

**Table 9.6-- SOURCE OF INCOME REPORTED FOR STATE INCOME TAX RETURNS,
BY NUMBER OF RETURNS AND AMOUNT,
HAWAII COUNTY: 1994 TO 1998**

Sources of income	1994	1995	1996	1997	1998
NUMBER OF RETURNS:					
Salaries & wages	43,562	42,330	41,716	43,927	44,334
Taxable dividends	11,227	10,603	11,084	11,749	11,792
Interest	38,503	39,012	35,908	37,336	37,183
Sale capital assets					
Net gain	5,679	4,537	4,044	7,091	7,381
Net loss	1,818	1,866	1,392	2,122	2,031
Rents and royalties					
Net profit	3,232	2,602	3,017	2,539	2,704
Net loss	2,350	2,449	2,677	2,772	2,577
Partnerships & S-corporations					
Net profit	1,415	1,084	1,489	1,355	1,476
Net loss	736	773	1,225	897	769
Estates and trusts					
(Income less loss)	543	319	320	289	345
Pensions & annuities	NA	NA	8,227	9,271	9,662
Taxable IRA distrib.	NA	NA	2,161	2,817	3,568
All other sources <u>1/</u>					
Income less loss	20,927	15,820	17,950	(20,328)	12,207
Total income	55,406	53,586	54,281	58,179	58,675
Less adjustments to income	10,081	8,992	9,035	10,342	10,832
Adjusted gross income <u>2/</u>	61,430	53,586	54,281	58,179	58,675

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BY NUMBER OF RETURNS AND AMOUNT,
HAWAII COUNTY: 1994 TO 1998**

Sources of income	1994	1995	1996	1997	1998
AMOUNT (\$1,000):					
Salaries & wages	1,103,425	1,076,193	1,059,717	1,169,888	1,199,659
Dividends	23,790	23,667	24,908	31,472	29,209
Interest	52,717	64,308	60,798	62,033	67,643
Sale of capital assets					
Net gain	50,558	43,735	65,086	68,448	96,729
Net loss	3,691	6,580	2,757	(7,792)	(5,989)
Rents and royalties					
Net profit	19,611	16,387	20,596	20,218	20,382
Net loss	13,861	15,409	17,644	(19,465)	(16,370)
Partnerships & S-corporations					
Net profit	26,265	16,279	19,565	34,050	34,029
Net loss	5,991	6,666	9,188	(8,862)	(6,828)
Estates and trusts					
(Income less loss)	5,213	6,876	8,640	6,012	11,131
Pensions & annuities	NA	111,997	105,368	140,317	144,560
Taxable IRA distributions	NA	11,510	17,753	18,432	22,189
All other sources <u>1/</u>					
Income less loss	65,474	40,904	35,238	(20,328)	12,478
Total income	1,372,629	1,452,349	1,394,426	1,495,696	1,590,899
Less adjustments to income	17,272	16,210	15,230	19,775	21,288
Adjusted gross income <u>2/</u>	1,355,357	1,316,267	1,379,196	1,475,920	1,569,610

NA = Not available.

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

2/ Includes losses.

Source: Hawaii State Department of Taxation, Hawaii Income Patterns, Individuals (annual).