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

INCOMES ASSESSED
FOR
INCOME WAR TAX
IN
CANADA
1938

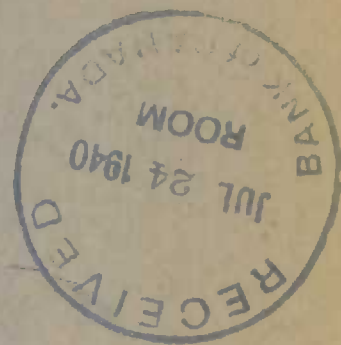
And Income War Tax Collected Thereon
Classified by Provinces, by Size of Incomes, and
by Occupations.

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.



OTTAWA
1939

Price 25 cents



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., F.R. Econ. Soc.

INCOMES ASSESSED FOR INCOME WAR TAX IN CANADA

INTRODUCTION - In countries where the 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 tax payers. Thus most estimates of the amount and the distribution of the national 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 below which incomes are exempt from taxation has been comparatively high. Indeed, under the income tax legislation in force from 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 limit of exemption 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 in the limit of exemption was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and subsequent years. The effect of these reductions is reflected in the large increases in the number of income tax payers in the lower income classes.

The general rate of corporation income tax, which, after an exemption of \$2,000, had been 10 per cent on incomes under \$5,000 and 10½ per cent on incomes of \$5,000 or over from 1919 to 1924, was reduced to 9 per cent on incomes of 1925, 8.1 per cent on incomes of 1926 and 8 per cent on incomes of 1927, 1928 and 1929. It was raised again to 10 per cent on incomes of 1930, to 11 per cent on incomes of 1931 of \$5,000 or less and 11.55 per cent on incomes in excess of \$5,000 to 12½ per cent on incomes of 1932 and 1933 with an extra 1 per cent where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to 13½ per cent on incomes of 1934 with an extra 1½ per cent for consolidations, and on incomes of 1935 and later, 15 per cent with an extra 2 per cent for consolidations. Again, in respect of the incomes realized in the fiscal period ended 1932 the \$2,000 exemption theretofore allowed to 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, 1938 apply in the main to the calendar year 1936, the income tax due on these incomes being collected mainly in April, May and June 1937. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

DESCRIPTION OF TABLES - The figures of Table 1 state the total amount of income assessed for the purposes of the income war tax, by individual and corporate incomes, for the last eighteen fiscal years, together with the amount received from such taxation. Particularly notable is the rapid increase of the total of 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 1932 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, in 1936 to \$1,073,442,116, in 1937 to \$1,080,890,070, but in 1938 declined to \$1,066,034,544.

Table 2 shows by Provinces in the last five fiscal years the amount of income assessed. So far as corporate incomes are concerned, this is largely determined by the location of the head offices of Canadian corporations. In Table 3 will be found the distribution of these incomes assessed in each province as between individuals and corporations.

Table 4 gives the average amount paid by individual and corporate tax payers in various occupational groups for the latest fiscal year.

Table 5 indicates, by individuals and corporations, the number of tax payers and the amount of taxes paid in the last four fiscal years by size of income classes, while Table 6 gives the same information by occupations of the tax payers, individual or corporate, also for four years. Table 7 gives by provinces the number of individual and corporate tax payers 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 8 and 9 furnish 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.

SPECIAL FIVE PER CENT TAX ON INTEREST AND DIVIDENDS - Besides the amount collected as income tax, in the fiscal year 1938 there was collected an additional \$10,152,088, 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, to \$5,816,435 in 1935, to \$7,207,601 in 1936 and to \$8,910,014 in 1937. Table 10 shows the proceeds of this tax for the last three fiscal years.

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, 1921-38.

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						INCOME WAR TAX PAID to the Receiver- General
Fiscal Year	Individuals		Corporations		Total Amount	
	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 ...	129,633	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
1933 x..	166,972	685,543,980	6,483	258,547,584	944,091,564	62,066,697
1934 x..	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
1937 ...	217,049	728,043,754	12,146	352,846,316	1,080,890,070	93,455,228
1938 ...	237,064	712,183,316	13,949	353,851,228	1,066,034,544	110,213,444

✓ 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, 1934-38.

	Amount of Income Assessed				
	1934	1935	1936	1937	1938
	\$	\$	\$	\$	\$
P.E.I.	2,072,019	2,256,109	4,579,652	4,446,650	10,687,177
N. S.	19,701,482	21,405,900	21,794,087	23,969,857	27,108,595
N. B.	16,551,288	14,207,882	14,389,098	16,539,884	18,348,481
Que.	179,807,900	273,987,869	357,486,710	331,710,154	282,712,958
Ont.	428,279,628	449,885,677	501,917,767	517,310,542	522,198,138
Man.	45,049,397	47,188,764	46,760,597	48,430,521	43,128,266
Sask.	19,056,999	15,226,696	15,347,973	13,918,431	20,191,316
Alta	43,652,512	35,653,360	35,171,837	36,833,766	34,693,719
B. C.	73,972,698	67,822,116	74,959,621	83,771,834	106,123,159
Yukon	1,187,641	920,657	1,034,774	958,431	842,735
TOTALS	829,331,564	928,555,030	1,073,442,116	1,080,890,070	1,066,034,544

3. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF INCOME ASSESSED
FOR THE PURPOSES OF THE INCOME WAR TAX ACT, BY PROVINCES, FISCAL YEARS
ENDED MARCH 31, 1936-38.

1. INDIVIDUALS

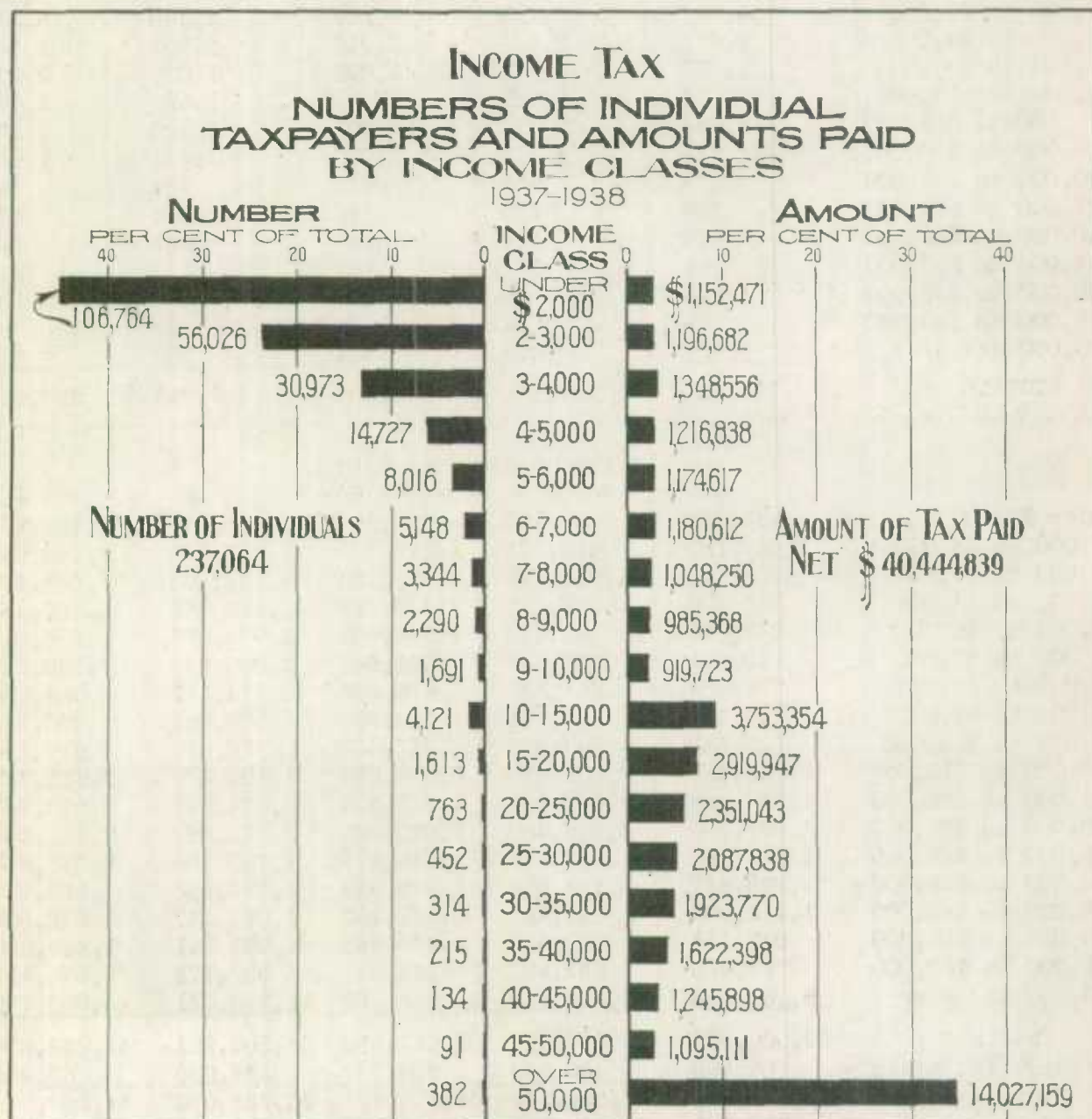
Province	1936		1937		1938	
	No.	Amount \$	No.	Amount \$	No.	Amount \$
P. E. I.	573	1,614,343	567	1,466,532	589	1,800,247
N. S.	6,272	17,277,567	6,391	19,873,944	7,302	20,900,499
N. B.	4,015	12,650,283	4,641	13,586,679	4,970	14,950,910
Que.	46,043	207,818,903	49,373	226,402,761	55,083	187,246,947
Ont.	91,932	336,187,062	101,506	319,883,675	108,025	335,973,949
Man.	12,742	39,246,521	13,355	39,347,682	14,007	36,611,176
Sask.	6,058	14,609,768	6,427	15,860,518	7,225	18,561,505
Alta.	10,018	28,632,096	11,180	29,560,767	11,583	27,737,897
B. C.	21,033	55,277,749	23,170	61,102,765	27,739	67,588,940
Yukon	416	1,019,310	439	958,431	541	811,246
TOTALS	199,102	714,333,602	217,049	728,043,754	237,064	712,183,316

2. CORPORATIONS

Province	1936		1937		1938	
	No.	Amount \$	No.	Amount \$	No.	Amount \$
P. E. I.	176	2,965,309	229	2,980,118	180	8,886,930
N. S.	407	4,516,520	407	4,095,914	499	6,208,096
N. B.	298	1,738,816	368	2,953,205	409	3,397,571
Que.	2,247	149,667,807	2,740	105,307,393	2,954	95,466,011
Ont.	4,857	165,730,705	5,110	197,426,867	6,282	186,224,189
Man.	607	7,514,075	705	9,082,840	758	6,517,090
Sask.	328	738,205	373	1,057,912	383	1,629,811
Alta.	514	6,539,741	552	7,272,998	618	6,955,822
B. C.	1,532	19,681,872	1,662	22,669,069	1,861	38,534,219
Yukon	4	15,464	-	-	5	31,489
TOTALS	10,970	359,108,514	12,146	352,846,316	13,949	353,851,228

4. AVERAGE INCOME TAX PAID BY INDIVIDUALS AND CORPORATIONS, BY OCCUPATIONS,
FISCAL YEAR 1937-38

Occupation	Average Income Tax Paid	
	Individuals	Corporations
	\$	\$
Agrarians	78.08	598.51
Professional	294.51	-
Employees	79.34	-
Merchants, retail	125.35	1,532.59
Merchants, wholesale	375.16	2,861.14
Manufacturers	260.63	9,222.74
Natural Resources	242.12	47,267.27
Financial	846.06	2,503.11
Transportation and Public Utilities	-	10,743.37
Personal Corporations	8,178.58	1,578.51
All Others	3,883.65	-
GRAND AVERAGE	170.61	5,001.69



5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1934-38.

1. INDIVIDUALS

(a) Number of Tax Payers

Income Class	1934	1935	1936	1937	1938
Under \$2,000	93,316	85,385	89,724	98,423	106,764
\$2,000 to \$3,000	46,207	41,918	46,198	50,618	56,026
\$3,000 to \$4,000	27,778	24,127	26,804	28,690	30,973
\$4,000 to \$5,000	13,312	11,372	12,766	13,852	14,727
\$5,000 to \$6,000	6,670	6,238	6,759	7,448	8,016
\$6,000 to \$7,000	4,082	3,729	4,267	4,480	5,148
\$7,000 to \$8,000	2,770	2,464	2,816	2,993	3,344
\$8,000 to \$9,000	1,937	1,777	1,898	2,078	2,290
\$9,000 to \$10,000	1,445	1,229	1,422	1,533	1,691
\$10,000 to \$15,000	3,284	2,815	3,303	3,520	4,121
\$15,000 to \$20,000	1,254	1,198	1,290	1,431	1,613
\$20,000 to \$25,000	665	558	654	724	763
\$25,000 to \$30,000	349	329	345	380	452
\$30,000 to \$35,000	228	211	236	261	314
\$35,000 to \$40,000	162	132	137	133	215
\$40,000 to \$45,000	116	70	101	108	134
\$45,000 to \$50,000	75	84	78	77	91
\$50,000 and over	307	259	304	300	382
TOTALS	203,957	184,195	199,102	217,049	237,064

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	989,083	950,120	987,387	1,053,965	1,152,471
\$2,000 to \$3,000	1,015,183	938,923	1,042,133	1,092,977	1,196,682
\$3,000 to \$4,000	1,096,121	1,023,176	1,125,428	1,194,403	1,348,557
\$4,000 to \$5,000	995,500	987,367	1,049,783	1,118,943	1,216,838
\$5,000 to \$6,000	874,915	900,743	976,905	1,073,633	1,174,617
\$6,000 to \$7,000	810,922	808,817	948,545	1,026,244	1,180,612
\$7,000 to \$8,000	771,434	761,327	878,603	944,173	1,048,250
\$8,000 to \$9,000	743,943	757,751	834,797	892,847	985,368
\$9,000 to \$10,000	718,510	667,977	767,668	823,620	919,723
\$10,000 to \$15,000	2,735,469	2,402,676	3,033,935	3,194,978	3,753,354
\$15,000 to \$20,000	2,032,264	1,982,488	2,357,644	2,674,299	2,919,947
\$20,000 to \$25,000	1,881,997	1,645,480	2,029,986	2,271,437	2,351,043
\$25,000 to \$30,000	1,439,868	1,263,474	1,548,875	1,753,135	2,087,838
\$30,000 to \$35,000	1,289,887	1,124,562	1,485,413	1,701,135	1,923,770
\$35,000 to \$40,000	1,114,983	911,269	1,071,460	1,061,177	1,622,398
\$40,000 to \$45,000	947,111	651,415	996,645	1,085,591	1,245,898
\$45,000 to \$50,000	757,856	837,922	866,677	902,373	1,095,111
\$50,000 and over	8,785,854	6,458,127	11,055,666	11,636,031	14,027,159
Totals	29,000,900	25,073,614	33,057,550	35,500,961	41,249,636
Unclassified amounts	501,980	450,950	309,337	232,669	80,435
Totals	29,502,880	25,524,564	33,366,887	35,733,630	41,330,071
Refunds	319,165	323,172	383,655	291,245	885,232
Net Totals	29,183,715	25,201,392	32,983,232	35,442,385	40,444,839

5. NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS BY SIZE OF INCOME AND AMOUNT OF TAXES PAID UNDER THE INCOME WAR TAX ACT, FISCAL YEARS ENDED MARCH 31, 1934-38-conc.

2. CORPORATIONS

(a) Number of Tax Payers

Income Class	1934	1935	1936	1937	1938
Under \$2,000	4,575	6,167	6,306	6,671	7,669
\$2,000 to \$3,000	1,040	885	776	950	960
\$3,000 to \$4,000	542	482	479	558	579
\$4,000 to \$5,000	337	314	384	403	439
\$5,000 to \$6,000	252	251	289	298	325
\$6,000 to \$7,000	188	177	193	244	270
\$7,000 to \$8,000	142	169	179	191	252
\$8,000 to \$9,000	131	129	155	155	163
\$9,000 to \$10,000	105	113	114	155	195
\$10,000 to \$15,000	342	366	407	522	552
\$15,000 to \$20,000	204	247	252	354	410
\$20,000 to \$25,000	156	155	188	199	279
\$25,000 to \$30,000	97	118	151	169	215
\$30,000 to \$35,000	91	98	105	126	169
\$35,000 to \$40,000	61	58	79	105	129
\$40,000 to \$45,000	50	63	69	64	124
\$45,000 to \$50,000	54	43	67	90	101
\$50,000 and over	540	617	773	892	1,113
Totals	8,913 1/	10,458 2/	10,970 3/	12,146	13,949 5/

(b) Amount of Taxes Paid

	\$	\$	\$	\$	\$
Under \$2,000	331,105	479,820	547,271	659,781	735,456
\$2,000 to \$3,000	209,587	280,660	309,947	381,317	400,804
\$3,000 to \$4,000	199,204	249,672	259,761	328,084	347,869
\$4,000 to \$5,000	185,218	226,180	271,588	303,870	345,894
\$5,000 to \$6,000	176,256	201,651	238,891	284,199	305,709
\$6,000 to \$7,000	166,846	175,257	199,553	258,323	317,401
\$7,000 to \$8,000	119,848	170,205	196,966	237,978	317,100
\$8,000 to \$9,000	156,980	170,536	214,176	213,394	251,106
\$9,000 to \$10,000	131,742	160,873	165,293	241,772	298,756
\$10,000 to \$15,000	567,791	677,923	774,018	1,060,377	1,200,875
\$15,000 to \$20,000	493,291	575,809	651,499	986,321	1,155,034
\$20,000 to \$25,000	483,036	503,561	602,834	737,521	1,056,383
\$25,000 to \$30,000	340,525	412,059	585,823	688,609	896,692
\$30,000 to \$35,000	447,571	467,861	511,228	651,375	883,432
\$35,000 to \$40,000	326,112	322,354	387,046	605,868	827,559
\$40,000 to \$45,000	272,523	376,584	390,267	449,998	856,213
\$45,000 to \$50,000	416,218	321,751	455,800	629,706	709,111
\$50,000 and over	22,939,240	30,590,016	36,169,233	49,967,659	59,698,715
Totals	27,969,757 1/	36,363,794 2/	42,933,281 3/	58,690,403 4/	70,607,523 5/
Unclassified amounts	18,869	30,219	28,874	2,627	3,080
Totals	27,988,626	36,394,013	42,962,155	58,693,030	70,610,603
Refunds	602,804	603,774	443,184	680,187	841,998
Net Totals	27,385,822	35,790,239	42,518,971	58,012,843	69,768,605

1/ Totals include 6 corporations paying \$6,664 in taxation. 2/ Totals include 6 corporations paying \$1,022 in taxation. 3/ Totals include 4 corporations paying \$2,088 in taxation. 4/ Totals include corporations paying \$4,251 in taxation. 5/ Totals include 5 corporations paying \$3,414 in taxation.

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31,
1934 - 1938.

1. INDIVIDUALS

(a) Number of Tax Payers

Classes	1934	1935	1936	1937	1938
Agrarians	262	416	694	921	1,000
Professionals	5,941	5,800	6,579	6,992	7,708
Employees	167,737	149,418	159,972	174,349	189,731
Merchants, retail	4,960	5,104	6,417	7,400	8,782
Merchants, wholesale	575	620	832	878	1,024
Manufacturers	467	442	547	596	677
Natural resources	77	99	155	161	202
Financial	11,753	11,673	12,995	13,871	14,957
Personal Corporations	618	584	538	541	570
Family Corporations	1,576	116	14	Nil	Nil
All others	9,991	9,923	10,359	11,340	12,413
Totals	203,957	184,195	199,102	217,049	237,064

(b) Amount of Taxes Paid

Classes	1934	1935	1936	1937	1938
	\$	\$	\$	\$	\$
Agrarians	22,334	24,083	46,609	76,395	78,081
Professionals	2,008,471	1,609,621	1,967,035	1,903,221	2,270,077
Employees	11,340,010	10,930,997	12,474,844	13,506,473	15,053,910
Merchants, retail	527,693	552,256	748,782	867,710	1,100,905
Merchants, wholesale	217,233	201,435	318,988	317,214	384,168
Manufacturers	129,978	112,466	164,014	170,196	176,508
Natural resources	11,514	39,819	41,559	32,561	48,908
Financial	7,512,473	6,379,505	8,931,621	9,980,752	12,654,511
Personal Corporations	2,768,992	2,351,883	4,433,134	4,502,616	4,661,792
Family Corporations	1,354,613	154,329	31,247	-	-
All others	3,107,589	2,717,220	3,899,717	4,143,823	4,820,776
Unclassified	501,980	450,950	309,337	232,669	80,435
Totals	29,502,880	25,524,564	33,366,887	35,733,630	41,330,071
Refunds	319,165	323,172	383,655	291,245	885,232
Net Totals	29,183,715	25,201,392	32,983,232	35,442,385	40,444,839

6. INCOME TAX PAID, BY OCCUPATIONS OF THE TAX PAYERS, FISCAL YEARS ENDED MARCH 31,
1934-1938 - Concl'd.

1. CORPORATIONS

(a) Number of Tax Payers

Classes	1934	1935	1936	1937	1938
Agrarians	71	92	114	132	121
Merchants, retail	1,427	1,645	1,854	2,238	2,577
Merchants, wholesale	874	1,086	1,150	1,308	1,455
Manufacturers	1,897	2,250	2,727	3,060	3,500
Natural resources	198	186	214	258	260
Financial	2,853	3,544	2,806	2,862	3,468
Transportation and Public Utilities	434	463	555	586	646
All others	1,159	1,192	1,550	1,702	1,922
Totals	8,913	10,458	10,970	12,146	13,949

(b) Amount of Taxes Paid

Classes	1934	1935	1936	1937	1938
	\$	\$	\$	\$	\$
Agrarians	19,146	32,344	56,859	67,697	71,490
Merchants, retail	1,332,731	1,542,673	2,103,684	2,632,761	3,434,094
Merchants, wholesale	1,491,913	2,057,735	2,418,014	3,029,043	3,872,960
Manufacturers	11,849,040	15,079,937	21,264,276	26,618,505	32,279,596
Natural resources	3,017,750	7,848,415	4,317,700	10,543,396	12,289,490
Financial	4,688,265	4,339,441	5,748,756	7,217,403	8,680,772
Transportation and Public Utilities	3,607,251	3,695,881	5,114,318	6,071,188	6,945,216
All others	1,963,661	1,767,368	1,909,674	2,510,410	3,033,905
Unclassified	18,869	30,219	28,874	2,627	3,080
Totals	27,988,626	36,394,013	42,962,155	58,693,030	70,610,603
Refunds	602,804	603,774	443,184	680,187	841,998
Net totals	27,385,822	35,790,239	42,518,971	58,012,843	69,768,605
Grand Totals, Individuals and Corporations	56,569,537	60,991,631	75,502,202	93,455,228	110,213,444

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-38.

1. INDIVIDUALS

(a) Number of Tax Payers

Province	1935		1936		1937		1938	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	586	.32	573	.29	567	.26	589	.25
Nova Scotia	5,736	3.12	6,272	3.15	6,391	2.94	7,302	3.08
New Brunswick	4,537	2.46	4,015	2.02	4,641	2.14	4,970	2.10
Quebec	40,769	22.13	46,043	23.12	49,373	22.75	55,083	23.23
Ontario	85,005	46.15	91,932	46.18	101,506	46.77	108,025	45.57
Manitoba	11,728	6.37	12,742	6.40	13,355	6.15	14,007	5.91
Saskatchewan	6,339	3.44	6,058	3.04	6,427	2.96	7,225	3.04
Alberta	10,264	5.57	10,018	5.03	11,180	5.15	11,583	4.89
British Columbia	18,784	10.20	21,033	10.56	23,170	10.68	27,739	11.70
Yukon	447	.24	416	.21	439	.20	541	.23
Head Office	-	-	-	-	-	-	-	-
Totals	184,195	100.00	199,102	100.00	217,049	100.00	237,064	100.00

(b) Amount of Taxes Collected

	1935		1936		1937		1938	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	34,268	.14	31,350	.095	37,487	.11	44,445	.11
Nova Scotia	510,531	2.03	637,618	1.933	642,122	1.81	779,121	1.93
New Brunswick	363,470	1.44	517,635	1.569	450,948	1.27	515,899	1.27
Quebec	8,309,391	32.97	10,878,483	32.982	11,519,245	32.50	13,174,726	32.57
Ontario	12,007,946	47.65	16,708,017	50.657	18,427,058	51.99	20,925,347	51.73
Manitoba	884,297	3.51	1,036,565	3.143	1,105,573	3.12	1,283,411	3.17
Saskatchewan	203,494	.80	213,546	.647	227,615	.65	289,678	.72
Alberta	557,357	2.21	601,640	1.824	635,016	1.79	709,160	1.76
British Columbia	1,874,414	7.44	2,033,279	6.164	2,145,384	6.05	2,619,357	6.48
Yukon	15,651	.06	15,762	.048	19,268	.05	23,260	.06
Head Office	440,573	1.75	309,337	.938	232,669	.66	80,435	.20
Totals	25,201,392	100.00	32,983,232	100.000	35,442,385	100.00	40,444,839	100.00

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-38 - Cont'd.

2. CORPORATIONS

(a) Number of Tax Payers

Province	1935		1936		1937		1938	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	136	1.30	176	1.61	229	1.88	180	1.29
Nova Scotia	349	3.34	407	3.71	407	3.34	499	3.58
New Brunswick	270	2.58	298	2.72	368	3.03	409	2.93
Quebec	2,091	19.99	2,247	20.48	2,740	22.56	2,954	21.18
Ontario	5,099	48.76	4,857	44.28	5,110	42.06	6,282	45.03
Manitoba	564	5.39	607	5.53	705	5.83	758	5.43
Saskatchewan	273	2.61	328	2.99	373	3.07	383	2.75
Alberta	483	4.62	514	4.68	552	4.54	618	4.43
British Columbia	1,187	11.35	1,532	13.96	1,662	13.69	1,861	13.34
Yukon	6	.06	4	.04	-	-	5	.04
Head Office	-	-	-	-	-	-	-	-
Totals	10,458	100.00	10,970	100.00	12,146	100.00	13,949	100.00

(b) Amount of Taxes Collected

Province	1935		1936		1937		1938	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	108,542	.303	260,817	.613	333,182	.574	538,102	.771
Nova Scotia	405,315	1.132	496,131	1.167	683,068	1.177	785,366	1.126
New Brunswick	200,738	.561	284,715	.670	447,987	.772	570,177	.817
Quebec	10,759,944	30.064	12,794,120	30.091	15,815,136	27.261	18,411,819	26.390
Ontario	20,096,336	56.150	23,448,239	55.146	33,794,708	58.254	40,547,643	58.118
Manitoba	985,321	2.753	1,102,827	2.594	1,322,071	2.280	1,661,615	2.382
Saskatchewan	86,811	.243	106,201	.250	169,687	.293	240,382	.344
Alberta	702,837	1.965	945,249	2.224	1,165,482	2.009	1,134,500	1.669
British Columbia	2,413,154	6.742	3,049,710	7.172	4,274,644	7.368	5,842,507	8.374
Yukon	1,022	.003	2,088	.005	4,251	.007	3,414	.005
Head Office	30,219	.084	28,874	.068	2,627	.005	3,080	.004
Totals	35,790,239	100.000	42,518,971	100.000	58,012,843	100.000	69,768,605	100.000

7. INDIVIDUALS AND CORPORATIONS PAYING INCOME TAX AND AMOUNT OF INCOME TAX COLLECTED, BY PROVINCES, WITH THE PERCENTAGES OF TAX PAYERS AND OF TAXES COLLECTED IN EACH PROVINCE, FISCAL YEARS ENDED MARCH 31, 1935-38.-Concl.

3. COMBINED TOTALS - INDIVIDUALS AND CORPORATIONS

(a) Number of Tax Payers

Province	1935		1936		1937		1938	
	No.	Per cent	No.	Per cent	No.	Per cent	No.	Per cent
P. E. Island	722	.37	749	.36	796	.35	769	.31
Nova Scotia	6,085	3.13	6,679	3.18	6,798	2.97	7,801	3.11
New Brunswick	4,807	2.47	4,313	2.05	5,009	2.19	5,379	2.14
Quebec	42,860	22.02	48,290	22.99	52,113	22.74	58,037	23.12
Ontario	90,104	46.29	96,789	46.07	106,616	46.52	114,307	45.54
Manitoba	12,292	6.31	13,349	6.35	14,060	6.13	14,765	5.88
Saskatchewan	6,612	3.40	6,386	3.04	6,800	2.96	7,608	3.03
Alberta	10,747	5.52	10,532	5.02	11,732	5.12	12,201	4.86
British Columbia	19,971	10.26	22,565	10.74	24,832	10.83	29,600	11.79
Yukon	453	.23	420	.20	439	.19	546	.22
Head Office	-	-	-	-	-	-	-	-
Totals	194,653	100.00	210,072	100.00	229,195	100.00	251,013	100.00

(b) Amount of Taxes Collected

Province	1935		1936		1937		1938	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
	\$		\$		\$		\$	
P. E. Island	142,810	.23	292,167	.39	370,669	.40	582,547	.53
Nova Scotia	915,846	1.50	1,133,748	1.50	1,325,190	1.42	1,564,487	1.42
New Brunswick	564,208	.93	802,350	1.06	898,934	.96	1,086,076	.99
Quebec	19,069,335	31.26	23,672,603	31.36	27,334,382	29.25	31,586,545	28.65
Ontario	32,104,282	52.64	40,156,256	53.19	52,221,766	55.88	61,472,990	55.78
Manitoba	1,869,618	3.07	2,139,392	2.83	2,427,643	2.60	2,945,026	2.67
Saskatchewan	290,305	.47	319,747	.42	397,302	.42	530,060	.48
Alberta	1,260,194	2.07	1,546,889	2.05	1,800,499	1.93	1,873,660	1.70
British Columbia	4,287,568	7.03	5,082,989	6.73	6,420,028	6.87	8,461,864	7.68
Yukon	16,673	.03	17,850	.02	23,519	.02	26,674	.02
Head Office	470,792	.77	338,211	.45	235,296	.25	83,515	.08
Totals	60,991,631	100.00	75,502,202	100.00	93,455,228	100.00	110,213,444	100.00

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, 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	239	2,756	133	2,743	90	3,916	47	4,324	22	3,577	17	2,904
Nova Scotia	3,358	33,952	1,729	35,948	940	40,987	470	41,149	230	34,787	154	34,294
New Brunswick	2,152	21,793	1,275	25,088	668	26,460	337	25,974	163	23,152	100	20,881
Quebec	22,666	253,453	13,078	314,507	7,668	365,036	3,643	313,494	2,117	307,774	1,349	328,680
Ontario	47,646	520,872	25,723	547,184	14,232	613,215	6,918	574,746	3,787	556,022	2,421	550,745
Manitoba	6,891	70,547	3,123	58,237	1,683	67,575	808	64,006	406	61,220	288	62,212
Saskatchewan	3,452	34,131	1,906	31,543	992	34,501	380	26,638	197	26,942	100	20,011
Alberta	5,606	57,876	2,757	52,015	1,476	57,839	696	50,898	341	48,785	216	50,810
British Columbia	14,466	152,787	6,151	124,067	3,160	135,899	1,415	114,338	746	110,937	495	108,691
Yukon	288	4,304	151	5,350	64	3,129	13	1,271	7	1,421	6	1,384
Totals	106,764	1,152,471	56,026	1,196,682	30,973	1,348,557	14,727	1,216,838	8,016	1,174,617	5,148	1,180,612

	\$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		13
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
		\$		\$		\$		\$		\$		\$	
P. E. Island	15	4,599	8	2,980	6	2,659	8	8,056	4	6,059	-	+	
Nova Scotia	85	25,990	57	25,797	63	36,180	123	104,202	47	89,368	22	68,131	
New Brunswick	65	19,906	37	15,975	34	17,832	80	70,352	29	43,997	9	30,180	
Quebec	895	292,918	642	301,377	449	259,208	1,198	1,160,608	490	907,278	274	858,917	
Ontario	1,563	485,181	1,038	440,758	800	436,845	1,963	1,770,870	776	1,412,217	362	1,119,885	
Manitoba	161	47,676	149	56,715	96	45,864	224	198,538	112	189,484	30	91,122	
Saskatchewan	67	18,283	40	14,497	25	11,892	47	33,748	12	17,360	7	22,044	
Alberta	146	42,945	98	38,944	62	31,612	134	119,452	28	47,567	10	24,685	
British Columbia	343	109,246	216	86,581	156	77,631	341	284,121	115	206,617	49	136,079	
Yukon	4	1,506	5	1,744	-	-	3	3,407	-	+	-	-	
Totals	3,344	1,048,250	2,290	985,368	1,691	919,723	4,121	3,753,354	1,613	2,919,947	763	2,351,043	

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

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, 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	10	38,585	3	17,746	7	45,276	-	+	-	-
New Brunswick	6	27,369	6	34,957	-	+	5	35,023	-	-
Quebec	158	720,095	122	743,009	95	719,773	49	445,028	38	431,384
Ontario	236	1,108,838	162	995,223	95	728,489	64	609,675	43	536,640
Manitoba	12	52,052	6	39,125	6	43,988	8	74,508	-	-
Saskatchewan	-	+	-	-	-	+	-	-	-	-
Alberta	4	21,875	4	27,851	-	+	-	+	3	40,047
British Columbia	26	119,024	11	65,859	12	84,872	8	81,664	7	87,040
Yukon	-	-	-	-	-	-	-	-	-	-
Totals	452	2,087,838	314	1,923,770	215	1,622,398	134	1,245,898	91	1,095,111

Province	\$50,000 and over		TOTALS		UNCLASSIFIED	TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount
		\$		\$	\$		\$
P. E. Island	-	-	589	44,574	-	589	44,574
Nova Scotia	4	122,291	7,302	794,684	-	7,302	794,684
New Brunswick	4	78,610	4,970	517,547	-	4,970	517,547
Quebec	152	4,818,955	55,083	13,541,496	-	55,083	13,541,496
Ontario	196	8,394,216	108,025	21,401,618	-	108,025	21,401,618
Manitoba	4	66,725	14,007	1,289,595	-	14,007	1,289,595
Saskatchewan	-	-	7,225	291,590	-	7,225	291,590
Alberta	-	-	11,583	713,200	-	11,583	713,200
British Columbia	22	546,362	27,739	2,631,815	-	27,739	2,631,815
Yukon	-	-	541	23,517	-	541	23,517
Head Office	-	-	-	-	80,435	-	80,435
Gross Total	382	14,027,159	237,064	41,249,636	80,435	237,064	41,330,071
Deductions							885,232
Net Total							40,444,839

+ Classes grouped to conceal net income and identity of tax payers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, 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	69	7,379	9	3,098	10	5,956	7	6,260	6	5,579	11	9,881
Nova Scotia	303	30,170	31	13,102	21	11,103	26	19,395	9	7,983	13	14,359
New Brunswick	256	21,250	32	13,108	17	11,131	4	2,923	16	13,992	8	8,235
Quebec	1,420	136,276	220	82,308	105	66,184	87	73,880	59	62,874	40	57,840
Ontario	3,297	335,840	407	175,212	264	156,230	204	156,167	154	143,172	130	151,276
Manitoba	476	39,696	53	21,685	31	17,976	22	16,073	18	15,999	18	17,838
Saskatchewan	292	21,668	16	6,337	16	8,615	10	7,609	6	5,059	7	6,806
Alberta	400	35,333	56	24,477	21	12,778	18	13,911	11	9,703	8	9,276
British Columbia	1,156	107,844	136	61,477	94	57,896	61	49,676	46	41,348	35	41,890
Yukon	-	+	-	+	-	-	-	-	-	-	-	-
Gross Total	7,669	735,456	960	400,804	579	347,869	439	345,894	325	305,709	270	317,401

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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	7	8,526	4	9,008	-	-	5	11,134	9	25,172	8	24,471
Nova Scotia	13	14,766	4	5,183	6	9,583	16	33,701	12	32,019	4	23,509
New Brunswick	4	4,866	-	+	6	8,340	15	30,096	13	31,470	-	+
Quebec	49	70,314	37	52,416	44	66,556	107	259,679	130	345,273	66	273,782
Ontario	130	153,514	83	135,205	98	154,467	301	626,938	172	508,939	155	579,872
Manitoba	7	9,903	5	6,500	6	9,821	26	62,581	18	54,229	13	41,853
Saskatchewan	5	5,692	5	6,691	-	+	4	11,118	10	34,302	3	12,752
Alberta	10	13,845	6	8,671	5	7,786	19	35,296	10	26,917	6	22,858
British Columbia	27	35,674	19	27,432	30	42,203	59	130,332	36	96,713	24	77,286
Yukon	-	-	-	-	-	-	-	-	-	-	-	-
Gross Total	252	317,100	163	251,106	195	298,756	552	1,200,875	410	1,155,034	279	1,056,383

+ Classes grouped to conceal net income and identity of tax payers.

8. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, 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	6	21,431	4	19,535	3	12,230	-	+	-	+
Nova Scotia	7	29,255	4	22,044	4	18,740	3	19,275	-	-
New Brunswick	8	32,823	5	24,513	-	+	4	21,325	-	-
Quebec	67	261,787	59	309,539	39	247,340	33	234,600	40	264,303
Ontario	97	412,411	75	368,687	60	404,902	59	424,993	54	394,047
Manitoba	4	24,071	7	40,726	7	42,458	7	36,099	-	+
Saskatchewan	-	-	-	-	-	-	-	+	-	-
Alberta	7	33,868	6	45,234	7	41,130	5	31,646	-	-
British Columbia	19	81,046	9	53,154	9	60,759	13	88,275	7	50,761
Yukon	-	-	-	-	-	-	-	-	-	-
Gross Total	215	896,692	169	883,432	129	827,559	124	856,213	101	709,111

Province	\$50,000 and over		TOTALS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	Amount	No.	Amount	
		\$		\$	\$		\$	
P. E. Island	22	388,485	180	558,145	-	180	558,145	
Nova Scotia	23	516,130	499	820,319	-	499	820,319	
New Brunswick	21	352,840	409	576,912	-	409	576,912	
Quebec	352	15,966,978	2,954	18,831,929	-	2,954	18,831,929	
Ontario	542	35,580,153	6,282	40,862,024	-	6,282	40,862,024	
Manitoba	40	1,211,699	758	1,669,206	-	758	1,669,206	
Saskatchewan	9	114,006	383	240,656	-	383	240,656	
Alberta	23	813,832	618	1,186,562	-	618	1,186,562	
British Columbia	81	4,754,592	1,861	5,858,356	-	1,861	5,858,356	
Yukon	-	-	5	3,414	-	5	3,414	
Head Office	-	-	-	-	3,080	-	3,080	
Gross Total	1,113	59,698,715	13,949	70,607,523	3,080	13,949	70,610,603	
Deductions							841,998	
Net Total							69,768,605	

+ Classes grouped to conceal net income and identity of tax payers.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, 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	1,708	42	3,953	358	18,938	34	3,806	13	5,764
Nova Scotia	22	1,679	311	65,719	5,514	280,317	312	40,364	45	21,625
New Brunswick	-	+	217	26,537	3,691	264,414	275	26,972	11	1,706
Quebec	12	7,350	1,039	548,681	45,827	5,096,174	1,280	261,808	174	147,477
Ontario	382	25,447	3,856	1,276,669	84,671	7,083,687	4,889	614,943	461	161,277
Manitoba	48	2,044	424	73,058	12,246	786,915	276	22,203	76	20,456
Saskatchewan	180	12,764	402	36,742	5,830	177,666	457	27,615	12	2,384
Alberta	285	22,237	517	72,581	9,339	381,471	592	47,715	44	7,040
British Columbia	64	4,852	894	164,440	21,753	945,742	654	53,514	188	16,439
Yukon	-	-	6	1,667	502	18,586	13	1,965	-	-
Gross Total	1,000	78,081	7,708	2,270,077	189,731	15,053,910	8,782	1,100,905	1,024	384,168

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	-	-	-	+	11	1,776	-	-	-	-
Nova Scotia	10	711	-	+	170	154,096	-	-	16	11,316
New Brunswick	3	844	10	2,756	57	10,285	-	-	46	73,422
Quebec	143	66,282	26	4,541	3,964	4,125,877	-	-	60	1,567,575
Ontario	378	94,401	45	26,398	8,085	7,284,954	-	-	147	2,484,908
Manitoba	14	1,284	-	+	131	109,614	-	-	87	179,138
Saskatchewan	8	1,168	-	+	184	20,155	-	-	4	996
Alberta	25	2,924	5	1,723	230	44,683	-	-	36	38,951
British Columbia	96	8,894	112	12,783	2,125	903,071	-	-	174	305,486
Yukon	-	-	4	707	-	+	-	-	-	-
Gross Total	677	176,508	202	48,908	14,957	12,654,511	-	-	570	4,661,792

+ Classes grouped to conceal identity of tax payers.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Cont'd.

1. INDIVIDUALS - Con.

Province	ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount		Amount	No.	Amount
		\$		\$		\$
P. E. Island	124	8,630	-	-	589	44,574
Nova Scotia	902	218,857	-	-	7,302	794,684
New Brunswick	660	110,581	-	-	4,970	517,547
Quebec	2,558	1,715,733	-	-	55,083	13,541,496
Ontario	5,111	2,348,932	-	-	108,025	21,401,618
Manitoba	705	94,882	-	-	14,007	1,289,595
Saskatchewan	148	12,099	-	-	7,225	291,590
Alberta	510	93,874	-	-	11,583	713,200
British Columbia	1,679	216,595	-	-	27,739	2,631,815
Yukon	16	593	-	-	541	23,517
Head Office	-	-	-	80,435	-	80,435
Gross Total	12,413	4,820,776	-	80,435	237,064	41,330,071
Deductions						885,232
Net Total						40,444,839

2. CORPORATIONS

Province	AGRARIANS		PROFESSIONALS		EMPLOYEES		MERCHANT-RETAIL		MERCHANT-WHOLESALE	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	19	4,148	-	-	-	-	13	7,960	8	6,709
Nova Scotia	-	+	-	-	-	-	123	47,939	69	63,883
New Brunswick	11	1,898	-	-	-	-	119	45,328	55	137,931
Quebec	7	6,845	-	-	-	-	473	441,892	326	814,841
Ontario	28	33,313	-	-	-	-	816	1,916,742	536	1,887,546
Manitoba	9	1,824	-	-	-	-	192	449,628	152	407,852
Saskatchewan	9	7,768	-	-	-	-	170	60,138	24	22,821
Alberta	14	1,908	-	-	-	-	196	90,482	74	113,978
British Columbia	24	13,786	-	-	-	-	475	373,985	211	414,399
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	121	71,490	-	-	-	-	2,577	3,434,094	1,455	3,872,960

+ Classes grouped to conceal identity of tax payer.

9. STATEMENT SHOWING NUMBER OF INDIVIDUAL AND CORPORATE TAX PAYERS AND AMOUNT OF TAX PAID UNDER THE INCOME WAR TAX ACT, 1917, DURING THE FISCAL YEAR 1937-38, CLASSIFIED ACCORDING TO OCCUPATIONS AND PROVINCES - Concl.

2. CORPORATIONS - Cont.

Province	MANUFACTURES		NATURAL RESOURCES		FINANCIAL		TRANSPORTATION & PUBLIC UTILITIES		PERSONAL CORPORATIONS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	19	13,901	-	-	106	520,520	5	3,016	-	-
Nova Scotia	96	195,875	21	169,422	56	133,439	71	164,361	-	-
New Brunswick	86	155,815	17	26,236	51	20,425	27	121,876	-	-
Quebec	839	9,185,906	23	446,302	768	3,535,046	116	3,323,975	-	-
Ontario	1,868	20,372,212	100	9,655,970	1,980	3,991,433	170	1,641,593	-	-
Manitoba	125	287,515	11	61,658	127	265,568	33	70,227	-	-
Saskatchewan	41	94,452	4	5,817	69	20,658	16	10,920	-	-
Alberta	78	441,863	39	226,308	74	35,276	31	197,622	-	-
British Columbia	348	1,532,057	45	1,697,777	237	158,407	177	1,411,626	-	-
Yukon	-	-	-	-	-	-	-	+	-	-
Gross Total	3,500	32,279,596	260	12,289,490	3,468	8,680,772	646	6,945,216	-	-

Province	ALL OTHERS		UNCLASSIFIED		TOTALS	
	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$
P. E. Island	10	1,891	-	-	180	558,145
Nova Scotia	63	45,400	-	-	499	820,319
New Brunswick	43	67,403	-	-	409	576,912
Quebec	402	1,077,122	-	-	2,954	18,831,929
Ontario	784	1,363,214	-	-	6,282	40,862,024
Manitoba	109	124,933	-	-	758	1,669,206
Saskatchewan	50	18,082	-	-	383	240,656
Alberta	112	76,126	-	-	618	1,186,562
British Columbia	344	256,320	-	-	1,861	5,858,356
Yukon	5	3,414	-	-	5	3,414
Head Office	-	-	-	3,080	-	3,080
Gross Total	1,922	3,033,905	-	3,080	13,949	70,610,603
Deductions						841,998
Net Total						69,768,605

+ Classes grouped to conceal identity of tax payer.

10. AMOUNT RECEIVED FROM SPECIAL FIVE PER CENT TAX ON INTEREST
AND DIVIDENDS, FISCAL YEARS ENDED MARCH 31, 1937 TO 1938.

Province	Amount of Tax Received			Percentage of Total	
	1936	1937	1938	1937	1938
	\$	\$	\$	p.c.	p.c.
Prince Edward Island	134,726	502,316	387,732	5.64	3.82
Nova Scotia	72,733	50,084	49,845	0.56	0.48
New Brunswick	8,836	12,006	14,653	0.13	0.14
Quebec	1,532,864	1,967,221	2,525,363	22.08	24.88
Ontario	4,903,102	5,940,309	6,697,199	66.66	65.97
Manitoba	65,203	56,821	63,357	0.64	0.62
Saskatchewan	8,096	12,093	7,461	0.14	0.08
Alberta	52,622	50,206	48,968	0.57	0.49
British Columbia	429,419	318,958	357,510	3.58	3.52
Yukon	-	-	-	-	-
Totals	7,207,601	8,910,014	10,152,088	100.00	100.00

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