



CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
GENERAL STATISTICS BRANCH

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1935

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. J. L. Ilsley, K.C., M.P.,
Minister of National Revenue.

Published by Authority of the HON. W.D. EULER, M.P.,
Minister of Trade and Commerce.

OTTAWA
1936

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Dominion Statistician:

R. H. Coats, LL.D., F.R.S.C., F.S.S. (Hon.)

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 and 1933. The effect of these reductions is reflected in the large increases in the number of income taxpayers in the lower income classes.

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 incomes realized in the fiscal periods ended in 1932 and 1933 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, 1935 apply in the main to the calendar year 1933, the income tax due on these incomes being collected mainly in April, May and June of 1934. Similarly, the figures of income assessed in the fiscal year 1934, apply for the most part to incomes earned in the calendar year 1932, 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 fifteen 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 successive declines to \$829,300,000, indicating a serious contraction in both individual and corporate incomes from 1930 to 1934 as compared with 1929. While...

in 1933 individual incomes 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. In 1935 the total rose again to \$928,555,030.

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 1935 there was collected an additional \$5,316,435, 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 Years ended Mar. 31, 1934 and 1935.

Province	Amount of Tax Received		Percentage of Total	
	1934 \$	1935 \$	1934 p.c.	1935 p.c.
Prince Edward Island.....	7,213	186,857	0.15	3.21
Nova Scotia.....	41,627	42,047	0.86	0.72
New Brunswick.....	21,898	6,284	0.45	0.11
Quebec.....	1,490,648	1,413,800	30.87	24.31
Ontario.....	2,933,351	3,830,920	60.74	65.86
Manitoba.....	69,287	52,705	1.44	0.91
Saskatchewan.....	8,311	6,590	0.17	0.11
Alberta.....	47,036	38,546	0.97	0.67
British Columbia.....	210,227	238,686	4.35	4.10
Yukon.....	32	-	-	-
Totals.....	4,823,635	5,816,435	100.00	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, 1921-35.

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	78,634,355
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	47,386,300
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
1935	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631

/ 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, 1931-35.

	Amount of Income Assessed				
	1931	1932	1933x	1934x	1935
	\$	\$	\$	\$	\$
P. E. I.	2,238,000	1,981,321	2,015,664	2,072,019	2,256,109
N.S.	22,954,032	22,748,690	23,699,355	19,701,482	21,405,900
N.B.	17,441,133	15,941,318	16,253,444	16,551,288	14,207,882
Que.	374,899,266	234,313,011	259,566,516	179,807,900	273,987,869
Ont.	634,211,212	508,414,692	448,057,907	428,279,628	449,885,677
Man.	84,061,015	56,619,647	53,808,386	45,049,397	47,188,764
Sask.	38,709,748	24,279,759	19,765,936	19,056,999	15,226,696
Alta.	79,999,021	45,115,980	32,757,215	43,652,512	35,653,360
B. C.	115,849,332	82,033,481	87,124,464	73,972,698	67,822,116
Yukon	1,115,781	1,158,321	1,042,677	1,187,641	920,657
TOTALS	1,371,478,640	992,606,220	944,091,564	829,331,564	928,555,030

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, 1933-35.

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	1933		1934		1935	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	496	1,679,912	556	1,525,354	586	1,789,796
N.S.	4,988	19,855,850	5,939	16,844,505	5,736	18,495,746
N.B.	3,995	14,127,246	4,958	14,868,767	4,537	12,906,109
Que.	37,445	198,638,008	42,876	126,769,543	40,769	175,090,952
Ont.	76,856	298,022,196	95,853	308,913,685	85,005	309,047,205
Man.	12,263	44,557,080	14,413	37,184,582	11,728	30,977,621
Sask.	6,221	18,517,056	7,388	18,145,251	6,339	14,714,075
Alta.	8,403	28,037,752	11,650	35,103,197	10,264	29,869,317
B.C.	15,917	61,085,731	19,824	57,228,697	18,784	52,542,234
Yukon	388	1,023,149	500	1,133,670	447	911,171
TOTALS	166,972	685,543,980	203,957	617,717,251	184,195	654,344,226

2. CORPORATIONS

Province	1933		1934		1935	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	57	335,752	83	546,666	136	466,313
N.S.	247	3,845,505	318	2,856,976	349	2,910,154
N.B.	174	2,126,198	210	1,682,520	270	1,301,773
Que.	1,573	60,928,508	1,883	53,038,358	2,091	97,675,501
Ont.	2,856	150,035,711	4,131	119,365,943	5,099	140,828,472
Man.	423	9,251,306	392	7,864,816	564	8,211,143
Sask.	161	1,248,880	319	911,748	273	707,351
Alta.	333	4,719,463	418	8,549,315	483	5,784,043
B.C.	653	26,038,733	1,153	16,744,001	1,187	15,279,882
Yukon	6	19,528	6	53,970	6	9,486
TOTALS	6,483	258,547,584	8,913	211,614,313	10,458	273,174,118

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, 1931-35.

1. INDIVIDUALS

(a) Number of Taxpayers.

Income Class	1931	1932	1933	1934	1935
Under \$2,000	38,788	37,002	63,276	93,316	85,385
\$2,000 to \$3,000	20,885	19,595	29,156	46,207	41,918
\$3,000 to \$4,000	22,869	21,160	27,546	27,778	24,127
\$4,000 to \$5,000	17,909	16,555	15,760	13,312	11,672
\$5,000 to \$6,000	11,348	10,410	8,951	6,670	6,238
\$6,000 to \$7,000	7,483	6,839	5,556	4,082	3,729
\$7,000 to \$8,000	4,814	4,573	3,481	2,770	2,464
\$8,000 to \$9,000	3,449	3,238	2,580	1,937	1,777
\$9,000 to \$10,000	2,609	2,462	1,962	1,445	1,229
\$10,000 to \$15,000	6,825	5,901	4,577	3,284	2,815
\$15,000 to \$20,000	2,878	2,405	1,653	1,254	1,198
\$20,000 to \$25,000	1,314	1,123	872	665	558
\$25,000 to \$30,000	784	646	483	349	329
\$30,000 to \$35,000)	491	333	228	211
\$35,000 to \$40,000	1,045	267	169	162	132
\$40,000 to \$45,000)	197	130	116	70
\$45,000 to \$50,000)	143	97	75	84
\$50,000 and over	601	614	390	307	259
TOTALS	143,601	133,621	166,972	203,957	184,195

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	171,237	162,613	416,776	989,083	950,120
\$2,000 to \$3,000	316,458	291,274	453,936	1,015,183	938,923
\$3,000 to \$4,000	327,728	294,739	538,647	1,096,121	1,023,176
\$4,000 to \$5,000	437,407	375,629	559,397	995,500	987,367
\$5,000 to \$6,000	448,935	410,920	573,859	874,915	900,743
\$6,000 to \$7,000	478,985	434,007	570,900	810,922	808,817
\$7,000 to \$8,000	472,641	475,306	513,383	771,434	761,327
\$8,000 to \$9,000	484,866	466,442	560,968	743,943	757,751
\$9,000 to \$10,000	518,664	470,925	562,341	718,510	667,977
\$10,000 to \$15,000	2,528,683	2,203,781	2,405,573	2,735,469	2,402,676
\$15,000 to \$20,000	2,386,232	1,955,947	1,980,689	2,032,264	1,982,488
\$20,000 to \$25,000	2,071,218	1,727,028	1,903,341	1,881,997	1,645,480
\$25,000 to \$30,000	1,860,843	1,492,213	1,568,725	1,439,868	1,263,474
\$30,000 to \$35,000)	1,507,718	1,528,988	1,289,887	1,124,562
\$35,000 to \$40,000)	968,530	986,314	1,114,983	911,269
\$40,000 to \$45,000	4,277,731	882,019	855,278	947,111	651,415
\$45,000 to \$50,000)	746,336	768,749	757,856	837,922
\$50,000 and over	10,131,844	10,269,892	9,032,358	8,785,854	6,458,127
Totals	26,913,472	25,135,319	25,780,222	29,000,900	25,073,614
Unclassified amounts	291,615	148,595	564,750	501,980	450,950
Totals	27,205,087	25,283,914	26,344,972	29,502,880	25,524,564
Refunds	580,906	511,068	385,506	319,165	323,172
Net Totals	26,624,181	24,772,846	25,959,466	29,183,715	25,201,392

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, 1931-35 - Concl.

2. CORPORATIONS
(a) Number of Taxpayers

Income Class	1931	1932	1933	1934	1935
Under \$2,000	-	-	-	4,575	6,167
\$2,000 to \$3,000	1,400	1,123	1,423	1,040	885
\$3,000 to \$4,000	723	555	693	542	482
\$4,000 to \$5,000	468	431	529	337	314
\$5,000 to \$6,000	426	343	355	252	251
\$6,000 to \$7,000	334	294	296	188	177
\$7,000 to \$8,000	249	222	206	142	169
\$8,000 to \$9,000	203	197	210	131	129
\$9,000 to \$10,000	168	140	188	105	113
\$10,000 to \$15,000	654	495	520	342	366
\$15,000 to \$20,000	438	354	344	204	247
\$20,000 to \$25,000	326	229	242	156	155
\$25,000 to \$30,000	254	176	153	97	118
\$30,000 to \$35,000	563	175	149	91	98
\$35,000 to \$40,000		119	113	61	58
\$40,000 to \$45,000		100	75	50	63
\$45,000 to \$50,000	1,393	80	77	54	43
\$50,000 and over		971	904	540	617
Totals	7,603 /1	6,010 /2	6,483 /3	8,913 /4	10,458 /5

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	-	-	-	331,105	479,820
\$2,000 to \$3,000	66,338	54,297	91,654	209,587	280,660
\$3,000 to \$4,000	98,914	91,214	141,045	199,204	249,672
\$4,000 to \$5,000	111,442	122,421	187,115	185,218	226,180
\$5,000 to \$6,000	146,851	145,178	151,721	176,256	201,651
\$6,000 to \$7,000	142,237	147,203	164,531	166,846	175,257
\$7,000 to \$8,000	123,619	135,742	129,184	119,848	170,205
\$8,000 to \$9,000	137,066	143,269	180,129	156,980	170,536
\$9,000 to \$10,000	125,480	112,685	159,422	131,742	160,873
\$10,000 to \$15,000	587,729	550,720	656,580	567,791	677,923
\$15,000 to \$20,000	567,087	531,830	574,294	493,291	575,809
\$20,000 to \$25,000	597,828	496,928	599,364	483,036	503,561
\$25,000 to \$30,000	550,948	437,202	471,837	340,525	412,059
\$30,000 to \$35,000	1,802,322	555,401	525,761	447,571	467,861
\$35,000 to \$40,000		457,740	469,670	326,112	322,354
\$40,000 to \$45,000		446,056	393,761	272,523	376,584
\$45,000 to \$50,000	39,370,016	405,241	432,857	416,218	321,751
\$50,000 and over		31,868,113	31,229,794	22,939,240	30,590,016
Totals	44,440,244 /1	36,704,293 /2	36,560,007 /3	27,969,757 /4	36,363,794 /5
Unclassified amounts	471,429	266,755	1,106	18,869	30,219
Totals	44,911,673	36,971,048	36,561,113	27,988,626	36,394,013
Refunds	487,832	489,494	453,882	602,804	603,774
Net Totals	44,423,841	36,481,554	36,107,231	27,385,822	35,790,239

/1. Totals include 4 corporations paying \$12,367 in taxation. /2. Totals include 6 corporations paying \$3,053 in taxation. /3. Totals include 6 corporations paying \$1,229 in taxation. /4. Totals include 6 corporations paying \$6,664 in taxation. /5. Totals include 6 corporations paying \$1,022 in taxation.

5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31, 1931-35.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1931	1932	1933x	1934+	1935
Agrarians	2,276	653	249	262	416
Professionals	7,448	6,512	6,012	5,941	5,800
Employees	99,658	96,272	132,722	167,737	149,416
Merchants, retail	10,174	7,314	6,009	4,960	5,104
Merchants, wholesale	1,563	987	690	575	620
Manufacturers	947	823	531	467	442
Natural resources	174	147	101	77	99
Financial	9,278	9,718	9,736	11,753	11,673
Personal Corporations	597	568	510	618	584
Family Corporations	3,235	2,626	1,780	1,576	116
All others	8,251	8,001	8,632	9,991	9,923
Totals	143,601	133,621	166,972	203,957	184,195

(b) Amount of Taxes Paid

Classes	1931	1932	1933	1934	1935
	\$	\$	\$	\$	\$
Agrarians	131,910	36,379	27,620	22,334	24,033
Professionals	1,913,761	1,893,161	1,762,428	2,008,471	1,609,621
Employees	8,717,015	8,355,336	9,700,590	11,340,010	10,930,937
Merchants, retail	1,196,920	830,524	620,154	527,693	552,256
Merchants, wholesale	454,540	271,459	184,932	217,233	201,435
Manufacturers	225,135	162,354	179,673	129,978	112,466
Natural resources	57,942	21,331	14,061	11,514	30,313
Financial	6,641,080	5,874,722	6,048,695	7,512,473	6,379,505
Personal Corporations	3,114,145	3,082,674	3,113,532	2,768,992	2,351,883
Family Corporations	1,953,544	1,993,797	1,685,614	1,354,613	154,323
All others	2,507,479	2,613,581	2,442,918	3,107,589	2,717,220
Unclassified	291,616	148,596	564,750	501,980	450,950
Totals	27,205,087	25,283,914	26,344,972	29,502,880	25,524,564
Refunds	580,906	511,068	385,506	319,165	323,172
Net Totals	26,624,181	24,772,846	25,959,466	29,183,715	25,201,392

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, 1931-1935 - Concl'd.

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1931	1932	1933	1934x	1935
Agrarians	88	39	40	71	92
Merchants, retail	1,349	1,044	1,017	1,427	1,645
Merchants, wholesale	958	640	741	874	1,086
Manufacturers	2,475	1,803	1,829	1,897	2,250
Natural resources	295	143	169	198	186
Financial	1,134	1,050	1,270	2,853	3,544
Transportation and Public Utilities	345	312	316	434	463
All others	959	979	1,101	1,159	1,192
Totals	7,603	6,010	6,483	8,913	10,458

(b) Amount of Taxes Paid

Classes	1931	1932	1933	1934	1935
	\$	\$	\$	\$	\$
Agrarians	56,404	19,088	32,370	19,146	32,344
Merchants, retail	2,798,156	2,241,079	2,060,741	1,332,731	1,542,673
Merchants, wholesale	2,975,641	1,499,306	1,848,583	1,491,913	2,057,735
Manufacturers	21,988,645	17,692,605	16,357,552	11,849,040	15,079,937
Natural resources	4,211,330	2,872,504	3,177,428	3,017,750	7,848,415
Financial	4,261,232	4,830,390	5,821,512	4,688,265	4,339,441
Transportation and Public Utilities	6,192,278	4,769,437	4,451,196	3,607,251	3,695,881
All others	1,956,557	2,779,884	2,810,625	1,963,661	1,767,368
Unclassified	471,430	266,755	1,106	18,869	30,219
Totals	44,911,673	36,971,048	36,561,113	27,988,626	36,394,013
Refunds	487,832	489,494	453,882	602,804	603,774
Net Totals	44,423,841	36,481,554	36,107,231	27,385,822	35,790,239
Grand Totals, Individuals and Corporations	71,048,022	61,254,400	62,066,697	56,569,537	60,991,631

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, 1932-35.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1932		1933x		1934+		1935	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P.E.Island	363	.27	496	.30	556	.27	586	.32
Nova Scotia	3,589	2.68	4,988	2.99	5,939	2.91	5,736	3.12
New Brunswick	2,668	2.00	3,995	2.39	4,958	2.43	4,537	2.46
Quebec	29,368	21.98	37,445	22.43	42,876	21.02	40,769	22.13
Ontario	60,358	45.18	76,856	46.03	95,853	47.00	85,005	46.15
Manitoba	10,007	7.49	12,263	7.34	14,413	7.07	11,728	6.37
Saskatchewan	5,479	4.10	6,221	3.73	7,388	3.62	6,339	3.44
Alberta	7,807	5.84	8,403	5.03	11,650	5.71	10,264	5.57
British Columbia	13,658	10.22	15,917	9.53	19,824	9.72	18,784	10.20
Yukon	324	.24	388	.23	500	.25	447	.24
Head Office	-	-	-	-	-	-	-	-
Totals	133,621	100.00	166,972	100.00	203,957	100.00	184,195	100.00

(b) Amount of Taxes Collected

Province	1932		1933x		1934+		1935	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P.E.Island	29,509	.119	25,190	.10	25,505	.09	34,268	.14
Nova Scotia	400,802	1.618	448,055	1.73	524,300	1.80	510,531	2.03
New Brunswick	313,312	1.265	343,713	1.32	471,420	1.61	363,470	1.44
Quebec	8,735,717	35.263	9,521,960	36.68	9,912,171	33.96	8,309,391	32.97
Ontario	11,575,632	46.728	11,774,141	45.36	14,089,962	48.28	12,007,946	47.65
Manitoba	1,025,787	4.141	1,016,341	3.92	1,053,598	3.61	884,297	3.51
Saskatchewan	255,187	1.030	222,132	.85	263,253	.90	203,494	.80
Alberta	832,471	3.360	549,071	2.11	665,273	2.28	557,357	2.21
British Columbia	1,596,570	6.445	1,657,389	6.38	1,758,846	6.03	1,874,414	7.44
Yukon	7,306	.029	10,382	.04	19,808	.07	15,651	.06
Head Office	553	.002	391,092	1.51	399,579	1.37	440,573	1.75
Totals	24,772,846	100.000	25,959,466	100.00	29,183,715	100.00	25,201,392	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.

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, 1932-1935. -Cont'd.

2. CORPORATIONS

(a) Number of Taxpayers

Province	1932		1933		1934x		1935	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	43	.71	57	.88	83	.93	136	1.30
Nova Scotia	240	3.99	247	3.81	318	3.57	349	3.34
New Brunswick	190	3.16	174	2.68	210	2.35	270	2.58
Quebec	1,200	19.97	1,573	24.26	1,883	21.12	2,091	19.99
Ontario	2,529	42.08	2,856	44.05	4,131	46.35	5,099	48.76
Manitoba	451	7.50	423	6.53	392	4.40	564	5.39
Saskatchewan	273	4.55	161	2.48	319	3.58	273	2.61
Alberta	362	6.03	333	5.14	418	4.69	483	4.62
British Columbia	716	11.91	653	10.08	1,153	12.94	1,187	11.35
Yukon	6	.10	6	.09	6	.07	6	.06
Head Office	-	-	-	-	-	-	-	-
Totals	6,010	100.00	6,483	100.00	8,913	100.00	10,458	100.00

(b) Amount of Taxes Collected

Province	1932		1933		1934		1935	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	11,421	.031	59,670	.165	96,208	.351	108,542	.303
Nova Scotia	433,034	1.187	441,294	1.222	344,875	1.259	405,315	1.132
New Brunswick	217,540	.596	248,698	.689	164,374	.603	200,738	.561
Quebec	11,935,309	32.716	11,930,107	33.041	8,750,570	31.953	10,759,944	30.064
Ontario	18,692,674	51.240	18,907,191	52.365	14,523,601	53.033	20,096,336	56.150
Manitoba	1,206,562	3.307	1,118,052	3.096	799,023	2.918	985,321	2.753
Saskatchewan	148,294	.406	116,381	.322	99,720	.364	86,811	.243
Alberta	1,021,377	2.800	859,055	2.379	673,115	2.476	702,837	1.965
British Columbia	2,807,283	7.695	2,425,136	6.716	1,903,303	6.950	2,413,154	6.742
Yukon	3,053	.008	710	.002	6,664	.024	1,022	.003
Head Office	5,007	.014	937	.003	18,869	.069	30,219	.084
Totals	36,481,554	100.000	36,107,231	100.00	27,385,822	100.00	35,790,239	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, 1932-35. -Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

	1932		1933		1934		1935	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	406	.29	553	.32	639	.30	722	.37
Nova Scotia	3,829	2.74	5,235	3.02	6,257	2.94	6,085	3.13
New Brunswick	2,858	2.05	4,169	2.40	5,168	2.43	4,807	2.47
Quebec	30,568	21.89	39,018	22.49	44,759	21.03	42,860	22.02
Ontario	62,887	45.03	79,712	45.96	99,984	46.97	90,104	46.29
Manitoba	10,458	7.49	12,686	7.31	14,805	6.95	12,292	6.31
Saskatchewan	5,752	4.12	6,382	3.68	7,707	3.62	6,612	3.40
Alberta	8,169	5.86	8,736	5.04	12,068	5.67	10,747	5.52
British Columbia	14,374	10.29	16,570	9.56	20,977	9.85	19,971	10.26
Yukon	330	.24	394	.22	506	.24	453	.23
Head Office	-	-	-	-	-	-	-	-
Totals	139,631	100.00	173,455	100.00	212,870	100.00	194,653	100.00

(b) Amount of Taxes Collected

Province	1932		1933		1934		1935	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P.E. Island	40,930	.067	84,860	.14	121,713	.22	142,810	.23
Nova Scotia	833,836	1.361	889,349	1.43	869,175	1.54	915,846	1.50
New Brunswick	530,852	.867	592,411	.95	636,294	1.12	564,208	.93
Quebec	20,671,028	33.746	21,452,067	34.57	18,662,741	32.99	19,069,335	31.26
Ontario	30,268,306	49.415	30,681,332	49.43	28,613,563	50.58	32,104,282	52.64
Manitoba	2,232,342	3.644	2,134,393	3.44	1,852,621	3.28	1,869,618	3.07
Saskatchewan	403,481	.659	338,512	.54	362,973	.64	290,305	.47
Alberta	1,853,848	3.026	1,408,126	2.27	1,343,388	2.37	1,260,194	2.07
British Columbia	4,403,353	7.180	4,082,526	6.58	3,662,149	6.47	4,287,568	7.03
Yukon	10,352	.017	11,092	.02	26,472	.05	16,673	.03
Head Office	5,560	.009	392,029	.63	418,448	.74	470,792	.77
Totals	61,254,400	100.000	62,066,697	100.00	56,569,537	100.00	60,991,631	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 1934-35, 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	246	2,830	166	4,157	83	3,231	36	3,121	22	3,096	11	1,885
Nova Scotia	2,599	29,566	1,362	28,125	825	34,632	362	29,925	182	26,918	118	25,529
New Brunswick	2,105	22,311	1,127	23,169	595	24,880	277	21,974	142	21,106	80	18,762
Quebec	17,505	200,040	8,684	209,225	5,428	230,804	3,001	255,861	1,660	232,072	990	217,816
Ontario	38,340	438,039	19,693	457,904	11,447	501,914	5,524	478,739	2,979	440,824	1,753	382,603
Manitoba	5,896	62,705	2,411	52,981	1,489	61,115	719	54,992	347	46,202	236	50,150
Saskatchewan	3,514	35,304	1,520	26,081	731	25,014	261	18,162	135	18,231	64	12,850
Alberta	5,257	56,183	2,501	48,804	1,229	47,234	535	43,054	260	36,250	169	33,433
British Columbia	9,660	99,845	4,345	84,814	2,256	91,721	947	80,695	505	75,050	303	64,780
Yukon	263	3,297	109	3,663	44	2,631	10	844	6	994	5	1,009
Totals	85,385	950,120	41,918	938,923	24,127	1,023,176	11,672	987,367	6,238	900,743	3,729	808,817

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	8	2,810	-	/	6	2,749	8	11,385/	-	-	-	-
Nova Scotia	64	20,116	63	22,512	37	19,732	71	61,500	25	70,743	15	43,016
New Brunswick	50	15,984	60	24,178	23	10,799	47	35,618	12	22,937	5	13,026
Quebec	678	215,593	537	233,023	400	220,769	846	732,925	400	657,962	212	614,465
Ontario	1,176	363,521	781	337,785	548	303,636	1,372	1,166,946	613	974,490	257	763,314
Manitoba	163	46,872	123	49,800	62	30,768	173	143,446	54	77,704	18	49,225
Saskatchewan	44	11,745	28	10,559	15	6,175	16	13,865	6	10,028	5	16,190/
Alberta	87	25,425	63	26,551	39	21,010	86	74,179	19	33,849	8	25,064
British Columbia	194	59,261	116	51,946	95	50,425	196	162,812	69	134,775	38	121,180
Yukon	-	/	6	1,397	4	1,914/	-	-	-	-	-	-
Totals	2,464	761,327	1,777	757,751	1,229	667,977	2,815	2,402,676	1,198	1,982,488	558	1,645,480

/ 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 TAX ACT, 1917, DURING THE FISCAL YEAR 1934-35, 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	6	25,188	-	-	4	33,461	-	+	-	-
New Brunswick	7	27,086	-	-	3	11,524	-	-	-	-
Quebec	122	464,158	80	421,982	60	393,341	33	276,004	33	312,941
Ontario	155	577,270	115	611,057	53	383,316	30	288,062	38	393,407
Manitoba	18	58,452	8	34,113	5	33,822	-	+	6	52,694
Saskatchewan	-	-	-	-	-	-	-	-	-	-
Alberta	5	25,060	-	-	-	-	3	36,893	3	28,054
British Columbia	16	86,260	8	57,411	7	55,805	4	50,456	4	50,826
Yukon	-	-	-	-	-	-	-	-	-	-
Totals	329	1,263,474	211	1,124,563	132	911,269	70	651,415	84	837,922

Province	\$50,000 and over		TOTALS		UNCLASSIFIED	TOTALS		13
	No.	Amount	No.	Amount	Amount	No.	Amount	
		\$		\$	\$		\$	
P.E. Island	-	-	586	35,264	-	586	35,264	
Nova Scotia	3	43,516	5,736	514,479	-	5,736	514,479	
New Brunswick	4	70,481	4,537	363,836	-	4,537	363,836	
Quebec	108	2,515,996	40,777	8,404,976	801	40,777	8,405,777	
Ontario	131	3,280,170	85,005	12,142,996	5,247	85,005	12,148,243	
Manitoba	-	+	11,728	905,041	-	11,728	905,041	
Saskatchewan	-	-	6,339	204,204	-	6,339	204,204	
Alberta	-	+	10,264	561,044	1,056	10,264	562,100	
British Columbia	13	547,964	18,776	1,926,025	3,273	18,776	1,929,298	
Yukon	-	-	447	15,749	-	447	15,749	
Head Office	-	-	-	-	440,573	-	440,573	
Gross Total	259	6,453,127	184,195	25,073,614	450,950	184,195	25,524,564	
Deductions							323,172	
Net Total							25,201,392	

* 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 TAX ACT, 1917, DURING THE FISCAL YEAR 1934-35, 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	91	8,349	11	2,528	5	2,611	3	2,640	3	1,967	-	+
Nova Scotia	199	15,079	35	10,840	21	8,680	13	7,851	8	6,175	5	4,466
New Brunswick	184	14,803	21	6,385	13	5,683	3	1,855	8	4,954	-	+
Quebec	921	84,791	218	68,513	139	75,440	103	69,036	78	57,564	38	34,025
Ontario	3,167	238,743	360	122,874	184	99,013	139	105,394	98	88,775	93	99,512
Manitoba	373	28,424	37	13,505	14	8,420	14	8,143	9	7,194	9	11,630
Saskatchewan	220	12,982	19	5,679	9	5,535	-	+	4	3,601	-	+
Alberta	321	26,029	55	17,371	14	10,042	14	12,661	9	8,761	4	4,886
British Columbia	691	50,620	129	32,965	83	34,248	25	18,600	34	22,660	28	20,738
Yukon	-	+	-	+	-	+	-	+	-	-	-	-
Gross Total	6,167	479,820	885	280,660	482	249,672	314	226,180	251	201,651	177	175,257 ¹

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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	2,789	-	-	-	+	2	13,522	3	5,886	3	13,125
Nova Scotia	8	6,815	5	5,451	6	8,224	13	22,714	9	20,628	6	18,576
New Brunswick	5	4,431	8	9,202	-	+	6	9,824	8	16,806	5	9,905
Quebec	37	34,137	36	44,597	30	44,063	99	153,442	65	151,855	40	130,666
Ontario	80	86,550	59	88,676	47	71,058	177	336,519	114	276,100	74	248,047
Manitoba	3	2,709	5	7,041	6	7,768	18	30,097	14	35,517	7	19,347
Saskatchewan	3	3,970	-	+	6	7,116	5	20,601	-	+	3	8,967
Alberta	4	6,070	-	+	3	5,987	12	28,578	11	26,673	6	23,407
British Columbia	26	22,734	16	15,569	15	16,657	29	57,626	23	42,344	11	31,520
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	169	170,205	129	170,536	113	160,873	366	677,923	247	575,809	155	503,560

+ 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 TAX ACT, 1917, DURING THE FISCAL YEAR 1934-35, 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	-	+	-	+	3	13,356	-	-	-	-
Nova Scotia	-	-	-	-	-	+	5	23,239	-	+
New Brunswick	-	+	3	15,285	-	-	-	-	-	-
Quebec	27	104,142	26	118,805	23	122,502	14	86,262	13	117,859
Ontario	70	225,237	56	262,973	24	132,157	33	196,207	26	174,300
Manitoba	7	28,362	3	14,984	-	+	6	34,938	-	+
Saskatchewan	-	+	-	+	4	20,543	-	+	-	+
Alberta	5	17,970	5	31,344	-	+	5	35,938	-	+
British Columbia	9	36,348	5	24,470	4	33,796	-	+	4	29,592
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	118	412,059	98	467,861	58	322,354	63	376,584	43	321,751

Province	\$50,000 and over		TOTALS		UNCLASSIFIED	TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount
		\$		\$	\$		\$
P. E. Island	4	42,607	136	109,382	-	136	109,382
Nova Scotia	16	249,199	349	407,937	-	349	407,937
New Brunswick	6	101,607	270	200,739	-	270	200,739
Quebec	184	9,426,903	2,091	10,929,603	-	2,091	10,929,603
Ontario	298	17,495,656	5,099	20,347,790	-	5,099	20,347,790
Manitoba	39	747,108	564	1,005,188	-	564	1,005,188
Saskatchewan	-	-	273	88,995	-	273	88,995
Alberta	15	466,791	483	722,507	-	483	722,507
British Columbia	55	3,060,145	1,187	2,550,631	-	1,187	2,550,631
Yukon	-	-	6	1,022+	-	6	1,022
Head Office	-	-	-	-	-	-	30,219
Gross Total	617	30,590,016	10,458	36,363,794	30,219	10,458	36,394,013
Deductions							603,774
Net Total						10,458	35,790,239

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 1934-35, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES

1. INDIVIDUALS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANTS-RETAIL		MERCHANTS-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	7	581	58	3,028	359	17,460	32	3,089	7	293
Nova Scotia	7	268	255	63,690	4,294	205,640	261	46,439	31	35,864
New Brunswick	4	280	208	19,888	3,252	159,895	259	12,880	8	479
Quebec	-	+	897	433,685	33,514	3,572,324	790	130,048	118	65,707
Ontario	191	9,801	2,829	878,530	67,894	5,195,857	2,692	270,265	252	76,709
Manitoba	22	927	391	47,287	10,180	567,546	195	16,618	91	14,911
Saskatchewan	38	2,615	265	16,807	5,614	149,330	190	14,257	5	57
Alberta	124	8,442	343	49,825	8,814	305,009	356	38,970	30	2,165
British Columbia	23	1,169	548	95,805	15,095	746,648	317	18,755	78	5,249
Yukon	-	-	6	1,075	402	11,288	12	935	-	-
Gross Total	416	24,083	5,800	1,609,620	149,418	10,930,997	5,104	552,256	620	201,434

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Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	-	-	-	+	4	3,171	-	-	-	-
Nova Scotia	3	1,580	-	+	72	33,255	-	-	32	30,252
New Brunswick	3	683	4	1,199	71	8,736	-	-	42	63,739
Quebec	130	60,271	16	7,675	3,553	2,309,075	-	-	106	989,185
Ontario	244	43,541	34	7,164	5,929	3,107,177	-	-	186	980,222
Manitoba	16	1,339	-	+	104	35,015	-	-	119	145,452
Saskatchewan	3	68	-	+	139	14,930	-	-	3	483
Alberta	14	2,294	3	94	235	73,327	-	-	24	33,008
British Columbia	29	2,690	29	21,685	1,366	794,819	-	-	72	109,542
Yukon	-	-	13	2,002	-	+	-	-	-	-
Gross Total	442	112,466	99	39,819	11,673	6,379,505	-	-	584	2,351,883

+ 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 1934-35, 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	-	\$ +	119	\$ 7,641	-	586	\$ 222,121
Nova Scotia	14	6,522	767	90,969	-	5,736	556,526
New Brunswick	-	+	686	96,056	-	4,587	370,120
Quebec	44	63,027	1,609	773,978	801	40,777	9,819,577
Ontario	32	65,643	4,722	1,508,087	5,247	85,005	15,979,162
Manitoba	4	3,707	606	72,239	-	11,728	957,746
Saskatchewan	-	+	82	5,658	-	6,339	210,794
Alberta	-	+	321	47,910	1,056	10,264	600,646
British Columbia	22	15,430	997	114,233	3,273	13,776	2,167,984
Yukon	-	-	14	449	-	447	15,749
Head Office	-	-	-	-	440,573	-	440,573
Gross Total	116	154,329	9,923	2,717,220	450,950	184,195	31,340,998
Deductions							323,172
Net Total						184,195	31,017,826

2. CORPORATIONS

Province	AGRARIANS		PRO-FESSIONALS		EMPLOYEES		MERCHANT RETAIL		MERCHANT WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island	7	\$ 2,241	-	\$ -	-	\$ -	11	\$ 2,830	7	\$ 1,479
Nova Scotia	-	+	-	-	-	-	87	19,357	40	12,630
New Brunswick	13	1,427	-	-	-	-	67	10,821	41	46,561
Quebec	11	1,763	-	-	-	-	284	274,752	219	562,495
Ontario	18	5,657	-	-	-	-	623	901,199	377	719,995
Manitoba	5	472	-	-	-	-	125	101,222	119	411,849
Saskatchewan	5	525	-	-	-	-	111	24,705	23	4,098
Alberta	8	1,217	-	-	-	-	124	39,150	57	57,589
British Columbia	25	19,042	-	-	-	-	213	168,637	203	241,039
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	92	32,344	-	-	-	-	1,645	1,542,673	1,086	2,057,735

+ 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 1934-35, 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	11	4,990	-	-	90	94,944	-	+	-	-
Nova Scotia	76	131,228	18	38,169	39	86,875	50	99,777	-	-
New Brunswick	46	26,100	18	10,336	33	10,611	28	73,134	-	-
Quebec	516	5,178,699	9	198,446	702	1,794,652	83	2,205,997	-	-
Ontario	1,212	8,653,063	62	6,720,935	2,188	1,924,072	148	626,902	-	-
Manitoba	69	115,348	3	33,998	155	257,347	24	31,628	-	-
Saskatchewan	27	39,012	3	2,235	62	10,336	7	2,744	-	-
Alberta	63	249,345	32	159,478	101	34,912	11	136,788	-	-
British Columbia	230	682,152	41	684,818	174	125,692	112	518,911	-	-
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	2,250	15,079,937	186	7,848,415	3,544	4,339,441	463	3,695,881	-	-

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Province	FAMILY CORPORATIONS		ALL OTHERS		UNCLASSIFIED	TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount
		\$		\$	\$		\$
P. E. Island	-	-	10	2,898	-	136	109,382
Nova Scotia	-	-	39	19,901	-	349	407,937
New Brunswick	-	-	24	21,749	-	270	200,739
Quebec	-	-	267	712,800	-	2,091	10,929,603
Ontario	-	-	471	795,967	-	5,099	20,347,790
Manitoba	-	-	64	53,324	-	564	1,005,188
Saskatchewan	-	-	35	5,341	-	273	88,995
Alberta	-	-	87	44,028	-	483	722,507
British Columbia	-	-	189	110,339	-	1,187	2,550,631
Yukon	-	-	6	1,022	-	6	1,022
Head Office	-	-	-	-	30,219	-	30,219
Gross Total	-	-	1,192	1,767,369	30,219	10,458	36,394,013
Deductions							603,774
Net Total							35,790,239

+ Classes grouped to conceal identity of taxpayer.

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