

**Table 9.6-- SOURCE OF INCOME REPORTED FOR STATE INCOME TAX RETURNS,
BY NUMBER OF RETURNS AND AMOUNT, HAWAII COUNTY:
1991 TO 1995**

Sources of income	1991	1992	1993	1994	1995
NUMBER OF RETURNS:					
Salaries & wages	43,393	42,743	43,217	43,562	42,330
Dividends	10,781	12,346	10,956	11,227	10,603
Interest	40,213	42,321	38,039	38,503	39,012
Business & profession					
Net profit	6,659	6,433	7,193	7,935	7,236
Net loss	2,180	2,383	3,683	3,572	2,903
Sale capital assets					
Net gain	4,609	5,458	6,755	5,679	4,537
Net loss	1,553	1,667	1,873	1,818	1,866
Rents and royalties					
Net profit	3,489	3,160	3,228	3,232	2,602
Net loss	2,322	2,017	2,312	2,350	2,449
Partnerships					
Net profit	1,601	1,456	1,629	1,415	1,084
Net loss	1,722	1,111	1,174	736	773
Estates and trusts					
(Income less loss)	214	192	311	543	319
Taxable annuities, pensions, & IRAs (income less loss)	NA	NA	NA	NA	NA
All other sources <u>1/</u>					
Net income	19,736	21,469	22,051	22,876	16,495
Net loss	2,487	1,893	315	1,949	675
Total income	54,878	55,414	54,746	55,406	53,586
Less adjustments to income <u>2/</u>	9,176	10,089	8,740	10,081	8,992
Adjusted gross income <u>3/</u>	54,878	55,414	54,746	61,430	53,586

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BY NUMBER OF RETURNS AND AMOUNT, HAWAII COUNTY:
1991 TO 1995**

Sources of income	1991	1992	1993	1994	1995
AMOUNT (\$1,000):					
Salaries & wages	1,006,526	1,062,885	1,083,913	1,103,425	1,076,193
Dividends	21,026	25,700	22,836	23,790	23,667
Interest	84,791	78,545	54,908	52,717	64,308
Business & profession					
Net profit	88,624	76,740	79,829	82,447	71,831
Net loss	10,584	10,444	17,845	18,644	14,138
Sale of capital assets					
Net gain	56,215	53,322	52,264	50,558	43,735
Net loss	3,003	3,384	5,456	3,691	6,580
Rents and royalties					
Net profit	20,890	21,343	20,740	19,611	16,387
Net loss	14,253	11,465	13,489	13,861	15,409
Partnerships					
Net profit	27,141	23,550	21,688	26,265	16,279
Net loss	9,240	8,895	9,129	5,991	6,666
Estates and trusts					
(Income less loss)	3,202	5,804	7,574	5,213	6,876
Unemployment compensation	NA	NA	NA	NA	20,601
Pensions & annuities	NA	NA	NA	NA	111,997
Taxable IRA distributions	NA	NA	NA	NA	11,510
All other sources <u>1/</u>					
Net income	45,253	62,864	59,220	65,474	40,904
Net loss	8,519	12,034	6,156	14,684	9,146
Total income	1,308,069	1,364,529	1,350,899	1,372,629	1,452,349
Less adjustments to income <u>2/</u>	15,995	15,223	15,017	17,272	16,210
Adjusted gross income <u>3/</u>	1,292,074	1,349,307	1,335,882	1,355,357	1,316,267

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

2/ Comprised of moving expenses, employee business expenses, 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.

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