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CANADA
DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS

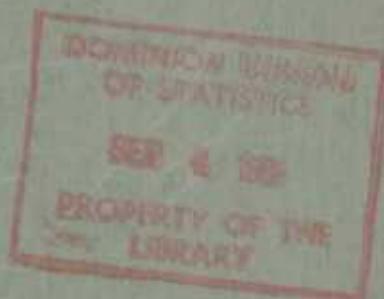
DOMINION INCOME TAX STATISTICS

FISCAL YEAR 1939 - 1940

Prepared from Information Supplied by the Income Tax Division,
Department of National Revenue,
by Authority of Col. the Hon. C.W.G. Gibson, K.C., M.C., V.D., M.P.,
Minister of National Revenue.



OTTAWA
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DOMINION INCOME TAX STATISTICS

FISCAL YEAR 1939 - 1940

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Individual and Corporate Incomes Assessed for Income War Tax and
Income War Tax Assessed Thereon,
Classified by Provinces, Size of Incomes, and Occupations.

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DOMINION BUREAU OF STATISTICS

OTTAWA

Dominion Statistician:

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

INCOMES ASSESSED FOR INCOME 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 to the distribution of the national income by income classes and by occupations of income taxpayers.

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 taxpayers in the lower income classes.

The general rate of corporation income tax, which, after an exemption of \$2,000, had been 10 p.c. on incomes under \$5,000 and $10\frac{1}{2}$ p.c. on incomes of \$5,000 or over from 1919 to 1924, was reduced to 9 p.c. on incomes of 1925, 8.1 p.c. on incomes of 1926 and 8 p.c. on incomes of 1927, 1928, and 1929. It was raised again to 10 p.c. on incomes of 1930, to 11 p.c. on incomes of 1931 of \$5,000 or less and 11.55 p.c. on incomes in excess of \$5,000, to $12\frac{1}{2}$ p.c. on incomes of 1932 and 1933 with an extra 1 p.c. where corporations and joint stock companies filed a return consolidating their profit or loss with that of their subsidiary or subsidiaries, to $13\frac{1}{2}$ p.c. on incomes of 1934 with an extra $1\frac{1}{2}$ p.c. for consolidations, and on incomes of 1935 and later, 15 p.c. with an extra 2 p.c. 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, 1940, apply in the main to the calendar year 1938, the income tax due on these incomes being collected mainly in April, May, and June, 1939. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

DESCRIPTION OF TABLES.-- In this bulletin a departure has been made from the former method of presentation, all comparative tables having been dropped except the four historical ones dealing with the assessed incomes of individuals, those of corporations, the collections under the War Income Tax Act and those in virtue of the special five per cent tax 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.

It should be pointed out that, up to 1939, comparisons for individuals between income assessed and tax paid are subject to the important qualification that, while the income assessed relates to the net income upon which assessments have been approved for the year designated on income earned two years previously, the figures of tax paid include arrears of taxes that were assessed in previous years and even prepayments of taxes not due in the year under review. As these prepayments will form an increasing proportion of future collections, the Income Tax Division of the Department of National Revenue has discontinued the analyses of taxes paid and substituted analyses of taxes assessed. This new system will permit a much closer comparison between the figures of assessed incomes and taxes levied thereon for future years than did the former figures of incomes assessed and taxes actually received.

Since the present data are not comparable with the analytical tables shown in previous reports, the old series has had to be discontinued and the present analysis of incomes assessed and the taxes thereon substituted. Tables 6 to 20 are therefore at present single-year series.

Income taxes, as applied to individuals and corporations, are really separate taxes applied on different bases and in the latter case for varying fiscal periods. The present presentation, therefore, is to show statistics of individual income, classified by income groups and occupation groups, followed by the same subdivisions in the case of corporations, as will be seen from the Table of Contents.

A limited supply of the 1939 bulletin is available to those who wish to obtain detailed figures on the old basis, i.e., tax collected rather than tax assessed.

1. Incomes of Individuals Assessed for Income War Tax, Fiscal Years
1922-40, and by Provinces, 1940.

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1922	1,058,577,617	1929	668,687,536	1936	714,333,602
1923	823,100,878	1930	781,174,030	1937	728,043,754
1924	802,617,497	1931	815,714,684	1938	712,183,316
1925	701,892,820	1932	660,107,257	1939	729,639,641
1926	697,016,973	1933 x	685,543,980	1940	1,000,290,279
1927 f	465,689,900	1934 x	617,717,251		
1928	604,736,116	1935	655,380,912		

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Island	2,898,980	Ontario	439,068,745	British Columbia ..	96,459,229
Nova Scotia	29,914,870	Manitoba ...	49,062,279	Yukon	3,153,702
New Brunswick	18,090,601	Saskatchewan	20,208,935	Total	1,000,290,279
Quebec	303,211,106	Alberta	38,221,832		

- / 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. Incomes of Corporations Assessed for Income War Tax, Fiscal Years
1922-40, and by Provinces, 1940.

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1922	403,951,553	1929	526,714,731	1936	359,108,514
1923	269,307,047	1930	544,019,414	1937	352,846,318
1924	305,410,374	1931	555,763,956	1938	353,851,228
1925	297,267,428	1932	332,498,963	1939	397,571,539
1926	306,093,673	1933	258,547,584	1940	545,832,055
1927	278,494,991	1934	211,614,313		
1928	435,496,832	1935	273,174,118		

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Island	7,176,644	Ontario	320,666,198	British Columbia ...	46,864,880
Nova Scotia	7,567,112	Manitoba	23,849,608	Yukon	235,750
New Brunswick	5,878,429	Saskatchewan	1,397,755		
Quebec	122,386,109	Alberta	9,809,570	Total	545,832,055

3. Income Tax Collected (Exclusive of Special Five Per Cent Tax on Interest and Dividends), Fiscal Years 1919-40, and by Provinces, 1940.

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1919	9,349,720	1927	47,386,309	1934	56,569,537
1920	20,263,740	1928	56,571,047	1935	60,991,631
1921	46,381,824	1929	59,422,323	1936	75,502,202
1922	78,684,355	1930	69,020,726	1937	93,455,228
1923	59,711,538	1931	71,048,022	1938	110,213,444
1924	54,204,028	1932	61,254,400	1939	132,123,093
1925	56,248,043	1933	62,066,697	1940	123,326,934
1926	55,571,962				

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Island	332,210	Ontario	67,580,372	British Columbia	9,131,919
Nova Scotia ..	2,049,720	Manitoba	3,592,660	Yukon	90,530
New Brunswick ..	1,296,144	Saskatchewan ..	553,751	Head Office ..	10,870
Quebec	35,817,240	Alberta	2,871,518	Total	123,326,934

4. Amounts Received from Special Five Per Cent Tax on Interest and Dividends,
by Provinces, Fiscal Years 1934-40.

Province	1934	1935	1936	1937
	\$	\$	\$	\$
P. E. Island	7,218	186,857	134,726	502,516
Nova Scotia	41,627	42,047	72,733	50,084
New Brunswick	21,898	6,284	8,836	12,006
Quebec	1,490,648	1,413,800	1,532,864	1,967,281
Ontario	2,933,351	3,850,920	4,905,102	5,940,509
Manitoba	69,287	52,705	65,203	56,821
Saskatchewan	8,311	6,590	8,096	12,093
Alberta	47,036	38,546	52,622	50,206
British Columbia	210,227	238,686	429,419	318,958
Yukon	32	Nil	Nil	Nil
Totals	4,829,655	5,816,435	7,207,601	8,910,014
	1938	1939	1940	
	\$	\$	\$	
P. E. Island	387,732	166,390	277,873	
Nova Scotia	49,845	43,681	57,899	
New Brunswick	14,653	17,567	36,491	
Quebec	2,525,363	2,382,755	2,842,833	
Ontario	6,697,199	6,696,446	6,970,927	
Manitoba	63,357	77,758	311,950	
Saskatchewan	7,461	7,468	14,300	
Alberta	48,968	56,179	59,320	
British Columbia	357,510	454,801	548,013	
Yukon	Nil	Nil	2,026	
Totals	10,152,088	9,903,045	11,121,632	

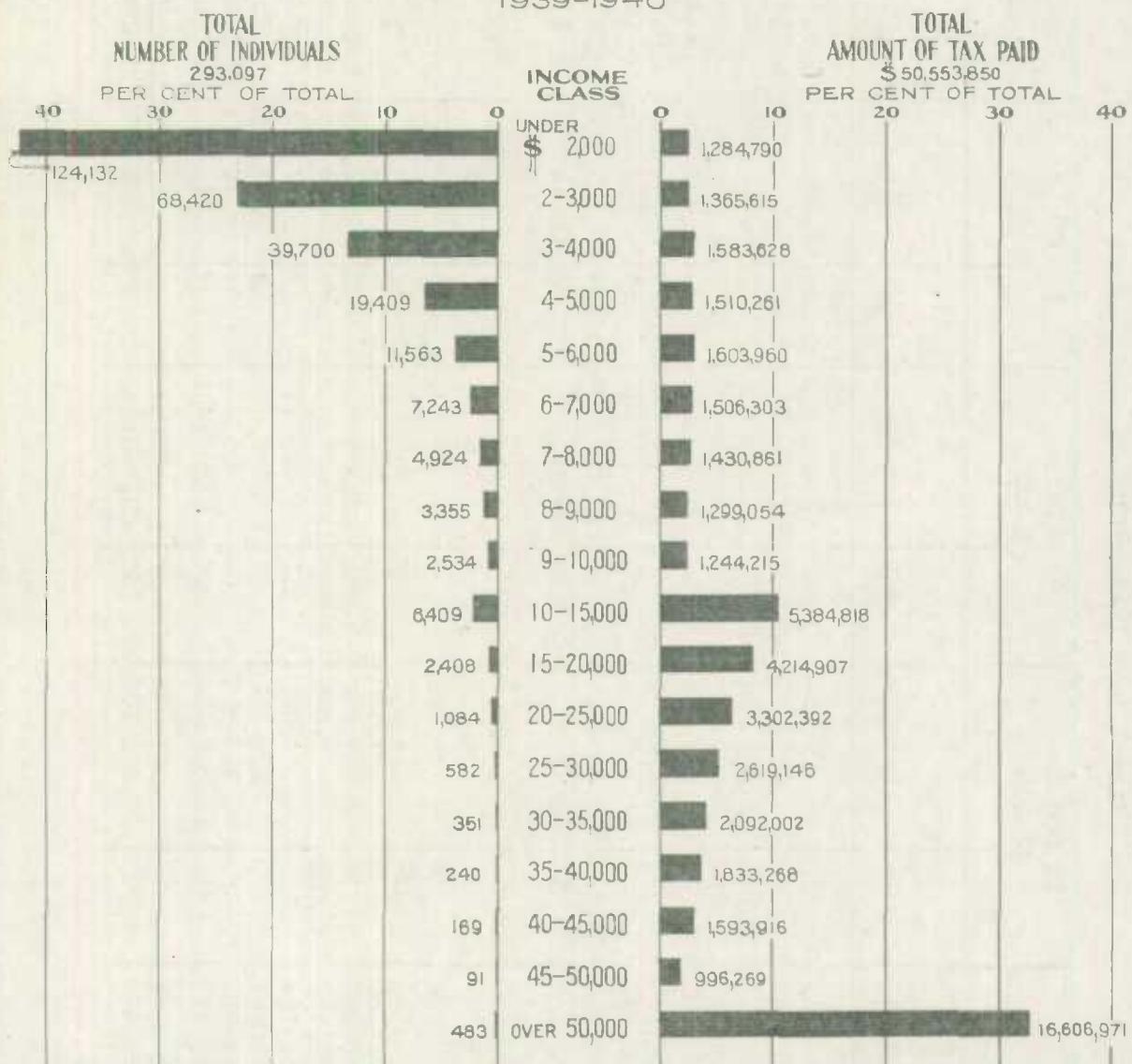
5. War-Tax Revenues Collected by the Income Tax Division of
the Department of National Revenue, Fiscal Years 1917-1940.

Fiscal Year	Income Tax	Special 5 p.c. Tax on Dividends, etc.	Business Profits Tax	TOTAL
1917	12,506,517	12,506,517
1918	21,271,084	21,271,084
1919	9,349,720	..	32,970,062	42,319,782
1920	20,263,740	..	44,145,184	64,408,924
1921	46,381,824	..	40,841,401	87,223,225
1922	78,684,355	..	22,815,667	101,500,022
1923	59,711,538	..	13,051,462	72,743,000
1924	54,204,028	..	4,752,681	58,956,709
1925	56,248,043	..	2,704,427	58,952,470
1926	55,571,962	..	1,173,449	56,745,411
1927	47,386,309	..	. 710,102	48,096,411
1928	56,571,047	..	956,031	57,527,078
1929	59,422,323	..	455,232	59,877,555
1930	69,020,726	..	173,300	69,194,026
1931	71,048,022	..	34,430	71,082,452
1932	61,254,400	..	3,000	61,257,400
1933	62,066,697	..	54	62,066,751
1934	56,569,587	4,829,635	Nil	61,399,172
1935	60,991,631	5,816,435	"	66,808,066
1936	75,502,202	7,207,601	"	82,709,803
1937	93,455,228	8,910,014	"	102,365,242
1938	110,213,444	10,152,088	"	102,365,532
1939	152,123,093	9,903,045	"	142,026,138
1940	123,326,934	11,121,632	"	134,448,566
TOTALS	1,459,366,803	57,940,450	198,544,083	1,715,851,336

6. Number of Individual Taxpayers, Amount of Total and Average Net Incomes, and Tax Assessed Thereon, by Income Classes, Fiscal Year 1939-40.

Income Class	Taxpayers		Net Income			Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
Up to \$2,000	124,132	42.35	\$167,353,533	16.73	\$1,348	\$1,284,790	2.50
\$2,000 to \$3,000	68,420	23.34	169,109,545	16.91	2,472	1,365,315	2.65
\$3,000 to \$4,000	39,700	13.54	136,477,717	13.64	3,438	1,583,628	3.08
\$4,000 to \$5,000	19,409	6.62	86,525,433	8.65	4,458	1,510,261	2.93
\$5,000 to \$6,000	11,563	3.95	63,575,746	6.36	5,498	1,603,960	3.12
\$6,000 to \$7,000	7,243	2.47	46,869,386	4.68	6,471	1,506,303	2.93
\$7,000 to \$8,000	4,924	1.68	36,692,103	3.67	7,452	1,430,861	2.78
\$8,000 to \$9,000	3,355	1.15	28,596,933	2.86	8,524	1,299,054	2.52
\$9,000 to \$10,000	2,534	0.86	24,267,573	2.43	9,577	1,244,215	2.42
\$10,000 to \$15,000	6,409	2.19	78,307,339	7.83	12,218	5,384,818	10.46
\$15,000 to \$20,000	2,408	0.82	41,493,508	4.15	17,232	4,214,908	8.19
\$20,000 to \$25,000	1,084	0.37	24,749,701	2.47	22,832	3,302,392	6.42
\$25,000 to \$30,000	582	0.20	16,506,415	1.65	28,362	2,619,146	5.09
\$30,000 to \$35,000	351	0.12	11,609,115	1.16	33,074	2,092,002	4.06
\$35,000 to \$40,000	240	0.08	9,140,758	0.91	38,086	1,833,268	3.56
\$40,000 to \$45,000	169	0.06	7,386,851	0.74	43,709	1,593,916	3.10
\$45,000 to \$50,000	91	0.03	4,384,317	0.44	48,179	996,269	1.93
\$50,000 or over	483	0.17	47,244,305	4.72	97,814	16,606,971	32.26
Unclassified	-	-	-	-	-	132	-
TOTALS	293,097	100.00	1,000,290,278	100.00	3,413	\$1,472,509	100.00
Debit adjustments	-	-	-	-	-	918,650	-
NET TOTALS	293,097	-	1,000,290,278	-	3,413	50,553,850	-

INCOME TAX
NUMBERS OF INDIVIDUAL
TAXPAYERS AND AMOUNTS PAID
BY INCOME CLASSES
1939-1940



7. Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces,
Fiscal Year 1939-1940.

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	363	418,966	232	621,790	136	459,271	60	271,574	45	244,243
Nova Scotia	4,362	5,754,261	2,396	5,964,189	1,280	4,421,228	678	2,990,791	339	1,894,584
New Brunswick	2,415	3,199,450	1,542	3,820,026	843	2,918,188	382	1,696,784	202	1,095,523
Quebec	28,355	38,262,855	16,310	40,212,174	10,882	37,455,260	6,182	27,503,247	3,942	21,525,393
Ontario	54,257	73,578,345	30,355	74,931,621	17,107	58,855,744	8,038	35,911,068	4,716	26,146,704
Manitoba	7,070	9,562,474	3,944	9,764,715	2,093	7,162,951	912	4,079,186	,590	3,247,941
Saskatchewan	3,774	5,058,440	2,203	5,475,027	1,176	3,995,801	379	1,685,312	188	1,029,072
Alberta	6,329	8,482,501	3,513	8,279,160	1,940	6,620,664	844	3,776,719	443	2,412,782
Br. Columbia	16,558	22,056,210	7,692	18,940,560	14,077	14,027,219	1,904	8,481,017	1,084	5,905,049
Yukon	669	980,031	433	1,100,283	166	561,391	30	129,735	14	74,454
TOTALS	124,132	167,353,533	68,420	169,109,545	39,700	136,477,717	19,409	86,525,433	11,563	63,575,745
	\$6,000 to \$7,000		\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	16	102,696	14	95,896	3	26,404	8	76,607	8	94,929
Nova Scotia	205	1,358,627	132	1,019,423	105	918,822	80	776,990	183	2,323,563
New Brunswick	111	718,285	70	524,430	40	332,483	28	281,079	96	1,158,617
Quebec	2,487	16,140,409	1,718	15,006,208	1,218	10,385,258	883	8,485,275	2,298	23,091,370
Ontario	3,063	19,770,230	2,085	15,261,683	1,369	11,651,017	1,075	10,308,001	2,777	33,917,549
Manitoba	365	2,351,064	235	1,779,030	171	1,469,447	119	1,146,751	294	3,578,834
Saskatchewan	112	733,135	70	526,710	44	378,547	28	273,602	65	781,507
Alberta	268	1,724,922	181	1,357,222	106	903,915	83	779,474	176	2,109,585
Br. Columbia	610	3,932,233	413	3,076,908	296	2,506,358	227	2,112,415	503	6,135,915
Yukon	6	37,786	6	44,591	3	24,680	3	27,380	9	115,971
TOTALS	7,243	46,869,386	4,924	36,692,102	3,355	28,596,933	2,534	24,267,573	6,409	78,307,339

7. Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces,
Fiscal Year 1939-1940.

Province	\$15,000 to \$20,000		\$20,000 to \$25,000		\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	1/	1/	1/	1/	5	301,318	5	185,285	1/	1/
Nova Scotia	61	1,060,299	21	8,497,300	7	215,518	4	140,017	7	266,425
New Brunswick	41	649,874	15	391,385	5	244,192	4	160,927	6	267,746
Quebec	842	14,624,623	388	8,714,099	240	6,796,755	130	4,334,570	99	3,681,057
Ontario	1,099	18,779,173	524	12,052,220	268	7,372,345	168	5,470,419	100	3,864,323
Manitoba	121	2,058,538	43	958,758	26	716,492	10	325,322	8	299,985
Saskatchewan	5	120,767	Nil	-	Nil	-	5	151,213	1/	1/
Alberta	56	994,615	17	365,055	8	241,291	1/	1/	Nil	-
Br. Columbia	180	3,148,219	76	1,770,884	23	618,503	25	841,362	20	761,222
Yukon	3	57,399	Nil	-	Nil	-	Nil	-	Nil	-
TOTALS	2,408	41,493,507	1,084	24,749,701	582	16,506,414	351	11,609,115	240	9,140,758
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 and over		TOTALS			
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	Nil	1/	Nil	1/	Nil	-	895	2,898,980		
Nova Scotia	1/	1/	"	-	4	312,835	9,864	29,914,870		
New Brunswick	1/	1/	1/	1/	8	631,612	5,808	18,090,601		
Quebec	64	2,833,439	34	1,658,069	206	19,501,345	76,278	305,211,105		
Ontario	82	3,260,589	46	2,208,376	244	25,429,536	127,353	439,068,745		
Manitoba	6	263,659	1/	1/	5	291,131	16,012	49,062,279		
Saskatchewan	Nil	-	Nil	-	Nil	-	88,049	20,208,935		
Alberta	4	173,927	1/	1/	"	-	13,768	38,221,832		
Br. Columbia	13	549,437	11	517,872	16	1,077,846	33,728	96,459,229		
Yukon	Nil	-	Nil	-	Nil	-	1,342	3,153,702		
TOTALS	169	7,386,851	91	4,384,317	483	47,244,305	293,097	1,000,290,278		

1/ Classes grouped to conceal identity of taxpayers.

8. Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year
1939-1940.

Province	\$Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	363	\$3,002	232	4,250	136	5,330	60	5,254	45	6,248
Nova Scotia	4,362	42,892	2,396	47,884	1,280	52,248	678	51,989	339	48,829
New Brunswick	2,415	24,273	1,542	28,236	843	33,507	382	28,942	202	27,026
Quebec	28,355	293,130	16,310	343,077	10,882	440,683	6,182	465,158	3,942	523,906
Ontario	54,237	565,890	30,355	604,027	17,107	684,871	8,038	640,444	4,716	674,129
Manitoba	7,070	74,174	3,944	72,735	2,093	80,011	912	70,320	590	83,525
Saskatchewan	3,774	38,043	2,203	35,517	1,176	39,492	379	26,865	188	25,063
Alberta	6,329	65,134	3,313	62,249	1,940	72,464	844	65,317	443	58,565
Br. Columbia	16,558	168,862	7,692	152,838	4,077	166,813	1,904	152,989	1,084	154,403
Yukon	669	9,390	433	14,802	166	8,210	30	2,984	14	2,266
Head Office	-	-	-	-	-	-	-	-	-	-
TOTALS	124,132	1,284,790	68,420	1,365,615	39,700	1,583,628	19,409	1,510,261	11,563	1,603,960
	\$6,000 to \$7,000		\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	16	\$3,164	14	\$3,324	3	\$1,306	8	\$3,720	8	\$6,997
Nova Scotia	205	43,506	132	41,476	105	40,239	80	40,462	183	163,222
New Brunswick	111	24,610	70	21,053	40	17,175	28	14,712	96	79,164
Quebec	2,487	500,582	1,718	494,649	1,218	457,682	883	426,114	2,298	1,910,490
Ontario	3,063	650,527	2,085	609,835	1,369	541,550	1,075	536,149	2,777	2,357,103
Manitoba	365	75,576	235	66,986	171	65,472	119	58,959	234	243,054
Saskatchewan	112	23,002	70	19,747	44	16,676	28	13,078	65	49,995
Alberta	268	54,128	181	51,123	106	41,144	83	41,117	176	143,527
Br. Columbia	610	129,851	413	120,984	296	116,858	227	108,743	503	423,335
Yukon	6	1,358	6	1,683	3	953	3	1,161	9	8,133
Head Office	-	-	-	-	-	-	-	-	-	-
TOTALS	7,243	1,506,303	4,924	1,430,861	3,355	1,299,054	2,534	1,244,215	6,409	5,384,818

S. Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year
1939-1940.

Province	\$15,000 to \$20,000		\$20,000 to \$25,000		\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	1/	1/	1/	1/	5	42,967	5	28,561	1/	1/
Nova Scotia .	61	104,829	21	70,610	7	35,667	4	25,212	7	53,933
New Brunswick	41	87,448	15	55,361	5	21,142	4	27,756	6	55,904
Quebec	842	1,483,514	388	1,149,210	240	1,080,443	130	791,930	99	735,217
Ontario	1,099	1,909,709	524	1,617,268	268	1,188,083	168	983,203	100	785,982
Manitoba	121	201,267	43	130,226	26	117,158	10	59,087	8	60,036
Saskatchewan	5	12,329	Nil	-	Nil	-	5	26,643	1/	1/
Alberta	56	94,042	17	44,865	8	42,797	1/	1/	Nil	-
Br. Columbia	180	315,356	76	234,852	23	90,889	25	149,110	20	142,198
Yukon	3	6,414	Nil	-	Nil	-	Nil	-	Nil	-
Head Office .	-	-	-	-	-	-	-	-	-	-
TOTALS	2,408	4,214,908	1,084	3,302,392	582	2,619,146	351	2,092,002	240	1,833,268
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 and over		Unclassified		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	J		No.	Amount
P. E. Island	Nil	\$	Nil	\$	Nil	\$	-		895	\$
Nova Scotia .	1/	1/	"	-	4	82,061	-		9,864	114,123
New Brunswick	1/	1/	1/	1/	8	181,675	-		5,808	945,559
Quebec	64	593,092	34	375,064	206	6,648,724	-		76,278	727,983
Ontario	82	781,848	46	501,988	244	9,324,173	-		127,353	18,712,664
Manitoba	6	59,731	1/	1/	5	73,558	-		16,012	24,956,777
Saskatchewan	Nil	-	Nil	-	Nil	-	-		8,049	874,923
Alberta	4	38,651	1/	1/	"	-	-		13,768	326,450
Br. Columbia	13	120,594	11	119,218	16	296,779	-		33,728	57,352
Yukon	Nil	-	Nil	-	Nil	-	132		1,342	132
Head Office .	-	-	-	-	-	-	-		-	-
TOTALS	169	1,593,916	91	996,269	483	16,606,971	132		293,097	51,472,509
Debit Adjustments										918,659
Net Totals									293,097	50,553,850

1/ Classes grouped to conceal identity of taxpayers.

9. Number of Individual Taxpayers and Amount of Tax Assessed, by Income Classes
 Fiscal Year 1939-1940.
 (Simple and Cumulative Distribution)

Income Class	Simple Distribution				Cumulative Distribution			
	Taxpayers		Tax Assessed		Taxpayers		Tax Assessed	
	No.	P.C.	Amount	P.C.	No.	P.C.	Amount	P.C.
Up to \$2,000	124,132	42.35	1,284,790	2.50	124,132	42.35	1,284,790	2.50
\$ 2,000 to \$ 3,000	68,420	25.34	1,365,615	2.65	192,552	65.70	2,650,405	5.15
\$ 3,000 to \$ 4,000	39,700	13.54	1,583,628	3.08	232,252	79.24	4,234,033	8.23
\$ 4,000 to \$ 5,000	19,409	6.62	1,510,261	2.93	251,661	85.86	5,744,294	11.16
\$ 5,000 to \$ 6,000	11,563	3.95	1,603,960	3.12	263,224	89.81	7,348,254	14.28
\$ 6,000 to \$ 7,000	7,243	2.47	1,506,303	2.93	270,467	92.28	8,854,557	17.21
\$ 7,000 to \$ 8,000	4,924	1.68	1,450,861	2.78	275,391	92.96	10,285,418	19.99
\$ 8,000 to \$ 9,000	3,355	1.15	1,299,054	2.52	278,746	95.10	11,584,472	22.51
\$ 9,000 to \$10,000	2,534	0.86	1,244,215	2.42	281,280	95.97	12,828,687	24.93
\$10,000 to \$15,000	6,409	2.19	5,384,818	10.46	287,689	98.16	18,213,505	35.39
\$15,000 to \$20,000	2,408	0.82	4,214,908	8.19	290,097	98.98	22,428,412	43.58
\$20,000 to \$25,000	1,084	0.37	3,302,592	6.42	291,181	99.35	25,730,804	50.00
\$25,000 to \$30,000	582	0.20	2,619,146	5.09	291,763	99.54	28,349,950	55.09
\$30,000 to \$35,000	351	0.12	2,092,002	4.06	292,114	99.67	30,441,953	59.15
\$35,000 to \$40,000	240	0.08	1,833,268	3.56	292,354	99.75	32,275,221	62.71
\$40,000 to \$45,000	169	0.06	1,593,916	3.10	292,523	99.80	33,869,137	65.81
\$45,000 to \$50,000	91	0.03	996,269	1.93	292,614	99.83	24,865,406	67.74
\$50,000 or over ..	483	0.17	16,606,971	32.26	293,097	100.00	51,472,377	100.00
Unclassified	-	-	132	-	-	-	51,472,509	-
TOTALS	293,097	100.00	51,472,509	100.00	-	-	-	-
Debit adjustments	-	-	918,659	-	-	-	-	-
NET TOTALS	293,097	-	50,553,850	-	-	-	-	-

10. Average Individual Tax Assessed, by Income Classes and by Occupation Classes, Fiscal Year 1939-1940.

Income Class	Amount	Occupation Class	Amount
	\$		\$
Under \$2,000	10.35	Agrarians	88.05
\$ 2,000 to \$ 3,000	19.95	Professional	272.59
\$ 3,000 to \$ 4,000	39.88	Employees	85.81
\$ 4,000 to \$ 5,000	77.81	Merchants, retail	158.81
\$ 5,000 to \$ 6,000	138.71	Merchants, wholesale ...	347.56
\$ 6,000 to \$ 7,000	207.96	Manufacturers	310.41
\$ 7,000 to \$ 8,000	290.58	Natural resources	214.33
\$ 8,000 to \$ 9,000	387.16	Financial	787.06
\$ 9,000 to \$10,000	491.00	Personal corporations ..	5,835.58
\$10,000 to \$15,000	840.19	All others	353.97
\$15,000 to \$20,000	1,750.37		
\$20,000 to \$25,000	3,046.48		
\$25,000 to \$30,000	4,500.25		
\$30,000 to \$35,000	5,960.12		
\$35,000 to \$40,000	7,638.61		
\$40,000 to \$45,000	9,431.45		
\$45,000 to \$50,000	10,948.01		
\$50,000 or over	34,382.96		
GENERAL AVERAGE	172.48		

11. Number of Individual Taxpayers, Amount of Total and Average Net Incomes, and Tax Assessed Thereon,
by Occupation Classes, Fiscal Year 1939-1940.

Occupation Class	Taxpayers		Net Income			Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
				\$	\$		
Agrarians	1,721	0.59	6,312,255	0.63	3,658	151,549	0.29
Professionals	11,838	4.04	63,625,796	6.36	5,375	3,226,989	6.27
Employees	227,261	77.54	641,473,559	64.13	2,823	19,502,030	37.90
Merchants, retail	13,817	4.71	61,296,004	6.13	4,436	2,194,306	4.26
Merchants, wholesale ..	1,867	0.64	11,248,134	1.12	6,025	649,895	1.26
Manufacturers	1,705	0.58	10,179,670	1.02	5,970	529,253	1.03
Natural resources	314	0.10	1,516,805	0.15	4,830	67,300	0.13
Financial	18,188	6.21	112,437,217	11.24	6,182	14,315,183	27.81
Personal corporations ..	919	0.31	20,593,257	2.06	22,414	5,362,903	10.42
All others	15,467	5.28	71,602,781	7.16	4,629	5,472,969	10.63
Unclassified	-	-	-	-	-	132	-
TOTALS	293,097	100.00	1,000,290,278	100.00	3,413	51,472,509	100.00
Debit adjustments	-	-	-	-	-	918,659	-
NET TOTALS	293,097	-	-	-	-	50,553,850	-

12. Number of Individual Taxpayers and Amount of Net Incomes Assessed, by Occupation Classes and Provinces,
Fiscal Year 1939-1940.

	Agrarians		Professional		Employees		Merchants Retail		Merchants Wholesale		Manufacturers		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
P.E.I.	13	69,368	57	225,979	597	1,584,307	88	654,401	5	15,452	Nil	-	
N.S.	29	88,190	449	2,171,688	7,379	18,548,460	493	2,376,821	60	586,804	23	172,489	
N.B.	1/	1/	258	1,111,862	4,353	12,022,285	308	1,146,417	8	31,912	1/	1/	
Que.	33	116,726	3,777	20,105,319	56,373	182,753,478	3,705	17,763,344	727	4,782,507	955	6,484,142	
Ont.	671	2,618,899	4,698	27,284,098	99,578	279,671,644	6,900	30,661,588	690	3,942,896	538	2,790,572	
Man.	157	477,295	499	2,538,221	13,712	39,237,874	393	1,415,586	101	606,882	5	18,125	
Sask.	123	351,029	388	1,536,076	6,820	15,671,636	408	1,432,195	11	68,711	17	57,684	
Alta.	644	2,433,848	593	3,094,496	10,894	26,127,637	759	2,993,276	47	276,798	31	122,850	
B.C.	51	156,900	1,101	5,440,734	26,314	63,070,866	737	2,755,206	218	936,171	136	533,809	
Yukon	Nil	-	18	117,323	1,241	2,785,370	26	99,171	Nil	-	Nil	-	
TOTALS	1,721	6,312,255	11,838	63,625,796	227,261	641,473,559	13,817	61,296,004	1,867	11,248,134	1,705	10,179,670	
	Natural Resources		Financial		Personal Corporation		All Others		Totals				
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount				
P.E.I.	Nil	-	16	44,815	1/	1/	119	304,658	895	\$ 2,898,980			
N.S.	17	53,376	48	470,293	18	174,673	1,348	5,272,076	9,864	29,914,870			
N.B.	19	142,860	30	273,688	33	546,185	799	2,815,392	5,808	18,090,601			
Que.	39	229,095	6,461	42,143,942	143	5,561,325	4,065	25,271,227	76,278	303,211,105			
Ont.	81	500,278	8,494	54,702,478	310	9,800,817	5,393	27,095,475	127,353	439,068,745			
Man.	1/	1/	64	351,666	118	1,219,626	963	3,199,004	16,012	49,062,279			
Sask.	1/	1/	135	536,560	8	51,569	139	503,475	8,049	20,208,935			
Alta.	14	113,465	160	657,915	47	478,313	579	1,923,284	13,768	38,221,832			
B.C.	122	397,886	2,780	13,255,860	242	2,765,750	2,027	7,146,047	33,728	96,459,229			
Yukon	22	79,645	1/	1/	Nil	-	35	72,193	1,342	3,153,702			
TOTALS	314	1,516,605	18,188	112,437,217	919	20,598,257	15,467	71,602,781	293,097	1,000,290,278			

1/ Classes grouped to conceal identity of taxpayers.

13. Number of Individual Taxpayers and Amount of Tax Assessed, by Occupation Classes and Provinces,
Fiscal Year 1939-1940.

	Agrarians		Professional		Employees		Merchants Retail		Merchants Wholesale		Manufacturers	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	13	\$ 4,213	57	\$ 4,729	597	\$ 34,716	88	\$ 61,811	5	\$ 121	Nil	\$ -
N.S.	29	1,844	449	78,579	7,379	362,105	493	78,448	60	45,433	23	9,774
N.B.	1/	1/	258	32,109	4,353	330,260	308	24,325	8	865	1/	1/
Que.	33	2,743	3,777	920,766	56,373	7,250,174	3,705	697,290	727	285,025	955	386,783
Ont.	671	63,998	4,698	1,731,796	99,578	8,464,742	6,900	1,110,809	690	238,610	538	112,943
Man.	157	7,389	499	96,598	13,712	1,115,810	395	31,599	101	30,314	5	240
Sask.	123	7,110	388	37,622	6,820	202,458	408	35,794	11	2,368	17	1,025
Alta.	644	61,649	593	114,557	10,894	434,882	759	83,431	47	14,488	31	2,924
B.C.	51	2,603	1,101	204,211	26,314	1,261,968	737	67,817	218	32,672	136	15,565
Yukon	Nil	-	18	6,021	1,241	44,913	26	2,982	Nil	-	Nil	-
Unclassified	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	1,721	151,549	11,838	3,226,989	227,261	19,502,030	13,817	2,194,306	1,867	649,895	1,705	529,253
	Natural Resources		Financial		Personal Corporation		All Others		Unclassified		Total	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I.	Nil	\$ -	16	\$ 530	1/	\$ 1/	119	\$ 8,003	-	\$ -	895	\$ 114,183
N.S.	17	1,205	48	46,955	18	17,916	1,348	303,299	-	-	9,804	343,559
N.B.	19	9,365	30	31,576	33	109,569	799	189,913	-	-	5,808	727,983
Que.	39	6,780	6,461	5,351,476	143	1,738,834	4,065	2,072,791	-	-	76,278	18,712,664
Ont.	81	34,218	8,494	7,847,157	310	2,947,094	5,393	2,405,411	-	-	127,353	24,956,777
Man.	1/	1/	64	17,059	118	153,059	963	139,809	-	-	16,012	1,591,876
Sask.	1/	1/	135	24,128	8	1,981	139	13,964	-	-	8,049	326,450
Alta.	14	5,831	180	26,406	47	53,009	579	77,744	-	-	13,768	874,923
B.C.	122	7,268	2,780	969,895	242	341,441	2,027	261,230	-	-	33,728	3,164,670
Yukon	22	2,634	1/	1/	Nil	-	35	802	-	-	1,342	57,352
Unclassified	-	-	Nil	-	-	-	-	-	132	-	-	132
TOTALS	314	67,300	18,188	14,314,183	919	5,362,903	15,467	5,472,969	-	132	293,097	51,472,509
Debit Adjustments												918,658
NET TOTALS											293,097	50,553,850

1/ Classes grouped to conceal identity of taxpayers.

14. Number of Corporate Taxpayers, Amount of Total and Average Net Incomes, and Tax Assessed Thereon,
by Income Classes, Fiscal Year 1939-1940.

Income Class	Taxpayers		Net Income			Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
Up to \$2,000	9,201	52.22	\$5,554,098	0.98	593	\$89,608	1.02
\$2,000 to \$3,000	1,268	7.20	3,114,363	0.57	2,552	458,711	0.58
\$3,000 to \$4,000	844	4.79	2,939,573	0.54	3,483	436,581	0.55
\$4,000 to \$5,000	608	3.45	2,746,126	0.50	4,616	403,201	0.51
\$5,000 to \$6,000	495	2.81	2,710,875	0.50	5,476	406,340	0.51
\$6,000 to \$7,000	372	2.11	2,396,207	0.44	6,441	350,462	0.44
\$7,000 to \$8,000	305	1.73	2,295,534	0.43	7,527	334,783	0.42
\$8,000 to \$9,000	297	1.69	2,511,955	0.46	8,458	364,733	0.48
\$9,000 to \$10,000	230	1.31	2,167,853	0.40	9,425	311,052	0.39
\$10,000 to \$15,000	866	4.91	10,783,085	1.98	12,452	1,563,850	1.98
\$15,000 to \$20,000	582	3.30	10,125,077	1.85	17,397	1,432,670	1.81
\$20,000 to \$25,000	359	2.04	8,146,550	1.49	22,692	1,142,318	1.45
\$25,000 to \$30,000	276	1.57	7,547,187	1.38	27,345	1,070,059	1.35
\$30,000 to \$35,000	185	1.05	5,996,803	1.10	32,415	816,556	1.03
\$35,000 to \$40,000	171	0.97	6,445,598	1.19	37,694	875,478	1.11
\$40,000 to \$45,000	127	0.72	5,515,844	1.00	43,432	758,829	0.96
\$45,000 to \$50,000	89	0.50	4,419,233	0.81	49,643	620,077	0.78
\$50,000 or over ...	1,335	7.58	460,380,344	84.34	344,854	66,972,154	84.60
Unclassified	8	0.05	235,750	0.04	29,461	38,849	0.05
TOTALS	17,618	100.00	545,832,055	100.00	30,981	79,166,311	100.00
Debit adjustments .	-	-	-	-	-	962,842	-
NET TOTALS	17,618	-	545,832,055	-	30,981	78,203,469	-

15. Number of Corporate Taxpayers and Amount of Net Incomes Assessed by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	66	39,700	11	27,819	6	21,144	3	12,842	4	22,906
Nova Scotia	188	126,444	27	65,275	18	59,705	12	55,294	23	120,353
New Brunswick	225	122,670	24	57,019	16	56,755	10	45,261	10	55,764
Quebec	2,835	1,652,235	382	944,756	246	843,289	157	707,500	151	819,312
Ontario	3,284	2,016,025	490	1,200,479	341	1,195,959	282	1,280,052	189	1,059,075
Manitoba	583	314,318	74	177,797	34	119,711	23	106,051	21	116,526
Saskatchewan	283	108,256	26	65,419	14	51,007	8	34,386	7	38,308
Alberta	446	254,594	47	113,130	38	134,061	31	143,089	23	129,775
Br. Columbia	1,291	719,857	187	462,668	131	457,942	82	361,650	67	368,856
Yukon	1/	1/	Nil	-	1/	1/	1/	1/	Nil	-
TOTALS	9,201	5,354,098	1,268	3,114,363	844	2,939,573	608	2,746,126	495	2,710,875
	\$6,000 to		\$7,000 to		\$8,000 to		\$9,000 to		\$10,000 to	
	\$7,000		\$8,000		\$8,000		\$9,000		\$10,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P. E. Island	5	32,745	5	38,062	6	50,892	3	27,688	15	199,597
Nova Scotia	8	50,961	11	82,570	5	42,584	9	84,569	23	280,574
New Brunswick	8	52,235	5	42,864	6	57,721	1/	1/	16	193,481
Quebec	96	622,262	84	632,352	91	769,932	72	684,176	252	3,160,573
Ontario	145	935,386	119	893,106	115	958,896	99	917,991	378	4,694,194
Manitoba	20	130,562	16	119,690	9	76,329	10	93,659	40	479,201
Saskatchewan	6	39,462	3	22,709	8	69,999	1/	1/	7	90,466
Alberta	20	123,713	16	119,000	11	94,455	7	65,391	35	427,638
Br. Columbia	64	408,881	46	345,180	46	391,348	30	294,380	100	1,257,358
Yukon	Nil	-	1/	1/	Nil	-	Nil	-	Nil	-
TOTALS	372	2,396,207	305	2,295,534	297	2,511,955	230	2,167,853	866	10,783,085

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15. Number of Corporate Taxpayers and Amount of Net Incomes Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	\$15,000 to \$20,000		\$20,000 to \$25,000		\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island .	17	295,017	10	235,808	77	185,256	12	387,150	8	305,469
Nova Scotia .	24	386,057	3	71,541	8	217,826	4	137,915	1/	1/
New Brunswick	10	170,020	3	69,208	3	105,269	7	232,002	3	118,561
Quebec	166	2,907,894	106	2,381,675	55	1,498,281	37	1,158,941	38	1,455,973
Ontario	242	4,211,886	180	4,042,842	145	3,975,869	87	2,846,676	92	3,416,634
Manitoba	24	412,973	18	400,025	16	442,241	12	378,557	5	187,556
Saskatchewan	10	187,235	1/	1/	1/	1/	Nil	-	Nil	-
Alberta	13	233,807	6	162,266	9	217,828	8	264,847	3	112,505
Br. Columbia	76	1,320,188	33	783,178	33	904,619	18	590,715	22	848,899
Yukon	Nil	-	Nil	-	Nil	-	Nil	-	Nil	-
TOTALS	582	10,125,077	359	8,146,550	276	7,547,187	185	5,996,803	171	6,445,598
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 and over		Unclassified		TOTAL	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island .	5	215,558	4	189,773	29	4,889,218	-	-	216	7,176,644
Nova Scotia .	6	257,419	6	289,436	26	5,238,782	-	-	401	7,567,112
New Brunswick	5	222,531	1/	1/	26	4,277,068	-	-	377	5,878,429
Quebec	28	1,232,920	21	1,040,969	308	99,873,069	-	-	5,125	122,386,109
Ontario	60	2,576,793	45	2,251,335	760	282,213,000	-	-	7,053	320,666,198
Manitoba	7	336,160	Nil	-	54	19,958,249	-	-	966	23,849,608
Saskatchewan	Nil	-	1/	1/	8	690,508	-	-	380	1,397,755
Alberta	8	343,076	4	192,804	29	6,677,591	-	-	754	9,809,570
Br. Columbia	8	331,387	9	454,916	95	36,562,858	-	-	2,338	46,864,880
Yukon	Nil	-	Nil	-	Nil	-	-	235,750	8	235,750
TOTALS	127	5,515,844	89	4,419,233	1,335	460,380,344	-	235,750	17,618	545,832,055

1/ Classes grouped to conceal identity of taxpayers.

16. Number of Corporate Taxpayers and Amount of Tax Assessed; by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	Under \$2,000		\$2,000 to \$3,000		\$3,000 to \$4,000		\$4,000 to \$5,000		\$5,000 to \$6,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island .	66	6,793	11	3,061	6	2,710	3	1,581	4	2,568
Nova Scotia	188	19,281	27	9,813	18	8,964	12	8,294	23	18,123
New Brunswick	225	18,506	24	8,637	16	8,513	10	6,822	10	8,365
Quebec	2,835	249,320	382	136,205	246	123,066	157	100,101	151	119,264
Ontario	3,284	304,758	490	178,821	341	180,230	282	190,800	189	161,596
Manitoba	583	47,263	74	26,427	34	18,042	23	15,755	21	17,047
Saskatchewan	285	16,207	26	9,830	14	7,585	8	5,158	7	5,787
Alberta	446	38,314	47	16,132	38	18,600	31	21,035	23	18,772
Br. Columbia	1,291	109,167	187	69,785	131	68,871	82	53,654	67	54,819
Yukon	1/	1/	Nil	--	1/	1/	1/	1/	Nil	--
Unclassified	--	--	--	--	--	--	--	--	--	--
TOTALS	9,201	809,608	1,268	458,711	844	436,581	608	403,201	495	406,340
	\$6,000 to \$7,000		\$7,000 to \$8,000		\$8,000 to \$9,000		\$9,000 to \$10,000		\$10,000 to \$15,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island .	5	3,729	5	5,006	6	4,747	3	1,957	15	16,218
Nova Scotia .	8	7,644	11	12,368	5	6,358	9	12,685	23	41,416
New Brunswick	8	7,835	5	6,430	6	8,658	1/	1/	16	29,116
Quebec	96	87,652	84	89,017	91	111,001	72	93,382	252	445,184
Ontario	145	140,669	119	132,057	115	140,156	99	137,244	378	698,188
Manitoba	20	19,577	16	18,013	9	11,486	10	14,049	40	70,778
Saskatchewan	6	5,919	3	3,406	8	10,500	1/	1/	7	13,570
Alberta	20	18,971	16	17,864	11	14,270	7	9,174	35	60,048
Br. Columbia	64	58,466	46	50,621	46	57,557	30	42,560	100	189,333
Yukon	Nil	--	1/	1/	Nil	--	Nil	--	Nil	--
Unclassified	--	--	--	--	--	--	--	--	--	--
TOTALS	372	350,462	305	334,783	297	364,733	230	311,052	866	1,563,850

16. Number of Corporate Taxpayers and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1939-1940.

Province	\$15,000 to \$20,000		\$20,000 to \$25,000		\$25,000 to \$30,000		\$30,000 to \$35,000		\$35,000 to \$40,000	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island	17	27,795	10	15,799	7	10,497	12	26,753	8	19,548
Nova Scotia	24	58,578	3	10,732	8	31,864	4	20,707	1/	1/
New Brunswick	10	25,498	3	10,381	3	15,546	7	34,800	3	17,784
Quebec	166	385,642	106	318,294	55	186,620	37	145,310	38	165,881
Ontario	242	613,831	180	590,959	145	587,793	87	405,818	92	500,648
Manitoba	24	61,999	18	60,004	16	66,275	12	54,573	5	27,406
Saskatchewan	10	26,093	1/	1/	1/	1/	-	-	-	-
Alberta	13	36,016	6	20,224	9	37,192	8	39,988	3	16,876
Br. Columbia	76	197,219	33	115,926	33	134,275	18	88,607	22	127,335
Yukon	Nil	-	Nil	-	Nil	-	Nil	-	Nil	-
Unclassified	-	-	-	-	-	-	-	-	-	-
TOTALS	582	1,432,670	359	1,142,318	276	1,070,059	185	816,556	171	875,478
		\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 and over		Unclassified		Total
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island	5	18,218	4	17,833	29	217,812	-	-	216	402,625
Nova Scotia	6	38,613	6	41,994	26	812,146	-	-	401	1,159,580
New Brunswick	5	33,380	1/	1/	26	652,508	-	-	377	892,778
Quebec	28	139,665	21	138,018	308	14,367,480	-	-	5,125	17,401,102
Ontario	60	376,143	45	325,073	760	41,419,499	-	-	7,053	47,084,283
Manitoba	7	50,524	-	-	54	2,923,376	-	-	966	3,502,590
Saskatchewan	-	-	1/	1/	8	103,576	-	-	380	207,632
Alberta	8	52,578	4	28,921	29	1,003,646	-	-	754	1,468,619
Br. Columbia	8	49,709	9	68,237	95	5,472,112	-	-	2,338	7,008,253
Yukon	Nil	-	Nil	-	Nil	-	8	35,362	8	35,362
Unclassified	-	-	-	-	-	-	-	3,487	-	3,487
TOTALS	127	758,829	89	620,077	1,335	66,972,154	8	38,849	17,618	79,166,311
Debit Adjustments										962,842
NET TOTALS									17,618	78,203,469

1/ Classes grouped to conceal identity of taxpayers.

17. Number of Corporate Taxpayers and Amount of Tax Assessed, by Income Classes
Fiscal Year 1939-1940.

(Simple and Cumulative Distribution)

Income Class	Simple Distribution				Cumulative Distribution			
	Taxpayers		Tax Assessed		Taxpayers		Tax Assessed	
	No.	P.C.	Amount	P.C.	No.	P.C.	Amount	P.C.
			\$				\$	
Up to \$2,000	9,201	52.22	809,608	1.02	9,201	52.22	809,608	1.02
\$ 2,000 to \$ 3,000	1,268	7.20	458,711	0.58	10,469	59.42	1,268,319	1.60
\$ 3,000 to \$ 4,000	844	4.79	436,581	0.55	11,313	64.21	1,704,900	2.15
\$ 4,000 to \$ 5,000	608	3.45	403,201	0.51	11,921	67.66	2,108,100	2.66
\$ 5,000 to \$ 6,000	495	2.81	406,340	0.51	12,416	70.47	2,514,441	3.18
\$ 6,000 to \$ 7,000	372	2.11	350,462	0.44	12,788	72.58	2,864,903	3.62
\$ 7,000 to \$ 8,000	305	1.73	334,783	0.42	13,093	74.31	3,199,686	4.04
\$ 8,000 to \$ 9,000	297	1.69	364,733	0.46	13,390	76.00	3,564,419	4.50
\$ 9,000 to \$10,000	230	1.31	311,052	0.39	13,620	77.31	3,875,470	4.90
\$10,000 to \$15,000	866	4.91	1,563,850	1.98	14,486	82.22	5,439,320	6.87
\$15,000 to \$20,000	582	3.30	1,432,670	1.81	15,068	85.52	6,871,991	8.68
\$20,000 to \$25,000	359	2.04	1,142,318	1.45	15,427	87.56	8,014,309	10.12
\$25,000 to \$30,000	276	1.57	1,070,059	1.35	15,703	89.13	9,084,368	11.48
\$30,000 to \$35,000	185	1.05	816,556	1.03	15,888	90.18	9,900,924	12.51
\$35,000 to \$40,000	171	0.97	875,478	1.11	16,059	91.15	10,776,402	13.61
\$40,000 to \$45,000	127	0.72	758,829	0.96	16,186	91.87	11,535,231	14.57
\$45,000 to \$50,000	89	0.50	620,077	0.78	16,275	92.37	12,155,307	15.35
\$50,000 or over ...	1,335	7.58	66,972,154	84.60	17,610	99.95	79,127,462	99.95
Unclassified	8	0.05	38,849	0.05	17,618	100.00	79,166,311	100.00
TOTALS	17,618	100.00	79,166,311	100.00	-	-	-	-
Debit adjustments .	-	-	962,842	-	-	-	-	-
NET TOTALS	17,618	-	78,203,469	-	-	-	-	-

18. Average Corporate Tax Assessed, by Income Classes and by Occupation Classes, Fiscal Year 1939-1940.

Income Class	Amount	Occupation Classes	Amount
	\$		\$
Up to \$2,000	87.99	Agrarians	813.41
\$ 2,000 to \$ 3,000	361.75	Merchants, retail	1,274.05
\$ 3,000 to \$ 4,000	517.27	Merchants, wholesale ..	2,360.74
\$ 4,000 to \$ 5,000	663.15	Manufacturers	8,190.61
\$ 5,000 to \$ 6,000	820.88	Natural resources	30,499.61
\$ 6,000 to \$ 7,000	942.10	Financial	2,490.63
\$ 7,000 to \$ 8,000	1,097.64	Transportation and public utilities	10,399.10
\$ 8,000 to \$ 9,000	1,228.05	All others	1,489.00
\$ 9,000 to \$10,000	1,352.39		
\$10,000 to \$15,000	1,805.83		
\$15,000 to \$20,000	2,461.63		
\$20,000 to \$25,000	3,181.94		
\$25,000 to \$30,000	3,877.02		
\$30,000 to \$35,000	4,413.81		
\$35,000 to \$40,000	5,119.75		
\$40,000 to \$45,000	5,975.03		
\$45,000 to \$50,000	6,967.15		
\$50,000 or over	50,181.38		
General Average ...	4,438.83		

.19. Number of Corporate Taxpayers, Amount of Total and Average Incomes and Tax Assessed Thereon,
by Occupation Classes, Fiscal Year 1939-1940.

Occupation Class	Taxpayers		Net Income			Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
Agrarians	148	0.84	\$ 823,078	0.15	\$ 5,561	\$ 120,386	0.15
Merchants, retail ..	3,440	19.53	28,494,718	5.22	8,283	4,382,759	5.54
Merchants, wholesale ..	1,931	10.96	30,499,657	5.59	15,795	4,558,606	5.76
Manufacturers	4,711	26.74	257,384,685	47.16	54,635	38,585,983	48.74
Natural resources ..	335	1.90	68,446,791	12.54	204,319	10,217,371	12.90
Financial	3,457	19.62	75,329,174	13.80	21,790	8,610,142	10.88
Transportation and public utilities ..	823	4.67	56,902,835	10.42	69,141	8,558,562	10.81
All others	2,773	15.74	27,951,117	5.12	10,080	4,129,015	5.22
Unclassified	-	-	-	-	-	3,487	-
TOTALS	17,618	100.00	545,832,055	100.00	30,981	79,166,311	100.00
Debit adjustments ..	-	-	-	-	-	962,842	-
NET TOTALS	17,618	-	-	-	-	78,203,469	-

20. Number of Corporate Taxpayers and Amount of Net Incomes Assessed, by Occupation Classes and Provinces,
Fiscal Year 1939-1940.

Province	Agrarians		Merchants Retail		Merchants Wholesale		Manufacturers		Natural Resources	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island	8	\$ 4,501	20	\$ 124,567	4	\$ 9,127	22	\$ 68,896	Nil	\$ -
Nova Scotia	1/	1/	92	567,852	36	171,738	102	3,929,609	21	414,359
New Brunswick	3	431	113	465,915	46	998,429	74	2,387,106	18	161,525
Quebec	10	58,062	1,112	4,112,920	559	12,240,060	1,485	44,953,385	59	6,217,258
Ontario	45	472,139	1,011	16,268,131	672	8,127,346	2,295	185,765,094	123	40,351,570
Manitoba	8	12,487	185	3,168,545	221	4,824,156	146	1,873,314	15	9,950,418
Saskatchewan	7	10,828	178	327,844	21	110,417	40	454,799	5	86,148
Alberta	20	117,598	198	562,041	79	614,749	105	3,307,547	46	989,424
Br. Columbia	47	147,032	531	2,896,903	293	3,403,635	442	14,644,935	48	10,276,089
Yukon	1/	1/	1/	1/	1/	1/	1/	1/	1/	1/
TOTALS	148	823,078	3,440	28,494,718	1,931	30,499,657	4,711	257,384,685	335	68,446,791
	Financial		Transportation and Public Utilities			All Others		Totals		2
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E. Island	150	\$ 6,921,622	4	\$ 40,396	8	\$ 7,535	216	\$ 7,176,644		
Nova Scotia	42	632,165	44	1,361,807	64	489,581	401	7,567,111		
New Brunswick	38	92,965	28	1,069,162	57	702,896	377	5,878,429		
Quebec	908	22,141,141	237	25,121,376	755	7,541,907	5,125	122,386,109		
Ontario	1,709	41,241,017	220	14,612,652	978	13,828,249	7,053	320,666,198		
Manitoba	191	2,714,950	33	387,754	167	917,984	966	23,849,608		
Saskatchewan	61	145,074	13	166,663	55	97,982	380	1,397,755		
Alberta	119	446,069	36	3,085,750	151	686,393	754	9,809,571		
Br. Columbia	239	996,170	208	11,057,275	530	3,442,841	2,338	46,864,880		
Yukon	1/	1/	1/	1/	8	235,750	8	235,750		
TOTALS	3,457	75,329,173	823	56,902,855	2,773	27,951,118	17,638	545,832,055		

1/ Classes grouped to conceal identity of taxpayers.

21. Number of Corporate Taxpayers and Amount of Tax Assessed, by Occupation Classes and Provinces,
Fiscal Year 1939-1940.

Province	Agrarians		Merchants Retail		Merchants Wholesale		Manufacturers		Natural Resources	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	8	676	20	18,170	4	1,369	22	10,227	Nil	-
Nova Scotia	1/	1/	92	85,343	36	26,108	102	616,779	21	62,647
New Brunswick	3	66	113	69,980	46	149,690	74	369,033	18	24,229
Quebec	10	8,762	1,112	615,338	559	1,826,585	1,485	6,673,097	59	910,454
Ontario	45	70,863	1,011	2,551,029	672	1,208,108	2,295	27,894,997	123	6,039,559
Manitoba	8	1,873	185	475,716	221	727,429	146	250,060	15	1,492,651
Saskatchewan	7	1,626	178	49,240	21	16,562	40	68,233	5	12,935
Alberta	20	14,462	198	84,971	79	92,291	105	497,896	46	149,489
Br. Columbia	47	22,058	531	434,972	293	510,664	442	2,205,661	48	1,525,409
Yukon	1/	1/	1/	1/	1/	1/	1/	1/	1/	1/
Head Office										
TOTALS	148	120,386	3,440	4,382,759	1,931	4,558,606	4,711	38,585,983	335	10,217,371
									335	TOTALS
										30
	Financial	Transportation and Public Utilities		All Others		Unclassified		TOTALS		
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P. E. Island	150	364,995	4	6,060	8	1,128	-	-	216	402,625
Nova Scotia	42	93,730	44	201,145	64	73,828	-	-	401	1,159,580
New Brunswick	38	14,080	28	160,471	57	105,230	-	-	377	892,778
Quebec	908	2,390,378	237	3,881,473	755	1,097,215	-	-	5,125	17,401,102
Ontario	1,709	5,170,702	220	2,104,555	978	2,044,471	-	-	7,053	47,084,283
Manitoba	191	358,569	33	58,322	167	137,969	-	-	966	3,502,590
Saskatchewan	61	19,349	13	24,999	55	14,688	-	-	380	207,632
Alberta	119	63,739	36	462,437	151	103,334	-	-	754	1,468,619
Br. Columbia	239	134,598	208	1,659,100	530	515,791	-	-	2,338	7,008,253
Yukon	1/	1/	1/	1/	8	35,362	-	-	8	35,362
Head Office								3,487	-	3,487
TOTALS	3,457	8,610,142	823	8,558,562	2,773	4,129,015	-	3,487	17,618	79,166,311
Debit adjustments										962,842
NET TOTALS									17,618	78,203,469

1/ Classes grouped to conceal identity of taxpayers.

