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

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**INCOMES ASSESSED**  
**FOR**  
**INCOME WAR TAX**  
**IN**  
**CANADA**  
**1936**

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.

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

**OTTAWA**  
**1937**





DOMINION BUREAU OF STATISTICS  
GENERAL STATISTICS BRANCH  
OTTAWA

Dominion Statistician:

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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, 1936 apply in the main to the calendar year 1934, the income tax due on these incomes being collected mainly in April, May and June of 1935. Similarly, the figures of income assessed in the fiscal year 1935, apply for the most part to incomes earned in the calendar year 1933, 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 sixteen fiscal years, together with the amount received for 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 and in 1936 to \$1,073,442,116.

Table 2 shows the amount of income assessed by Provinces. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations.

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 1936 there was collected an additional \$7,207,601, 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. In the fiscal year 1934, the first year in which this tax was collected, receipts amounted to \$4,829,635.

Amount Received from Special Five Per Cent Tax on Interest and Dividends,  
Fiscal Years ended Mar. 31, 1935 and 1936.

Province	Amount of Tax Received		Percentage of Total	
	1935	1936	1935	1936
	\$	\$	p.c.	p.c.
Prince Edward Island .....	186,857	134,726	3.21	1.87
Nova Scotia .....	42,047	72,733	0.72	1.01
New Brunswick .....	6,284	8,836	0.11	0.12
Quebec .....	1,413,800	1,532,864	24.31	21.27
Ontario .....	3,830,920	4,903,102	65.86	68.03
Manitoba .....	52,705	65,203	0.91	0.90
Saskatchewan .....	6,590	8,096	0.11	0.11
Alberta .....	38,546	52,622	0.67	0.73
British Columbia .....	238,686	429,419	4.10	5.96
Yukon .....				
Totals .....	5,816,435	7,207,601	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, 1921-36.

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	78,684,358
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
1935	184,195	655,380,912	10,458	273,174,118	928,555,030	60,991,631
1936	199,102	714,333,602	10,970	359,108,514	1,073,442,116	75,502,202

/ 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, 1932-36.

	Amount of Income Assessed				
	1932	1933x	1934x	1935	1936
	\$	\$	\$	\$	\$
P.E.I.	1,981,321	2,015,664	2,072,019	2,256,109	4,579,652
N.S.	22,748,690	23,699,355	19,701,482	21,405,900	21,794,087
N.B.	15,941,318	16,253,444	16,551,288	14,207,882	14,389,098
Que.	234,313,011	259,566,516	179,807,900	273,987,869	357,486,710
Ont.	508,414,692	448,057,907	428,279,628	449,885,677	501,917,767
Man.	56,619,647	53,808,386	45,049,397	47,188,764	46,760,597
Sask.	24,279,753	19,765,936	19,056,999	15,226,696	15,347,973
Alta.	45,115,980	32,757,215	43,652,512	35,653,360	35,171,837
B.C.	82,033,481	87,124,464	73,972,698	67,822,116	74,959,621
Yukon	1,158,321	1,042,677	1,187,641	920,657	1,034,774
TOTALS	992,606,220	944,091,564	829,331,564	928,555,030	1,073,442,116

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, 1934-36.

1. INDIVIDUALS

Province	1934		1935		1936	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	556	1,525,354	586	1,789,796	573	1,614,343
N.S.	5,939	16,844,505	5,736	18,495,746	6,272	17,277,567
N.B.	4,958	14,868,767	4,537	12,906,109	4,015	12,650,283
Que.	42,876	126,769,543	40,769	175,090,952	46,043	207,818,903
Ont.	95,853	308,913,685	85,005	309,047,205	91,932	336,187,062
Man.	14,413	37,184,582	11,728	38,977,621	12,742	39,246,521
Sask.	7,388	18,145,251	6,339	14,714,075	6,058	14,609,768
Alta.	11,650	35,103,197	10,264	29,869,317	10,018	28,632,096
B.C.	19,824	57,228,697	18,784	52,542,234	21,033	55,277,749
Yukon	500	1,133,670	447	911,171	416	1,019,310
TOTALS	203,957	617,717,251	184,195	654,344,226	199,102	714,333,602

2. CORPORATIONS

Province	1934		1935		1936	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P.E.I.	83	546,666	136	466,313	176	2,965,309
N.S.	318	2,856,976	349	2,910,154	407	4,516,520
N.B.	210	1,682,520	270	1,301,773	298	1,738,816
Que.	1,883	53,038,358	2,091	97,675,501	2,247	149,667,807
Ont.	4,131	119,365,943	5,099	140,828,472	4,857	165,730,705
Man.	392	7,864,816	564	8,211,143	607	7,514,075
Sask.	319	911,748	273	707,351	328	738,205
Alta.	418	8,549,315	483	5,784,043	514	6,539,741
B.C.	1,153	16,744,001	1,187	15,279,882	1,532	19,681,872
Yukon	6	53,970	6	9,486	4	15,464
TOTALS	8,913	211,614,313	10,458	273,174,118	10,970	359,108,514



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, 1932-36.

1. INDIVIDUALS

(a) Number of Taxpayers.

Income Class	1932	1933	1934	1935	1936
Under \$2,000	37,002	63,276	93,316	85,385	89,724
\$2,000 to \$3,000	19,595	29,156	46,207	41,918	46,198
\$3,000 to \$4,000	21,160	27,546	27,778	24,127	26,804
\$4,000 to \$5,000	16,555	15,760	13,312	11,672	12,766
\$5,000 to \$6,000	10,410	8,951	6,670	6,238	6,759
\$6,000 to \$7,000	6,839	5,556	4,082	3,729	4,267
\$7,000 to \$8,000	4,573	3,481	2,770	2,464	2,816
\$8,000 to \$9,000	3,238	2,580	1,937	1,777	1,898
\$9,000 to \$10,000	2,462	1,962	1,445	1,229	1,422
\$10,000 to \$15,000	5,901	4,577	3,284	2,815	3,303
\$15,000 to \$20,000	2,405	1,653	1,254	1,198	1,290
\$20,000 to \$25,000	1,123	872	665	558	654
\$25,000 to \$30,000	646	483	349	329	345
\$30,000 to \$35,000	491	333	228	211	236
\$35,000 to \$40,000	267	169	162	132	137
\$40,000 to \$45,000	197	130	116	70	101
\$45,000 to \$50,000	143	97	75	84	78
\$50,000 and over	614	390	307	259	304
TOTALS	133,621	166,972	203,957	184,195	199,102

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	162,613	416,776	989,083	950,120	987,387
\$2,000 to \$3,000	291,274	453,936	1,015,183	938,923	1,042,133
\$3,000 to \$4,000	294,739	538,647	1,096,121	1,023,176	1,125,428
\$4,000 to \$5,000	375,629	559,397	995,500	987,367	1,049,783
\$5,000 to \$6,000	410,920	573,859	874,915	900,743	976,905
\$6,000 to \$7,000	434,007	570,900	810,922	808,817	948,545
\$7,000 to \$8,000	475,306	513,383	771,434	761,327	878,603
\$8,000 to \$9,000	466,442	560,968	743,943	757,751	834,797
\$9,000 to \$10,000	470,925	562,341	718,510	667,977	767,668
\$10,000 to \$15,000	2,203,781	2,405,573	2,735,469	2,402,676	3,033,935
\$15,000 to \$20,000	1,955,947	1,980,689	2,032,264	1,982,488	2,357,644
\$20,000 to \$25,000	1,727,028	1,903,341	1,881,997	1,645,480	2,029,986
\$25,000 to \$30,000	1,492,213	1,568,725	1,439,868	1,263,474	1,548,875
\$30,000 to \$35,000	1,507,718	1,528,983	1,289,887	1,124,562	1,485,413
\$35,000 to \$40,000	968,530	986,314	1,114,983	911,269	1,071,460
\$40,000 to \$45,000	882,019	855,278	947,111	651,415	996,645
\$45,000 to \$50,000	746,336	768,749	757,856	837,922	866,677
\$50,000 and over	10,269,892	9,032,358	8,785,854	6,458,127	11,055,666
Totals	25,135,319	25,780,222	29,000,900	25,073,614	33,057,550
Unclassified amounts	148,595	564,750	501,980	450,950	309,337
Totals	25,283,914	26,344,972	29,502,880	25,524,564	33,366,887
Refunds	511,068	385,506	319,165	323,172	383,655
Net Totals	24,772,846	25,959,466	29,183,715	25,201,392	32,983,232

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, 1932-36 - Concl.

2. CORPORATIONS  
(a) Number of Taxpayers

Income Class	1932	1933	1934	1935	1936
Under \$2,000	-	-	4,575	6,167	6,306
\$2,000 to \$3,000	1,123	1,423	1,040	885	776
\$3,000 to \$4,000	555	693	542	482	479
\$4,000 to \$5,000	431	529	337	314	384
\$5,000 to \$6,000	343	355	252	251	289
\$6,000 to \$7,000	294	296	188	177	193
\$7,000 to \$8,000	222	206	142	169	179
\$8,000 to \$9,000	197	210	131	129	155
\$9,000 to \$10,000	140	188	105	113	114
\$10,000 to \$15,000	495	520	342	366	407
\$15,000 to \$20,000	354	344	204	247	252
\$20,000 to \$25,000	229	242	156	155	188
\$25,000 to \$30,000	176	153	97	118	151
\$30,000 to \$35,000	175	149	91	98	105
\$35,000 to \$40,000	119	113	61	58	79
\$40,000 to \$45,000	100	75	50	63	69
\$45,000 to \$50,000	80	77	54	43	67
\$50,000 and over	971	904	540	617	773
Totals	6,010 /1	6,483 /2	8,913 /3	10,458 /4	10,970 /5

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	-	-	331,105	479,820	547,271
\$2,000 to \$3,000	54,297	91,654	209,587	280,660	309,947
\$3,000 to \$4,000	91,214	141,045	199,204	249,672	259,761
\$4,000 to \$5,000	122,421	187,115	185,218	226,180	271,588
\$5,000 to \$6,000	145,178	151,721	176,256	201,651	238,891
\$6,000 to \$7,000	147,203	164,531	166,846	175,257	199,553
\$7,000 to \$8,000	135,742	129,184	119,848	170,205	196,966
\$8,000 to \$9,000	143,269	180,129	156,980	170,536	214,176
\$9,000 to \$10,000	112,685	159,422	131,742	160,873	165,293
\$10,000 to \$15,000	550,720	656,580	567,791	677,923	774,018
\$15,000 to \$20,000	531,830	574,294	493,291	575,809	651,499
\$20,000 to \$25,000	496,928	599,364	483,036	503,561	602,834
\$25,000 to \$30,000	437,202	471,897	340,525	412,059	585,823
\$30,000 to \$35,000	555,401	525,761	447,571	467,861	511,228
\$35,000 to \$40,000	457,740	469,670	326,112	322,354	387,046
\$40,000 to \$45,000	446,056	393,761	272,523	376,584	390,267
\$45,000 to \$50,000	405,241	432,857	416,218	321,751	455,800
\$50,000 and over	31,868,113	31,229,794	22,939,240	30,590,016	36,169,233
Totals	36,704,293/1	36,560,007/2	27,969,757/3	36,363,794/4	42,933,281/5
Unclassified amounts	266,755	1,106	18,869	30,219	28,874
Totals	36,971,048	36,561,113	27,988,626	36,394,013	42,962,155
Refunds	489,494	453,882	602,804	603,774	443,184
Net Totals	36,481,554	36,107,231	27,385,822	35,790,239	42,518,971

/1. Totals include 6 corporations paying \$3,053 in taxation. /2. Totals include 6 corporations paying \$1,229 in taxation. /3. Totals include 6 corporations paying \$6,664 in taxation. /4. Totals include 6 corporations paying \$1,022 in taxation. /5. Totals include 4 corporations paying \$2,088 in taxation.



5. INCOME TAX PAID, BY OCCUPATIONS OF THE TAXPAYERS, FISCAL YEARS ENDED MARCH 31,  
1932-36.

1. INDIVIDUALS

(a) Number of Taxpayers

Classes	1932	1933x	1934+	1935	1936
Agrarians	653	249	262	416	694
Professionals	6,512	6,012	5,941	5,800	6,579
Employees	96,272	132,722	167,737	149,418	159,972
Merchants, retail	7,314	6,009	4,960	5,104	6,417
Merchants, wholesale	987	690	575	620	832
Manufacturers	823	531	467	442	547
Natural resources	147	101	77	99	155
Financial	9,718	9,736	11,753	11,673	12,995
Personal Corporations	568	510	618	584	538
Family Corporations	2,626	1,780	1,576	116	14
All others	8,001	8,632	9,991	9,923	10,359
Totals	133,621	166,972	203,957	184,195	199,102

(b) Amount of Taxes Paid

Classes	1932	1933	1934	1935	1936
	\$	\$	\$	\$	\$
Agrarians	36,379	27,620	22,334	24,083	46,609
Professionals	1,893,161	1,762,428	2,008,471	1,609,621	1,967,035
Employees	8,355,336	9,700,590	11,340,010	10,930,997	12,474,844
Merchants, retail	830,524	620,154	527,693	552,256	748,782
Merchants, wholesale	271,459	184,932	217,233	201,435	318,988
Manufacturers	162,354	179,678	129,978	112,466	164,014
Natural resources	21,331	14,061	11,514	39,819	41,559
Financial	5,874,722	6,048,695	7,512,473	6,379,505	8,931,621
Personal Corporations	3,082,674	3,113,532	2,768,992	2,351,883	4,433,134
Family Corporations	1,993,797	1,685,614	1,354,613	154,329	31,247
All others	2,613,581	2,442,918	3,107,589	2,717,220	3,899,717
Unclassified	148,596	564,750	501,980	450,950	309,337
Totals	25,283,914	26,344,972	29,502,880	25,524,564	33,366,887
Refunds	511,068	385,506	319,165	323,172	383,655
Net Totals	24,772,846	25,959,466	29,183,715	25,201,392	32,983,232

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, 1932-1936 -- Concl'd.

1. CORPORATIONS

(a) Number of Taxpayers

Classes	1932	1933	1934x	1935	1936
Agrarians	39	40	71	92	114
Merchants, retail	1,044	1,017	1,427	1,645	1,854
Merchants, wholesale	840	741	874	1,086	1,150
Manufacturers	1,803	1,829	1,897	2,250	2,727
Natural resources	143	169	198	186	214
Financial	1,050	1,270	2,853	3,544	2,806
Transportation and Public Utilities	312	316	434	463	555
All others	979	1,101	1,159	1,192	1,550
Totals	6,010	6,483	8,913	10,458	10,970

(b) Amount of Taxes Paid

Classes	1932	1933	1934x	1935	1936
	\$	\$	\$	\$	\$
Agrarians	19,088	32,370	19,146	32,344	56,859
Merchants, retail	2,241,079	2,060,741	1,332,731	1,542,673	2,103,684
Merchants, wholesale	1,499,306	1,848,583	1,491,913	2,057,735	2,418,014
Manufacturers	17,692,605	16,357,552	11,849,040	15,079,937	21,264,276
Natural resources	2,872,504	3,177,428	3,017,750	7,848,415	4,317,700
Financial	4,830,390	5,821,512	4,688,265	4,339,441	5,748,756
Transportation and Public Utilities	4,769,437	4,451,196	3,607,251	3,695,881	5,114,318
All others	2,779,884	2,810,625	1,963,661	1,767,368	1,909,674
Unclassified	266,755	1,105	18,869	30,219	28,874
Totals	36,971,048	36,561,113	27,988,626	36,394,013	42,962,155
Refunds	489,494	453,882	602,804	603,774	443,184
Net Totals	36,481,554	36,107,231	27,385,822	35,790,239	42,518,971
Grand Totals, Individuals and Corporations	61,254,400	62,066,697	56,569,537	60,991,631	75,502,202

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, 1935-36.

1. INDIVIDUALS

(a) Number of Taxpayers

Province	1933x		1934+		1935		1936	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P.E. Island	496	.30	556	.27	586	.32	573	.29
Nova Scotia	4,988	2.99	5,939	2.91	5,736	3.12	6,272	3.15
New Brunswick	3,995	2.39	4,958	2.43	4,537	2.46	4,015	2.02
Quebec	37,445	22.45	42,876	21.02	40,769	22.13	46,043	23.12
Ontario	76,856	46.03	95,853	47.00	85,005	46.15	91,932	46.18
Manitoba	12,263	7.34	14,413	7.07	11,728	6.37	12,742	6.40
Saskatchewan	6,221	3.73	7,388	3.62	6,339	3.44	6,058	3.04
Alberta	8,403	5.03	11,650	5.71	10,264	5.57	10,018	5.03
British Columbia	15,917	9.53	19,824	9.72	18,784	10.20	21,033	10.56
Yukon	388	.23	500	.25	447	.24	416	.21
Head Office	-	-	-	-	-	-	-	-
Totals	166,972	100.00	203,957	100.00	184,195	100.00	199,102	100.00

(b) Amount of Taxes Collected

Province	1933x		1934+		1935		1936	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P.E. Island	25,190	.10	25,505	.09	34,268	.14	31,350	.095
Nova Scotia	448,055	1.73	524,300	1.80	510,531	2.03	637,618	1.933
New Brunswick	343,713	1.32	471,420	1.61	363,470	1.44	517,635	1.569
Quebec	9,521,960	36.68	9,912,171	33.96	8,309,391	32.97	10,878,483	32.982
Ontario	11,774,141	45.36	14,089,962	48.28	12,007,946	47.65	16,708,017	50.657
Manitoba	1,016,341	3.92	1,053,598	3.61	884,297	3.51	1,036,565	3.143
Saskatchewan	222,132	.85	263,253	.90	203,494	.80	213,546	.647
Alberta	549,071	2.11	665,273	2.28	557,357	2.21	601,640	1.824
British Columbia	1,657,389	6.38	1,758,846	6.03	1,874,414	7.44	2,033,279	6.164
Yukon	10,382	.04	19,808	.07	15,651	.06	15,762	.048
Head Office	391,092	1.51	399,579	1.37	440,573	1.75	309,337	.938
Totals	25,959,466	100.00	29,183,715	100.00	25,201,392	100.00	32,983,232	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.

8. 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, 1933-36 -Cont'd.

2. CORPORATIONS

(a) Number of Taxpayers

Province	1933		1934 <sup>x</sup>		1935		1936	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P.E. Island	57	.88	83	.93	136	1.30	176	1.61
Nova Scotia	247	3.81	318	3.57	349	3.34	407	3.71
New Brunswick	174	2.68	210	2.35	270	2.58	298	2.72
Quebec	1,573	24.26	1,883	21.12	2,091	19.99	2,247	20.48
Ontario	2,856	44.05	4,131	46.35	5,099	48.76	4,857	44.28
Manitoba	423	6.53	392	4.40	564	5.39	607	5.53
Saskatchewan	161	2.48	319	3.58	273	2.61	328	2.99
Alberta	333	5.14	418	4.69	483	4.62	514	4.68
British Columbia	653	10.08	1,153	12.94	1,187	11.35	1,532	13.96
Yukon	6	.09	6	.07	6	.06	4	.04
Head Office	-	-	-	-	-	-	-	-
Totals	6,483	100.00	8,913	100.00	10,458	100.00	10,970	100.00

(b) Amount of Taxes Collected

Province	1933		1934		1935		1936	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P.E. Island	59,670	.165	96,208	.351	108,542	.303	260,817	.613
Nova Scotia	441,294	1.222	344,875	1.259	405,315	1.132	496,131	1.167
New Brunswick	248,698	.689	164,874	.603	200,738	.561	284,715	.670
Quebec	11,930,107	33.041	8,750,570	31.953	10,759,944	30.064	12,794,120	30.091
Ontario	18,907,191	52.365	14,523,601	53.033	20,096,336	56.150	23,449,239	55.146
Manitoba	1,118,052	3.096	799,023	2.918	985,321	2.753	1,102,827	2.594
Saskatchewan	116,381	.322	99,720	.364	86,811	.243	106,201	.250
Alberta	859,055	2.379	678,115	2.476	702,837	1.965	945,249	2.224
British Columbia	2,425,136	6.716	1,903,303	6.950	2,413,154	6.742	3,049,710	7.172
Yukon	710	.002	6,664	.024	1,022	.003	2,088	.005
Head Office	937	.003	18,869	.069	30,219	.084	28,874	.068
Totals	36,107,231	100.00	27,385,822	100.00	35,790,239	100.00	42,518,971	100.00

<sup>x</sup> 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, 1933-36. -Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Taxpayers

Province	1933		1934		1935		1936	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	553	.32	639	.30	722	.37	749	.36
Nova Scotia	5,235	3.02	6,257	2.94	6,085	3.13	6,679	3.18
New Brunswick	4,169	2.40	5,168	2.43	4,807	2.47	4,313	2.05
Quebec	39,018	22.49	44,759	21.03	42,860	22.02	48,290	22.99
Ontario	79,712	45.96	99,984	46.97	90,104	46.29	96,789	46.07
Manitoba	12,686	7.31	14,805	6.95	12,292	6.31	13,349	6.35
Saskatchewan	6,382	3.68	7,707	3.62	6,612	3.40	6,386	3.04
Alberta	8,736	5.04	12,068	5.67	10,747	5.52	10,532	5.02
British Columbia	16,570	9.56	20,977	9.85	19,971	10.26	22,565	10.74
Yukon	394	.22	506	.24	453	.23	420	.20
Head Office	-	-	-	-	-	-	-	-
Totals	173,455	100.00	212,870	100.00	194,653	100.00	210,072	100.00

(b) Amount of Taxes Collected

Province	1933		1934		1935		1936	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
P. E. Island	84,860	.14	121,713	.22	142,810	.23	292,167	.39
Nova Scotia	889,349	1.43	869,175	1.54	915,846	1.50	1,133,748	1.50
New Brunswick	592,411	.95	636,294	1.12	564,208	.93	802,350	1.06
Quebec	21,452,067	34.57	18,662,741	32.99	19,069,335	31.26	23,672,603	31.36
Ontario	30,681,332	49.43	28,613,563	50.58	32,104,282	52.64	40,156,256	53.19
Manitoba	2,134,393	3.44	1,852,621	3.28	1,869,618	3.07	2,139,392	2.83
Saskatchewan	338,512	.54	362,973	.64	290,305	.47	319,747	.42
Alberta	1,408,126	2.27	1,343,388	2.37	1,260,194	2.07	1,546,889	2.05
British Columbia	4,082,526	6.58	3,662,149	6.47	4,287,568	7.03	5,082,989	6.73
Yukon	11,092	.02	26,472	.05	16,673	.03	17,850	.02
Head Office	392,029	.63	418,448	.74	470,792	.77	338,211	.45
Totals	62,066,697	100.00	56,569,537	100.00	60,991,631	100.00	75,502,202	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 1935-36, 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	248	2,706	143	3,149	79	3,040	44	3,301	21	2,926	10	2,303
Nova Scotia	2,944	30,752	1,386	29,686	847	35,459	397	32,501	240	34,495	125	27,602
New Brunswick	1,785	19,179	937	18,221	570	22,583	273	20,197	143	20,758	86	19,165
Quebec	18,859	223,200	10,526	281,128	6,559	282,737	3,310	274,350	1,791	256,127	1,153	256,255
Ontario	40,408	450,418	21,963	485,481	12,507	534,561	5,901	492,597	3,152	459,598	1,986	447,126
Manitoba	6,155	61,532	2,809	55,035	1,586	61,827	797	61,688	400	55,235	280	58,733
Saskatchewan	3,227	31,299	1,439	24,081	765	24,950	288	20,082	145	17,821	74	14,161
Alberta	4,985	52,385	2,292	45,152	1,306	49,384	587	46,239	290	40,334	190	38,833
British Columbia	10,851	112,287	4,625	97,703	2,542	108,709	1,153	97,540	573	89,110	358	83,169
Yukon	262	3,629	78	2,497	43	2,178	16	1,288	4	501	5	1,198
Totals	89,724	987,387	46,198	1,042,133	26,804	1,125,428	12,766	1,049,783	6,759	976,905	4,267	948,545

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	10	3,376	10	3,355	3	2,764	5	4,764/	-	-	-	-
Nova Scotia	66	23,513	62	27,288	57	29,061	96	97,500	22	36,900	11	48,225
New Brunswick	49	15,788	27	10,711	46	25,379	51	45,372	26	46,395	6	13,892
Quebec	798	251,139	557	250,351	404	228,837	1,001	945,243	425	807,631	217	711,098
Ontario	1,294	397,178	875	387,581	642	341,991	1,594	1,439,139	661	1,173,889	338	1,029,644
Manitoba	214	62,296	112	42,474	78	36,700	188	163,142	52	79,744	35	78,920
Saskatchewan	43	12,252	30	11,578	20	9,785	18	17,006	6	14,252	3	17,006/
Alberta	115	37,965	66	28,220	45	25,324	108	94,957	20	48,586	6	26,164
British Columbia	227	75,096	156	72,218	127	67,827	237	222,937	78	149,647	38	105,037
Yukon	-	/	3	1,021	-	/	5	3,875	-	-	-	-
Totals	2,816	878,603	1,898	834,797	1,422	767,668	3,303	3,033,935	1,290	2,357,644	654	2,029,986

/ 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 1935-36, 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	11	53,431	-	/	5	45,583	-	-	-	-
New Brunswick	4	17,558	6	37,975	-	-	-	-	-	-
Quebec	118	558,160	85	551,830	43	342,119	36	361,211	34	370,779
Ontario	179	762,883	123	758,702	65	512,316	56	515,310	36	401,623
Manitoba	16	64,548	8	49,039	7	52,482	5	59,783/	-	-
Saskatchewan	-	-	-	-	-	-	-	-	-	-
Alberta	-	-	-	/	5	40,977	-	-	-	-
British Columbia	17	92,295	14	87,867	12	77,983	4	60,341	8	94,275
Yukon	-	-	-	-	-	-	-	-	-	-
Totals	345	1,548,875	236	1,485,413	137	1,071,460	101	996,645	78	866,677

Province	\$50,000 and over/		TOTALS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount	
		\$		\$	\$		\$	
P.E. Island	-	-	573	31,683	-	573	31,683	
Nova Scotia	3	104,126	6,272	656,122	-	6,272	656,122	
New Brunswick	6	184,547	4,015	518,319	-	4,015	518,319	
Quebec	127	4,166,797	46,043	11,118,992	-	46,043	11,118,992	
Ontario	152	6,216,354	91,932	16,806,391	-	91,932	16,806,391	
Manitoba	-	-	12,742	1,043,179	-	12,742	1,043,179	
Saskatchewan	-	-	6,058	214,273	-	6,058	214,273	
Alberta	3	30,515	10,018	605,035	-	10,018	605,035	
British Columbia	13	353,327	21,033	2,047,370	-	21,033	2,047,370	
Yukon	-	-	416	16,186	-	416	16,186	
Head Office	-	-	-	-	309,337	-	309,337	
Gross Total	304	11,055,666	199,102	33,057,550	309,337	199,102	33,366,887	
Deductions							383,655	
Net Total							32,983,232	

/ 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 1935-36, 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	113	11,348	10	3,431	7	3,339	3	2,686	6	4,441	-	+
Nova Scotia	247	20,736	28	9,651	17	9,723	22	12,990	12	7,070	9	10,145
New Brunswick	198	15,752	23	9,030	12	5,906	7	4,761	6	5,288	8	5,808
Quebec	1,023	108,220	192	73,363	126	70,831	93	69,654	90	71,447	44	48,786
Ontario	2,738	235,269	327	135,363	199	108,563	162	115,539	107	94,918	78	83,642
Manitoba	386	26,668	43	18,949	19	10,363	18	11,042	12	7,819	9	7,897
Saskatchewan	258	15,289	18	7,002	10	4,261	8	5,739	6	3,657	3	3,639
Alberta	334	27,668	32	12,517	19	10,064	18	14,864	13	11,323	11	9,710
British Columbia	1,009	86,321	103	40,641	70	36,711	53	34,313	37	32,928	31	29,926
Yukon	-	+	-	-	-	-	-	-	-	-	-	-
Gross Total	6,306	547,271	776	309,947	479	259,761	384	271,588	289	238,891	193	199,553

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	6	5,462	5	6,426	-	+	6	9,346	6	12,460	3	9,754
Nova Scotia	4	4,765	7	13,134	-	+	17	26,669	7	21,005	11	35,451
New Brunswick	-	+	9	10,692	-	+	7	11,270	8	20,428	4	12,691
Quebec	47	54,283	42	59,898	32	48,130	97	195,989	69	163,497	49	171,635
Ontario	74	81,579	63	79,290	62	87,982	196	372,607	114	298,377	93	283,439
Manitoba	7	8,506	4	7,401	4	7,739	13	25,977	12	32,306	10	32,134
Saskatchewan	4	3,833	6	9,640	-	+	6	8,259	3	6,719	-	+
Alberta	8	10,759	5	10,506	5	7,630	20	34,686	8	27,639	7	22,093
British Columbia	29	27,779	14	17,189	11	13,812	45	89,215	25	69,068	11	35,637
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	179	196,966	155	214,176	114	165,293	407	774,018	252	651,499	188	602,834

+ 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 1935-36, 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	16,585
Nova Scotia	6	17,557	-	+	-	-	-	-	-	+
New Brunswick	3	11,721	4	22,648	-	-	-	-	-	-
Quebec	38	147,809	26	129,691	16	71,492	15	87,840	16	99,311
Ontario	79	308,153	46	238,439	48	230,773	40	222,021	35	251,064
Manitoba	11	40,874	5	23,064	6	40,260	7	38,580	5	29,011
Saskatchewan	-	-	3	15,557	-	-	-	-	-	+
Alberta	4	15,923	6	31,438	3	16,658	-	+	4	26,127
British Columbia	10	43,786	15	50,391	6	27,863	7	41,826	4	33,702
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	151	585,823	105	511,228	79	387,046	69	390,267	67	455,800

Province	\$50,000 and over		TOTALS		UNCLASSIFIED	TOTALS	
	No.	Amount \$	No.	Amount \$	Amount \$	No.	Amount \$
P.E. Island	8	176,265	176	261,544	-	176	261,544
Nova Scotia	20	314,633	407	503,528	-	407	503,528
New Brunswick	9	151,168	298	287,162	-	298	287,162
Quebec	252	11,436,149	2,247	13,108,025	-	2,247	13,108,025
Ontario	396	20,314,831	4,857	23,541,850	-	4,857	23,541,850
Manitoba	36	737,659	607	1,106,251	-	607	1,106,251
Saskatchewan	3	24,422	328	108,017	-	328	108,017
Alberta	17	664,530	514	954,133	-	514	954,133
British Columbia	52	2,349,576	1,532	3,060,683	-	1,532	3,060,683
Yukon	-	-	4	2,088+	-	4	2,088
Head Office	-	-	-	-	28,874	-	28,874
Gross Total	773	36,169,233	10,970	42,933,281	28,874	10,970	42,962,155
Deductions							443,184
Net Total							42,518,971

+ 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 1935-36, 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	6	639	39	2,620	367	13,492	32	3,080	8	2,970
Nova Scotia	16	773	301	64,669	4,578	214,023	314	74,381	39	47,418
New Brunswick	-	+	182	20,292	2,988	188,535	202	12,270	6	521
Quebec	9	4,401	1,030	557,807	38,220	4,248,410	1,042	162,223	174	145,132
Ontario	259	15,579	3,151	977,963	72,659	5,899,037	3,385	390,777	341	88,628
Manitoba	41	2,228	446	62,596	10,931	641,158	270	21,744	105	18,439
Saskatchewan	96	3,166	284	22,862	5,168	141,048	256	19,470	5	253
Alberta	220	17,418	435	61,530	8,199	336,569	485	37,841	38	4,687
British Columbia	47	2,105	705	195,523	16,493	781,489	415	25,239	116	10,940
Yukon	-	+	6	1,173	369	11,083	16	1,757	-	-
Gross Total	694	46,609	6,579	1,967,035	159,972	12,474,844	6,417	748,782	932	318,988

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P.E.Island	-	+	-	+	12	1,988	-	-	-	-
Nova Scotia	7	711	3	798	99	89,103	-	-	25	28,026
New Brunswick	-	+	6	950	48	12,180	-	-	44	87,095
Quebec	163	79,378	10	1,614	3,820	3,274,789	-	-	67	1,643,959
Ontario	275	71,972	28	5,117	6,664	4,737,363	-	-	157	2,380,588
Manitoba	19	2,497	4	1,511	116	38,781	-	-	100	152,884
Saskatchewan	7	345	-	+	125	12,596	-	-	4	486
Alberta	20	5,732	6	315	188	40,160	-	-	37	32,344
British Columbia	56	3,379	88	29,443	1,923	724,661	-	-	104	107,751
Yukon	-	-	10	1,811	-	+	-	-	-	-
Gross Total	547	164,014	155	41,559	12,995	8,931,621	-	-	538	4,433,133

+ 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 1935-36, 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	-	-	109	6,893	-	573	31,683
Nova Scotia	-	+	890	136,222	-	6,272	656,122
New Brunswick	-	-	539	196,475	-	4,015	518,319
Quebec	-	+	1,508	1,001,279	-	46,043	11,118,992
Ontario	4	15,448	5,009	2,223,918	-	91,932	16,806,391
Manitoba	6	7,735	704	93,605	-	12,742	1,043,179
Saskatchewan	-	+	113	14,046	-	6,058	214,273
Alberta	-	+	390	68,458	-	10,018	605,035
British Columbia	4	8,064	1,082	158,478	-	21,033	2,047,370
Yukon	-	-	15	363	-	416	16,186
Head Office	-	-	-	-	309,337	-	309,337
Gross Total	14	31,247	10,359	3,899,717	309,337	199,102	33,366,887
Deductions							383,655
Net Total						199,102	32,983,232

2. CORPORATIONS

Province	AGRARIANS		PRO- FESSIONALS		EMPLOYEES		MERCHANT RETAIL		MERCHANT WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P.E. Island	17	1,919	-	-	-	-	12	5,048	7	2,590
Nova Scotia	-	+	-	-	-	-	89	27,087	52	28,211
New Brunswick	7	1,502	-	-	-	-	77	17,587	43	65,903
Quebec	9	3,195	-	-	-	-	265	232,833	207	589,597
Ontario	35	22,141	-	-	-	-	663	1,431,010	399	702,610
Manitoba	5	2,004	-	-	-	-	133	116,218	128	427,172
Saskatchewan	12	2,126	-	-	-	-	145	34,647	29	13,725
Alberta	11	8,014	-	-	-	-	139	59,553	53	104,682
British Columbia	18	15,958	-	-	-	-	331	179,701	232	483,524
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	114	56,859	-	-	-	-	1,854	2,103,684	1,150	2,418,014

+ 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 1935-36, 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	5,716	-	+	122	244,197	3	1,461	-	-
Nova Scotia	82	125,542	19	46,839	54	144,469	69	113,513	-	-
New Brunswick	53	44,769	22	31,672	37	11,282	31	88,200	-	-
Quebec	636	6,251,745	8	78,075	712	2,203,412	79	3,083,123	-	-
Ontario	1,508	13,484,373	65	3,363,113	1,412	2,767,681	170	820,005	-	-
Manitoba	86	157,094	8	53,906	123	207,405	21	65,271	-	-
Saskatchewan	31	37,008	3	307	62	10,525	11	6,426	-	-
Alberta	53	361,980	44	219,287	91	34,818	15	129,347	-	-
British Columbia	267	796,049	45	524,500	193	124,967	156	806,972	-	-
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	2,727	21,264,276	214	4,317,699	2,806	5,748,756	555	5,114,318	-	-

Province	FAMILY CORPORATIONS		ALL OTHERS		UNCLASSIFIED	TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount
		\$		\$	\$		\$
P.E. Island	-	-	4	612	-	176	261,544
Nova Scotia	-	-	42	17,867	-	407	503,528
New Brunswick	-	-	28	26,247	-	298	287,162
Quebec	-	-	331	666,047	-	2,247	13,108,025
Ontario	-	-	605	950,917	-	4,857	23,541,850
Manitoba	-	-	103	77,180	-	607	1,106,251
Saskatchewan	-	-	35	3,252	-	328	108,017
Alberta	-	-	108	36,452	-	514	954,133
British Columbia	-	-	290	129,012	-	1,532	3,060,683
Yukon	-	-	4	2,088	-	4	2,088
Head Office	-	-	-	-	28,874	-	28,874
Gross Total	-	-	1,550	1,909,674	28,874	10,970	42,962,155
Deductions							443,184
Net Total						10,970	42,518,971

+ Classes grouped to conceal identity of taxpayer.



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