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DOMINION INCOME TAX STATISTICS

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FISCAL YEAR 1940 - 1941

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Minister of National Revenue.



DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS

OTTAWA
1943

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DOMINION BUREAU OF STATISTICS

OTTAWA

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 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, until recently, 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 exemptions was made to \$2,000 for married and \$1,000 for single persons in respect of incomes of 1932 and subsequent years. In 1940, under the impact of the War, exemptions were reduced to \$750 for single persons and \$1,500 for married persons. In the 1941 taxation year these exemptions were maintained but in the year 1942 exemptions were reduced to \$660 for all taxpayers, married or single. At the same time, however, a tax credit of \$150 was granted to married persons which, in effect, rendered all married taxpayers earning less than \$1,200 annually exempt from income taxation. For comparative purposes, therefore, it may be said that in 1942 exemptions were for practical purposes reduced to \$660 for single persons and \$1,200 for married persons.

Further relief from income taxation has always been granted in Canada for taxpayers having dependants (i.e., children under 18 or aged parents and children over 18 who are incapable of self support). For many years this relief consisted of an income exemption of up to \$400 for each such dependent. In 1942 the nature of the relief was altered and now consists of a tax credit of \$108 in total for each dependant. The effect of these reductions is reflected in the large increase in the number of income taxpayers.

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 10½ 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 12½ 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 13½ p.c. on incomes of 1934 with an extra ½ 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 and thereafter the \$2,000 exemption theretofore allowed to corporations was removed.

In 1940 the rate of income tax on corporations was increased to 18 p.c. for unconsolidated returns and 20 p.c. for consolidated returns. In addition, an "Excess Profits Tax" was levied consisting of the greater of the following two tax computations:-

1. Either 12 p.c. of total taxable profits, or
2. 75 p.c. of the amount by which the year's profit exceeded the average profit earned in the pre-war years 1936 to 1939 (i.e., 75 p.c. of the "excess" profits, subject to certain adjustments and special relief for companies found to be abnormally depressed during 1936 to 1939).

In the 1941 taxation year, item No. 1 was increased to 22 p.c. of total profits.

In the 1942 taxation year, the rates of excess profits taxation were altered to the following:-

1. All companies must pay 12 p.c. of their total taxable profits plus the greater of:
2. Either 10 p.c. of the total taxable profits, or
3. 100 p.c. of the amount by which the year's profit exceeds the average profit earned in 1936 to 1939. With the provision that approximately 20 p.c. of the tax under this item is refundable to the company within two years after the close of the War.

PURVIEW OF THE PRESENT STATISTICS.— In the consideration of the following tables, it should be remembered that the figures refer to taxpayers assessed for taxation during the 1940-41 fiscal year. The combined effect of the reduction of exemptions mentioned above, the increase in rates of taxation and in the numbers of persons gainfully employed has been to increase the number of Canadian taxpayers over pre-war levels by almost 170 p.c. in the fiscal year 1940-41 and by approximately 350 p.c. in the fiscal year 1941-42. The staff of the Income Tax Division has not been able to cope with the assessment of all this increased body of taxpayers within a twelve-month period and it must therefore be understood that the number of taxpayers assessed in a fiscal year does not at the present time coincide with the number of actual taxpayers. Arrangements are now under way for the publishing of these statistics on a taxation-year basis and it is hoped that future issues of this bulletin will present a clearer view of the actual situation than is possible at present.

Further, 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 Mar. 31, 1941, apply in the main to the calendar year 1939, the income tax due on these incomes being collected mainly in April, May and June, 1940. "Income Class" is determined on the basis of "Net Income", that is, gross income less allowable deductions but before statutory exemptions.

The extent to which changes in statutory requirements affect the statistics is shown in the following statements of assessable returns filed, as the extremely large increase of returns filed in the 1941-42 fiscal year was mainly due to the change requiring the 1941 tax return to be filed by Mar. 31, 1942, instead of Apr. 30, as in former years. This resulted in the filing of almost all of the 1940 returns in April of 1941 and most of the 1941 returns in March of 1942, all of these falling within the 1941-42 fiscal year.

Record of Assessable Returns Filed, by Fiscal Years

Fiscal Year	Individual	Corporation	Total
	Returns Filed	Returns Filed	Returns Filed
	No.	No.	No.
1935-36	174,681	8,717	183,348
1936-37	188,749	9,999	198,748
1937-38	220,950	12,457	233,407
1938-39	245,570	12,348	257,918
1939-40	250,256	11,834	262,070
1940-41	375,788	15,003	386,791
1941-42	1,186,928 ^{1/}	15,322 ^{1/}	1,182,250 ^{1/}

1/ As at Dec. 1, 1942. These figures will constitute at least 95 p.c. of all 1941 assessable returns to be filed.

Record of Assessable Returns Filed, by Taxation Years^{1/}

Taxation Year	Individual	Corporation	Total
	Returns Filed	Returns Filed	Returns Filed
	No.	No.	No.
1935	189,748	9,950	199,698
1936	212,112	11,343	223,455
1937	240,956	12,539	253,495
1938	245,134	11,761	256,895
1939	257,186	12,619	269,805
1940	684,359	14,806	699,165
1941	896,947	15,725	912,672

1/ Calendar year in which income earned in the case of individuals and, for corporations, the business year ending within the calendar year.

1. Incomes of Individuals Assessed for Income War Tax, Fiscal Years 1922-41, and by Provinces, 1941

Fiscal Year	Amount	Fiscal Year	Amount	Fiscal 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....	712,183,516
1925.....	701,892,820	1932.....	660,107,257	1939.....	729,639,641
1926.....	697,016,973	1933 ^{1/}	685,543,980	1940.....	1,000,290,279
1927 ^{2/}	465,689,900	1934 ^{1/}	617,717,251	1941 ^{1/}	990,250,259
1928.....	604,736,116	1935.....	655,380,912		

Provinces, 1941

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Island..	2,998,816	Ontario...	443,940,924	British Columbia.	89,502,272
Nova Scotia	28,881,251	Manitoba..	62,506,265	Yukon....	<u>1,638,250</u>
N.Brunswick	16,587,323	Saskatchewan	23,674,444	Total...	<u>990,250,259</u>
Quebec....	285,026,677	Alberta...	35,484,037		

- 1/ 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 it was again lowered to \$2,000 for married and to \$1,000 for single persons; and in 1941 to \$1,500 for married and to \$750 for single persons.
- 2/ 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.

2. Incomes of Corporations Assessed for Income War Tax, Fiscal Years
1922-41, and by Provinces, 1941

Fiscal Year	Amount	Fiscal Year	Amount	Fiscal Year	Amount
	\$		\$		\$
1922.....	403,951,553	1929.....	526,714,731	1936.....	359,108,514
1923.....	269,307,047	1930.....	544,019,414	1937.....	352,846,316
1924.....	305,410,374	1931.....	555,763,956	1938.....	353,851,228
1925.....	297,267,428	1932.....	332,498,963	1939.....	387,571,539
1926.....	306,093,673	1933.....	258,547,584	1940.....	545,832,055
1927.....	278,494,991	1934.....	211,614,313	1941.....	537,531,019
1928.....	435,496,832	1935.....	273,174,118		

Provinces, 1941

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Island..	6,059,772	Ontario...	292,198,394	British Columbia.	56,573,690
Nova Scotia	10,276,817	Manitoba..	13,903,890	Yukon.....	612,646
N.Brunswick	4,577,581	Saskatchewan	1,442,964	Total...	537,531,019
Quebec....	141,746,406	Alberta...	9,958,859		

5. Total Collections Under Acts Administered by the Income Tax Division, Fiscal Years, 1917-45

Fiscal Year	Income War Tax Act	Excess Profits Tax Act ¹	Dominion Succession Duty Act	Total	Cumulative Total
	\$	\$	\$	\$	\$
1917....	-	12,506,517	-	12,506,517	12,506,517
1918....	-	21,271,084	-	21,271,084	33,777,601
1919....	9,349,720	32,870,082	-	42,319,782	76,097,385
1920....	20,285,740	44,145,184	-	64,408,924	140,506,307
1921....	46,381,624	40,841,401	-	87,223,225	227,729,532
1922....	78,884,355	22,815,667	-	101,500,022	329,229,554
1923....	59,711,538	13,031,462	-	72,743,000	401,972,554
1924....	54,204,028	4,752,681	-	58,956,709	460,929,263
1925....	56,248,043	2,704,427	-	58,952,470	519,881,733
1926....	55,571,962	1,173,449	-	56,745,411	576,627,144
1927....	47,386,309	710,102	-	48,096,411	624,723,555
1928....	56,571,047	956,051	-	57,527,078	682,250,633
1929....	59,422,323	455,838	-	59,877,555	742,128,188
1930....	69,020,726	173,300	-	69,194,026	811,322,214
1931....	71,08,022	34,480	-	71,082,452	882,404,666
1932....	6,254,400	3,000	-	61,257,400	943,662,066
1933....	62,046,697	54	-	62,066,751	1,005,728,817
1934....	61,399,172	-	-	61,399,172	1,067,127,989
1935....	66,808,066	-	-	66,808,066	1,133,936,055
1936....	82,709,803	-	-	82,709,803	1,216,645,858
1937....	102,365,242	-	-	102,365,242	1,319,011,100
1938....	120,365,532	-	-	120,365,532	1,439,376,632
1939....	142,026,138	-	-	142,026,138	1,581,402,770
1940....	134,448,566	-	-	134,448,566	1,715,851,336
1941....	248,147,022	23,995,269	-	272,138,291	1,987,989,627
1942....	510,243,017	135,168,345	6,956,574	652,367,936	2,640,357,563
1943....	310,188,672	454,580,877	15,273,483	1,378,042,852	4,018,400,395
Totals	5,185,881,984	812,288,374	20,230,057	4,018,400,395	

1/ Statistics for 1917-35 relate to the Business Profits War Tax Act, which was not imposed upon profits accruing after Dec. 31, 1920, but belated revenue therefrom was received until 1933.

4. Collections Under the Income War Tax Act, Fiscal Years 1919-43

Tax and Applicable Section of the Act

Fiscal Year	General Income Tax		Tax on Dividends and Interest Sect. 9B	Tax on Rents and Royalties Sect. 27	Gift Tax Sect. 88	Total				
	Individuals Corporations									
	Sect. 9-1	Sect. 9-2								
	\$	\$	\$	\$	\$	\$				
1919....	7,972,890	1,376,830	-	-	-	9,349,720				
1920....	13,195,314	7,068,426	-	-	-	20,263,740				
1921....	32,532,526	13,849,298	-	-	-	46,381,824				
1922....	39,820,597	38,863,758	-	-	-	78,684,355				
1923....	31,689,393	28,022,145	-	-	-	59,711,538				
1924....	25,657,335	28,546,693	-	-	-	54,204,028				
1925....	25,156,768	31,091,275	-	-	-	56,248,043				
1926....	23,849,475	31,722,487	-	-	-	55,571,962				
1927....	18,045,261	29,343,048	-	-	-	47,386,309				
1928....	23,222,891	35,348,156	-	-	-	56,571,047				
1929....	24,793,449	34,628,874	-	-	-	59,422,323				
1930....	27,237,502	41,783,224	-	-	-	69,020,726				
1931....	26,624,181	44,423,841	-	-	-	71,048,022				
1932....	24,772,846	36,481,554	-	-	-	61,254,400				
1933....	25,959,486	38,107,231	-	-	-	62,066,697				
1934....	29,183,715	27,385,822	4,829,635	-	-	61,399,172				
1935....	25,201,392	35,790,239	5,816,435	-	-	66,808,066				
1936....	32,788,746	42,518,971	7,207,601	-	194,485	82,709,803				
1937....	35,358,302	58,012,843	8,910,014	-	84,083	102,365,242				
1938....	40,070,942	69,768,605	10,152,088	-	375,897	120,365,532				
1939....	46,591,449	85,185,887	9,903,046	-	345,756	142,026,138				
1940....	45,008,858	77,920,002	11,121,632	-	398,074	134,448,566				
1941....	75,636,231	131,565,710	12,282,259	759,957	226,847	248,143,022 ¹				
1942....	189,237,538	185,835,699	26,642,106	1,626,669	264,258	510,243,017 ²				
1943....	533,915,059	347,969,723	26,710,946	1,569,851	225,095	90,188,672				

1/ Includes National Defence Tax amounting to \$27,672,018.

2/ Includes National Defence Tax amounting to \$106,636,747.

5. Income Tax Collections, by Provinces, Fiscal Years 1940-43

Province	1940-41	1941-42	1942-43
Individuals			
	\$	\$	\$
Prince Edward Island...	195,941	409,552	591,347
Nova Scotia.....	1,748,135	5,765,353	16,310,837
New Brunswick	1,255,299	5,886,550	8,816,323
Quebec.....	24,873,660	51,903,574	149,319,074
Ontario	38,320,598	92,470,868	261,167,282
Manitoba	2,841,786	7,901,579	22,061,338
Saskatchewan.....	815,870	2,903,890	8,177,793
Alberta.....	2,162,211	6,506,312	16,357,848
British Columbia.	5,574,171	17,338,602	50,646,780
Yukon.	48,808	148,905	466,421
Head Office.....	1,957	2,553	16
Totals.....	75,636,231	189,237,538	533,915,059
Corporations			
	\$	\$	\$
Prince Edward Island...	314,772	263,733	815,994
Nova Scotia.....	1,928,852	2,655,727	5,263,936
New Brunswick.....	1,278,987	2,308,780	3,271,427
Quebec.....	36,565,972	69,046,153	131,067,863
Ontario.....	74,248,489	90,846,409	167,189,766
Manitoba.....	3,298,488	5,379,018	9,835,211
Saskatchewan.....	458,602	640,489	1,161,615
Alberta.....	2,685,735	2,934,580	6,127,392
British Columbia.	10,691,465	11,729,942	23,185,431
Yukon.	94,190	30,834	51,082
Head Office.....	2,158	54	8
Totals.....	151,565,710	185,835,699	347,969,723

6. Amounts Received from Special Five Per Cent Tax on Interest,
Dividends and Copyrights, by Provinces, Fiscal Years
1936-43

Province	1936	1937	1938	1939
	\$	\$	\$	\$
Prince Edward Island...	134,726	502,316	387,732	166,390
Nova Scotia.....	72,733	50,084	49,845	43,681
New Brunswick.....	8,836	12,006	14,653	17,567
Quebec.....	1,532,864	1,967,221	2,525,363	2,382,755
Ontario.....	4,903,102	5,940,309	6,697,199	6,696,446
Manitoba.....	65,203	56,821	63,557	77,758
Saskatchewan.....	8,096	12,093	7,464	7,468
Alberta.....	52,622	50,206	48,968	56,179
British Columbia.....	429,419	318,958	357,510	454,801
Yukon.....	Nil	Nil	Nil	Nil
Totals.....	7,207,601	8,910,014	10,152,088	9,903,045
	1940	1941	1942	1943
	\$	\$	\$	\$
Prince Edward Island...	277,873	200,656	54,827	25,381
Nova Scotia.....	57,899	82,956	132,740	142,245
New Brunswick.....	36,491	50,870	72,015	81,171
Quebec.....	2,842,833	3,411,992	8,370,513	8,313,456
Ontario.....	6,970,927	7,401,584	15,157,640	15,552,746
Manitoba.....	311,950	391,880	967,648	956,669
Saskatchewan.....	14,300	30,764	66,287	61,702
Alberta.....	59,320	74,527	149,143	285,787
British Columbia.....	548,013	64,962	1,648,13	1,284,369
Yukon.....	2,026	22,068	52,584	6,820
Totals.....	11,121,632	12,282,259	26,642,106	26,710,946

Total and Percentage Cost of Collections under Acts Administered
by the Income Tax Division, Fiscal Year 1917-43

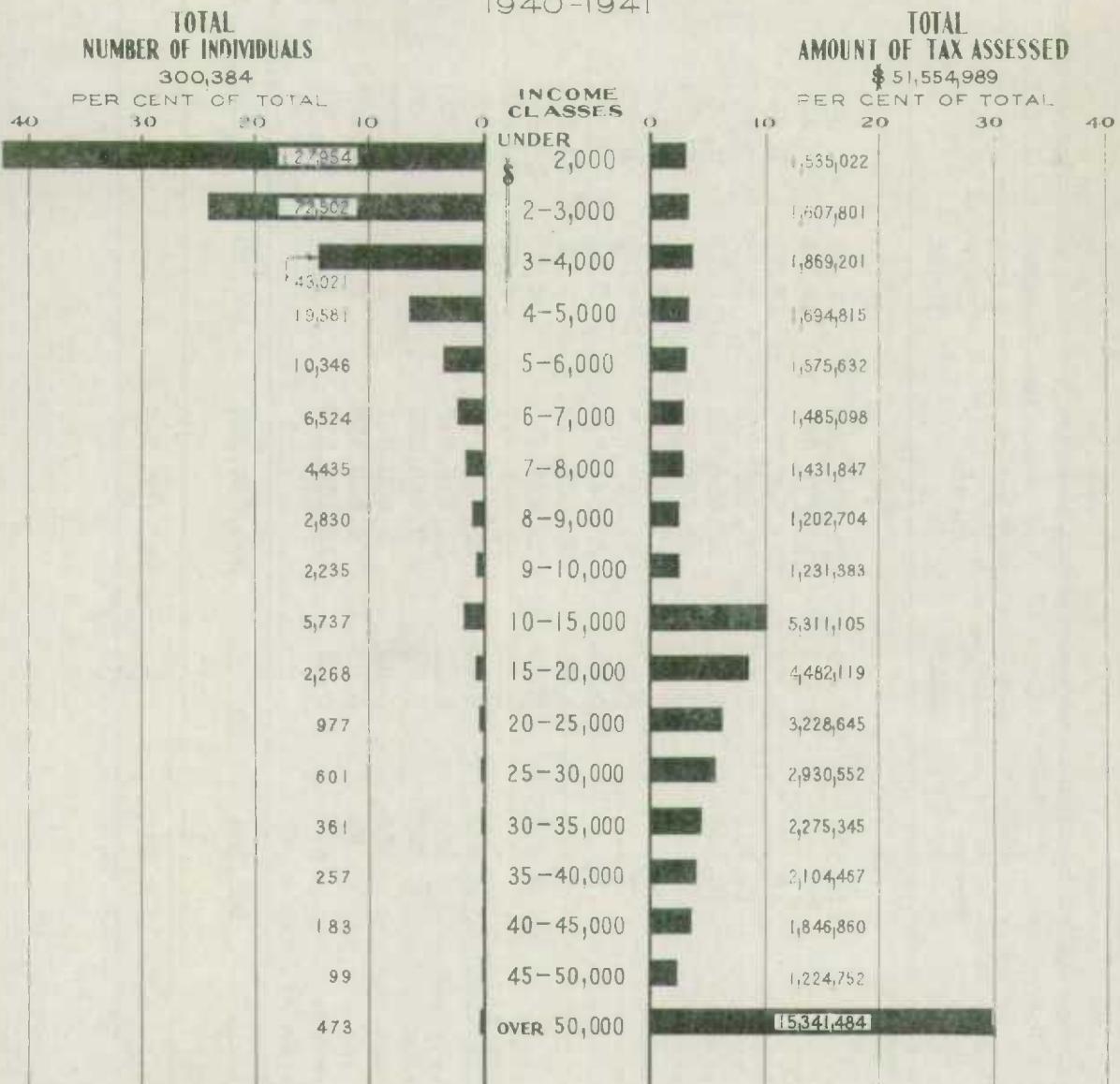
Fiscal Year	Total Annual Collections	Total Annual Cost	Percentage Cost of Collections
	\$	\$	p.c.
1917	12,506,517	58,175	0.46
1918	21,271,084	108,197	0.51
1919	42,319,782	495,798	1.17
1920	64,408,924	1,145,088	1.78
1921	87,223,225	1,935,988	2.24
1922	101,500,022	2,277,550	2.24
1923	72,743,000	2,040,481	2.80
1924	58,956,709	1,935,242	3.23
1925	58,952,470	1,693,025	2.87
1926	58,745,411	1,726,057	3.04
1927	48,096,411	1,719,760	3.58
1928	57,527,078	1,948,077	3.39
1929	59,877,555	2,124,910	3.55
1930	69,194,026	2,138,997	3.10
1931	71,082,452	2,156,439	3.03
1932	61,257,400	2,131,151	3.48
1933	62,066,751	1,964,526	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,558	2.56
1937	102,365,242	2,132,280	2.08
1938	120,365,532	2,254,961	1.87
1939	142,026,138	2,425,700	1.70
1940	134,448,566	2,488,268	1.85
1941	272,138,291	2,891,438	1.06
1942	652,367,936	3,839,939	0.59
1943	1,378,042,832	5,448,340 2,752	0.40 39
Totals.....	4,018,400,395	55,078,077 2,489	-

8. Number of Individual Taxpayers Assessed, Amount of Total and Average Net Incomes, and Tax Assessed
Thereon, by Income Classes, Fiscal Year 1940-41

Income Class	Taxpayers Assessed		Net Income			Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
Up to \$2,000.....	127,954	42.60	174,149,599	17.59	1,361	1,535,022	2.95
\$2,000 to \$3,000.....	72,502	24.14	180,672,888	18.24	2,492	1,607,801	3.07
\$3,000 to \$4,000.....	43,021	14.32	144,306,702	14.57	3,354	1,869,201	3.57
\$4,000 to \$5,000.....	19,581	6.52	87,426,561	8.85	4,465	1,694,815	3.24
\$5,000 to \$6,000.....	10,346	3.44	56,694,728	5.72	5,480	1,575,632	3.00
\$6,000 to \$7,000.....	6,524	2.17	42,233,859	4.27	6,474	1,485,098	2.85
\$7,000 to \$8,000.....	4,435	1.48	33,380,171	3.37	7,526	1,431,847	2.73
\$8,000 to \$9,000.....	2,830	0.94	24,267,912	2.45	8,375	1,202,704	2.30
\$9,000 to \$10,000.....	2,285	0.74	21,341,516	2.16	9,549	1,251,385	2.35
\$10,000 to \$15,000.....	5,737	1.91	70,086,179	7.08	12,217	5,311,105	10.14
\$15,000 to \$20,000.....	2,268	0.75	39,949,917	4.03	17,615	4,482,119	8.56
\$20,000 to \$25,000.....	977	0.33	21,965,247	2.22	22,482	3,228,645	6.16
\$25,000 to \$30,000.....	601	0.20	16,749,787	1.69	27,870	2,930,552	5.60
\$30,000 to \$35,000.....	361	0.12	11,516,942	1.16	31,903	2,275,345	4.34
\$35,000 to \$40,000.....	257	0.09	9,660,680	0.98	37,590	2,104,467	4.02
\$40,000 to \$45,000.....	185	0.06	7,800,811	0.79	42,627	1,846,860	3.53
\$45,000 to \$50,000.....	99	0.03	4,880,187	0.49	49,295	1,224,752	2.54
\$50,000 or over.....	473	0.16	43,166,573	4.36	91,261	15,341,484	29.29
Unclassified.....	-	-	-	-	-	234	-
Totals.....	300,384	100.00	990,250,259	100.00	3,297	52,379,066	100.00
Debit adjustments.....	-	-	-	-	-	834,077	-
NET TOTALS.....	300,384	-	990,250,259	-	3,297	51,544,989	-

**INCOME TAX
INDIVIDUAL
TAXPAYERS AND TAX ASSESSED
BY INCOME CLASSES**

1940-1941



9. Number of Individual Taxpayers Assessed and Amount of Net Incomes Assessed, by Income Classes
and Provinces, Fiscal Year 1940-41

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	371	484,125	239	592,012	138	473,043	60	273,325	45	246,570
Nova Scotia.....	4,496	6,008,346	2,416	5,965,707	1,242	4,290,961	634	2,831,673	315	1,763,543
New Brunswick....	2,264	3,041,145	1,443	3,582,385	54	2,591,646	320	1,430,565	163	889,077
Quebec.....	29,716	41,607,918	17,192	42,483,044	11,286	38,836,716	5,547	24,729,443	3,103	16,962,865
Ontario.....	56,872	76,934,488	32,733	82,379,327	19,455	63,436,128	8,642	38,598,537	4,464	24,441,607
Manitoba.....	9,594	12,716,695	5,237	12,962,395	2,871	9,860,172	1,308	5,866,639	695	3,831,629
Saskatchewan. ...	3,741	5,030,151	2,464	6,101,244	1,444	4,899,419	539	2,424,253	239	1,302,851
Alberta.....	5,392	7,241,296	3,118	7,769,375	1,819	6,216,441	801	3,561,861	368	2,020,722
Br. Columbia.....	15,113	20,502,181	7,439	18,295,699	3,934	13,440,805	1,713	7,631,792	943	5,208,746
Yukon.....	395	578,254	221	541,700	78	260,371	17	78,473	5	27,112
TOTALS.....	127,954	174,149,599	72,502	180,672,888	43,021	144,306,702	19,581	87,426,561	10,346	56,694,728
	\$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	104,046	14	106,476	5	44,628	8	76,178	8	98,549
Nova Scotia. .	159	1,038,245	113	852,985	100	854,706	75	744,402	163	2,039,175
New Brunswick....	95	619,903	56	423,154	47	398,924	30	289,276	90	1,098,631
Quebec.....	1,967	12,723,580	1,333	10,092,401	836	7,250,003	684	6,582,340	1,897	25,282,797
Ontario.....	2,935	18,964,369	2,001	14,943,620	1,248	10,641,589	995	9,389,394	2,592	31,677,248
Manitoba.	411	2,687,513	287	2,206,934	187	1,596,866	-138	1,338,107	298	3,679,120
Saskatchewan.	121	778,356	93	689,670	56	478,156	42	385,026	95	1,108,554
Alberta.	266	1,708,577	162	1,224,624	109	922,134	61	577,087	177	2,150,148
Br. Columbia.....	553	3,590,214	371	2,799,820	242	2,080,906	202	1,959,706	414	4,911
Yukon.....	5	19,256	5	40,487	1/	1/	Hil		5	35,85
TOTALS.....	6,524	42,233,859	4,435	35,380,171	2,830	24,267,912	2,235	21,341,516	5,737	70,086,770

1/ Classes grouped to conceal identity of taxpayers.

9. Number of Individual Taxpayers Assessed and Amount of Net Incomes Assessed, by Income Classes and Provinces, Fiscal Year 1940-41

	\$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/	4	93,237	1/	1/	4	130,514	Nil	-
Nova Scotia.....	59	1,117,415	20	445,653	8	220,123	3	93,267	6	225,686
New Brunswick....	40	701,054	16	388,368	5	243,288	8	162,129	3	111,480
Quebec.....	816	14,418,453	417	9,363,024	241	6,598,721	182	4,169,220	106	3,997,565
Ontario.....	1,023	17,884,130	389	8,727,644	276	7,770,120	172	5,495,640	106	4,015,727
Manitoba.....	119	2,110,017	4	921,136	25	667,663	14	447,575	16	565,304
Saskatchewan....	11	203,490	6	134,861	1/	1/	4	133,407	1/	1/
Alberta.....	46	794,830	15	374,806	9	266,647	6	197,355	7	257,135
Br. Columbia....	151	2,658,208	67	1,516,458	37	983,225	18	687,835	13	487,785
Yukon.....	3	56,712	1/	1/	Nil	-	Nil	-	Nil	-
TOTALS.....	2,268	39,949,317	977	21,965,247	601	16,749,787	361	11,516,942	257	9,660,680
	\$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.....	1/	1/	Nil	-	5	276,113	917	2,998,816		
Nova Scotia.....	Nil	"	"	-	4	389,362	9,813	28,881,251		
New Brunswick....	3	134,025	1/	1/	7	481,273	5,344	16,587,323		
Quebec.....	70	3,017,571	40	1,954,704	199	16,956,313	75,582	285,036,677		
Ontario.....	83	3,511,417	44	2,147,613	231	22,977,327	134,259	443,940,924		
Manitoba.....	10	418,012	4	188,994	7	441,375	21,264	62,506,265		
Saskatchewan....	1/	1/	Nil	-	Nil	-	8,855	23,674,444		
Alberta.....	1/	1/	3	211,192	1/	1/	12,359	35,494,037		
Br. Columbia....	17	719,786	8	377,683	20	1,644,810	31,261	89,502,272		
Yukon.....	Nil	-	Nil	-	Nil	-	730	1,638,250		
TOTALS.....	183	7,800,811	99	4,880,186	473	43,166,573	300,384	990,250,259		

1/Classes grouped to conceal identity of taxpayers.

10. Number of Individual Taxpayers Assessed and Amount of Tax Assessed, by Income Classes and Provinces; Fiscal Year 1940-41

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.....	371	4,046	239	4,199	138	6,083	60	5,662	45	6,886
Nova Scotia	4,496	49,445	2,416	50,187	1,242	53,589	634	52,648	315	46,770
New Brunswick.....	2,264	28,388	1,443	32,218	754	35,215	320	29,652	163	28,609
Quebec.....	29,716	348,525	17,192	376,706	11,286	480,705	5,547	456,355	3,103	434,117
Ontario.....	56,872	690,666	32,733	752,634	19,455	848,161	8,642	762,810	4,464	698,756
Manitoba.....	9,594	106,180	5,237	98,320	2,871	119,820	1,308	109,992	695	107,876
Saskatchewan.....	3,741	46,307	2,464	49,529	1,444	59,453	539	45,673	239	57,163
Alberta.....	5,392	65,975	3,118	66,314	1,819	77,564	801	68,615	568	54,963
Br. Columbia.....	15,113	189,181	7,439	169,839	3,934	184,773	1,713	160,893	949	159,581
Yukon.....	395	6,309	221	7,855	78	4,038	17	2,035	5	1,111
Head Off ce.....	Nil	Nil	-	Nil	-	Nil	-	Nil	-	Nil
TOTALS.....	127,954	1,535,022	72,502	1,607,801	42,021	1,869,201	19,581	1,694,815	10,346	1,575,552
	\$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	3,601	14	4,294	5	2,208	8	4,075	8	7,419
Nova Scotia.....	159	33,854	113	35,315	100	38,689	75	41,529	163	148,805
New Brunswick.....	95	25,446	56	23,362	4	22,927	30	18,706	90	93,443
Quebec.....	1,967	415,866	1,335	403,291	856	350,002	684	383,547	1,897	1,733,865
Ontario.....	2,933	686,810	2,001	652,720	1,248	527,426	995	533,072	2,592	2,399,680
Manitoba.....	411	92,612	287	100,115	187	78,535	138	78,271	298	279,585
Saskatchewan.....	121	27,907	93	31,350	56	25,370	42	22,517	95	84,738
Alberta.....	266	58,655	162	51,751	109	45,625	61	32,881	177	155,589
Br. Columbia.....	553	138,509	371	127,993	242	111,922	202	116,785	414	405,258
Yukon.....	3	838	5	1,696	1/	1/	Nil	-	3	2,723
Head Off ce.....	Nil	Nil	-	Nil	-	Nil	-	Nil	-	Nil
TOTALS.....	6,624	1,485,098	4,455	1,431,847	2,850	1,202,704	2,235	1,231,383	5,737	5,311,105

1/Classees grouped to conceal identity of taxpayers.

10. Number of Individual Taxpayers Assessed and Amount of Tax Assessed, by Income Classes and Provinces,
Fiscal year 1940-41

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/	4	11,616	1/	1/	4	21,174	Nil	-
Nova Scotia.....	59	117,957	20	62,213	8	38,545	3	17,890	6	47,661
New Brunswick.....	40	81,301	16	68,216	5	49,375	8	35,396	3	27,561
Quebec.....	816	1,596,908	417	1,370,442	241	1,162,654	132	817,976	106	856,843
Ontario.....	1,023	2,004,604	389	1,282,547	276	1,338,907	172	1,076,477	106	870,939
Manitoba.....	119	239,072	43	141,099	25	122,682	14	93,780	16	129,366
Saskatchewan.....	11	24,323	6	21,750	1/	1/	4	50,259	1/	1/
Alberta.....	46	88,844	15	56,886	9	43,584	6	39,300	7	56,203
Br. Columbia.....	151	321,240	67	215,876	37	174,805	18	145,113	15	116,894
Yukon.....	3	7,884	1/	1/	Nil	-	Nil	-	Nil	-
Head Office.....	Nil	-	Nil	-	"	-	"	-	"	-
TOTALS.....	2,268	4,481,119	977	3,228,645	601	2,930,552	361	2,275,345	257	2,104,467
										5
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 or Over		Unclassified		TOTALS	
No.	Amount	No.	Amount	No.	Amount	Amount	No.	Amount		
\$	\$	\$	\$	\$	\$	\$	\$	\$		
P.E. Island.....	1/	1/	Nil	-	5	74,515	-	917	155,778	
Nova Scotia.....	Nil	-	"	-	4	137,639	-	9,813	972,716	
New Brunswick.....	5	32,461	1/	1/	7	161,156	-	5,344	792,413	
Quebec.....	70	710,806	40	477,487	199	5,814,515	-	75,582	18,191,087	
Ontario.....	83	827,780	41	536,460	231	8,441,172	-	134,259	24,951,622	
Manitoba.....	10	95,647	4	47,454	7	126,888	-	21,264	2,167,273	
Saskatchewan.....	1/	1/	Nil	-	Nil	-	-	8,855	506,305	
Alberta.....	1/	1/	3	67,927	1/	1/	-	12,359	1,050,455	
Br. Columbia.....	17	180,166	8	95,444	20	585,621	-	51,261	3,595,696	
Yukon.....	Nil	-	Nil	-	Nil	-	-	730	34,487	
Head Office.....	"	-	"	-	"	-	234	-	234	
TOTALS.....	183	1,846,860	99	1,224,752	473	15,341,484	234	300,384	52,379,066	
Debit Adjustments..									824,077	
NET TOTALS.....								300,384	51,544,989	

1/Classes grouped to conceal identity of taxpayers.

II. Number of Individual Taxpayers Assessed and Amount of Tax Assessed, by Income Classes, Fiscal Year 1940-1941

(Simple and Cumulative Distribution)

Income Class	Simple Distribution				Cumulative Distribution			
	Taxpayers Assessed		Tax Assessed		Taxpayers Assessed		Tax Assessed	
	No.	P.C.	Amount	P.C.	No.	P.C.	Amount	P.C.
			\$				\$	
Up to \$2,000 ...	127,954	42.60	1,535,022	2.93	127,954	42.60	1,535,022	2.93
\$2,000 to \$3,000	72,502	24.14	1,607,801	3.07	200,456	66.74	3,142,823	6.00
\$3,000 to \$4,000	43,021	14.32	1,869,201	3.57	243,477	81.06	5,012,025	9.57
\$4,000 to \$5,000	19,581	6.52	1,694,815	3.24	263,058	87.58	6,706,840	12.81
\$5,000 to \$6,000	10,346	3.44	1,575,632	3.00	273,404	91.02	8,282,472	15.81
\$6,000 to \$7,000	6,524	2.17	1,485,098	2.83	279,928	93.19	9,767,570	18.64
\$7,000 to \$8,000	4,435	1.48	1,431,847	2.73	284,363	94.67	11,199,417	21.37
\$8,000 to \$9,000	2,830	0.94	1,202,704	2.30	287,193	95.61	12,402,120	23.67
\$9,000 to \$10,000	2,235	0.74	1,231,383	2.35	289,428	96.35	13,633,503	26.02
\$10,000 to \$15,000	5,737	1.91	5,311,105	10.14	295,165	98.26	18,944,609	36.16
\$15,000 to \$20,000	2,268	0.75	4,482,119	8.56	297,433	99.01	23,426,727	44.72
\$20,000 to \$25,000	977	0.33	3,228,645	6.16	298,410	99.34	26,655,373	50.88
\$25,000 to \$30,000	601	0.20	2,930,552	5.60	299,011	99.54	29,585,925	56.48
\$30,000 to \$35,000	361	0.12	2,275,345	4.34	299,372	99.66	31,861,269	60.82
\$35,000 to \$40,000	257	0.09	2,104,467	4.02	299,629	99.75	33,965,737	64.84
\$40,000 to \$45,000	183	0.06	1,846,860	3.53	299,812	99.81	35,812,597	68.37
\$45,000 to \$50,000	99	0.03	1,224,752	2.34	299,911	99.84	37,037,349	70.71
\$50,000 or over ..	473	0.16	15,341,484	29.29	300,384	100.00	52,378,832	100.00
Unclassified	-	-	234	-	-	-	52,379,066	-
TOTALS	300,384	100.00	52,379,066	100.00	-	-	-	-
Debit adjustments	-	-	834,077	-	-	-	-	-
NET TOTALS ..	300,384	-	51,544,989	-	-	-	-	-

12. Average Individual Tax Assessed, by Income Classes and by Occupation Classes, Fiscal Year 1940-41

Income Class	Amount	Occupation Class	Amount
Under \$2,000	11.89	Agrarians	109.31
\$ 2,000 to \$3,000	22.17	Professional	319.33
\$ 3,000 to \$4,000	43.44	Employees	88.02
\$ 4,000 to \$5,000	86.55	Merchants	192.23
\$ 5,000 to \$6,000	152.29	Manufacturers	504.51
\$ 6,000 to \$7,000	227.63	Natural resources	548.81
\$ 7,000 to \$8,000	322.85	Financial	789.63
\$ 8,000 to \$9,000	424.93	Personal corporations .	6,036.51
\$ 9,000 to \$10,000	550.95	All others	352.72
\$10,000 to \$15,000	925.76		
\$15,000 to \$20,000	1,976.24		
\$20,000 to \$25,000	3,304.65		
\$25,000 to \$30,000	4,876.12		
\$30,000 to \$35,000	6,302.89		
\$35,000 to \$40,000	8,188.53		
\$40,000 to \$45,000	10,092.13		
\$45,000 to \$50,000	12,371.22		
\$50,000 or over	32,434.42		
GENERAL AVERAGE	174.37		

13. Number of Individual Taxpayers Assessed, Amount of Total and Average Net Incomes, and Tax Assessed Thereon, by Occupation Classes, Fiscal Year 1940-41

Occupation Class	Taxpayers Assessed		Net Income			Tax Assessed	
	No.	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
Agrarians.....	1,863	0.62	\$ 6,672,064	0.67	\$ 3,570	204,319	0.59
Professionals.....	11,055	3.68	60,682,864	6.13	5,489	3,536,308	6.75
Employees.....	232,609	77.44	651,744,102	65.81	2,802	20,476,530	39.09
Merchants.....	16,783	5.59	77,600,657	7.84	4,624	3,226,283	6.16
Manufacturers.....	1,682	0.56	11,300,738	1.14	6,719	848,592	1.62
Natural resources.....	280	0.09	1,863,020	0.19	6,654	153,669	0.29
Financial.....	15,300	5.09	94,950,512	9.59	6,206	12,081,354	23.07
Personal corporations....	794	0.26	17,129,693	1.73	21,574	4,792,994	9.15
All others.....	10,010	3.67	68,306,609	6.90	3,413	7,058,783	13.48
Unclassified.....	-	-	-	-	-	234	-
TOTALS.....	300,384	100.00	990,250,259	100.00	3,297	52,379,066	100.00
Debit Adjustments.....	-	-	-	-	-	834,077	-
NET TOTALS.....	300,384	-	990,250,259	-	-	51,544,989	-

14. Number of Individual Taxpayers Assessed and Amount of Net Incomes Assessed, by Occupation
Classes and Provinces, Fiscal Year 1940-41

Province	Agrarians		Professional		Employees		Merchants		Manufacturers	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
P.E.I...	4	30,189	39	121,440	613	1,566,272	52	208,640	1/	1/
N.S....	13	50,643	536	1,804,572	7,570	18,097,620	354	2,011,217	18	77,031
N.B....	1/	1/	159	696,077	4,309	11,917,905	175	714,002	4	39,548
Que....	18	236,334	3,466	20,758,109	54,225	180,621,314	4,746	24,513,741	879	6,719,069
Ont....	569	2,018,168	4,132	23,193,445	106,322	292,032,368	7,784	35,584,258	569	3,585,048
Man....	186	487,312	914	4,516,154	17,707	46,661,653	1,205	4,847,007	57	229,916
Sask....	437	1,330,861	519	2,285,806	6,809	16,145,626	668	2,455,856	15	60,966
Alta....	575	2,268,420	487	2,499,145	9,762	24,186,036	791	3,406,781	27	120,011
B.C....	67	250,137	1,019	4,976,338	24,581	58,939,390	1,005	3,847,492	113	469,149
Yukon...	Nil	-	4	31,978	711	1,575,918	3	11,663	Nil	-
TOTALS	1,869	6,672,064	11,055	60,682,864	232,609	651,744,102	16,783	77,600,657	1,682	11,300,738
Natural Resources		Financial		Personal Corporation		All Others		TOTALS		
No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	\$
P.E.I...	Nil	-	9	31,887	1/	1/	200	1,040,387	917	2,998,816
N.S....	27	141,036	35	539,519	18	137,084	1,442	6,022,530	9,813	28,881,251
N.B....	12	172,756	22	183,375	25	462,173	658	2,401,491	5,344	16,587,323
Que....	28	266,372	3,854	31,315,430	97	2,205,380	8,269	18,390,930	75,582	285,026,677
Ont....	58	501,433	8,612	50,181,955	262	8,901,997	5,951	27,942,251	134,259	443,940,924
Man....	1/	1/	124	586,250	124	1,910,607	947	3,467,367	21,264	62,506,265
Sask....	1/	1/	202	678,018	10	63,477	195	654,033	8,855	23,674,444
Alta....	14	99,953	110	495,850	22	321,014	571	2,096,826	12,359	35,494,037
B.C....	141	681,473	2,332	10,938,228	236	3,127,961	1,767	6,272,103	31,261	89,502,272
Yukon...	1/	1/	1/	1/	Nil	-	12	18,691	730	1,638,250
TOTALS	280	1,863,020	15,300	94,950,512	794	17,129,693	20,012	68,306,609	300,384	990,250,259

1/ Classes grouped to conceal identity of taxpayers.

15. Number of Individual Taxpayers Assessed and Amount of Tax Assessed, by Occupation Classes
and Provinces, Fiscal Year 1940-41

Province	Agrarians		Professional		Employees		Merchants		Manufacturers		Natural Resources	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
P.E.I...	4	3,300	39	2,056	613	29,497	52	4,898	1/	1/	Nil	-
N.S....	13	955	336	55,988	7,570	421,351	354	103,080	18	2,131	27	6,328
N.B....	1/	1/	139	34,554	4,309	389,260	175	23,330	4	3,001	12	16,052
Que....	18	40,592	3,466	1,390,216	54,225	6,959,011	4,746	1,149,371	879	528,232	28	34,681
Ont....	569	54,566	4,132	1,536,019	106,322	9,189,440	7,784	1,469,787	569	286,543	58	63,768
Man....	186	6,992	914	148,277	17,707	1,287,476	1,205	127,756	57	6,490	1/	1/
Sask....	437	30,821	519	73,415	6,809	263,382	668	80,809	15	1,417	1/	1/
Alta....	575	59,331	487	99,209	9,762	544,128	791	128,889	27	4,50	14	4,319
B.C....	67	7,162	1,019	194,291	24,581	1,361,690	1,005	137,966	113	16,208	141	28,521
Yukon...	Nil	-	4	2,483	711	31,296	3	397	Nil	-	1/	1/
Unclassified.	-	-	-	-	-	-	-	-	-	-	-	-
TOTALS	1,869	204,319	11,055	3,536,308	232,609	20,476,531	16,783	3,226,283	1,682	848,592	280	153,669
	Financial		Personal Corporation		All Others		Unclassified		TOTALS			
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
P.E.I...	9	1,863	1/	1/	200	114,164	-	-	917	-	155,778	
N.S....	35	102,757	18	15,476	1,142	264,650	-	-	9,813	-	972,716	
N.B....	22	30,227	25	104,323	658	193,858	-	-	5,344	-	793,413	
Que....	3,854	4,675,025	97	637,099	8,269	2,776,861	-	-	75,582	-	18,191,087	
Ont....	8,612	6,513,606	262	3,044,057	5,951	2,973,836	-	-	134,259	-	24,931,622	
Man....	124	24,581	124	332,152	947	233,550	-	-	21,264	-	2,167,273	
Sask....	202	26,262	10	3,037	195	27,162	-	-	8,855	-	506,305	
Alta....	110	22,379	22	29,080	571	127,950	-	-	12,359	-	1,030,455	
B.C....	2,332	884,654	236	627,764	1,767	337,440	-	-	31,261	-	3,595,696	
Yukon...	1/	1/	Nil	-	12	311	-	-	730	-	34,487	
Unclassified.	-	-	-	-	-	-	-	-	234	-	234	
TOTALS	\$15,700	11,081,354	794	4,794,994	20,010	1,058,733	-	-	234	300,384	52,379,066	
Debit adjustments	-	-	-	-	-	-	-	-	-	-	834,077	
NFT TOTALS	-	-	-	-	-	-	-	-	300,384	-	51,544,989	

1/Classes grouped to conceal identity of taxpayers.

16. Number of Corporate Taxpayers Assessed, Amount of Total and Average Net Incomes, and Tax
Assessed Thereon, by Income Classes, Fiscal Year 1940-41

Income Class	Taxpayers Assessed		Net Income			Tax Assessed	
	No.	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
			\$			\$	
Up to \$2,000.....	8,115	51.09	4,660,676	0.87	574	715,854	0.34
\$2,000 to \$3,000	1,089	6.86	2,691,270	0.50	2,471	398,232	0.52
\$3,000 to \$4,000	789	4.97	2,755,833	0.51	3,493	409,813	0.54
\$4,000 to \$5,000	570	3.59	2,569,003	0.48	4,507	380,407	0.50
\$5,000 to \$6,000	417	2.63	2,326,154	0.43	5,578	340,233	0.44
\$6,000 to \$7,000	337	2.12	2,199,824	0.41	6,528	322,218	0.42
\$7,000 to \$8,000	269	1.69	1,986,410	0.37	7,384	292,001	0.38
\$8,000 to \$9,000	233	1.47	2,007,236	0.37	8,615	289,897	0.38
\$9,000 to \$10,000	250	1.57	2,273,336	0.42	9,093	334,718	0.44
\$10,000 to \$15,000	756	4.76	9,496,483	1.77	12,561	1,382,472	1.81
\$15,000 to \$20,000	477	3.00	8,373,927	1.56	17,555	1,209,183	1.58
\$20,000 to \$25,000	351	2.21	8,070,203	1.50	22,992	1,146,158	1.50
\$25,000 to \$30,000	257	1.62	7,074,781	1.32	27,528	989,256	1.30
\$30,000 to \$35,000	194	1.22	6,305,064	1.17	32,500	872,780	1.14
\$35,000 to \$40,000	172	1.08	6,364,104	1.19	37,001	909,526	1.19
\$40,000 to \$45,000	127	0.80	5,438,072	1.01	42,819	752,124	0.98
\$45,000 to \$50,000	105	0.66	5,001,438	0.93	47,633	701,650	0.92
\$50,000 or over...	1,369	8.62	457,124,559	85.07	333,911	64,875,446	84.90
Unclassified.....	7	0.04	612,646	0.12	87,521	94,143	.12
TOTALS.....	15,884	100.00	537,331,019	100.00	33,828	76,416,110	100.00
Debit adjustments.	-	-	-	-	-	1,015,702	-
NET TOTALS....	15,884	-	537,331,019	-	33,828	75,400,408	-

17. Number of Corporate Taxpayers Assessed and Amount of Net Incomes Assessed, by Income Classes
and Provinces, Fiscal Year 1940-41

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	92	52,650	14	35,371	11	40,045	12	54,491	6	33,440
Nova Scotia	279	166,594	35	86,450	26	95,929	20	90,692	15	82,347
New Brunswick	184	96,392	38	89,600	23	82,243	11	49,153	7	38,497
Quebec	2,155	1,225,573	340	832,816	194	677,619	171	774,162	115	643,406
Ontario	2,997	1,793,337	404	1,012,612	317	1,095,659	203	904,910	152	849,783
Manitoba	442	201,175	51	120,159	23	78,560	16	76,507	16	90,858
Saskatchewan	265	124,709	22	51,421	14	46,844	12	54,014	5	26,854
Alberta	296	168,654	26	64,747	19	67,361	23	104,449	16	92,967
British Columbia ..	1,405	831,592	159	398,094	162	571,573	102	460,625	85	468,002
Yukon	1/	1/	Nil	-	Nil	-	1/	1/	Nil	-
TOTALS	8,115	4,660,676	1,089	2,691,270	789	2,755,833	570	2,569,003	417	2,326,154
										52
	\$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	10	65,352	13	84,067	3	25,637	4	37,622	15	191,852
Nova Scotia	11	72,998	6	45,788	4	33,695	10	94,684	19	231,933
New Brunswick	8	53,269	1/	1/	12	101,772	5	46,847	15	185,284
Quebec	101	663,491	86	638,279	69	584,576	67	609,202	228	2,810,344
Ontario	124	800,344	103	772,471	96	826,530	100	940,374	305	3,835,797
Manitoba	8	54,888	10	66,606	8	67,577	11	93,199	29	371,487
Saskatchewan	10	64,516	7	52,268	5	42,673	5	47,000	9	112,589
Alberta	11	72,994	11	75,353	5	44,236	8	76,515	23	278,334
British Columbia ..	54	351,972	33	251,578	31	280,540	40	327,893	113	1,478,863
Yukon	Nil	-	Nil	-	Nil	-	Nil	-	Nil	-
TOTALS	337	2,199,824	269	1,986,410	233	2,007,236	250	2,273,336	756	9,496,483

1/ Classes grouped to conceal identity of Taxpayers.

17. Number of Corporate Taxpayers Assessed and Amount of Net Income Assessed, by Income Classes
and Provinces, Fiscal Year 1940-41

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....	6	106,940	6	130,034	3	76,476	3	95,464	3	113,780
Nova Scotia....	19	325,242	11	241,696	6	166,622	5	99,339	5	208,078
New Brunswick...	6	98,949	9	199,380	7	186,989	3	97,894	7	254,668
Quebec.....	151	2,304,693	99	2,351,516	80	2,171,155	52	1,706,227	38	1,419,029
Ontario.....	215	3,762,868	153	3,466,519	131	3,637,156	101	3,260,012	80	2,976,943
Manitoba.....	14	284,372	13	310,338	9	246,177	7	222,180	7	256,063
Saskatchewan....	3	53,826	6	131,290	1/	1/	3	97,247	3	116,947
Alberta.....	17	284,451	9	207,314	4	109,857	5	162,398	4	149,020
Br. Columbia....	66	1,152,586	45	1,032,116	17	480,349	17	564,303	25	869,575
Yukon.....	Nil	-	Nil	-	1/	1/	Nil	-	Nil	-
TOTALS.....	477	8,373,927	351	8,070,203	257	7,074,781	194	6,305,064	172	6,364,103
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 or Over		Unclassified		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$		\$
P.E. Island....	Nil	-	3	140,636	25	4,775,914	-	-	229	6,059,772
Nova Scotia....	-	-	1/	1/	25	8,234,732	-	-	494	10,276,817
New Brunswick...	-	-	Nil	-	22	2,996,644	-	-	357	4,577,581
Quebec.....	39	1,678,534	19	990,097	386	119,665,688	-	-	4,370	141,746,406
Ontario.....	64	2,684,835	68	3,157,289	693	256,420,953	-	-	6,306	292,198,394
Manitoba.....	4	173,539	5	146,512	37	11,013,683	-	-	708	13,905,890
Saskatchewan....	1/	1/	Nil	-	5	420,766	-	-	374	1,442,964
Alberta.....	6	270,486	1/	1/	52	7,709,721	-	-	535	9,938,859
Br. Columbia....	14	630,678	12	566,904	124	45,856,448	-	-	2,504	56,573,690
Yukon.....	Nil	-	Nil	-	Nil	-	7	612,646	7	612,646
TOTALS.....	127	5,438,072	105	5,001,438	1,369	457,124,559	7	612,646	15,884	537,331,019

1/Classes grouped to conceal identity of taxpayers.

18. Number of Corporate Taxpayers Assessed and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1940-41

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....	92	8,084	14	4,691	11	5,344	12	6,159	6	3,958
Nova Scotia....	279	25,281	35	12,770	26	14,269	20	15,707	15	12,572
New Brunswick..	184	14,594	38	13,457	23	12,402	11	7,406	7	5,946
Quebec.....	2,155	195,085	340	121,196	134	98,938	171	113,555	115	90,784
Ontario.....	2,997	272,092	404	151,481	317	164,724	203	135,868	152	124,800
Manitoba.....	442	30,464	51	17,959	23	11,829	16	11,569	16	13,637
Saskatchewan...	265	18,813	22	7,713	14	7,027	12	8,075	5	4,028
Alberta.....	296	25,337	26	9,053	19	10,074	23	15,676	16	13,945
Br. Columbia...	1,405	126,104	159	59,913	162	85,206	102	68,411	85	70,563
Yukon.....	1/	1/	Nil	-	Nil	-	1/	1/	Nil	-
Unclassified...	Nil	-	"	-	"	-	Nil	-	"	-
TOTALS.....	8,115	715,854	1,089	398,233	789	409,813	570	380,407	417	340,233
		\$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....	10	7,721	13	10,401	3	1,793	4	4,950	15	17,927
Nova Scotia....	11	10,827	6	6,925	4	5,048	10	14,287	19	34,885
New Brunswick..	8	7,990	1/	1/	12	15,266	5	7,094	15	27,886
Quebec.....	101	94,063	86	91,514	69	78,672	67	87,830	228	401,422
Ontario.....	124	119,766	103	116,755	96	123,817	100	139,673	305	568,002
Manitoba.....	8	8,224	10	9,978	8	10,241	11	15,917	29	55,044
Saskatchewan...	10	9,677	7	7,896	5	6,401	5	7,050	9	16,889
Alberta.....	11	10,995	11	11,303	5	6,557	8	11,431	23	41,757
Br. Columbia...	54	52,955	33	37,229	31	42,102	40	48,486	113	218,660
Yukon.....	Nil	-	Nil	-	Nil	-	Nil	-	Nil	-
Unclassified...	"	-	"	-	"	-	"	-	"	-
TOTALS.....	357	322,218	269	292,001	233	289,897	250	334,718	756	1,382,472

1/Classes grouped to conceal identity of taxpayers.

18. Number of Corporate Taxpayers Assessed and Amount of Tax Assessed, by Income Classes and Provinces, Fiscal Year 1940-41

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....	6	10,226	6	11,171	5	7,373	5	6,110	5	8,519
Nova Scotia....	19	48,555	11	36,200	6	25,013	3	15,585	5	31,499
New Brunswick..	6	14,842	9	29,907	7	28,048	3	14,684	7	38,268
Quebec.....	131	316,061	99	314,886	80	277,276	52	206,495	38	191,891
Ontario.....	215	552,720	153	504,045	131	528,486	101	473,452	80	434,273
Manitoba	14	42,655	13	45,451	9	37,133	7	32,206	7	38,409
Saskatchewan...	3	8,074	6	19,376	1/	1/	3	14,587	3	17,542
Alberta.....	17	43,283	9	31,097	4	16,979	5	24,360	4	22,631
Br. Columbia...	66	172,767	45	154,025	17	68,948	17	85,301	25	126,494
Yukon.....	Nil	-	Nil	-	1/	1/	Nil	-	Nil	-
Unclassified...	"	-	"	-	Nil	-	"	-	"	-
TOTALS.....	477	1,209,183	351	1,146,158	257	989,256	194	872,780	172	909,526
	\$40,000 to \$45,000		\$45,000 to \$50,000		\$50,000 or Over		Unclassified		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
P.E. Island....	Nil	-	3	12,972	25	216,945	-	-	229	344,324
Nova Scotia....	"	-	1/	1/	25	1,233,714	-	-	494	1,541,138
New Brunswick..	"	-	Nil	-	22	447,996	-	-	357	685,786
Quebec.....	59	212,621	19	117,091	386	16,195,016	-	-	1,370	19,204,395
Ontario.....	64	382,572	68	465,633	693	37,082,729	-	-	6,306	42,338,890
Manitoba.....	4	26,031	3	22,918	37	1,629,394	-	-	708	2,057,060
Saskatchewan...	1/	1/	Nil	-	5	63,115	-	-	374	216,263
Alberta.....	6	40,573	1/	1/	52	1,143,170	-	-	535	1,478,220
Br. Columbia...	14	90,327	12	85,036	124	6,863,367	-	-	2,504	8,455,893
Yukon.....	Nil	-	Nil	-	Nil	-	7	91,897	7	91,897
Unclassified...	"	-	"	-	"	-	-	2,246	-	2,246
TOTALS.....	127	752,124	105	701,650	1,369	64,875,446	7	94,143	15,884	76,416,110
Debit Adjustments	-	-	-	-	-	-	-	-	-	1,015,702
NET TOTALS..	-	-	-	-	-	-	-	-	15,884	75,400,408

1/Classes grouped to conceal identity of taxpayers.

19. Number of Corporate Taxpayers Assessed and Amount of Tax Assessed,
by Income Classes, Fiscal Year 1940-41

(Simple and Cumulative Distribution)

Income Class	Simple Distribution				Cumulative Distribution			
	Taxpayers Assessed		Tax Assessed		Taxpayers Assessed		Tax Assessed	
	No.	P.C.	Amount	P.C.	No.	P.C.	Amount	P.C.
Up to \$2,000.....	8,115	51.09	715,854	0.94	8,115	51.09	715,854	0.94
\$2,000 to \$3,000	1,083	6.86	893,232	0.52	9,204	57.95	1,114,087	1.46
\$3,000 to \$4,000	783	4.97	409,813	0.54	9,993	62.92	1,525,899	1.99
\$4,000 to \$5,000	570	3.59	360,407	0.50	10,563	66.51	1,304,206	2.43
\$5,000 to \$6,000	417	2.63	340,233	0.44	10,980	69.14	2,344,539	2.94
\$6,000 to \$7,000	337	2.12	322,218	0.42	11,317	71.36	2,566,757	3.76
\$7,000 to \$8,000	263	1.69	292,001	0.38	11,586	72.95	2,858,758	3.74
\$8,000 to \$9,000	223	1.47	289,697	0.38	11,819	74.42	3,148,655	4.12
\$9,000 to \$10,000	250	1.57	334,718	0.44	12,069	75.93	3,482,373	4.56
\$10,000 to \$15,000	756	4.76	1,382,472	1.81	12,825	80.75	4,865,845	6.37
\$15,000 to \$20,000	477	3.00	1,202,183	1.58	13,302	83.75	6,075,028	7.95
\$20,000 to \$25,000	351	2.21	1,146,158	1.50	13,653	85.96	7,221,186	9.45
\$25,000 to \$30,000	257	1.62	989,256	1.29	13,910	87.58	8,220,443	10.74
\$30,000 to \$35,000	194	1.22	872,779	1.14	14,104	88.80	9,092,222	11.89
\$35,000 to \$40,000	172	1.08	909,526	1.19	14,276	90.88	10,008,748	13.08
\$40,000 to \$45,000	127	0.80	752,124	0.98	14,402	90.68	10,754,872	14.06
\$45,000 to \$50,000	105	0.62	701,650	0.91	14,508	91.34	11,456,522	14.98
\$50,000 or over...	1,369	8.62	64,875,446	84.90	15,877	93.96	76,331,968	99.88
Unclassified.....	7	0.04	94,143	0.12	15,884	100.00	76,416,111	100.00
TOTALS.....	15,884	100.00	76,416,110	100.00	-	-	-	-
Debit adjustments.	-	-	1,015,702	-	-	-	-	-
NET TOTALS....	15,884	-	75,400,408	-	-	-	-	-

20. Average Corporate Tax Assessed, by Income Classes and by Occupation Classes, Fiscal Year 1940-41

Income Class	Amount	Occupation Class	Amount
Up to \$2,000.....	88.21	Agrarians.....	986.82
\$2,000 to \$3,000.....	765.68	Merchants.....	2,046.62
\$3,000 to \$4,000.....	519.40	Manufacturers.....	8,917.10
\$4,000 to \$5,000.....	667.38	Natural resources.....	45,765.48
\$5,000 to \$6,000.....	815.91	Financial.....	2,315.97
\$6,000 to \$7,000.....	956.13	Transportation and public utilities.....	8,839.60
\$7,000 to \$8,000.....	1,085.50	All others.....	1,635.98
\$8,000 to \$9,000.....	1,244.19		
\$9,000 to \$10,000.....	1,332.87		
\$10,000 to \$15,000.....	1,828.66		
\$15,000 to \$20,000.....	2,534.97		
\$20,000 to \$25,000.....	3,265.40		
\$25,000 to \$30,000.....	3,849.24		
\$30,000 to \$35,000.....	4,498.86		
\$35,000 to \$40,000.....	5,287.94		
\$40,000 to \$45,000.....	5,922.23		
\$45,000 to \$50,000.....	6,682.38		
\$50,000 or over.....	47,388.93		
Unclassified.....	15,448.97		
General Average...	4,810.88		

21. Number of Corporate Taxpayers Assessed, Amount of Total and Average Income and Tax
Assessed Thereon, by Occupation Classes, Fiscal Year 1940-41

Occupation Class	Taxpayers Assessed		Net Income			Tax Assessed	
	Number	P.C. of Total	Amount	P.C. of Total	Average	Amount	P.C. of Total
Agrarians.....	151	0.95	\$93,260	0.13	\$6,578	\$143,010	0.13
Merchants.....	4,838	30.46	67,788,269	12.61	14,012	9,901,595	12.96
Manufacturers.....	3,917	24.66	235,034,713	43.75	60,019	34,928,315	45.71
Natural resources....	212	1.36	95,010,232	17.69	204,520	14,278,832	18.69
Financial.....	3,420	21.59	76,588,232	14.25	\$2,229	7,943,810	10.59
Transportation and public utilities...	753	4.74	34,708,413	6.46	46,036	5,150,149	6.74
All others.....	2,482	15.64	27,147,895	5.05	10,934	4,062,153	5.52
Unclassified.....	-	-	-	-	-	2,246	-
TOTALS.....	15,884	100.00	\$37,331,013	100.00	\$22,828	\$76,416,110	100.00
Debit Adjustments....	-	-	-	-	-	1,915,702	-
NET TOTALS.....	15,884	-	-	-	-	75,400,408	-

32. Number of Corporate Taxpayers Assessed and Amount of Net Incomes Assessed, by Occupation
Classes and Provinces, Fiscal Year 1940-41

Province	Agrarians		Merchants		Manufacturers		Natural Resources	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
		\$		\$		\$		\$
P.E. Island.....	16	41,646	32	68,155	33	120,754	Nil	-
Nova Scotia.....	7	2,056	197	645,183	81	3,195,336	18	2,314,677
New Brunswick.....	3	477	152	1,808,594	69	333,127	11	363,402
Quebec.....	16	54,544	1,408	18,934,563	1,146	74,485,491	38	3,152,603
Ontario.....	41	547,025	1,478	32,426,549	1,838	134,151,857	30	65,146,589
Manitoba.....	3	349	316	4,445,235	115	2,783,203	5	4,186,526
Saskatchewan.....	7	31,613	201	599,146	49	305,538	5	91,046
Alberta.....	18	129,093	207	1,316,696	42	317,358	49	4,262,014
Br. Columbia.....	40	186,451	847	7,484,082	484	18,195,395	96	14,835,375
Yukon.....	Nil	-	Nil	-	Nil	-	Nil	-
TOTALS.....	151	933,260	4,638	67,788,869	3,917	235,094,713	312	95,010,232
! ! ! Financial Transportation and Public Utilities All Others TOTALS No. Amount No. Amount No. Amount No. Amount								
	\$		\$		\$		\$	\$
P.E. Island.....	151	5,771,274	3	6,359	14	51,584	229	6,059,772
Nova Scotia.....	64	1,371,091	53	1,750,041	74	437,768	494	10,276,817
New Brunswick.....	39	127,833	26	848,272	57	435,821	357	4,577,561
Quebec.....	911	23,573,546	160	6,412,442	631	3,073,216	4,370	141,746,406
Ontario.....	1,712	35,656,335	204	12,179,908	883	12,030,132	6,306	292,198,394
Manitoba.....	124	1,738,307	20	400,953	125	342,658	706	17,302,890
Saskatchewan.	58	199,180	11	38,090	42	118,229	374	1,442,364
Alberta.....	77	587,356	20	1,725,021	122	1,000,715	535	3,938,859
Br. Columbia.....	314	1,662,044	256	11,287,327	407	2,805,016	2,504	56,572,690
Yukon.....	Nil	-	Nil	-	7	612,646	7	612,646
TOTALS.....	3,430	76,588,232	753	34,708,413	3,483	27,147,835	15,634	527,331,019

23. Number of Corporate Taxpayers Assessed and Amount of Tax Assessed, by Occupation Classes
and Provinces, Fiscal Year 1940-41

Province	Agrarians		Merchants		Manufacturers		Natural Resources		Financial	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
P.E. Island....	16	5,852	32	10,234	33	16,983	Nil	-	131	301,388
Nova Scotia....	7	310	197	97,106	81	516,370	18	453,113	64	120,134
New Brunswick...	3	72	152	269,388	69	140,151	11	54,510	39	19,185
Quebec.....	16	8,234	1,408	2,736,650	1,146	10,993,348	38	478,183	911	2,677,635
Ontario.....	41	82,323	1,478	4,711,817	1,898	19,815,528	90	9,790,192	1,712	4,254,845
Manitoba.....	2	52	316	667,452	115	420,695	5	628,073	124	220,364
Saskatchewan....	7	4,742	201	89,986	49	45,849	5	13,722	58	23,473
Alberta.....	18	10,264	207	197,617	42	138,661	49	640,080	77	75,823
Br. Columbia....	40	28,061	847	1,120,745	484	2,740,120	96	2,810,052	514	227,963
Yukon.....	Nil	-	Nil	-	Nil	-	Nil	-	Nil	-
Head Office	"	"	"	"	"	"	"	"	"	"
TOTALS.....	151	149,010	4,836	9,901,595	5,317	34,988,715	312	14,278,832	3,430	7,943,810
Transportation and Public Utilities	All Others		Unclassified		TOTALS					
No.	Amount	No.	Amount	No.	Amount	No.	Amount			
\$	\$	\$	\$	\$	\$	\$	\$			
P.E. Island....	3	954	14	8,313	-	-	229	-	344,324	
Nova Scotia....	52	262,624	74	75,480	-	-	434	-	1,541,136	
New Brunswick...	26	127,241	57	74,640	-	-	757	-	685,786	
Quebec.....	160	961,451	691	1,353,234	-	-	4,370	-	19,201,395	
Ontario.....	204	1,775,452	883	1,808,721	-	-	6,306	-	42,338,890	
Manitoba.....	20	60,154	125	51,264	-	-	708	-	2,057,060	
Saskatchewan....	11	14,715	43	17,776	-	-	274	-	216,263	
Alberta.....	20	258,645	122	150,821	-	-	585	-	1,478,820	
Br. Columbia....	256	1,688,913	467	430,137	-	-	2,504	-	8,455,893	
Yukon.....	Nil	-	7	91,837	-	-	7	-	91,897	
Head Office....	"	"	Nil	-	-	2,246	,	-	2,246	
TOTALS.....	753	5,150,150	2,483	4,062,153	-	2,246	15,884	-	76,416,110	
Debit adjustments	-	-	-	-	-	-	-	-	1,015,702	
NET TOTALS...	-	-	-	-	-	-	15,884	-	75,400,408	

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$$\begin{array}{r} 34 \\ 55 \\ \hline 89 \end{array}$$

$$\begin{array}{r} 164 \\ + 179 \\ \hline 343 \end{array}$$