

**Table 9.6-- SOURCE OF INCOME REPORTED FOR STATE INCOME TAX RETURNS,  
BY NUMBER OF RETURNS AND AMOUNT, HAWAII COUNTY:  
1992 TO 1996**

Sources of income	1992	1993	1994	1995	1996
NUMBER OF RETURNS:					
Salaries & wages	42,743	43,217	43,562	42,330	41,716
Taxable dividends	12,346	10,956	11,227	10,603	11,084
Interest	42,321	38,039	38,503	39,012	35,908
Sale capital assets					
Net gain	5,458	6,755	5,679	4,537	4,044
Net loss	1,667	1,873	1,818	1,866	1,392
Rents and royalties					
Net profit	3,160	3,228	3,232	2,602	3,017
Net loss	2,017	2,312	2,350	2,449	2,677
Partnerships & S-corporations					
Net profit	1,456	1,629	1,415	1,084	1,489
Net loss	1,111	1,174	736	773	1,225
Estates and trusts					
(Income less loss)	192	311	543	319	320
Pensions & annuities	NA	NA	NA	NA	8,227
Taxable IRA distrib.	NA	NA	NA	NA	2,161
All other sources <u>1/</u>					
Income less loss	19,576	21,736	20,927	15,820	17,950
Total income	55,414	54,746	55,406	53,586	54,281
Less adjustments to income <u>2/</u>	10,089	8,740	10,081	8,992	9,035
Adjusted gross income <u>3/</u>	55,414	54,746	61,430	53,586	54,281

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1992 TO 1996**

Sources of income	1992	1993	1994	1995	1996
AMOUNT (\$1,000):					
Salaries & wages	1,062,885	1,083,913	1,103,425	1,076,193	1,059,717
Dividends	25,700	22,836	23,790	23,667	24,908
Interest	78,545	54,908	52,717	64,308	60,798
Sale of capital assets					
Net gain	53,322	52,264	50,558	43,735	65,086
Net loss	3,384	5,456	3,691	6,580	2,757
Rents and royalties					
Net profit	21,343	20,740	19,611	16,387	20,596
Net loss	11,465	13,489	13,861	15,409	17,644
Partnerships & S-corporations					
Net profit	23,550	21,688	26,265	16,279	19,565
Net loss	8,895	9,129	5,991	6,666	9,188
Estates and trusts					
(Income less loss)	5,804	7,574	5,213	6,876	8,640
Pensions & annuities	NA	NA	NA	111,997	105,368
Taxable IRA distributions	NA	NA	NA	11,510	17,753
All other sources <u>1/</u>					
Income less loss	62,864	59,220	65,474	40,904	35,238
Total income	1,364,529	1,350,899	1,372,629	1,452,349	1,394,426
Less adjustments to income <u>2/</u>	15,223	15,017	17,272	16,210	15,230
Adjusted gross income <u>3/</u>	1,349,307	1,335,882	1,355,357	1,316,267	1,379,196

NA = Not available.

1/ Includes state tax refunds, alimony received, federally taxable social security benefits, unemployment compensation, 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.

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