



CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

GENERAL STATISTICS BRANCH

INCOMES ASSESSED

FOR

INCOME WAR TAX

IN

CANADA

1934

And Income War Tax Collected Thereon

Classified by Provinces, by Size of Incomes and

by Occupations.

Prepared from Information Supplied by the Income Tax Division,

Department of National Revenue.

by Authority of the Hon. R. C. Matthews, M.P.,

Minister of National Revenue.

Published by Authority of the HON. R. B. HANSON, K.C., M.P.,
Minister of Trade and Commerce.

OTTAWA

1935

DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH
OTTAWA

Dominion Statistician:	R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)
Chief, General Statistics Branch:	S. A. Cudmore, M.A., F.S.S.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

In countries where income tax is a normal feature of the revenue system, the statistics of incomes that come to the knowledge of the income tax officials have long been regarded as furnishing a guide both to the aggregate amount of the national income and more particularly to its distribution by income classes and by occupations of income taxpayers. Thus most estimates of the amount and the distribution of income in the United Kingdom and the United States take as their starting point the income tax statistics of incomes coming under review.

In Canada on account of the relatively high standard of living of our people the exemption limit has been comparatively high. Indeed, under income tax legislation of 1926 to 1931, the exemption limit for individual income tax was \$3,000 for married and \$1,500 for single persons in respect of incomes of the years 1925 to 1930 both inclusive. In the session of 1932, however, the exemption limit was reduced to \$2,400 for married and \$1,200 for single persons in respect of incomes of 1931 while in the 1933 session a further reduction was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes in 1932-33 and 1933-34.

The general rate of corporation income tax which, after an exemption of \$2,000, had been 10% on incomes under \$5,000 and 10½% on incomes of \$5,000 or over from 1919 to 1924 was reduced to 9% on incomes of 1925, 8.1% on incomes of 1926 and 8% on incomes of 1927, 1928 and 1929. It was raised again to 10% on incomes of 1930, to 11% on incomes of 1931 of \$5,000 or less and 11.55% on incomes in excess of \$5,000 and to 12½% on incomes of 1932 with an extra 1% where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries. Again in respect of the income of 1932 the \$2,000 exemption hitherto afforded corporations was removed.

In the consideration of the following tables, it should be remembered that the bulk of the income tax from individuals is collected in April, May and June, the first quarter of the fiscal year, on the income of the then preceding calendar year. Thus the figures of income assessed for the fiscal year ended March 31, 1934 apply in the main to the calendar year 1932, the income tax due on these incomes being collected mainly in April, May and June of 1933. Similarly, the figures of income assessed in the fiscal year 1933, apply for the most part to incomes earned in the calendar year 1931, and so on.

The figures of Table 1 show the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes for the last fourteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total incomes assessed from \$744,000,000 in the fiscal year ended 1927 to \$1,371,500,000 in the fiscal year ended 1931. Owing largely to the depression, the incomes assessed in 1932, 1933 and 1934 showed a great decline to \$992,600,000, \$944,100,000 and \$829,300,000 respectively, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While in 1933 individual incomes

assessed increased from \$660,100,000 to \$685,500,000 owing in part to the reduction of the exemption limit bringing many thousand more incomes under review, in 1934 both individual and corporation incomes were distinctly lower.

From Table 2 it will be seen that the great bulk of the income assessed is found in the provinces of Ontario and Quebec. So far as corporate incomes are concerned (see Table 3) this is partly due to the location of the head offices of most Canadian corporations in Toronto and Montreal. British Columbia ranks third in this comparison.

Table 4 shows by individuals and corporations the number of taxpayers and the amount of taxes paid in the last four fiscal years by size of income classes, while table 5 gives the same information by occupations of the taxpayers, individual or corporate, also for four years. Table 6 gives by provinces the number of individual and corporate taxpayers and the amount of taxes collected in the last four years, together with percentages showing the percentage of individuals and corporations paying tax in each province and of the revenue collected from each province.

Tables 7 and 8 give detailed information relating to size of income classes and amount of taxes paid by individuals and corporations in each province, together with similar information classified by occupations of individuals and corporations.

Besides the amount collected as income tax, in the fiscal year 1934 there was collected an additional \$4,829,635, this being the product of the tax imposed in 1933, and collected at the source, on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available.

Amount Received from Special Five Per Cent Tax on Interest and Dividends,
Fiscal Year ended Mar. 31, 1934.

Province	Amount of Tax Received	Percentage of Total
	\$	p.c.
Prince Edward Island	7,218	0.15
Nova Scotia	41,627	0.86
New Brunswick	21,898	0.45
Quebec	1,490,648	30.87
Ontario	2,933,351	60.74
Manitoba	69,287	1.44
Saskatchewan	8,311	0.17
Alberta	47,036	0.97
British Columbia	210,227	4.35
Yukon	32	-
Totals	4,829,635	100.00

1. AMOUNT OF INDIVIDUAL AND CORPORATE INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX, AND INCOME TAX REVENUE PAID IN TO THE RECEIVER-GENERAL, FISCAL YEARS ENDED MARCH 31, 1921-34.

Note.- Income war tax revenue received by the Receiver-General in the fiscal years ended 1919 and 1920 was \$9,349,720 and \$20,263,740 respectively.

Incomes Assessed

Fiscal Year	Individuals		Corporations		Total Amount	Income war tax paid to the Receiver- General
	No.	Amount	No.	Amount		
1921	190,561	-	3,696	-	912,410,429	46,381,824
1922	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170	78,684,355
1923	281,182	823,100,878	6,010	269,307,047	1,092,407,925	59,711,538
1924	239,036	802,617,497	5,569	305,410,374	1,108,027,871	54,204,028
1925	225,514	701,892,820	6,236	297,267,428	999,160,248	56,248,043
1926	209,539	697,016,973	5,738	306,093,673	1,003,110,646	55,571,962
1927/ ...	116,029	465,689,900	5,777	278,494,991	744,184,891	47,386,309
1928	122,026	604,736,116	6,121	435,496,832	1,040,232,948	56,571,047
1929	129,663	668,687,536	7,438	526,714,731	1,195,402,267	59,422,323
1930	142,154	781,174,030	7,957	544,019,414	1,325,193,444	69,020,726
1931	143,601	815,714,684	7,603	555,763,956	1,371,478,640	71,048,022
1932	133,621	660,107,257	6,010	332,498,963	992,606,220	61,254,400
1933x ...	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934x ...	203,957	617,717,251	8,913	211,614,313	829,331,564	56,569,537

/ In 1927 the exemption limit was raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married, and from \$1,500 to \$1,200 for single persons, and in 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

2. AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX BY PROVINCES, FOR THE FISCAL YEARS ENDED MARCH 31, 1930-34.

Province	Amount of income Assessed				
	1930	1931	1932	1933 ^x	1934 ^x
P.E.I.	2,293,916	2,238,000	1,981,321	2,015,664	2,072,019
N.S.	20,183,735	22,954,032	22,748,690	23,699,355	19,701,482
N.B.	16,743,421	17,441,133	15,941,318	16,253,444	16,551,288
Que.	402,108,906	374,899,266	234,313,011	259,566,516	179,807,900
Ont.	599,709,588	634,211,212	508,414,692	448,057,907	428,279,628
Man.	83,659,145	84,061,015	56,619,647	53,808,386	45,049,397
Sask.	42,729,044	38,709,748	24,279,759	19,765,936	19,056,999
Alta.	47,251,766	79,999,021	45,115,980	32,757,215	43,652,512
B.C.	109,367,418	115,849,332	82,033,481	87,124,464	73,972,698
Yukon	1,146,505	1,115,781	1,158,321	1,042,677	1,187,641
TOTALS	1,325,193,444	1,371,478,640	992,606,220	944,091,564	829,331,564

3. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF INCOME ASSESSED FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS ENDED MARCH 31, 1932-34.

Note.— The number of individual income taxpayers in 1933 and their total assessed income is affected by the lowering of the exemption limit in 1932 from \$1,500 to \$1,200 and from \$3,000 to \$2,400 for single and married persons respectively. In 1933 it was again lowered to \$2,000 for married and to \$1,000 for single persons.

1. INDIVIDUALS

Province	1932		1933		1934	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	363	1,774,280	496	1,679,912	556	1,525,354
N.S.	3,589	18,062,374	4,988	19,855,850	5,939	16,844,505
N.B.	2,668	12,859,395	3,995	14,127,246	4,958	14,868,767
Que.	29,368	157,759,210	37,445	198,638,008	42,876	126,769,543
Ont.	60,358	312,283,792	76,856	298,022,196	95,853	308,913,685
Man.	10,007	43,858,932	12,263	44,557,080	14,413	37,184,582
Sask.	5,479	20,761,370	6,221	18,517,056	7,388	18,145,251
Alta.	7,807	31,352,985	8,403	28,037,752	11,650	35,103,197
B.C.	13,658	60,439,705	15,917	61,085,731	19,824	57,228,697
Yukon	324	955,214	388	1,023,149	500	1,133,670
TOTALS	133,621	660,107,257	166,972	685,543,980	203,957	617,717,251

2. CORPORATIONS

Province	1932		1933		1934	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	43	207,041	57	335,752	83	546,666
N.S.	240	4,686,316	247	3,843,505	318	2,856,976
N.B.	190	3,081,923	174	2,126,198	210	1,682,520
Que.	1,200	76,553,801	1,573	60,928,508	1,883	53,038,358
Ont.	2,529	196,130,900	2,856	150,035,711	4,131	119,365,943
Man.	451	12,760,715	423	9,251,306	392	7,864,816
Sask.	273	3,518,389	161	1,248,880	319	911,748
Alta.	362	13,762,995	333	4,719,463	418	8,549,315
B.C.	716	21,593,776	653	26,038,733	1,153	16,744,001
Yukon	6	203,107	6	19,528	6	53,970
TOTALS	6,010	332,498,963	6,483	258,547,584	8,913	211,614,313

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1930-34.

1. INDIVIDUALS

(a) Number of Taxpayers.

Income Class	1930	1931	1932	1933	1934
Under \$2,000	38,709	38,788	37,002	63,276	93,316
\$2,000 to \$3,000	20,090	20,885	19,595	29,156	46,207
\$3,000 to \$4,000	24,429	22,869	21,160	27,546	27,778
\$4,000 to \$5,000	17,468	17,909	16,555	15,760	13,312
\$5,000 to \$6,000	10,980	11,348	10,410	8,951	6,670
\$6,000 to \$7,000	7,349	7,483	6,839	5,556	4,082
\$7,000 to \$8,000	4,620	4,814	4,573	3,481	2,770
\$8,000 to \$9,000	3,313	3,449	3,238	2,580	1,937
\$9,000 to \$10,000	2,607	2,609	2,462	1,962	1,445
\$10,000 to \$15,000	6,575	6,825	5,901	4,577	3,284
\$15,000 to \$20,000	2,540	2,878	2,405	1,653	1,254
\$20,000 to \$25,000	1,181	1,314	1,123	872	665
\$25,000 to \$30,000	674	784	646	483	349
\$30,000 to \$35,000	()	()	491	333	228
\$35,000 to \$40,000	(1,016	1,045)	267	169	162
\$40,000 to \$45,000	()	()	197	130	116
\$45,000 to \$50,000	()	()	143	97	75
\$50,000 and over	603	601	614	390	307
Totals	142,154	143,601	133,621	166,972	203,957

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	284,797	171,237	162,613	416,776	389,083
\$2,000 to \$3,000	290,052	316,458	291,274	453,936	1,015,183
\$3,000 to \$4,000	399,316	327,728	294,739	538,647	1,096,121
\$4,000 to \$5,000	402,594	437,407	375,629	559,397	995,500
\$5,000 to \$6,000	441,412	448,935	410,920	573,859	874,915
\$6,000 to \$7,000	596,835	478,385	434,007	570,900	810,922
\$7,000 to \$8,000	453,082	472,641	475,306	513,383	771,434
\$8,000 to \$9,000	470,636	484,866	466,442	560,968	743,943
\$9,000 to \$10,000	534,755	518,664	470,925	562,341	718,510
\$10,000 to \$15,000	2,650,707	2,528,683	2,203,781	2,405,573	2,735,469
\$15,000 to \$20,000	2,226,401	2,386,232	1,955,947	1,980,689	2,032,264
\$20,000 to \$25,000	1,937,343	2,071,218	1,727,028	1,903,341	1,881,997
\$25,000 to \$30,000	1,737,813	1,860,843	1,492,213	1,568,725	1,439,868
\$30,000 to \$35,000	()	()	1,507,718	1,528,988	1,289,887
\$35,000 to \$40,000	()	()	968,530	986,314	1,114,983
\$40,000 to \$45,000	(4,486,976	4,277,731)	882,019	855,278	947,111
\$45,000 to \$50,000	()	()	746,336	768,749	757,856
\$50,000 and over	10,571,399	10,131,814	10,269,892	9,032,358	8,785,854
Totals	27,484,118	26,913,472	25,135,319	25,780,222	29,000,900
Unclassified amounts	275,882	231,015	148,595	564,750	501,980
Totals	27,760,000	27,205,087	25,283,914	26,344,972	29,502,880
Refunds	522,497	580,006	511,068	385,506	319,165
Net Totals	27,237,503	26,624,181	24,772,846	25,959,466	29,183,715

4. NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1930-34. - Concl.

2. CORPORATIONS
(a) Number of Taxpayers

Income Class	1930	1931	1932	1933	1934
Under \$2,000	-	-	-	-	4,575
\$2,000 to \$3,000	1,528	1,400	1,123	1,423	1,040
\$3,000 to \$4,000	781	723	555	693	542
\$4,000 to \$5,000	551	468	431	529	337
\$5,000 to \$6,000	440	426	343	355	252
\$6,000 to \$7,000	345	334	294	296	188
\$7,000 to \$8,000	274	249	222	206	142
\$8,000 to \$9,000	232	203	197	210	131
\$9,000 to \$10,000	222	168	140	188	105
\$10,000 to \$15,000	702	654	495	520	342
\$15,000 to \$20,000	441	438	354	344	204
\$20,000 to \$25,000	289	326	229	242	156
\$25,000 to \$30,000	238	254	176	153	97
\$30,000 to \$35,000	()	()	175	149	91
\$35,000 to \$40,000	()	()	119	113	61
\$40,000 to \$45,000	(511	563)	100	75	50
\$45,000 to \$50,000	()	()	80	77	54
\$50,000 and over	1,398	1,393	971	904	540
Totals	7,957/1	7,603/2	6,010/3	6,483/4	8,913/5

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	-	-	-	-	331,105
\$2,000 to \$3,000	76,349	66,338	54,297	91,654	209,587
\$3,000 to \$4,000	119,366	98,914	91,214	141,045	199,204
\$4,000 to \$5,000	132,597	111,442	122,421	187,115	185,218
\$5,000 to \$6,000	142,324	146,851	145,178	151,721	176,256
\$6,000 to \$7,000	140,715	142,237	147,203	164,531	166,846
\$7,000 to \$8,000	142,926	123,619	135,742	129,184	119,848
\$8,000 to \$9,000	150,951	137,066	143,269	180,129	156,980
\$9,000 to \$10,000	160,785	125,480	112,685	159,422	131,742
\$10,000 to \$15,000	621,296	587,729	550,720	656,580	567,791
\$15,000 to \$20,000	590,491	567,087	531,830	574,294	493,291
\$20,000 to \$25,000	494,263	597,828	496,928	599,364	483,036
\$25,000 to \$30,000	533,373	550,948	437,202	471,897	340,525
\$30,000 to \$35,000	()	()	555,401	525,761	447,571
\$35,000 to \$40,000	()	()	457,740	469,670	326,112
\$40,000 to \$45,000	{ 1,551,375	1,802,322 }	446,056	393,761	272,523
\$45,000 to \$50,000	()	()	405,241	432,857	416,218
\$50,000 and over	37,244,203	39,370,016	31,868,113	31,229,794	22,939,240
Totals	42,117,562/1	44,440,244/2	36,704,293/3	36,560,007/4	27,969,757/5
Unclassified amounts	332,519	471,429	266,755	1,106	18,869
Totals	42,450,081	44,911,673	36,971,048	36,561,113	27,988,626
Refunds	666,857	487,832	489,494	453,882	602,804
Net Totals	41,783,224	44,423,841	36,481,554	36,107,231	27,385,822

/1. Totals include 5 corporations paying \$16,548 in taxation. /2. Totals include 4 corporations paying \$12,367 in taxation. /3 Totals include 6 corporations paying \$3,053 in taxation. /4. Totals include 6 corporations paying \$1,229 in taxation. /5. Totals include 6 corporations paying \$6,664 in taxation.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1930-34.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1930	1931	1932	1933 ^x	1934 ⁺
Agrarians	2,626	2,276	653	249	262
Professionals	7,439	7,448	6,512	6,012	5,941
Employees	95,328	99,658	96,272	132,722	167,737
Merchants, retail	11,117	10,174	7,314	6,009	4,960
Merchants, wholesale	1,500	1,563	987	690	575
Manufacturers	1,140	947	823	531	467
Natural resources	243	174	147	101	77
Financial	9,534	9,278	9,718	9,736	11,753
Personal Corporations	912	597	568	510	618
Family Corporations	3,129	3,235	2,626	1,780	1,576
All others	9,186	8,251	8,001	8,632	9,991
Totals	142,154	143,601	133,621	166,972	203,957

(b) Amount of Taxes Paid

Classes	1930	1931	1932	1933	1934
	\$	\$	\$	\$	\$
Agrarians	123,909	131,910	36,379	27,620	22,334
Professionals	1,716,675	1,913,761	1,893,161	1,762,428	2,008,471
Employees	8,336,416	8,717,015	8,355,336	9,700,590	11,340,010
Merchants, retail	1,248,277	1,196,920	830,524	620,154	527,693
Merchants, wholesale	464,726	454,540	271,459	184,932	217,233
Manufacturers	263,525	225,135	162,354	179,678	129,978
Natural resources	79,677	57,942	21,331	14,061	11,514
Financial	7,084,327	6,641,080	5,874,722	6,048,695	7,512,473
Personal Corporations	3,614,204	3,114,145	3,082,674	3,113,532	2,768,992
Family Corporations	1,881,138	1,953,544	1,993,797	1,685,614	1,354,613
All others	2,671,243	2,507,479	2,613,581	2,442,918	3,107,589
Unclassified	275,882	291,616	148,596	564,750	501,980
Totals	27,759,999	27,205,087	25,283,914	26,344,972	29,502,880
Refunds	522,497	580,906	511,068	385,506	319,165
Net Totals	27,237,502	26,624,181	24,772,846	25,959,466	29,183,715

^x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

⁺ In 1933 the exemption limit was further lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,
1930-34. -- Concluded

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1930	1931	1932	1933	1934 ^x
Agrarians	111	88	39	40	71
Merchants, retail	1,551	1,349	1,044	1,017	1,427
Merchants, wholesale	1,071	958	640	741	874
Manufacturers	2,502	2,475	1,803	1,829	1,897
Natural resources	309	295	143	169	198
Financial	1,021	1,134	1,050	1,270	2,353
Transportation and Public Utilities	358	345	312	316	434
All others	1,034	959	979	1,101	1,159
Totals	7,957	7,603	6,010	6,483	8,913

(b) Amount of Taxes Paid

Classes	1930	1931	1932	1933	1934
	\$	\$	\$	\$	\$
Agrarians	58,028	56,404	19,088	32,370	19,146
Merchants, retail	2,836,933	2,798,156	2,241,079	2,060,741	1,332,731
Merchants, wholesale	2,981,802	2,975,641	1,493,306	1,848,583	1,491,913
Manufacturers	19,885,735	21,988,645	17,692,605	16,357,552	11,849,040
Natural resources	3,617,300	4,211,330	2,872,504	3,177,428	3,017,750
Financial	3,960,486	4,261,232	4,830,390	5,821,512	4,668,265
Transportation and Public Utilities	6,686,498	6,192,278	4,769,437	4,451,196	3,607,251
All others	2,090,779	1,956,557	2,773,884	2,810,625	1,963,661
Unclassified	332,520	471,430	266,755	1,106	18,869
Totals	42,450,081	44,911,673	36,971,048	36,561,113	27,998,626
Refunds	666,857	487,832	489,494	453,882	602,804
Net Totals	41,783,224	44,423,841	36,481,554	36,107,231	27,385,822

Grand Totals, Individuals
and Corporations 69,020,726 71,048,022 61,254,400 62,066,697 56,569,537

^x In 1933 the statutory ^{exemption} income of \$2,000 on corporation incomes was removed.

PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1931-34.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1931		1932		1933 ^x		1934 ⁺	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	490	.34	363	.27	496	.30	556	.27
Nova Scotia	3,462	2.41	3,589	2.68	4,988	2.99	5,939	2.91
New Brunswick	2,822	1.97	2,668	2.00	3,995	2.39	4,958	2.43
Quebec	30,211	21.04	29,368	21.98	37,445	22.43	42,876	21.02
Ontario	64,713	45.06	60,358	45.18	76,856	46.03	95,853	47.00
Manitoba	10,764	7.50	10,007	7.49	12,263	7.34	14,413	7.07
Saskatchewan	7,544	5.25	5,479	4.10	6,221	3.73	7,388	3.62
Alberta	8,956	6.24	7,807	5.84	8,403	5.03	11,650	5.71
British Columbia	14,279	9.94	13,658	10.22	15,917	9.53	19,824	9.72
Yukon	360	.25	324	.24	388	.23	500	.25
Head Office	-	-	-	-	-	-	-	-
Totals	143,601	100.00	133,621	100.00	166,972	100.00	203,957	100.00

(b) Amount of Taxes Collected

Province	1931		1932		1933 ^x		1934 ⁺	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	30,649	.115	29,509	.119	25,190	.10	25,505	.09
Nova Scotia	364,143	1.368	400,802	1.618	448,055	1.73	524,300	1.80
New Brunswick	353,877	1.323	313,312	1.265	343,713	1.32	471,420	1.61
Quebec	9,466,029	35.554	8,735,717	35.263	9,521,960	36.68	9,912,171	33.96
Ontario	11,993,943	45.043	11,575,632	46.728	11,774,141	45.36	14,089,962	48.28
Manitoba	1,397,110	5.248	1,025,787	4.141	1,016,341	3.92	1,053,598	3.61
Saskatchewan	438,677	1.648	255,187	1.030	222,132	.85	263,253	.90
Alberta	1,001,748	3.762	832,471	3.360	549,071	2.11	665,273	2.28
British Columbia	1,571,002	5.901	1,596,570	6.445	1,657,389	6.38	1,758,846	6.03
Yukon	6,200	.023	7,306	.029	10,382	.04	19,808	.07
Head Office	798	.003	553	.002	391,092	1.51	399,579	1.37
Totals	26,624,181	100.000	24,772,846	100.000	25,959,466	100.00	29,183,715	100.00

^x In 1932 the exemption limit was lowered from \$3,000 to \$2,400 for married and from \$1,500 to \$1,200 for single persons.

⁺ In 1933 the exemption limit was lowered from \$2,400 to \$2,000 for married and from \$1,200 to \$1,000 for single persons.

o. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PER-
CENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1931-34. - Cont'd.

2. CORPORATIONS
(a) Number of Taxpayers

Province	1931		1932		1933		1934 ^x	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	54	.71	43	.71	57	.88	83	.93
Nova Scotia	267	3.51	240	3.99	247	3.81	318	3.57
New Brunswick	222	2.92	190	3.16	174	2.68	210	2.35
Quebec	1,524	20.05	1,200	19.97	1,573	24.26	1,883	21.12
Ontario	3,317	43.63	2,529	42.08	2,856	44.05	4,131	46.35
Manitoba	625	8.22	451	7.50	423	6.53	392	4.40
Saskatchewan	305	4.01	273	4.55	161	2.48	319	3.58
Alberta	458	6.02	362	6.03	733	5.14	418	4.69
British Columbia	827	10.88	716	11.91	653	10.08	1,153	12.94
Yukon	4	.05	6	.10	6	.09	6	.07
Head Office	-	-	-	-	-	-	-	-
Totals	7,603	100.00	6,010	100.00	6,483	100.00	8,913	100.00

(b) Amount of Taxes Collected

Province	1931		1932		1933		1934	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	15,022	.03	11,421	.031	53,670	.165	96,208	.351
Nova Scotia	301,866	.68	433,034	1.187	441,294	1.222	344,875	1.259
New Brunswick	259,070	.58	217,540	.596	248,698	.689	164,874	.603
Quebec	13,621,542	30.67	11,935,309	32.716	11,930,107	33.041	8,750,570	31.953
Ontario	22,719,923	51.14	18,692,674	51.240	18,907,191	52.365	14,523,601	53.033
Manitoba	2,140,661	4.82	1,206,562	3.307	1,118,052	3.096	799,023	2.918
Saskatchewan	494,277	1.11	148,294	.406	116,381	.322	93,720	.364
Alberta	1,314,295	2.96	1,021,377	2.800	859,055	2.379	678,115	2.476
British Columbia	3,535,452	7.96	2,807,283	7.695	2,425,136	6.716	1,903,303	6.950
Yukon	12,834	.03	3,053	.008	710	.002	6,664	.024
Head Office	8,899	.02	5,007	.014	937	.003	18,869	.069
Totals	44,423,841	100.00	36,481,554	100.000	36,107,231	100.000	27,385,822	100.000

^x In 1933 the statutory exemption of \$2,000 on corporation incomes was removed.

6. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAXPAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1931-34. -Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1931		1932		1933		1934	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	544	.36	406	.29	553	.32	639	.30
Nova Scotia	3,729	2.47	3,829	2.74	5,235	3.02	6,257	2.94
New Brunswick	3,044	2.01	2,858	2.05	4,169	2.40	5,168	2.43
Quebec	31,735	20.99	30,568	21.89	39,018	22.49	44,759	21.03
Ontario	68,030	44.99	62,887	45.03	79,712	45.96	99,984	46.97
Manitoba	11,389	7.53	10,458	7.49	12,686	7.31	14,805	6.95
Saskatchewan	7,849	5.19	5,752	4.12	6,382	3.68	7,707	3.62
Alberta	9,414	6.23	8,169	5.86	8,736	5.04	12,068	5.67
British Columbia	15,106	9.99	14,374	10.29	16,570	9.56	20,977	9.85
Yukon	364	.24	330	.24	394	.22	506	.24
Head Office	-	-	-	-	-	-	-	-
Totals	151,204	100.00	139,631	100.00	173,455	100.00	212,870	100.00

(b) Amount of Taxes Collected

Province	1931		1932		1933		1934	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	45,671	.06	40,930	.067	84,860	.14	121,713	.22
Nova Scotia	666,009	.94	833,836	1.361	889,349	1.43	869,175	1.54
New Brunswick	612,947	.86	530,852	.867	592,411	.95	636,294	1.12
Quebec	23,087,571	32.50	20,671,026	33.746	21,452,067	34.57	18,662,741	32.99
Ontario	34,713,871	48.86	30,268,306	49.415	30,681,332	49.43	28,613,563	50.58
Manitoba	3,537,771	4.98	2,232,349	3.644	2,134,393	3.44	1,852,621	3.28
Saskatchewan	932,954	1.31	403,481	.659	338,512	.54	362,973	.64
Alberta	2,316,043	3.26	1,853,848	3.026	1,408,126	2.27	1,343,388	2.37
British Columbia	5,106,454	7.19	4,403,853	7.189	4,082,526	6.58	3,662,149	6.47
Yukon	19,034	.03	10,359	.017	11,092	.02	26,472	.05
Head Office	9,697	.01	5,560	.009	392,029	.63	418,448	.74
Totals	71,048,022	100.00	61,254,400	100.000	62,066,697	100.00	56,569,537	100.00

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES.

1. INDIVIDUALS

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000		\$6,000 to \$7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	224	\$ 2,377	145	\$ 2,254	81	\$ 2,661	40	\$ 2,498	32	\$ 4,174	12	\$ 1,938
Nova Scotia	2,624	26,317	1,412	27,912	862	33,303	436	29,934	179	22,216	102	19,833
New Brunswick	2,199	22,684	1,189	24,355	706	26,395	304	20,914	178	20,763	90	17,674
Quebec	18,602	216,931	8,773	234,157	5,935	271,440	3,110	254,605	1,630	228,611	1,070	222,603
Ontario	42,421	450,793	22,587	490,319	13,292	520,223	6,371	472,159	3,168	413,084	1,917	382,521
Manitoba	6,989	67,374	3,249	60,766	1,898	64,129	871	57,763	440	51,172	275	48,603
Saskatchewan	4,051	39,461	1,673	30,039	938	23,857	333	22,173	157	18,863	86	15,526
Alberta	6,093	61,161	2,615	51,278	1,481	52,265	613	44,483	306	37,058	166	30,519
British Columbia	9,849	98,610	4,420	89,851	2,532	93,275	1,211	89,264	571	77,600	364	71,705
Yukon	264	3,375	144	4,252	53	2,573	23	1,707	9	1,374	-	-
Totals	93,316	989,083	46,207	1,015,183	27,778	1,096,121	13,312	995,500	6,670	874,915	4,082	810,922

Province	\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000		\$15,000 to \$20,000		\$20,000 to \$25,000		L
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
P. E. Island	4	\$ 688	8	\$ 2,338	5	\$ 1,993	5	\$ 4,654	-	-	-	-	
Nova Scotia	75	21,260	50	20,010	38	20,942	94	77,086	33	48,208	13	30,485	
New Brunswick	59	13,265	50	19,889	54	28,155	72	56,700	19	27,267	23	55,747	
Quebec	770	217,793	546	208,886	408	214,037	906	800,355	408	682,912	232	717,408	
Ontario	1,350	382,221	914	349,318	675	321,658	1,640	1,319,048	626	1,008,961	320	864,225	
Manitoba	161	42,722	116	41,648	95	40,072	195	157,803	60	91,559	28	74,057	
Saskatchewan	47	11,362	30	11,362	26	11,478	22	18,239	17	20,802	3	7,688	
Alberta	96	26,080	66	27,267	51	27,228	107	89,746	25	40,779	11	33,698	
British Columbia	208	56,043	154	62,054	93	52,948	239	206,481	66	111,776	35	38,689	
Yukon	-	-	3	1,171	-	-	4	5,357	-	-	-	-	
Totals	2,770	771,434	1,937	743,943	1,445	718,511	3,284	2,735,469	1,254	2,032,264	665	1,881,997	

/ Classes grouped to conceal net income and identity of taxpayers.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000		\$40,000 to \$45,000		\$45,000 to \$50,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	-	-	-	-	-	-	-	-	-	-
Nova Scotia	7	30,957	6	33,219	-	/	5	31,941	-	/
New Brunswick	6	26,895	-	-	-	-	5	41,096	-	/
Quebec	140	576,253	83	459,436	65	461,259	39	351,837	25	273,022
Ontario	150	603,754	113	645,616	73	488,321	51	411,302	42	420,222
Manitoba	10	39,859	8	44,301	10	65,816	4	35,350	-	-
Saskatchewan	5	29,369/	-	-	-	-	-	-	-	-
Alberta	5	26,981	4	14,926	4	27,070	4	23,468	-	/
British Columbia	26	105,800	14	92,389	10	72,517	8	52,117	8	64,612
Yukon	-	-	-	-	-	-	-	-	-	-
Totals	349	1,439,868	228	1,289,887	162	1,114,983	116	947,111	75	757,856

Province	\$50,000 and over		TOTALS		UNCLASSIFIED	TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount
		\$		\$	\$		\$
P. E. Island	-	-	556	25,574	-	556	25,574
Nova Scotia	3	52,641	5,939	526,264	1,772	5,939	528,036
New Brunswick	4	71,340	4,958	473,138	2,373	4,958	475,511
Quebec	134	3,651,966	42,876	10,043,507	15,719	42,876	10,059,226
Ontario	143	4,593,896	95,853	14,137,639	64,863	95,853	14,202,502
Manitoba	4	80,963	14,413	1,063,960	4,588	14,413	1,068,548
Saskatchewan	-	-	7,388	266,219	-	7,388	266,219
Alberta	3	72,609	11,650	686,620	2,021	11,650	688,641
British Columbia	16	262,439	19,824	1,758,170	11,065	19,824	1,769,235
Yukon	-	-	500	19,809	-	500	19,809
Head Office	-	-	-	-	399,579	-	399,579
Gross Total	307	8,785,854	203,957	29,000,900	501,980	203,957	29,502,880
Deductions							319,165
Net Total						203,957	29,183,715

/ Classes grouped to conceal net income and identity of taxpayers.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd

2. CORPORATIONS

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000		\$6,000 to \$7,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$		\$
P. E. Island	37	2,894	13	3,123	4	1,085	5	2,774	-	/	4	4,366
Nova Scotia	187	17,786	31	6,969	16	6,574	14	10,126	9	7,010	9	8,010
New Brunswick	137	10,925	33	7,955	4	1,663	6	3,776	3	3,750	-	/
Quebec	651	40,024	258	35,290	160	36,984	107	40,942	91	55,447	46	47,297
Ontario	2,058	151,515	473	102,173	253	99,551	144	82,005	105	70,489	104	78,327
Manitoba	226	18,190	46	14,106	14	8,474	12	9,544	6	4,561	5	6,899
Saskatchewan	262	17,620	17	5,071	9	5,025	3	1,801	9	5,213	3	4,465
Alberta	251	19,905	54	12,508	18	11,507	4	8,559	11	10,403	5	5,904
British Columbia	766	52,246	115	22,392	64	28,341	42	25,691	18	19,383	12	11,578
Yukon	-	/	-	/	-	-	-	/	-	-	-	-
Gross Total	4,575	331,105	1,040	209,587	542	199,204	337	185,218	252	176,256	188	166,846
Province	\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000		\$15,000 to \$20,000		\$20,000 to \$25,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$		\$
P. E. Island	-	/	-	/	3	5,431	6	10,241	-	/	4	9,645
Nova Scotia	6	7,007	4	5,332	3	6,062	10	19,207	7	13,817	3	7,869
New Brunswick	-	/	4	5,631	5	5,944	8	14,485	-	/	5	16,769
Quebec	39	30,865	41	45,939	37	45,144	101	161,385	56	132,099	48	134,684
Ontario	77	60,962	63	76,088	43	46,903	162	260,509	105	265,666	77	237,465
Manitoba	3	5,326	5	8,645	3	4,559	10	20,242	10	21,936	5	16,833
Saskatchewan	-	/	-	/	-	/	7	14,955	3	6,342	-	/
Alberta	8	7,264	-	/	5	10,728	13	22,404	9	16,690	4	17,590
British Columbia	9	8,424	14	15,285	6	6,970	25	44,363	14	36,741	10	42,181
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	142	119,848	131	156,380	105	131,741	342	567,791	204	493,291	156	483,036

/ Classes grouped to conceal net income and identity of taxpayers.

7. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO INCOME CLASS AND PROVINCES - Cont'd.

2. CORPORATIONS - Con.

Province	\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000		\$40,000 to \$45,000		\$45,000 to \$50,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	-	/	-	-	-	/	-	/	7	56,859
Nova Scotia	3	10,506	-	/	-	/	5	30,877	-	/
New Brunswick	-	-	-	/	-	-	-	-	-	-
Quebec	26	97,107	26	121,280	14	94,089	16	95,522	11	128,480
Ontario	51	175,190	44	210,264	35	175,698	20	107,963	28	159,818
Manitoba	6	17,615	7	34,733	-	/	-	/	5	42,710
Saskatchewan	-	/	3	11,942	-	-	-	-	3	28,351
Alberta	3	12,814	4	24,781	5	19,224	3	19,663	-	/
British Columbia	8	27,293	7	44,571	7	37,100	6	18,498	-	/
Yukon	-	-	-	-	-	/	-	-	-	-
Gross Total	97	340,525	91	447,571	61	326,111	50	272,523	54	416,218

Province	\$50,000 and over		TOTALS		UNCLASSIFIED	TOTALS	
	No.	Amount	No.	Amount		No.	Amount
		\$		\$			\$
P. E. Island	-	/	83	96,418	-	83	96,418
Nova Scotia	11	193,758	318	350,910	-	318	350,910
New Brunswick	5	105,895	210	176,792	-	210	176,792
Quebec	155	7,734,358	1,883	9,076,994	-	1,883	9,076,994
Ontario	289	12,383,496	4,131	14,744,082	-	4,131	14,744,082
Manitoba	29	579,361	392	813,734	-	392	813,734
Saskatchewan	-	/	319	100,787	-	319	100,787
Alberta	21	466,354	418	686,300	-	418	686,300
British Columbia	30	1,476,018	1,153	1,917,076	-	1,153	1,917,076
Yukon	-	-	6	6,664	-	6	6,664
Head Office	-	-	-	-	18,869	-	18,869
Gross Total	540	22,939,240	8,913	27,969,757	18,869	8,913	27,988,626
Deductions							602,804
Net Total						8,913	27,385,822

/ Classes grouped to conceal net income and identity of taxpayers

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

1. INDIVIDUALS

Province	AGRICULTURISTS		PROFESSIONALS		EMPLOYEES		MERCHANTS-RETAIL		MERCHANTS-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	-	/	41	2,466	339	10,624	42	1,697	7	541
Nova Scotia	5	91	228	44,185	4,638	202,805	210	26,933	26	30,943
New Brunswick	-	/	177	45,119	3,845	201,921	182	11,306	6	581
Quebec	8	96	931	547,077	35,380	3,635,032	722	122,603	90	96,944
Ontario	130	7,745	2,988	1,149,529	77,951	5,450,538	2,611	263,848	290	72,270
Manitoba	11	298	450	51,502	12,667	645,433	233	11,240	68	7,821
Saskatchewan	29	1,312	267	17,405	6,568	166,472	204	39,355	-	/
Alberta	63	12,403	349	54,234	10,118	328,635	330	29,920	15	988
British Columbia	16	388	504	95,916	15,767	680,975	416	20,043	73	7,145
Yukon	-	-	6	1,038	464	17,575	10	748	-	-
Gross Total	262	22,333	5,941	2,008,471	167,737	11,340,010	4,960	527,693	575	217,233

	MANUFACTURERS		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
		\$		\$		\$		\$		\$	
P. E. Island	-	-	-	/	5	592	-	-	-	-	
Nova Scotia	10	1,215	5	215	65	47,366	-	-	17	16,064	
New Brunswick	3	779	-	/	122	44,586	-	-	38	68,795	
Quebec	122	70,945	12	1,662	3,323	2,659,593	-	-	152	1,256,546	
Ontario	255	51,107	24	2,757	6,058	3,999,943	-	-	190	1,152,738	
Manitoba	21	614	-	-	102	67,652	-	-	112	159,314	
Saskatchewan	-	-	-	-	150	17,783	-	-	13	1,451	
Alberta	14	2,808	-	-	278	118,407	-	-	31	28,562	
British Columbia	42	2,510	32	6,826	1,650	556,551	-	-	65	85,522	
Yukon	-	-	4	54	-	/	-	-	-	-	
Gross Total	467	129,978	77	11,514	11,753	7,512,473	-	-	618	2,768,992	

/ Classes grouped to conceal identity of taxpayer.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	FAMILY CORPORATIONS		ALL OTHERS		UNCLASSIFIED	TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount
		\$		\$	\$		\$
P. E. Island	22	3,695	100	5,959	-	556	25,574
Nova Scotia	43	52,261	692	104,186	1,772	5,939	528,036
New Brunswick	26	13,584	559	86,465	2,374	4,958	475,511
Quebec	343	510,932	1,793	1,142,077	15,719	42,876	10,059,226
Ontario	575	507,267	4,781	1,479,897	64,863	95,853	14,202,502
Manitoba	82	29,134	667	90,953	4,588	14,413	1,068,548
Saskatchewan	50	13,261	107	9,180	-	7,388	266,219
Alberta	104	41,771	348	68,891	2,021	11,650	688,641
British Columbia	331	182,708	928	119,587	11,065	19,824	1,769,235
Yukon	-	-	16	394	-	500	19,809
Head Office	-	-	-	-	399,579	-	399,579
Gross Total	1,576	1,354,613	9,991	3,107,589	501,981	203,957	29,502,880
Deductions							319,165
Net Total						203,957	29,183,715

2. CORPORATIONS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANT RETAIL		MERCHANT WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	11	2,744	-	-	-	-	10	2,065	8	2,046
Nova Scotia	3	82	-	-	-	-	71	16,464	26	7,862
New Brunswick	-	/	-	-	-	-	53	11,811	24	40,991
Quebec	3	455	-	-	-	-	346	255,756	213	424,689
Ontario	13	8,237	-	-	-	-	405	830,856	317	446,220
Manitoba	-	/	-	-	-	-	72	19,543	82	398,253
Saskatchewan	4	242	-	-	-	-	127	18,059	14	2,881
Alberta	6	746	-	-	-	-	124	39,783	32	35,605
British Columbia	31	6,640	-	-	-	-	219	138,394	158	133,366
Yukon	-	-	-	-	-	-	-	/	-	-
Gross Total	71	19,146	-	-	-	-	1,427	1,332,731	874	1,491,913

Classes grouped to conceal identity of taxpayer.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAXPAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1933-34, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Con.

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	13	6,014	-	/	29	70,003	5	562	-	-
Nova Scotia	56	109,608	19	22,451	40	93,797	50	74,331	-	-
New Brunswick	30	20,022	15	5,574	41	10,090	19	70,460	-	-
Quebec	435	3,563,298	11	58,036	557	1,886,069	57	2,128,758	-	-
Ontario	1,080	7,255,488	61	2,518,814	1,656	2,136,892	160	602,776	-	-
Manitoba	52	57,481	7	35,084	119	253,484	8	6,047	-	-
Saskatchewan	26	24,709	3	3,782	106	45,501	3	306	-	-
Alberta	41	222,106	44	163,246	88	49,240	11	141,995	-	-
British Columbia	164	590,314	38	210,763	217	143,189	121	582,016	-	-
Yukon	-	-	-	/	-	-	-	/	-	-
Gross Total	1,897	11,849,040	198	3,017,750	2,853	4,688,265	434	3,607,251	-	-

Province	FAMILY CORPORATIONS		ALL OTHERS		UNCLASSIFIED	TOTALS		18
	No.	Amount	No.	Amount	Amount	No.	Amount	
		\$		\$	\$		\$	
P. E. Island	-	-	7	12,985	-	83	96,418	
Nova Scotia	-	-	53	26,316	-	318	350,910	
New Brunswick	-	-	28	17,843	-	210	176,732	
Quebec	-	-	261	759,933	-	1,883	9,076,994	
Ontario	-	-	439	944,799	-	4,131	14,744,082	
Manitoba	-	-	52	43,840	-	392	813,734	
Saskatchewan	-	-	36	5,307	-	319	100,787	
Alberta	-	-	72	33,580	-	418	686,300	
British Columbia	-	-	205	112,394	-	1,153	1,917,076	
Yukon	-	-	6	6,664/	-	6	6,664	
Head Office	-	-	-	-	18,869	-	18,869	
Gross Total	-	-	1,159	1,963,661	18,869	8,913	27,988,626	
Deductions							602,804	
Net Total						8,913	27,385,822	

/ Classes grouped to conceal identity of taxpayer.

STATISTICS CANADA LIBRARY
BIBLIOTHEQUE STATISTIQUE CANADA



1010741628