Reported by
Resident Taxpayers in 1994 and 1993
(In Thousands of Dollars)

Source of Income	1994	1993	Percent Change
TOTAL	\$ 15,973,571	\$ 15,359,560	4.0%
Salaries and Wages	\$ 13,148,321	\$ 12,639,575	4.0%
Interest	512,356	517,319	-1.0%
Ordinary Dividends	305,933	271,569	12.7%
Sole Proprietorships	661,365	644,116	2.7%
Capital Assets/Other Property	444,072	468,854	-5.3%
Rents and Royalties	85,991	73,633	16.8%
Partnerships*	240,238	206,887	16.1%
Estates and Trusts	88,137	71,439	23.4%
Unemployment Compensation	129,572	135,370	-4.3%
All Other Sources	357,586	330,798	8.1%

* Includes small business corporations (SBC).

Sole proprietors reported a smaller net profit increase in 1994 than 1993. In tax year 1994 net profits were up 2.7% over 1993, while 1993 profits were up 6.3% over 1992.

Individual Income - 1994

Partnerships and landlords have reported a more profitable year as compared to 1993. Net profits were up 16.1% and 16.8%, respectively, while 1993 amounts dropped over the previous year.

Interest income dropped a scant 1.0% over the previous year. The downward trend in interest rates over the past five years is reflected in the decline of reported interest income from \$826 million in 1990 to \$512 million in 1994.

Nonresident Returns

Total income as reported by nonresidents plummeted 27.4%, to \$272.7 million. While most sources of income showed significant growth as shown in Figure 6, a sizable drop reported in other income sources resulted in a net decrease in total income.

Figure 6
Sources of Income Reported
by Nonresident Taxpayers in 1994 and 1993
(In Thousands of Dollars)

Source of Income	1994	1993	Increase (Decrease)
TOTAL	\$ 272,695	\$ 375,610	\$ (102,915)
Salaries and Wages	\$ 305,661	\$ 298,822	6,839
Interest	16,482	8,550	7,932
Sole Proprietorships	7,619	2,916	4,703
Ordinary Dividends	1,024	991	33
Capital Assets/Other Property	91,255	88,354	2,901
Rents, Royalties, Partnerships, S Corp., Estates and Trusts	23,724	18,693	5,031
All other Sources	(173,070)	(42,716)	(106,630)

INCOME ADJUSTMENTS AND ADJUSTED GROSS INCOME

A taxpayer may claim certain adjustments to be deducted from total income to obtain adjusted gross income (AGI). Allowable adjustments include contributions made to an Individual Retirement Arrangement (IRA), 50% of self-employment tax, 25% of self-employed health insurance, contributions to a Keogh retirement plan or self employed plan (SEP), interest penalty on early withdrawal of savings, alimony paid, payments made to an Individual Housing Account (IHA), and the first \$1,750 received for military reserve or Hawaii national guard duty pay. Under Act 13, effective with tax year 1994, moving expenses was converted from an itemized deduction to an adjustment to income.

Resident Returns

A total of 79,074 taxpayers claimed adjustments totaling \$164.4 million, compared to 73,134 taxpayers claiming \$148.8 million a year earlier. Nearly 52% of total adjustments were made up of self-employment adjustments, which include Keogh and SEP retirement plan contributions, and a portion of health insurance payments and federal self-employment taxes paid. Moving expenses of \$11.9 million had a significant role in the \$15.6 million jump in adjustments.

After deducting adjustments of \$164.4 million from the reported total income of \$16,583.9 million, total AGI including losses for all resident returns amounted to \$15,809.2 million, 3.9% higher than the 1993 total of \$15,210.8 million.

Individual Income - 1994

Figure 7
Median Adjusted Gross Income
by Status, Taxation District and Year
(Resident Returns)

Taxation District	All Returns		Joint		All Others**	
	1994	1993	1994	1993	1994	1993
All Resident Returns*						
Oahu	\$19,709	\$18,949	\$42,768	\$42,390	\$12,593	\$12,291
Maui	19,386	20,149	37,286	38,574	13,835	14,424
Hawaii	13,313	14,399	30,933	29,737	7,383	8,543
Kauai	17,508	17,232	30,574	33,233	12,603	10,927
STATE	\$18,827	\$18,504	\$39,782	\$39,838	\$14,461	\$11,913
Taxable Resident Returns						
Oahu	\$26,460	\$24,804	\$50,213	\$48,324	\$20,536	\$17,414
Maui	23,719	24,020	42,638	42,973	19,293	18,348
Hawaii	22,075	21,651	37,791	37,923	16,566	15,567
Kauai	22,926	22,202	39,953	37,820	18,835	15,786
STATE	\$25,265	\$24,196	\$46,778	\$46,222	\$19,861	\$17,296

*Includes returns with AGI losses.

**Includes single, married filing separately, and qualifying surviving spouses.

Although total AGI for all resident taxpayers rose 3.9%, the median AGI rose a slight 1.7% from \$18,504 to \$18,827. The median AGI for all resident taxpayers increased 0.7% for Oahu residents and 1.6% for Kauai residents. For Maui and Hawaii county residents, the median AGI fell 3.8% and 7.5%, respectively. The median AGI for joint taxpayers fell 0.1%, while single taxpayers experienced a 12.4% increase.

Nonresident Returns

Adjustments totaling \$6.3 million were claimed by 2,856 nonresident taxpayers, almost doubling the \$3.3 million, claimed in 1993. The total reported Hawaii AGI before losses amounted to \$266.7 million, 28.4% below the 1993 total.

DEDUCTIONS

Certain itemized deductions may be subtracted from AGI to determine the taxable income amount. Itemized deductions consist of medical expenses above 7.5% of taxpayer's AGI, taxes, interest expenses, contributions, casualty losses, and other miscellaneous deductions above 2% of AGI. The taxpayer may choose instead to deduct the standard deduction amount allowed by filing status, as follows:

<u>Status</u>	<u>Standard Deduction</u>
Single	\$1,500
Joint	1,900
Married Filing Separately	950
Head of Household	1,650
Qualified Widow(er)	1,900
Dependent	500

If the dependent's earned income is over \$500 then the deduction amount is equal to the earned income amount, up to the allowable amount by filing status. Generally, the maximum amount for a dependent with earned income is \$1,500, equivalent to the single taxpayer's amount. It would be to the taxpayer's benefit to claim the itemized deduction amount if that amount is greater than the corresponding standard deduction amount.

Taxpayers whose AGI exceed \$100,000, or \$50,000 if married filing separately, are required to reduce their itemized deductions by 3% of the excess. This amount is the unallowed portion of itemized deductions. Medical expenses, investment interest, casualty losses and gambling losses are not subject to this reduction.

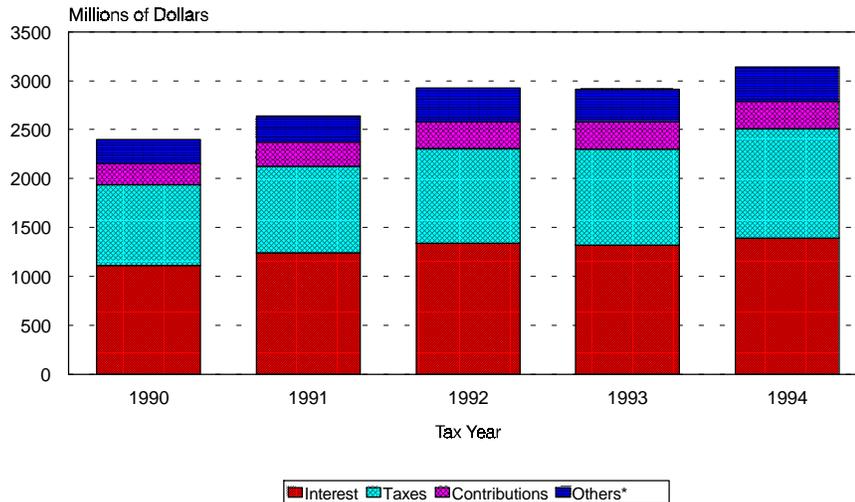
Resident Returns

Resident taxpayers were split on using the standard deduction and itemized deductions. Over 90% of standard deduction users had AGI under \$30,000, while two-thirds of the itemizers had AGI of \$30,000 or more. Standard deduction amount totaled \$438.2 million, and total itemized deductions amounted to \$3,140.5 million.

Taxpayers with AGI over \$100,000 (\$50,000 for married filing separately) are required to reduce the allowable amount by 3% of the excess over the \$100,000 (\$50,000 for married filing separately). Allowable deductions totaled \$3,095.4 million leaving an unallowed itemized deductions amount of \$45.0 million. Altogether, the total allowable gross deductions of \$3,533.7 million represent a 6.7% growth over the previous year's total of \$3,309.8 million.

Individual Income - 1994

Chart 2
Itemized Deductions Claimed
Tax Years 1990 - 1994



* Includes medical expenses, casualty losses, moving expenses (except in 1994) and miscellaneous.

Of the 260,822 itemizers, 56% claimed interest deductions making up 44% of total itemized deductions claimed. The high amount is most likely due to large interest amounts paid for mortgage loans. Over 98% of itemizers claimed a deduction for taxes paid which totaled \$1,115.4 million, 36% of total deductions. The second most commonly claimed deductions was contributions, which was claimed by 83.2% of those itemizing deductions. Contributions amounted to \$279.2 million, 9% of total deductions. Because medical expenses and certain miscellaneous deductions were limited to amounts over 7.5% and 2% of AGI, respectively, many taxpayers were not able to claim these deductions.

Nonresident Returns

Of the 38,986 nonresident returns filed, only 13.8% itemized deductions. Total allowable and standard deductions claimed by nonresidents reached \$115.5 million, 9.4% more than the \$105.6 million claimed in 1993. Standard deductions grew slightly over 1993 by \$0.5 million, while allowed itemized deductions rose by \$9.4 million. Unallowable itemized deductions totaled \$2.1 million.

PERSONAL EXEMPTIONS

Along with itemized or standard deductions, taxpayers are allowed to subtract a personal exemption amount of \$1,040 for each taxpayer, the taxpayer's spouse, and qualified dependents, to determine taxable income. Each taxpayer and/or a spouse who is 65 years of age or older may claim an additional personal exemption. Dependents who file their own return and are claimed as a dependent by another taxpayer, may not claim a personal exemption.

Blind, deaf or totally disabled taxpayers are allowed a special personal exemption of \$7,000 in lieu of all personal exemptions, except those for the spouse and for the spouse's age. If the spouse is also disabled, the total allowable exemption amount is \$14,000.

Resident Returns

Residents claimed \$1,215.3 million in personal exemptions, 1.5% above the \$1,197.4 million claimed in 1993. The number of dependents rose 2.1% to 295,100, while age exemptions jumped 5.3% to 131,668. Total exemptions of 1,140,042 represent a 2.6% increase over the last year.

Nonresident Returns

Nonresident exemptions totaled 88,435 for a total claim of \$92.2 million, both representing a 1.3% increase over 1993. Dependent exemptions dropped by 1,154 exemptions, while age exemptions were up 600 exemptions.

TAXABLE INCOME

Taxable income is obtained by subtracting itemized or standard deductions and personal exemptions from AGI. The taxable income determines the taxpayer's tax liability.

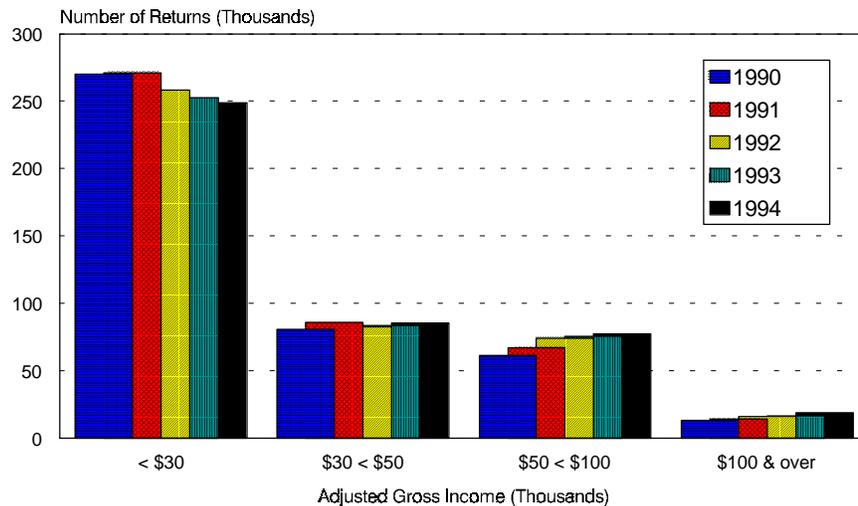
Resident Returns

Seventy-nine percent of all resident returns had taxable income totaling \$11.6 billion, advancing 3.9% from \$11.2 billion in 1993. The average taxable income per return rose 3.3% from \$26,067 to \$26,937.

As seen in Chart 3 the number of taxable returns in the under \$30,000 AGI group continued to drop each year, while the higher AGI groups grew each year.

Individual Income - 1994

Chart 3
Taxable Returns by Size of
Adjusted Gross Income: 1990 - 1994



Nonresident Returns

Nonresident taxpayers also experienced a 12.1% increase in taxable income from \$323.0 million in 1993 to \$362.1 million in 1994. As taxable returns dropped 2.1%, the average taxable income per return jumped 14.5% from \$14,363 to \$16,448. Approximately 56% of nonresidents had taxable income, compared to 60% in 1993. Taxpayers with AGI of \$100,000 or more accounted for almost one-third of total nonresident taxable income.

TAX LIABILITY

Tax liability is determined by the amount of taxable income and the taxpayer's filing status. Tax rate schedules are divided into three categories by filing status: single and married filing separate; married filing jointly; and head of household. Some taxpayers may be subject to other additional miscellaneous taxes. Qualified taxpayers are entitled to several tax credits which may reduce the tax liability.

Individual Income - 1994

Resident Returns

As taxable income increased 3.9%, tax liability rose 4.4%, from \$884.0 million to \$923.6 million in 1994. The average tax liability per taxable return before credits was \$2,141, and \$1,925 after credits. This compared with \$2,062 and \$1,869 in 1993, a 3.8% and 3.0% increase, respectively.

Based on taxable income, the effective tax rate rose slightly from 7.91% in 1993 to 7.95% in 1994. After tax credits were applied, the resulting effective tax rate of 7.1% remained approximately the same as the previous year. Based on AGI, the effective tax rate was identical to the previous year's rate of 5.8% before credits and 5.3% after credits.

Nonresident Returns

Nonresident taxpayers were responsible for \$26.2 million in total tax liability, 16.9% more than the \$22.4 million reported in 1993. The average tax rate was 7.2% based on taxable income and 5.4% based on AGI; rising from 6.9% and 5.0% in 1993, respectively. Tax credits to nonresidents are limited, as they may qualify for the capital goods and child passenger safety seat credits only.

ELDERLY RESIDENT TAXPAYERS

Of the 545,715 resident returns filed, 104,042, or 19.1% of the returns had claims of one or two age exemptions. This represents a 10.3% increase over the 94,342 returns filed in 1993.

Total income of \$1,328.4 million represents a 13.2% decrease from the \$1,531.0 reported in 1993. The total income as reported by elderly taxpayers represent 8.6% of the total income reported by all resident taxpayers. The biggest source of income is salaries and wages, which makes up 41.5% of the total income for elderly taxpayers, up from the 32.4% reported in 1993. The second largest source of income is interest. In contrast, nonelderly taxpayers reported salaries and wages as the largest source at 89.7% followed by sole proprietors at 4.3%. Most elderly taxpayers receive pension and social security benefits which are, for the most part, not subject to taxation.

Individual Income - 1994

Figure 8
Sources of Income Reported by the Elderly and
All Other Residents - 1994
(In Thousands of Dollars)

Sources of Income	Elderly		Nonelderly	
	Amount	% of Total	Amount	% of Total
TOTAL	\$1,328,413	100.0%	\$ 14,045,546	100.0%
Salaries and Wages	\$ 551,594	41.5%	\$ 12,596,727	89.7%
Taxable Dividends	176,510	13.3%	129,416	0.9%
Interest	279,388	21.0%	232,968	1.7%
Sole Proprietorships	60,266	4.5%	608,442	4.3%
Capital Assets and Other Property	61,167	4.6%	251,536	1.8%
Rents and Royalties	127,798	9.6%	(41,807)	-0.3%
Partnerships	35,119	2.6%	205,119	1.5%
Estates and Trusts	43,776	3.3%	44,362	0.3%
All Other Sources	(7,205)	(0.5%)	18,783	0.1%

Total adjustments of \$17.3 million resulted in total AGI of \$1,644.6 million before losses, rising 8.8% above last year's total of \$1,512.0 million.

Approximately one-third of the elderly taxpayers itemized deductions totaling a gross \$415.4 million. Standard deductions claimed by the remaining two-thirds of elderly taxpayers, amounted to \$96.0 million. Personal exemptions amounted to \$312.5 million.

Taxable income amounted to \$1,062.5 million, 5.6% above the \$1,005.8 million reported in 1993. Tax liability before tax credits totaled \$81.7 million, and \$70.4 million after credits. Effective tax rates based on taxable income are 7.7% before credits and 6.6% after credits.

BLIND, DEAF AND DISABLED RESIDENT TAXPAYERS

Blind, deaf or totally disabled (BDD) taxpayers may claim a special personal exemption of \$7,000 in place of the \$1,040 personal exemption for the taxpayer, age and any dependents. The spouse may claim the \$1,040 exemption and an additional \$1,040 for the age exemption, if applicable. If the spouse is also blind, deaf or totally disabled, the couple may claim a maximum of \$14,000 in personal exemptions.

Individual Income - 1994

BDD taxpayers filed a total of 5,707 returns, with a reported total income of \$148.4 million. The largest source of income for BDD taxpayers was wages and salaries of \$64.6 million, making up 43.5% of the total income reported. Net schedule E income of \$22.1 million or 14.9% of the total was the second highest reported income source. While taxable income amounted to \$76.1 million, tax liability before credits totaled \$6.0 million.

DEPENDENT RESIDENT TAXPAYERS

Individuals who file their own returns, but are claimed as a dependent on another taxpayer's return are classified as dependent taxpayers. They may not claim the personal exemption of \$1,040, and the allowable standard deduction amount is the greater of \$500 or the amount of earned income up to the allowable amount per filing status.

A total of 36,809 returns were filed by dependent taxpayers reporting total income of \$139.3 million. The major source of income for dependent taxpayers was salaries and wages, making up 87.6% of total income. Interest income of \$5.5 million continued to be the second highest source of income for dependents. The reported taxable income of \$94.9 million resulted in a total tax liability of \$4.7 million.

STATISTICAL

TABLES

Individual Income - 1994

TABLE 1
PERCENT DISTRIBUTION OF SELECTED DATA ON ALL RESIDENT RETURNS BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	Number of Returns		Adjusted Gross Income		Taxable Income		Tax Liability	
	Number	%	Amount	%	Amount	%	Amount	%
TAXABLE RESIDENT RETURNS								
Under \$ 5,000	32,210	7.5%	\$ 100,855,556	0.6%	\$ 40,510,699	0.3%	\$ 1,025,179	0.1%
\$ 5,000 " 10,000	48,189	11.2%	357,862,925	2.3%	202,989,105	1.7%	9,103,960	1.0%
10,000 " 20,000	89,759	20.8%	1,333,159,107	8.5%	942,232,004	8.1%	58,579,098	6.3%
20,000 " 30,000	78,679	18.2%	1,937,613,149	12.3%	1,469,126,499	12.6%	106,002,986	11.5%
30,000 " 40,000	49,992	11.6%	1,735,880,600	11.0%	1,304,791,881	11.2%	99,601,390	10.8%
40,000 " 50,000	35,712	8.3%	1,587,486,017	10.1%	1,155,941,553	9.9%	90,333,474	9.8%
50,000 " 75,000	55,168	12.8%	3,335,212,078	21.2%	2,422,434,521	20.9%	195,697,041	21.2%
75,000 " 100,000	22,446	5.2%	1,913,490,135	12.2%	1,391,810,143	12.0%	118,524,287	12.8%
100,000 " 150,000	12,781	3.0%	1,502,960,598	9.6%	1,126,682,538	9.7%	100,253,303	10.9%
150,000 " 200,000	2,782	0.6%	476,367,977	3.0%	369,395,244	3.2%	33,482,143	3.6%
200,000 and over	3,582	0.8%	1,437,910,508	9.1%	1,192,063,777	10.3%	110,998,276	12.0%
TOTAL - TAXABLE RETURNS	431,300	100.0%	\$ 15,718,798,650	100.0%	\$ 11,617,977,964	100.0%	\$ 923,601,137	100.0%
NONTAXABLE RESIDENT RETURNS								
Loss	5,895	5.2%	\$ (142,524,488)					
\$ 0 under \$ 5,000	96,154	84.0%	92,954,068	39.9%	NOT APPLICABLE			
5,000 " 10,000	7,568	6.6%	51,926,854	22.3%				
10,000 and over	4,798	4.2%	88,050,927	37.8%				
TOTAL - NONTAXABLE RETURNS	114,415	100.0%	\$ 232,931,849	100.0%				
ALL RESIDENT RETURNS	545,715		\$ 15,951,730,499		\$ 11,617,977,964		\$ 923,601,137	

¹ Exclusive of losses.

Individual Income - 1994

TABLE 2
SELECTED DATA ON ALL RETURNS FILED, BY TYPE OF RETURN FILED AND BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	Number of Returns			Adjusted Gross Income		
	Single ¹	Joint	H/H ²	Single ¹	Joint	H/H ²
<u>TAXABLE RESIDENT RETURNS</u>						
Under \$ 5,000	31,107	495	608	\$ 96,121,996	\$ 2,160,754	\$ 2,572,806
\$ 5,000 " 10,000	37,110	7,732	3,347	272,214,856	59,636,114	26,011,955
10,000 " 20,000	59,657	18,520	11,582	883,328,838	275,406,247	174,424,022
20,000 " 30,000	46,448	23,189	9,042	1,137,215,929	578,600,854	221,796,366
30,000 " 40,000	22,107	21,754	6,131	766,270,481	761,605,120	208,004,999
40,000 " 50,000	11,781	20,417	3,514	519,404,892	910,192,529	157,888,596
50,000 " 75,000	8,977	44,247	1,944	519,729,465	2,704,401,023	111,081,590
75,000 " 100,000	1,750	20,334	362	149,195,460	1,731,811,517	32,483,158
100,000 " 150,000	903	11,710	168	107,651,757	1,374,990,494	20,318,347
150,000 " 200,000	303	2,406	73	53,000,064	411,255,465	12,112,448
200,000 and over	493	3,030	59	227,763,975	1,187,183,937	22,962,596
TOTAL - TAXABLE RETURNS	220,636	173,834	36,830	\$4,731,897,713	\$ 9,997,244,054	\$ 989,656,883
<u>NONTAXABLE RESIDENT RETURNS</u>						
Loss	3,409	2,177	309	\$ (40,872,905)	\$ (95,093,902)	\$ (6,557,681)
\$ 0 under \$ 5,000	69,123	20,390	6,641	52,079,768	34,223,712	6,650,588
5,000 " 10,000	1,533	5,746	289	10,403,486	39,128,519	2,394,849
10,000 and over	1,013	3,485	300	19,795,990	62,452,869	5,802,068
TOTAL - NONTAXABLE RETURNS	75,078	31,798	7,539	\$ 82,279,244 ³	\$ 135,805,100 ³	\$ 14,847,505 ³
ALL RESIDENT RETURNS	295,714	205,632	44,369	\$4,814,176,957 ³	\$ 10,133,049,154 ³	\$1,004,504,388 ³
ALL NONRESIDENT RETURNS	16,448	21,645	893	\$ 156,188,723 ³	\$ 347,169,117 ³	\$ 11,396,334 ³
TOTAL - ALL RETURNS	312,162	227,277	45,262	\$4,970,365,680 ³	\$ 10,480,218,271 ³	\$ 1,015,900,722 ³

See end of table for footnotes.

Individual Income - 1994

TABLE 2 (continued)
 SELECTED DATA ON ALL RETURNS FILED, BY TYPE OF RETURN FILED AND BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	T a x a b l e I n c o m e			T a x L i a b i l i t y		
	Single ¹	Joint	H/H ²	Single ¹	Joint	H/H ²
<u>TAXABLE RESIDENT RETURNS</u>						
Under \$ 5,000	\$ 39,882,999	\$ 190,654	\$ 437,046	\$ 1,011,891	\$ 4,043	\$ 9,245
\$ 5,000 " 10,000	173,628,904	16,758,855	12,601,346	8,275,452	391,171	437,337
10,000 " 20,000	680,467,802	145,628,339	116,135,863	45,522,805	6,445,229	6,611,064
20,000 " 30,000	934,416,856	376,929,742	157,779,901	72,468,067	22,812,815	10,722,104
30,000 " 40,000	624,395,471	523,860,115	156,536,295	52,231,638	35,583,687	11,786,065
40,000 " 50,000	411,260,425	627,201,082	117,480,046	35,528,982	45,438,495	9,365,997
50,000 " 75,000	407,359,643	1,929,252,223	85,822,655	36,287,838	152,246,457	7,162,746
75,000 " 100,000	115,126,941	1,251,154,803	25,528,399	10,548,773	105,684,495	2,291,019
100,000 " 150,000	85,220,457	1,026,931,450	14,530,631	7,830,461	91,113,406	1,309,436
150,000 " 200,000	43,728,237	316,330,741	9,336,266	4,058,781	28,559,892	863,470
200,000 and over	189,634,078	983,058,071	19,371,628	17,438,868	91,853,870	1,705,538
TOTAL - TAXABLE RETURNS	\$ 3,705,121,813	\$ 7,197,296,075	\$ 715,560,076	\$ 291,203,556	\$ 580,133,560	\$ 52,264,021
<u>NONTAXABLE RESIDENT RETURNS</u>						
Loss						
\$ 0 under \$ 5,000						
5,000 " 10,000	NOT APPLICABLE			NOT APPLICABLE		
10,000 and over						
TOTAL - NONTAXABLE RETURNS						
ALL RESIDENT RETURNS	\$ 3,705,121,813	\$ 7,197,296,075	\$ 715,560,076	\$ 291,203,556	\$ 580,133,560	\$ 52,264,021
ALL NONRESIDENT RETURNS	\$ 116,410,950	\$ 237,932,516	\$ 7,801,474	\$ 8,787,767	\$ 16,799,884	\$ 564,428
TOTAL - ALL RETURNS	\$ 3,821,532,763	\$ 7,435,228,591	\$ 723,361,550	\$ 299,991,323	\$ 596,933,444	\$ 52,828,449

¹ Includes married filing separately.

² Includes heads of household and qualifying surviving spouses.

³ Exclusive of losses.

Individual Income - 1994

TABLE 3
SELECTED DATA ON NONRESIDENT RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	Number of Returns	Hawaii Adjusted Gross Income	No. of Exemptions		Itemized Deductions	Taxable Income	Tax Liability
			Regular	Age			
<u>TAXABLE NONRESIDENT RETURNS</u>							
Under \$ 5,000	3,272	\$ 11,680,335	3,031	49	\$ 115,862	\$ 3,718,183	\$ 103,047
\$ 5,000 " 10,000	5,998	44,146,749	12,362	441	970,401	20,329,308	773,569
10,000 " 20,000	6,678	95,458,489	17,170	423	3,773,411	63,106,358	3,325,991
20,000 " 30,000	2,845	68,929,610	7,850	182	4,945,529	52,065,761	3,405,697
30,000 " 40,000	1,075	36,958,304	2,884	131	4,411,739	28,546,985	2,053,282
40,000 " 50,000	649	28,930,376	1,619	99	3,862,144	22,889,662	1,765,134
50,000 " 75,000	703	42,614,459	1,703	128	5,822,730	34,577,879	2,798,863
75,000 " 100,000	287	24,719,495	655	69	3,061,415	20,794,730	1,735,910
100,000 " 150,000	262	31,643,239	598	102	3,514,530	27,288,889	2,297,451
150,000 " 200,000	89	15,096,744	201	34	1,272,774	13,536,770	1,111,204
200,000 and over	160	87,235,694	340	75	11,453,059	75,290,415	6,781,931
TOTAL - TAXABLE RETURNS	22,018	\$ 487,413,494	48,413	1,733	\$ 43,203,594	\$ 362,144,940	\$ 26,152,079
<u>NONTAXABLE NONRESIDENT RETURNS</u>							
Loss	4,616	\$ (248,363,061)	9,130	1,178	3,391,067		
\$ 0 under \$ 5,000	11,407	16,290,955	22,844	1,390	3,313,178		
5,000 " 10,000	742	4,667,666	2,899	172	2,252,447		
10,000 and over	203	6,382,059	640	36	8,153,359		
TOTAL - NONTAXABLE RETURNS	16,968	\$ 27,340,680¹	35,513	2,776	\$ 17,110,051		
ALL NONRESIDENT RETURNS	38,986	\$ 514,754,174¹	83,926	4,509	\$ 60,313,645	\$ 362,144,940	\$ 26,152,079

¹ Exclusive of losses.

Individual Income - 1994

TABLE 4
SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	SALARIES AND WAGES		DIVIDENDS		INTEREST	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
<u>TAXABLE RESIDENT RETURNS</u>						
Under \$ 5,000	25,086	\$ 81,019,577	5,180	\$ 3,355,970	16,355	\$ 7,748,597
\$ 5,000 " 10,000	37,606	265,104,828	7,181	10,787,612	25,218	32,570,321
10,000 " 20,000	78,429	1,097,292,300	12,100	21,239,629	52,746	60,464,535
20,000 " 30,000	74,149	1,747,458,121	11,484	23,152,339	53,272	41,269,420
30,000 " 40,000	47,971	1,573,569,558	11,551	18,371,184	39,186	33,421,636
40,000 " 50,000	34,119	1,427,703,191	9,147	20,864,153	30,197	33,191,471
50,000 " 75,000	53,209	2,988,917,997	18,213	28,323,774	50,490	65,299,842
75,000 " 100,000	21,271	1,658,884,288	10,644	30,579,613	21,598	41,269,547
100,000 " 150,000	11,916	1,224,369,101	7,403	22,319,147	12,523	27,505,676
150,000 " 200,000	2,447	314,126,152	1,942	12,026,083	2,698	12,290,992
200,000 and over	2,914	648,586,585	2,838	83,658,992	3,539	76,650,448
TOTAL - TAXABLE RETURNS	389,117	\$ 13,027,031,698	97,683	\$ 274,678,496	307,822	\$ 431,682,485
<u>NONTAXABLE RESIDENT RETURNS</u>						
Loss	1,781	\$ 20,259,355	1,999	\$ 4,402,760	4,882	\$ 8,701,809
\$ 0 under \$ 5,000	23,597	35,908,106	10,455	7,477,159	43,761	38,456,449
5,000 " 10,000	2,768	17,710,777	3,247	5,996,702	6,962	14,326,191
10,000 and over	2,474	47,410,725	2,226	13,377,743	4,498	19,189,407
TOTAL - NONTAXABLE RETURNS	30,620	\$ 121,288,963	17,927	\$ 31,254,364	60,103	\$ 80,673,856
ALL RESIDENT RETURNS	419,737	\$ 13,148,320,661	115,610	\$ 305,932,860	367,925	\$ 512,356,341
ALL NONRESIDENT RETURNS	24,189	\$ 305,661,353	960	\$ 1,023,914	7,648	\$ 16,482,341
TOTAL - ALL RETURNS	443,926	\$ 13,453,982,014	116,570	\$ 306,956,774	375,573	\$ 528,838,682

Individual Income - 1994

TABLE 4 (continued)
 SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	BUSINESS AND PROFESSIONS				SALE OF CAPITAL ASSETS & OTHER PROPERTY			
	Profit		Loss		Profit		Loss	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
<u>TAXABLE RESIDENT RETURNS</u>								
Under \$ 5,000	1,869	\$ 5,015,597	304	\$ 309,720	3,332	\$ 2,471,293	588	\$ 666,733
\$ 5,000 "	4,404	23,159,574	833	1,639,974	3,679	7,848,207	1,053	1,864,682
10,000 "	8,139	62,287,170	2,017	15,707,907	6,849	22,564,355	2,302	4,006,369
20,000 "	6,947	60,965,207	2,590	10,297,930	6,115	16,339,748	1,731	2,986,491
30,000 "	5,358	48,901,658	2,801	10,157,331	5,538	15,286,776	1,954	3,154,795
40,000 "	4,613	62,472,872	2,083	7,625,080	4,576	16,734,152	1,733	3,455,679
50,000 "	7,397	119,475,602	3,511	10,194,442	10,445	49,896,737	2,673	4,726,952
75,000 "	3,551	82,527,517	1,607	4,604,739	5,893	38,030,699	1,710	2,989,941
100,000 "	2,552	103,259,186	823	3,835,031	4,291	48,174,231	1,342	2,409,914
150,000 "	671	49,288,887	107	955,587	1,359	43,072,391	361	768,726
200,000 and over	981	117,239,106	222	5,629,256	2,032	206,488,626	717	1,767,798
TOTAL - TAXABLE RETURNS	46,482	\$ 734,592,376	16,898	\$ 70,956,997	54,109	\$ 466,907,215	16,164	\$ 28,798,080
<u>NONTAXABLE RESIDENT RETURNS</u>								
Loss	624	\$ 3,707,849	2,134	\$ 25,423,159	724	\$ 7,891,420	1,623	\$ 3,998,798
\$ 0 under \$ 5,000	4,057	7,387,593	873	1,849,005	3,449	2,465,084	2,132	2,866,485
5,000 "	1,174	7,194,854	225	962,993	1,158	1,807,134	791	1,232,016
10,000 and over	1,163	13,161,808	334	5,487,116	1,097	4,838,110	956	2,941,693
TOTAL - NONTAXABLE RETURNS	7,018	\$ 31,452,104	3,566	\$ 33,722,273	6,428	\$ 17,001,748	5,502	\$ 11,038,992
ALL RESIDENT RETURNS	53,500	\$ 766,044,480	20,464	\$ 104,679,270	60,537	\$ 483,908,963	21,666	\$ 39,837,072
ALL NONRESIDENT RETURNS	1,366	\$ 13,581,994	677	\$ 5,963,490	2,487	\$ 93,543,191	623	\$ 2,288,414
TOTAL - ALL RETURNS	54,866	\$ 779,626,474	21,141	\$ 110,642,760	63,024	\$ 577,452,154	22,289	\$ 42,125,486

Individual Income - 1994

TABLE 4 (continued)
SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	RENTS AND ROYALTIES				PARTNERSHIPS ¹				
	Profit		Loss		Profit		Loss		
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	
<u>TAXABLE RESIDENT RETURNS</u>									
Under \$ 5,000	345	\$ 823,249	369	\$ 1,070,273	431	\$ 526,050	82	\$ 3,321	
\$ 5,000 " 10,000	1,275	5,093,058	562	2,384,208	505	1,100,989	306	3,803,346	
10,000 " 20,000	4,284	25,297,706	2,071	10,106,562	1,358	7,680,548	588	727,703	
20,000 " 30,000	3,001	20,832,163	2,905	19,152,693	1,175	10,403,237	467	2,154,525	
30,000 " 40,000	2,859	24,578,485	3,242	23,057,582	883	6,740,528	814	3,252,640	
40,000 " 50,000	2,036	10,596,334	2,493	14,361,028	1,020	7,804,295	723	5,046,872	
50,000 " 75,000	4,881	28,686,085	6,038	38,735,352	2,635	30,911,076	1,624	8,499,645	
75,000 " 100,000	3,396	32,686,960	3,156	19,227,252	1,445	22,726,596	1,057	3,025,156	
100,000 " 150,000	2,037	28,969,837	2,437	14,093,636	1,556	45,110,156	895	6,778,494	
150,000 " 200,000	669	16,459,334	267	2,466,058	652	29,086,308	290	3,086,447	
200,000 and over	1,109	63,103,430	526	7,928,563	1,211	169,932,083	498	15,977,538	
TOTAL - TAXABLE RETURNS	25,892	\$ 257,126,641	24,066	\$ 152,583,207	12,871	\$ 332,021,866	7,344	\$ 52,355,687	
<u>NONTAXABLE RESIDENT RETURNS</u>									
Loss	353	\$ 2,023,110	1,760	\$ 20,866,458	251	\$ 2,483,628	564	\$ 30,251,225	
\$ 0 under \$ 5,000	1,668	3,215,615	928	4,098,534	612	786,375	326	469,494	
5,000 " 10,000	1,428	5,491,856	635	3,516,331	305	799,024	407	1,423,444	
10,000 and over	830	5,574,814	810	6,376,363	233	3,817,663	441	15,170,761	
TOTAL - NONTAXABLE RETURNS	4,279	\$ 16,305,395	4,133	\$ 34,857,686	1,401	\$ 7,886,690	1,738	\$ 47,314,924	
ALL RESIDENT RETURNS	30,171	\$ 273,432,036	28,199	\$ 187,440,893	14,272	\$ 339,908,556	9,082	\$ 99,670,611	
ALL NONRESIDENT RETURNS	--	-- ²	--	-- ²	--	-- ²	--	-- ²	
TOTAL - ALL RETURNS	30,171	\$ 273,432,036	28,199	\$ 187,440,893	14,272	\$ 339,908,556	9,082	\$ 99,670,611	

See end of table for footnotes.

Individual Income - 1994

TABLE 4 (continued)
 SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	ESTATES AND TRUSTS				ALL OTHER SOURCES				
	Profit		Loss		Profit		Loss		
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount	
<u>TAXABLE RESIDENT RETURNS</u>									
Under \$ 5,000	222	\$ 312,163	--	\$ --	3,692	\$ 5,169,390	782	\$ 324,872	
\$ 5,000 "	123	260,566	61	152,097	10,898	31,852,745	1,674	8,496,238	
10,000 "	322	1,299,552	--	--	27,183	97,932,452	2,814	2,731,558	
20,000 "	360	2,317,309	82	4,428	34,012	92,670,298	2,231	7,009,377	
30,000 "	190	3,253,948	55	1,979	29,408	79,824,565	1,488	5,890,736	
40,000 "	220	324,866	33	7,293	23,781	64,822,807	1,091	10,039,772	
50,000 "	469	4,861,382	34	43,214	41,204	166,829,085	2,295	17,575,967	
75,000 "	326	1,683,508	34	2,380	16,955	96,030,187	1,612	7,781,644	
100,000 "	316	5,955,545	21	73,226	9,433	132,231,548	760	13,080,166	
150,000 "	109	2,723,751	--	--	2,084	71,188,245	194	4,876,888	
200,000 and over	217	63,432,423	13	9,816	2,770	391,548,451	379	27,901,158	
TOTAL - TAXABLE RETURNS	2,874	\$ 86,425,013	333	\$ 294,433	201,420	\$ 1,230,099,773	15,320	\$ 105,708,376	
<u>NONTAXABLE RESIDENT RETURNS</u>									
Loss	36	\$ 88,957	5	\$ 85	1,094	\$ 3,453,453	2,081	\$ 167,360,715	
\$ 0 under \$ 5,000	82	81,250	--	--	11,627	12,024,235	1,358	2,026,897	
5,000 "	61	221,470	21	10,920	3,389	10,221,192	546	3,743,612	
10,000 and over	235	1,742,956	20	117,180	3,129	20,585,153	380	29,903,350	
TOTAL - NONTAXABLE RETURNS	414	\$ 2,134,633	46	\$ 128,185	19,239	\$ 46,284,033	4,365	\$ 203,034,574	
ALL RESIDENT RETURNS	3,288	\$ 88,559,646	379	\$ 422,618	220,659	\$ 1,276,383,806 ³	19,685	\$ 308,742,950 ³	
ALL NONRESIDENT RETURNS	--	-- ²	--	-- ²	8,739	\$ 115,502,905 ⁴	5,370	\$ 264,848,709 ⁴	
TOTAL - ALL RETURNS	3,288	\$ 88,559,646	379	\$ 422,618	229,398	\$ 1,391,886,711	25,055	\$ 573,591,659	

See end of table for footnotes.

Individual Income - 1994

TABLE 4 (continued)
SOURCES OF INCOME AND STATUTORY ADJUSTMENTS ON ALL RETURNS FILED BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	TOTAL INCOME FROM ALL SOURCES		STATUTORY ADJUSTMENTS TO INCOME ⁵	
	Number of Returns	Amount	Number of Returns	Amount
TAXABLE RESIDENT RETURNS				
Under \$ 5,000	32,210	\$ 103,021,509	3,003	\$ 2,165,953
\$ 5,000 " 10,000	48,189	364,842,069	6,425	6,979,144
10,000 " 20,000	89,759	1,348,872,458	12,943	15,713,351
20,000 " 30,000	78,679	1,957,304,974	12,937	19,691,825
30,000 " 40,000	49,992	1,751,457,499	9,159	15,576,899
40,000 " 50,000	35,712	1,598,463,571	5,844	10,977,554
50,000 " 75,000	55,168	3,358,603,146	9,594	23,391,068
75,000 " 100,000	22,446	1,927,384,923	5,004	13,894,788
100,000 " 150,000	12,781	1,520,960,636	3,388	18,000,038
150,000 " 200,000	2,782	486,108,715	983	9,740,738
200,000 and over	3,582	1,453,516,925	1,576	15,606,417
TOTAL - TAXABLE RETURNS	431,300	\$ 15,870,536,425	70,856	\$ 151,737,775
<u>NONTAXABLE RESIDENT RETURNS</u>				
Loss	5,886	\$ (139,352,905)	1,203	\$ 3,171,583
\$ 0 under \$ 5,000	63,370	95,850,649	3,770	2,896,581
5,000 " 10,000	7,568	54,128,724	1,684	2,201,870
10,000 and over	4,798	92,408,112	1,561	4,357,185
TOTAL - NONTAXABLE RETURNS	81,622	\$ 103,034,580	8,218	\$ 12,627,219
ALL RESIDENT RETURNS	512,922	\$ 15,973,571,005	79,074	\$ 164,364,994
ALL NONRESIDENT RETURNS	36,556	\$ 272,695,085	2,856	\$ 6,303,972
TOTAL - ALL RETURNS	549,478	\$ 16,246,266,090	81,930	\$ 170,668,966

1 Includes small business corporations (SBC).

2 Included in other sources, profit or loss.

3 Includes annuities, state tax refunds, alimony received, unemployment compensation, farm and all other miscellaneous sources.

4 Includes above mentioned (in #3) plus rents and royalties, partnerships, S corporations, estates and trusts.

5 Comprised of payments to qualified retirement and housing accounts, moving expenses, interest penalty for premature withdrawal, alimony payments, military reserve or Hawaii national guard duty pay, and self-employment deductions.

Individual Income - 1994

TABLE 5
SOURCES OF INCOME REPORTED IN EACH DISTRICT BY NUMBER OF RETURNS AND AMOUNT - 1994

SOURCES OF INCOME	TAXATION DISTRICT							
	FIRST		SECOND		THIRD		FOURTH	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Salaries and Wages	313,140	\$ 10,322,482,328	42,779	\$ 1,189,962,282	43,562	\$ 1,103,425,173	20,256	\$ 532,450,878
Taxable Dividends	89,976	243,348,512	9,976	26,248,750	11,227	23,790,289	4,450	12,538,269
Interest	275,122	392,139,346	35,319	42,895,240	38,503	52,716,656	18,981	24,605,099
Business and Professions								
Net Profit	36,774	562,299,256	6,175	83,330,930	7,935	82,446,963	2,616	37,967,331
Net Loss	12,871	66,189,695	2,453	11,055,982	3,572	18,643,950	1,568	8,789,643
Sale of Capital Assets								
Net Gain	47,243	361,829,821	5,204	48,461,723	5,679	50,558,300	2,411	23,059,119
Net Loss	17,091	31,237,857	1,904	3,218,576	1,818	3,691,431	853	1,689,208
Rents and Royalties								
Net Profit	22,427	212,238,360	2,897	22,841,253	3,232	19,610,698	1,615	18,741,725
Net Loss	21,418	144,867,966	3,188	21,036,320	2,350	13,861,287	1,243	7,675,320
Partnerships								
Net Profit	11,389	287,017,800	1,103	22,579,098	1,415	26,264,972	365	4,046,686
Net Loss	7,236	77,545,237	724	10,196,253	736	5,990,709	386	5,938,412
Estates and Trusts								
(Income Less Loss)	2,720	71,559,261	286	4,917,936	543	5,212,867	118	6,446,964
All Other Sources ¹								
Net Income	200,038	1,485,472,810	22,939	145,736,662	27,371	162,141,429	12,208	66,692,389
Net Loss	10,465	211,228,912	1,325	17,252,829	1,920	23,222,348	1,002	18,502,478
Total Income	381,082	13,407,317,827	51,412	1,524,213,914	55,406	1,460,757,622	25,022	683,953,399
Less Adjustments to Income ²	57,432	124,866,997	8,279	15,192,635	10,081	17,271,925	3,282	7,033,437
Adjusted Gross Income ³	404,866	13,282,450,830	53,271	1,509,021,279	61,430	1,443,485,697	26,148	676,919,962

¹ Includes annuities, state tax refunds, alimony received, unemployment compensation, farm and all other miscellaneous sources.

² Comprised of payments to qualified retirement and housing accounts, interest penalty for premature withdrawal, alimony payments, military reserve or Hawaii national guard duty pay, and self-employment deductions.

³ Includes losses.

Individual Income - 1994

TABLE 6
TYPES OF DEDUCTIONS, ALL RETURNS, BY ADJUSTED GROSS INCOME CLASS - 1994

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
<u>TAXABLE RESIDENT RETURNS</u>								
Under \$ 5,000	159	\$ 45,514	40	\$ 12,480	200	\$ 193,381	--	\$ --
\$ 5,000 " 10,000	3,719	2,353,231	1,519	2,853,817	3,439	6,341,099	--	--
10,000 " 20,000	20,254	20,725,098	8,700	30,849,821	11,044	20,424,179	60	123,760
20,000 " 30,000	33,840	25,324,251	14,743	91,039,916	9,499	16,093,453	97	385,524
30,000 " 40,000	31,505	23,708,186	17,973	131,872,741	5,440	10,901,690	254	358,028
40,000 " 50,000	27,633	31,467,535	17,341	145,454,891	4,244	9,406,496	34	76,976
50,000 " 75,000	46,887	54,425,029	38,575	367,230,381	4,050	12,577,597	167	1,290,731
75,000 " 100,000	20,785	30,798,262	18,988	224,543,533	976	3,427,968	34	40,596
100,000 " 150,000	11,932	24,259,225	11,302	166,914,328	213	1,352,061	46	20,620
150,000 " 200,000	2,579	8,436,752	2,357	44,467,059	67	1,137,251	--	--
200,000 and over	3,278	39,074,696	2,850	79,065,548	29	638,663	--	--
TOTAL - TAXABLE RETURNS	202,571	\$ 260,617,779	134,388	\$ 1,284,304,515	39,201	\$ 82,493,838	692	\$ 2,296,235
<u>NONTAXABLE RESIDENT RETURNS</u>								
Loss	502	\$ 654,282	1,670	\$ 16,345,147	1,921	\$ 7,394,163	23	\$ 7,701,225
\$ 0 under \$ 5,000	5,915	4,944,624	3,809	16,940,227	6,430	13,967,244	--	--
5,000 " 10,000	4,402	4,692,598	3,366	19,120,129	3,806	18,241,365	41	45,305
10,000 and over	3,488	8,273,209	3,620	55,938,138	2,919	26,029,430	41	442,595
TOTAL - NONTAXABLE RETURNS	14,307	\$ 18,564,713	12,465	\$ 108,343,641	15,076	\$ 65,632,202	105	\$ 8,189,125
ALL RESIDENT RETURNS	216,878	\$ 279,182,492	146,853	\$ 1,392,648,156	54,277	\$ 148,126,040	797	\$ 10,485,360
ALL NONRESIDENT RETURNS	3,422	\$ 8,132,092	1,340	\$ 15,015,390	679	\$ 2,143,393	51	\$ 561,294
TOTAL - ALL RETURNS	220,300	\$ 287,314,584	148,193	\$ 1,407,663,546	54,956	\$ 150,269,433	848	\$ 11,046,654

Individual Income - 1994

TABLE 6 (continued)
 TYPES OF DEDUCTIONS, ALL RETURNS, BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	TAXES		MISCELLANEOUS DEDUCTIONS		TOTAL ALLOWABLE ITEMIZED DEDUCTIONS	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
<u>TAXABLE RESIDENT RETURNS</u>						
Under \$ 5,000	448	\$ 142,533	247	\$ 387,710	448	\$ 781,618
\$ 5,000 " 10,000	4,257	3,838,880	2,171	1,485,101	4,971	16,872,130
10,000 " 20,000	23,540	29,835,921	9,188	13,428,476	24,247	115,387,090
20,000 " 30,000	44,608	88,635,642	16,303	29,990,242	44,802	251,468,650
30,000 " 40,000	39,934	110,349,007	12,552	17,925,540	40,062	295,115,019
40,000 " 50,000	31,206	113,406,512	12,703	27,502,183	31,544	327,314,424
50,000 " 75,000	52,621	260,812,735	17,185	37,311,323	52,689	733,627,297
75,000 " 100,000	22,304	164,331,981	7,134	22,200,224	22,304	445,221,512
100,000 " 150,000	12,627	133,573,995	4,160	14,359,712	12,781	333,953,540
150,000 " 200,000	2,748	43,870,629	964	5,683,546	2,782	97,696,893
200,000 and over	3,551	138,726,406	1,153	8,693,159	3,582	234,107,331
TOTAL - TAXABLE RETURNS	237,844	\$ 1,087,524,241	83,760	\$ 178,967,216	240,212	\$ 2,851,545,504
<u>NONTAXABLE RESIDENT RETURNS</u>						
Loss	2,246	\$ 4,095,465	1,717	\$ 1,805,399	2,595	\$ 37,995,675
\$ 0 under \$ 5,000	6,262	5,090,087	5,006	1,660,118	8,023	42,602,198
5,000 " 10,000	5,198	6,113,767	2,006	1,502,894	5,482	49,716,017
10,000 and over	4,154	12,561,375	1,964	10,351,076	4,510	113,584,183
TOTAL - NONTAXABLE RETURNS	17,860	\$ 27,860,694	10,693	\$ 15,319,487	20,610	\$ 243,898,073
ALL RESIDENT RETURNS	255,704	\$ 1,115,384,935	94,453	\$ 194,286,703	260,822	\$ 3,095,443,577
ALL NONRESIDENT RETURNS	4,968	\$ 25,173,293	2,099	\$ 11,397,254	5,371	\$ 60,313,645
TOTAL - ALL RETURNS	260,672	\$ 1,140,558,228	96,552	\$ 205,683,957	266,193	\$ 3,155,757,222

Individual Income - 1994

TABLE 6 (continued)
 TYPES OF DEDUCTIONS, ALL RETURNS, BY ADJUSTED GROSS INCOME CLASS - 1994

ADJUSTED GROSS INCOME CLASS	STANDARD DEDUCTIONS		TOTAL ALLOWABLE & STANDARD DEDUCTIONS		UNALLOWED ITEMIZED DEDUCTIONS	
	Number of Returns	Amount	Number of Returns	Amount	Number of Returns	Amount
<u>TAXABLE RESIDENT RETURNS</u>						
Under \$ 5,000	31,803	\$ 42,570,679	32,210	\$ 43,352,297	--	\$ --
\$ 5,000 " 10,000	43,218	66,550,250	48,189	83,422,380	--	--
10,000 " 20,000	65,512	102,627,293	89,759	218,014,383	--	--
20,000 " 30,000	33,877	55,159,400	78,679	306,628,050	--	--
30,000 " 40,000	9,930	16,559,100	49,992	311,674,119	--	--
40,000 " 50,000	4,168	7,177,400	35,712	334,491,824	--	--
50,000 " 75,000	2,479	4,443,500	55,168	738,070,797	1,811	20,904
75,000 " 100,000	142	226,800	22,446	445,448,312	365	121,245
100,000 " 150,000	--	--	12,781	333,953,540	12,596	6,775,001
150,000 " 200,000	--	--	2,782	97,696,893	2,748	5,956,944
200,000 and over	--	--	3,582	234,107,331	3,543	32,147,791
TOTAL - TAXABLE RETURNS	191,129	\$ 295,314,422	431,300	\$ 3,146,859,926	21,063	\$ 45,021,885
<u>NONTAXABLE RESIDENT RETURNS</u>						
Loss	3,310	\$ 4,847,659	5,895	\$ 42,843,334	--	\$ --
\$ 0 under \$ 5,000	88,491	133,606,696	96,154	176,208,894	--	--
5,000 " 10,000	2,086	3,930,600	7,568	53,646,617	--	--
10,000 and over	288	547,200	4,798	114,131,383	2	11,720
TOTAL - NONTAXABLE RETURNS	94,175	\$ 142,932,155	114,415	\$ 386,830,228	2	\$ 11,720
ALL RESIDENT RETURNS	285,304	\$ 438,246,577	545,715	\$ 3,533,690,154	21,065	\$ 45,033,605
ALL NONRESIDENT RETURNS	33,615	\$ 55,177,266	38,986	\$ 115,490,911	439	\$ 2,109,079
TOTAL - ALL RETURNS	318,919	\$ 493,423,843	584,701	\$ 3,649,181,065	21,504	\$ 47,142,684

Individual Income - 1994

TABLE 7
 TYPES OF DEDUCTIONS CLAIMED IN EACH TAXATION DISTRICT BY NUMBER OF RETURNS AND DOLLAR AMOUNT REPORTED AND ALLOWED - 1994
 (Resident Returns)

TYPE OF DEDUCTION	TAXATION DISTRICT							
	FIRST		SECOND		THIRD		FOURTH	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Itemized Contributions	165,964	\$ 218,147,145	20,611	\$ 26,335,473	19,278	\$ 23,378,207	11,025	\$ 11,321,667
Interest	111,362	1,110,828,772	13,981	126,705,886	15,153	109,365,875	6,357	45,747,623
Medical and Dental	39,436	113,652,367	5,259	12,547,518	6,264	15,847,222	3,318	6,078,933
Casualty Loss	600	9,547,853	89	782,713	81	146,324	27	8,470
Taxes	193,583	892,321,347	24,925	91,997,120	24,902	88,123,026	12,294	42,943,442
Other Itemized Deductions	71,939	150,315,723	9,357	17,255,795	7,659	13,963,644	5,498	12,751,541
Total Itemized Deductions	197,744	\$ 2,494,813,207	25,234	\$ 275,624,505	25,284	\$ 250,824,298	12,549	\$ 118,851,676
Less: Unallowed Itemized Deductions	17,695	37,829,686	1,491	2,499,911	1,268	2,913,893	677	1,426,596
Net Allowed Itemized Deductions	196,447	\$ 2,456,983,521	8,314	\$ 273,124,594	25,290	\$ 247,910,405	12,554	\$ 117,425,080

TAXABLE RETURNS

TYPE OF DEDUCTION	FIRST		SECOND		THIRD		FOURTH	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Itemized Contributions	155,578	\$ 203,961,157	19,239	\$ 24,976,232	17,622	\$ 21,051,751	10,132	\$ 10,628,639
Interest	102,440	1,035,908,796	12,852	113,672,024	13,426	93,925,918	5,670	40,797,777
Medical and Dental	28,187	60,996,108	3,865	8,673,417	4,747	9,137,512	2,402	3,686,801
Casualty Loss	511	1,384,346	83	763,595	77	144,724	21	3,570
Taxes	180,609	871,122,125	23,174	89,615,117	22,816	85,118,425	11,245	41,668,574
Other Itemized Deductions	63,905	137,622,771	8,314	15,731,690	6,606	13,328,939	4,935	12,283,816
Total Itemized Deductions	182,491	\$ 2,310,995,303	23,333	\$ 253,432,075	22,991	\$ 222,707,269	11,386	\$ 109,069,177
Less: Unallowed Itemized Deductions	17,695	37,829,686	1,448	2,494,791	1,263	2,907,247	677	1,426,596
Net Allowed Itemized Deductions	182,491	\$ 2,273,165,617	23,333	\$ 250,937,284	22,997	\$ 219,800,022	11,391	\$ 107,642,581

NONTAXABLE RETURNS

TYPE OF DEDUCTION	FIRST		SECOND		THIRD		FOURTH	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Itemized Contributions	10,386	\$ 14,185,988	1,372	\$ 1,359,241	1,656	\$ 2,326,456	893	\$ 693,028
Interest	8,922	74,919,976	1,129	13,033,862	1,727	15,439,957	687	4,949,846
Medical and Dental	11,249	52,656,259	1,394	3,874,101	1,517	6,709,710	916	2,392,132
Casualty Loss	89	8,163,507	6	19,118	4	1,600	6	4,900
Taxes	12,974	21,199,222	1,751	2,382,003	2,086	3,004,601	1,049	1,274,868
Other Itemized Deductions	8,034	12,692,952	1,043	1,524,105	1,053	634,705	563	467,725
Total Itemized Deductions	15,253	\$ 183,817,904	1,901	\$ 22,192,430	2,293	\$ 28,117,029	1,163	\$ 9,782,499
Less: Unallowed Itemized Deductions	--	--	43	5,120	5	6,646	--	--
Net Allowed Itemized Deductions	13,956	\$ 149,164,704	1,901	\$ 22,187,310	2,293	\$ 28,110,383	1,163	\$ 9,782,520

Individual Income - 1994

TABLE 8
 NUMBER OF DEPENDENTS, NUMBER OF EXEMPTIONS, TAX WITHHELD, PAYMENTS OF DECLARATION, BALANCE DUE,
 REFUNDS AND CARRIED FORWARD CREDITS BY ADJUSTED GROSS INCOME CLASS - 1994

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
<u>TAXABLE RESIDENT RETURNS</u>							
Under \$ 5,000	690	690	13,892	16,339	\$ 16,992,560	24,508	\$ 3,909,060
\$ 5,000 " 10,000	7,149	9,791	39,976	68,021	71,451,440	36,338	13,856,396
10,000 " 20,000	19,581	34,533	88,142	160,981	172,912,720	77,870	68,888,833
20,000 " 30,000	22,954	41,692	78,469	152,772	161,858,600	73,965	120,792,641
30,000 " 40,000	18,874	36,097	49,958	113,264	119,414,600	47,836	113,146,733
40,000 " 50,000	17,919	33,217	35,712	93,125	97,052,640	33,912	102,781,301
50,000 " 75,000	31,382	63,346	55,168	166,404	174,706,760	52,942	216,301,537
75,000 " 100,000	13,797	26,754	22,425	71,311	76,231,680	21,183	125,731,730
100,000 " 150,000	7,884	14,595	12,781	40,540	42,324,520	11,871	97,284,809
150,000 " 200,000	1,575	2,974	2,782	8,808	9,275,840	2,393	25,360,169
200,000 and over	1,723	3,349	3,582	11,057	11,739,400	2,857	58,410,586
TOTAL - TAXABLE RETURNS	143,528	267,038	402,887	902,622	\$ 953,960,760	385,675	\$ 946,463,795
<u>NONTAXABLE RESIDENT RETURNS</u>							
Loss	1,120	1,948	5,698	12,249	\$ 13,103,320	1,615	\$ 1,151,239
\$ 0 under \$ 5,000	10,807	19,324	87,955	185,067	198,446,760	21,732	1,595,130
5,000 " 10,000	1,727	3,994	7,568	25,180	31,235,960	2,568	806,720
10,000 and over	1,554	2,796	4,798	14,924	18,504,720	2,487	2,803,410
TOTAL - NONTAXABLE RETURNS	15,208	28,062	106,019	237,420	\$ 261,290,760	28,402	\$ 6,356,499
ALL RESIDENT RETURNS	158,736	295,100	508,906	1,140,042	\$ 1,215,251,520	414,077	\$ 952,820,294
ALL NONRESIDENT RETURNS	13,169	24,659	37,590	88,435	\$ 92,239,960	23,996	\$ 20,713,256
TOTAL - ALL RETURNS	171,905	319,759	546,496	1,228,477	\$ 1,307,491,480	438,073	\$ 973,533,550

See end of table for footnotes.

Individual Income - 1994

TABLE 8 (continued)
 NUMBER OF DEPENDENTS, NUMBER OF EXEMPTIONS, TAX WITHHELD, PAYMENTS OF DECLARATION, BALANCE DUE,
 REFUNDS AND CARRIED FORWARD CREDITS BY ADJUSTED GROSS INCOME CLASS - 1994

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
TAXABLE RESIDENT RETURNS						
Under \$ 5,000	584	\$ 117,273	4,599	\$ 92,306	27,538	\$ 4,811,978
\$ 5,000 " 10,000	2,319	1,116,097	4,091	475,939	44,018	13,262,978
10,000 " 20,000	6,498	4,551,478	10,793	2,745,073	78,886	33,067,311
20,000 " 30,000	4,396	5,227,880	7,790	3,091,200	70,889	38,622,897
30,000 " 40,000	3,324	5,129,420	7,520	3,320,118	42,567	31,305,206
40,000 " 50,000	3,154	5,550,368	4,924	3,060,300	30,636	29,271,731
50,000 " 75,000	6,046	11,697,491	5,643	6,647,521	49,505	54,780,069
75,000 " 100,000	3,946	13,040,653	1,987	2,937,497	20,459	30,715,040
100,000 " 150,000	3,129	15,018,029	1,949	4,709,137	10,824	21,274,114
150,000 " 200,000	1,354	10,483,571	546	2,016,544	2,236	5,666,106
200,000 and over	2,306	54,461,586	912	6,778,356	2,659	16,234,439
TOTAL - TAXABLE RETURNS	37,056	126,393,846	50,754	\$ 35,873,991	380,217	\$ 279,011,869
<u>NONTAXABLE RESIDENT RETURNS</u>						
Loss	331	364,048	--	\$ --	5,481	\$ 3,091,343
\$ 0 under \$ 5,000	548	226,879	--	--	93,654	24,128,179
5,000 " 10,000	429	313,487	--	--	7,385	3,823,887
10,000 and over	649	1,322,955	--	--	4,798	6,460,274
TOTAL - NONTAXABLE RETURNS	1,957	\$ 2,227,369	--	\$ --	111,318	\$ 37,503,683
ALL RESIDENT RETURNS	39,013	\$ 128,621,215	50,754	\$ 35,873,991	491,535	\$ 316,515,552
ALL NONRESIDENT RETURNS	3,641	\$ 19,623,195	3,674	\$ 3,004,888	26,047	\$ 17,653,058
TOTAL - ALL RETURNS	42,654	\$ 148,244,410	54,428	\$ 38,878,879	517,582	\$ 334,168,610

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.

Individual Income - 1994

TABLE 9
NUMBER OF RETURNS FILED, BY NUMBER OF EXEMPTIONS CLAIMED AND BY ADJUSTED GROSS INCOME CLASS - 1994

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	75,633	24,124	4,295	2,190	790	449	35,190	12,980	
\$ 5,000 " 10,000	29,649	12,126	3,542	1,239	700	288	7,456	5,469	
10,000 " 20,000	57,258	21,355	7,460	2,886	1,595	1,097	9,955	6,503	
20,000 " 30,000	45,391	16,334	9,057	4,333	2,443	1,693	4,769	2,537	
30,000 " 40,000	22,298	12,254	7,223	4,803	2,284	1,493	2,357	1,721	
40,000 " 50,000	11,515	8,821	5,782	6,429	2,187	1,018	2,047	900	
50,000 " 75,000	9,105	15,901	9,496	12,668	5,995	2,037	1,761	958	
75,000 " 100,000	1,487	7,552	4,425	5,928	2,483	584	530	634	
100,000 " 150,000	858	4,096	2,955	3,506	1,111	255	460	497	
150,000 " 200,000	274	990	557	667	202	92	142	252	
200,000 and over	484	1,422	583	698	303	94	439	330	
TOTAL - RESIDENT RETURNS	253,952	124,975	55,375	45,347	20,093	9,100	65,106	32,781	
TOTAL - NONRESIDENT RETURNS	14,260	11,145	4,802	4,878	1,854	651	1,809	1,350	
TOTAL - ALL RETURNS	268,212	136,120	60,177	50,225	21,947	9,751	66,915	34,131	

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

Individual Income - 1994

TABLE 10
 AVERAGE TAX LIABILITY AND EFFECTIVE TAX RATES, BEFORE AND AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASS - 1994
 (Resident Returns)

ADJUSTED GROSS INCOME CLASS	INCOME TAX LIABILITY				EFFECTIVE TAX RATES				
	Before Credits		After Credits		BASED ON TAXABLE INCOME		BASED ON ADJ. GROSS INCOME		
	Total	Average	Total	Average	Before Credit	After Credit	Before Credit	After Credit	
<u>TAXABLE RESIDENT RETURNS</u>									
Under \$ 5,000	\$ 1,025,179	\$ 32	\$ (696,707)	\$ (22)	2.53%	-1.72%	1.02%	-0.69%	
\$ 5,000 " 10,000	9,103,960	189	2,113,191	44	4.48%	1.04%	2.54%	0.59%	
10,000 " 20,000	58,579,098	653	43,015,952	479	6.22%	4.57%	4.39%	3.23%	
20,000 " 30,000	106,002,986	1,347	90,472,258	1,150	7.22%	6.16%	5.47%	4.67%	
30,000 " 40,000	99,601,390	1,992	90,199,751	1,804	7.63%	6.91%	5.74%	5.20%	
40,000 " 50,000	90,333,474	2,529	81,898,318	2,293	7.81%	7.08%	5.69%	5.16%	
50,000 " 75,000	195,697,041	3,547	179,861,198	3,261	8.08%	7.42%	5.87%	5.39%	
75,000 " 100,000	118,524,287	5,280	110,994,909	4,945	8.52%	7.97%	6.19%	5.80%	
100,000 " 150,000	100,253,303	7,844	95,725,070	7,490	8.90%	8.50%	6.67%	6.37%	
150,000 " 200,000	33,482,143	12,035	32,194,167	11,572	9.06%	8.72%	7.03%	6.76%	
200,000 and over	110,998,276	30,988	103,315,297	28,907	9.31%	8.67%	7.72%	7.19%	
TOTAL - TAXABLE RETURNS	\$ 923,601,137	\$ 2,141	\$ 829,093,404	\$ 1,925	7.95%	7.14%	5.88%	5.27%	
<u>NONTAXABLE RESIDENT RETURNS</u>									
Loss	--	--	(1,625,650)	(307)					
\$ 0 under \$ 5,000	--	--	(22,434,413)	(269)					
5,000 " 10,000	--	--	(2,757,062)	(376)					
10,000 and over	--	--	(2,333,909)	(486)					
TOTAL - NONTAXABLE RETURNS	\$ --	\$ --	\$ (29,151,034)	\$ (289)					
TOTAL RESIDENT RETURNS	\$ 923,601,137	\$ 2,141	\$ 799,942,370	\$ 1,636					

Individual Income - 1994

TABLE 11
COMPARISON OF NUMBER OF RESIDENT RETURNS, BEFORE AND AFTER CREDITS, AT SELECTED TAX LEVELS, AGI, AND BY STATUS - 1994

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	3,409	3,409	--	--	--	--	--	--	--	--
\$ 0 under \$ 5,000	69,123	78,814	29,640	19,949	1,467	1,467	--	--	--	--
5,000 " 20,000	2,262	12,020	5,170	7,545	42,424	37,837	35,385	31,743	13,788	9,884
20,000 and over	284	850	399	339	750	666	2,719	4,345	88,894	86,846
TOTAL	75,078	95,093	35,209	27,833	44,641	39,970	38,104	36,088	102,682	96,730
<u>JOINT RETURNS</u>										
Loss	2,177	2,177	--	--	--	--	--	--	--	--
\$ 0 under \$ 5,000	20,390	20,803	495	82	--	--	--	--	--	--
5,000 " 20,000	8,324	23,802	9,275	3,206	12,159	5,600	4,818	1,968	--	--
20,000 and over	907	5,444	1,258	1,080	3,262	5,543	11,184	14,481	131,383	121,446
TOTAL	31,798	52,226	11,028	4,368	15,421	11,143	16,002	16,449	131,383	121,446
<u>HEAD OF HOUSEHOLD RETURNS</u> ¹										
Loss	309	309	--	--	--	--	--	--	--	--
\$ 0 under \$ 5,000	6,641	7,249	608	--	--	--	--	--	--	--
5,000 " 20,000	491	5,327	1,718	1,755	6,393	5,473	5,996	2,865	822	--
20,000 and over	98	331	63	339	626	1,554	1,898	3,819	18,706	15,348
TOTAL	7,539	13,216	2,389	2,094	7,019	7,027	7,894	6,684	19,528	15,348
<u>ALL RETURNS</u>										
Loss	5,895	5,895	--	--	--	--	--	--	--	--
\$ 0 under \$ 5,000	96,154	106,866	30,743	20,031	1,467	1,467	--	--	--	--
5,000 " 20,000	11,077	41,149	16,163	12,506	60,976	48,910	46,199	36,576	14,610	9,884
20,000 and over	1,289	6,625	1,720	1,758	4,638	7,763	15,801	22,645	238,983	223,640
TOTAL	114,415	160,535	48,626	34,295	67,081	58,140	62,000	59,221	253,593	233,524

¹ Includes qualifying surviving spouses.

Individual Income - 1994

TABLE 12
 TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER \$50,000,
 SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 1994
 (All Resident Returns)

ADJUSTED GROSS INCOME CLASS	LONG FORM (N-12) RETURNS					SHORT FORM (N-13) RETURNS				
	Number of Returns	Adjusted Gross Income ¹	Tax Liability		Number of Returns	Adjusted Gross Income ¹	Tax Liability			
			Number of Returns	Amount			Number of Returns	Amount		
ALL RETURNS										
Under \$ 1,000	33,852	\$ 9,552,658	1,997	\$ 9,775	37,028	\$ 4,993,747	1,046	\$ 3,206		
\$ 1,000 "	12,108	17,956,090	1,859	20,320	7,107	10,260,796	1,467	8,231		
2,000 "	10,069	25,343,812	2,523	53,457	5,083	12,657,958	3,085	48,904		
3,000 "	11,887	41,254,573	7,678	240,009	4,932	17,177,123	4,139	142,880		
4,000 "	8,624	38,723,114	5,230	304,472	3,569	15,889,753	3,186	193,925		
5,000 "	8,641	47,516,753	5,672	535,268	3,999	21,890,359	3,873	445,693		
6,000 "	16,776	117,298,713	14,148	2,094,208	6,652	46,326,996	6,601	1,280,159		
8,000 "	13,626	121,936,733	11,832	2,740,275	6,063	54,820,225	6,063	2,008,357		
10,000 "	35,954	448,415,875	33,557	14,839,799	13,681	168,941,172	13,681	7,756,848		
15,000 "	32,656	572,330,459	31,544	25,270,469	10,977	191,768,345	10,977	10,711,982		
20,000 "	66,755	1,654,306,168	65,973	86,155,828	12,706	302,552,547	12,706	19,847,158		
30,000 "	46,146	1,603,523,880	45,749	89,022,090	4,243	145,751,391	4,243	10,579,300		
40,000 "	34,163	1,519,694,674	34,123	85,127,741	1,589	69,599,063	1,589	5,205,733		
TOTAL	331,257	\$6,217,853,502	261,885	\$306,413,711	117,629	\$1,062,629,475	72,656	\$ 58,232,376		

See end of table for footnotes.

Individual Income - 1994

TABLE 12 (continued)
 TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER \$50,000,
 SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 1994
 (All Resident Returns)

ADJUSTED GROSS INCOME CLASS	LONG FORM (N-12) RETURNS					SHORT FORM (N-13) RETURNS				
	Number of Returns	Adjusted Gross Income ¹	Tax Liability		Number of Returns	Adjusted Gross Income ¹	Tax Liability			
			Number of Returns	Amount			Number of Returns	Amount		
SINGLE RETURNS²										
Under \$ 1,000	v	\$ 6,882,785	1,997	\$ 9,775	30,342	\$ 4,359,639	1,046	\$ 3,206		
\$ 1,000 "	2,000	7,931	11,655,315	1,859	20,320	5,988	8,577,448	1,467	8,231	
2,000 "	3,000	7,394	18,585,537	2,523	53,457	4,502	11,264,389	3,085	48,904	
3,000 "	4,000	9,761	33,956,936	7,484	239,107	4,270	14,909,938	4,091	142,472	
4,000 "	5,000	5,516	24,763,914	4,618	296,654	2,988	13,245,863	2,937	189,765	
5,000 "	6,000	5,291	28,795,227	4,738	514,550	3,593	19,661,637	3,593	437,129	
6,000 "	8,000	10,393	72,312,299	9,778	1,877,098	5,916	41,258,856	5,916	1,249,220	
8,000 "	10,000	8,409	74,998,213	8,044	2,341,639	5,041	45,592,110	5,041	1,855,816	
10,000 "	15,000	21,218	265,117,139	20,668	11,399,082	11,005	135,647,625	11,005	6,841,290	
15,000 "	20,000	19,832	347,055,503	19,653	18,451,438	8,331	145,531,805	8,331	8,830,995	
20,000 "	30,000	36,932	911,391,256	36,771	56,387,521	9,677	230,013,800	9,677	16,080,546	
30,000 "	40,000	19,435	674,394,525	19,367	44,769,408	2,740	94,220,970	2,740	7,462,230	
40,000 "	50,000	11,029	486,447,425	11,009	32,703,092	772	33,788,167	772	2,825,890	
TOTAL		163,141	\$2,956,356,074	148,509	\$ 169,063,141	95,165	\$ 798,072,247	59,701	\$ 45,975,694	

See end of table for footnotes.

Individual Income - 1994

TABLE 12 (continued)
 TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER \$50,000,
 SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 1994
 (All Resident Returns)

ADJUSTED GROSS INCOME CLASS	LONG FORM (N-12) RETURNS					SHORT FORM (N-13) RETURNS				
	Number of Returns	Adjusted Gross Income ¹	Tax Liability		Number of Returns	Adjusted Gross Income ¹	Tax Liability			
			Number of Returns	Amount			Number of Returns	Amount		
JOINT RETURNS										
Under \$ 1,000	7,093	\$ 2,224,315	--	\$ --	4,110	\$ 419,657	--	\$ --		
\$ 1,000 "	2,000	3,339	5,001,013	--	--	792	1,255,150	--	--	
2,000 "	3,000	2,251	5,628,176	--	--	302	717,319	--	--	
3,000 "	4,000	1,567	5,397,776	--	--	457	1,558,806	24	24	
4,000 "	5,000	2,870	12,901,765	395	3,471	281	1,280,489	76	548	
5,000 "	6,000	3,136	17,526,697	761	13,808	277	1,529,846	151	4,520	
6,000 "	8,000	5,062	35,693,172	3,069	87,815	536	3,686,967	485	17,190	
8,000 "	10,000	4,008	36,136,601	2,807	216,112	459	4,191,350	459	51,726	
10,000 "	15,000	10,312	128,168,528	8,486	1,906,816	1,222	15,241,953	1,222	333,217	
15,000 "	20,000	8,143	142,228,333	7,391	3,300,292	1,421	24,590,633	1,421	904,904	
20,000 "	30,000	22,062	551,497,751	21,539	20,911,459	1,650	39,807,784	1,650	1,901,356	
30,000 "	40,000	20,760	727,567,088	20,431	32,921,977	1,323	45,087,689	1,323	2,661,710	
40,000 "	50,000	19,620	875,358,653	19,600	43,058,652	817	35,810,896	817	2,379,843	
TOTAL	110,223	\$ 2,545,329,868	84,479	\$ 102,420,402	13,647	\$ 175,178,539	7,628	\$ 8,255,038		

See end of table for footnotes.

Individual Income - 1994

TABLE 12 (continued)
 TYPE OF RETURN FILED BY THOSE WITH ADJUSTED GROSS INCOME UNDER \$50,000,
 SHOWING NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY BY STATUS - 1994
 (All Resident Returns)

ADJUSTED GROSS INCOME CLASS	LONG FORM (N-12) RETURNS					SHORT FORM (N-13) RETURNS				
	Number of Returns	Adjusted Gross Income	Tax Liability		Number of Returns	Adjusted Gross Income	Tax Liability			
			Number of Returns	Amount			Number of Returns	Amount		
HEAD OF HOUSEHOLD RETURNS ³										
Under \$ 1,000	1,812	\$ 445,558	--	\$ --	2,576	\$ 214,451	--	\$ --		
\$ 1,000 " 2,000	838	1,299,762	--	--	327	428,198	--	--		
2,000 " 3,000	424	1,130,099	--	--	279	676,250	--	--		
3,000 " 4,000	559	1,899,861	194	902	205	708,379	24	384		
4,000 " 5,000	238	1,057,435	217	4,347	300	1,363,401	173	3,612		
5,000 " 6,000	214	1,194,829	173	6,910	129	698,876	129	4,044		
6,000 " 8,000	1,321	9,293,242	1,301	129,295	200	1,381,173	200	13,749		
8,000 " 10,000	1,209	10,801,919	981	182,524	563	5,036,765	563	100,815		
10,000 " 15,000	4,424	55,130,208	4,403	1,533,901	1,454	18,051,594	1,454	582,341		
15,000 " 20,000	4,681	83,046,623	4,500	3,518,739	1,225	21,645,907	1,225	976,083		
20,000 " 30,000	7,761	191,417,161	7,663	8,856,848	1,379	32,730,963	1,379	1,865,256		
30,000 " 40,000	5,951	201,562,267	5,951	11,330,705	180	6,442,732	180	455,360		
40,000 " 50,000	3,514	157,888,596	3,514	9,365,997	--	--	--	--		
TOTAL	32,946	\$ 716,167,560	28,897	\$ 34,930,168	8,817	\$ 89,378,689	5,327	\$ 4,001,644		

1 Excludes losses.

2 Includes married filing separately.

3 Includes qualifying surviving spouses.

Individual Income - 1994

TABLE 13
SOURCES OF INCOME 1985 - 1994
All Returns
(In Millions of Dollars)

SOURCES OF INCOME	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Salaries and Wages	\$ 6,992	\$ 7,236	\$ 8,322	\$ 9,207	\$ 10,372	\$ 11,106	\$ 12,056	\$ 12,757	\$ 12,938	\$ 13,454
Taxable Dividends	171	163	222	240	273	289	278	282	273	307
Interest	640	556	629	674	790	840	824	720	526	529
Business and Professions										
Net Profit	313	303	446	568	637	698	709	694	752	780
Net Loss	47	43	62	61	56	72	82	83	105	111
Sale of Capital Assets										
Net Gain	190 ³	326 ³	612	839	966	1,139	681	567	611	577
Net Loss	29 ³	23 ³	35	39	30	38	34	32	54	42
Rents and Royalties										
Net Profit	105 ³	129 ³	138	156	185	205	244	263	254	273
Net Loss	217 ³	175 ³	156	133	127	136	176	156	180	187
Partnerships										
Net Profit	83 ³	107 ³	158	208	244	252	322	341	292	340
Net Loss	87 ³	114 ³	76	64	60	73	102	78	85	100
Estates and Trusts (Income Less Loss)	38 ³	37 ³	25	34	44	59	55	68	71	88
All Other Sources ¹ (Income Less Loss)	232 ³	211 ³	198	229	237	380	386	398	442	818
Total Income ²	\$ 8,384 ⁴	\$ 8,713 ⁴	\$ 10,421	\$ 11,858	\$ 13,475	\$ 14,649	\$ 15,161	\$ 15,739	\$ 15,735	\$ 16,727

¹ Includes annuities, small business corporations, refunds, alimony, and all other miscellaneous sources from resident returns. For 1987, also includes rents, royalties, partnerships, estates, and trusts from nonresident returns.

² Income before statutory adjustments.

³ Data available for residents only.

⁴ Total does not add up due to unavailability of certain nonresident data.

Individual Income - 1994

TABLE 14
TYPE AND AMOUNT OF DEDUCTIONS 1985 - 1994
All Returns
(In Millions of Dollars)

TYPE OF DEDUCTIONS	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Itemized Deductions:										
Contributions	\$ 143	\$ 160	\$ 175	\$ 190	\$ 223	\$ 222	\$ 253	\$ 278	\$ 289	\$ 287
Interest	869	906	930	936	1,053	1,131	1,260	1,354	1,335	1,408
Taxes	650	695	646	736	813	846	906	990	999	1,141
Medical and Dental	77	76	69	73	84	109	106	133	135	150
Casualty Losses	1	6	11	11	5	5	9	38	5	11
Moving Expenses ¹	n/a	n/a	15	18	25	25	25	22	20	n/a
Other Deductions	124	126	76	78	103	120	139	166	183	206
Total Reported	\$ 1,865	\$ 1,968	\$ 1,922	\$ 2,043	\$ 2,306	\$ 2,458	\$ 2,699	\$ 2,981	\$ 2,967	\$ 3,203
Unallowed Deductions ²	--	--	--	--	--	--	43	45	42	47
Total Allowed	\$ 1,865	\$ 1,968	\$ 1,922	\$ 2,043	\$ 2,306	\$ 2,458	\$ 2,656	\$ 2,936	\$ 2,924	\$ 3,155

¹ Beginning in 1987, moving expenses became an itemized deduction. In 1994, moving expenses became an adjustment to income.

² In 1991, itemized deductions limited for taxpayers with adjusted gross income more than \$100,000 or \$50,000 if married filing separately.

Individual Income - 1994

TABLE 15
TYPE AND NUMBER OF RETURNS FILED IN EACH TAXATION DISTRICT, 1985 - 1994

TYPE OF RETURN	1985 ¹	1986 ¹	1987	1988	1989	1990	1991	1992	1993	1994
<u>First Taxation District</u>										
Form N-12	237,585	242,537	264,038	272,550	282,669	290,628	298,253	304,892	308,171	317,440
Form N-13	89,969	83,050	92,659	95,266	103,702	99,533	95,086	90,378	87,591	87,426
Form N-15	18,332	18,364	22,442	26,069	26,261	31,368	34,301	34,956	34,611	35,849
TOTAL - FIRST DISTRICT	345,886	343,951	379,139	393,885	412,632	421,529	427,640	430,226	430,373	440,715
<u>Second Taxation District</u>										
Form N-12	28,000	28,664	31,683	32,615	35,077	37,428	39,188	40,255	41,179	42,863
Form N-13	9,299	9,352	10,038	10,185	10,723	10,656	10,833	10,732	10,114	10,408
Form N-15	786	735	796	918	1,001	1,961	1,494	1,662	1,414	1,478
TOTAL - SECOND DISTRICT	38,085	38,751	42,517	43,718	46,801	50,045	51,515	52,649	52,707	54,749
<u>Third Taxation District</u>										
Form N-12	31,858	31,881	35,087	36,640	38,910	41,503	43,525	45,029	45,492	46,202
Form N-13	12,000	11,986	13,225	14,326	15,382	16,002	15,518	15,137	14,724	15,228
Form N-15	450	431	535	622	705	981	941	1,078	969	1,066
TOTAL - THIRD DISTRICT	44,308	44,298	48,847	51,588	54,997	58,486	59,984	61,244	61,185	62,496
<u>Fourth Taxation District</u>										
Form N-12	13,812	13,854	15,787	16,538	17,774	18,675	19,521	20,045	19,977	20,947
Form N-13	5,049	5,208	5,846	5,833	6,275	6,360	6,069	5,290	5,285	5,201
Form N-15	193	220	246	333	368	532	456	613	663	593
TOTAL - FOURTH DISTRICT	19,054	19,282	21,879	22,704	24,417	25,567	26,046	25,948	25,925	26,741
<u>All Taxation Districts</u>										
Form N-12	311,255	316,936	346,595	358,343	374,430	388,234	400,487	410,221	414,819	427,452
Form N-13	116,317	109,596	121,768	125,610	136,082	132,551	127,506	121,537	117,714	118,263
Form N-15	19,761	19,750	24,019	27,942	28,335	34,842	37,192	38,309	37,657	38,986
TOTAL - ALL RETURNS	447,333	446,282	492,382	511,895	538,847	555,627	565,185	570,067	570,190	584,701

¹ excludes the blind, deaf and disabled; and dependents with unearned income of \$1,040 or more, who may be claimed on another taxpayer's return.

APPENDIX

FACSIMILES OF INDIVIDUAL INCOME
TAX RETURNS AND INSTRUCTIONS