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Minister of Trade and Commerce.

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CANADA

DOMINION INCOME TAX, EXCESS PROFITS TAX  
AND SUCCESSION DUTY STATISTICS

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TAX COLLECTIONS 1917 TO 1944 FISCAL YEARS  
ESTIMATED DISTRIBUTION OF INDIVIDUAL TAXPAYERS  
FOR THE 1944 TAXATION YEAR  
ASSESSMENT STATISTICS 1942-43 FISCAL YEAR  
ASSESSMENT STATISTICS 1941-42 FISCAL YEAR

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Minister of National Revenue.



OTTAWA  
1944



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DEPARTMENT OF NATIONAL REVENUE - OTTAWA  
(Printed in the Dominion Bureau of Statistics)

TAXATION STATISTICS IN CANADA

INCOME TAX, EXCESS PROFITS TAX AND SUCCESSION DUTIES

New Basis of Compilation - In the published statement of 1943, notice was given that arrangements were under way for the publication of statistics on an Income Taxation Year basis. This year's statement takes the initial step in that direction and later statements will complete the transition.

The decision to make the change is occasioned by the growing interest in income tax statistics from an economic and social standpoint. Formerly the statistics were in the nature of an administrative report covering the annual work accomplished by the Taxation Division of the Department of National Revenue during a Government Fiscal Year. Now, it is believed that the statistics are of sufficient importance to be presented in the nature of a national report covering the income earned by, and the taxes levied on, all taxpayers in respect of a specific Calendar or Taxation Year. All income tax statistics must relate to a period of time. Formerly the statistics related to the Fiscal Year in which the income was assessed by the Department; thus, income earned in 1941 may be assessed in the 1942-43 Fiscal Year and becomes a part of the 1943 statistics. On the new basis the statistics will be related to the year in which the income is earned by the taxpayer and all incomes earned in 1941 will be combined to form the 1941 Taxation Year statistics regardless of when the assessments are made by the Department. This describes the change of basis in its broadest aspect. A more detailed account is provided in the body of the report where brief textual comments accompany each statistical table. The reader is cautioned to give due attention to these comments before considering the quantitative tables.

The report is divided into three sections:

Collection Statistics - No basic change in presentation from previous reports.

Assessment Statistics on a Taxation Year Basis - New basis of presentation.

Assessment Statistics on a Fiscal Year Basis - Old basis of presentation, continued for purposes of record only.

Collection Statistics - Collection statistics are gathered by the accounting section at the time the payments are made and therefore have the value of being very up to date. Their timeliness has been enhanced within the past two years by the adoption of the "pay-as-you-go" system which results in collecting tax substantially during the year in which the income is earned and, on the average, about ten months prior to the actual filing of an income tax return by the taxpayer. The payments on behalf of most taxpayers, however, are made by their employers and a cheque from one employer may cover the tax payments of hundreds of employees. At this stage therefore it is not possible to link the monies received to the individuals who are, in the final analysis, contributing the tax. Collection statistics, as such, are for this reason not capable of being closely related to the persons who are being taxed and any statistical tables which attempt to describe the taxpayer, such as by occupation or income class, must be based on the income tax return which is filed by the taxpayer many months after the payment of his tax.

Assessment Statistics on a Taxation Year Basis - A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the "Income War Tax Act". In the case of individuals this period is almost always a Calendar Year and in the case of corporations it is the Calendar Year in which the corporation's fiscal period ends. The taxpayer's declaration of income for each Taxation Year is made on the official income tax return prescribed by the Minister. "Assessment Statistics" are gathered from these income tax returns after the returns have been checked and verified or corrected by the assessing section.

Assessment Statistics on a Taxation Year basis are a compilation of all statistics drawn from the assessed tax returns for a specific Taxation Year and the resulting table portrays the tax conditions in Canada for that specific year. Hitherto the Department of National Revenue has not issued statistics on a Taxation Year basis but the first step in this direction is being made in the present report.

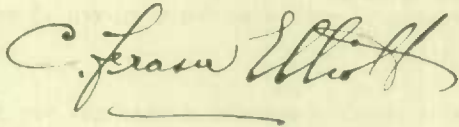
Assessment Statistics on a Fiscal Year Basis - A Government Fiscal Year is a twelve-month period ending on March 31st in each year, the 1944 Fiscal Year consisting of the last nine months of 1943 and the first

three months of 1944. In the past the Department of National Revenue has issued all assessment statistics on a Fiscal Year basis and the figures were drawn from all returns actually assessed during the twelve-month period regardless of which Taxation Year the assessments applied to; thus, the Fiscal Year statistics would consist of the partial statistics for several Taxation Years.

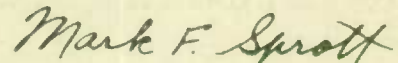
In practice, prior to the outbreak of war, the returns assessed in a given Fiscal Year, say 1939, would predominantly consist of returns covering the 1937 Taxation Year. This is understood by recalling that most returns for the 1937 Taxation Year would be filed early in 1938 and would be assessed during the last nine months of 1938 and the first three months of 1939, thus becoming embodied in the March 31, 1939, Fiscal Year statistics. On this basis, the statistics were called 1939 statistics because the assessments were completed by the administration during the 1939 Fiscal Year even though the incomes were earned in 1937. However, the 1939 Fiscal Year statistics would not be precisely related to the 1937 Taxation Year. Each year some taxpayers die and the executors file a return for the period of the year up to the time of death. The administration will assess these returns rapidly in order to permit the early settlement of the estate. This procedure results in a number of 1937 Taxation Year returns being assessed in the 1938 Fiscal Year. On the other hand, some 1937 Taxation Year returns might involve points of contention requiring protracted consultations with the taxpayer and in such a case the return might not be finally assessed until the 1940 Fiscal Year.

It will be readily understood from the above paragraph that the Income Tax administration at any point of time is simultaneously assessing the tax returns for several different Taxation Years and that any report which groups the statistics on the basis of when the assessment was completed by the Department will contain a mixture of figures from different Taxation Years.

The value of income tax statistics from a national standpoint is greatly impaired if the figures cannot be related to a specific Taxation or Calendar Year and for this reason it has been decided to withhold the future publication of assessment statistics until they accurately reflect a given Taxation or Calendar Year. In the present report, however, the statistics for the 1943 and 1942 Fiscal Years are again reported on the old basis for purposes of record.



Deputy Minister of National Revenue for Taxation,  
Department of National Revenue.



Chief Statistician, Taxation Division,  
Department of National Revenue.

SECTION I - COLLECTION STATISTICS

TABLE A

TOTAL ANNUAL COLLECTIONS

The Taxation Division of the Department of National Revenue administers three acts of the Dominion Government, namely:

the "Income War Tax Act" enacted 1917,  
"The Excess Profits Tax Act, 1940",  
"The Dominion Succession Duty Act" enacted 1941.

During the War of 1914-18 there was also enacted the "Business Profits War Tax Act" the administration of which was eventually merged with the Income War Tax Act administration. The Business Profits War Tax Act was substantially similar in intent to the present Excess Profits Tax Act and in the table below the collections under the two acts are placed in the same column but are so separated in time as to be clearly distinguishable insofar as revenues are concerned.

Annual collections under these acts are given below on a Government Fiscal Year basis. All figures are given "net" after deducting refunds of any taxes in the same year.

ANNUAL COLLECTIONS OF THE TAXATION DIVISION

DEPARTMENT OF NATIONAL REVENUE

FISCAL YEAR ENDED MARCH 31	INCOME TAX	EXCESS PROFITS TAX	SUCCESSION DUTIES	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	13,031,462	-	72,743,000
1924	54,204,028	4,752,581	-	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	61,399,172	Nil	-	61,399,172
1935	66,808,066	"	-	66,808,066
1936	82,709,803	"	-	82,709,803
1937	102,365,242	"	-	102,365,242
1938	120,365,532	"	-	120,365,532
1939	142,026,138	"	-	142,026,138
1940	134,448,566	"	-	134,448,566
1941	248,143,022	23,995,269	-	272,138,291
1942	510,243,017	135,168,345	6,956,574	652,367,936
1943	910,188,672	454,580,677	13,273,483	1,378,042,832
1944	1,151,757,035	468,717,840	15,019,831	1,635,494,706
TOTALS	4,337,638,999	1,281,006,214	35,249,888	5,653,895,101

TABLE B

COST OF COLLECTIONS

The cost of collecting the revenues enumerated in Table "A" is given below. These costs include salaries, printing, travelling expenses, stationery, supplies etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings. Refunds of taxes are deducted from collections and are therefore not included as a cost of administration.

COST OF COLLECTIONS

FISCAL YEAR ENDED MARCH 31	TOTAL ANNUAL COLLECTIONS	TOTAL ANNUAL COST	PERCENTAGE COST OF COLLECTION
	\$	\$	
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	2,277,350	2.24
1923	72,743,000	2,040,461	2.80
1924	58,956,709	1,935,242	3.28
1925	58,952,470	1,693,025	2.87
1926	56,745,411	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	1,964,326	3.16
1934	61,399,172	1,913,894	3.12
1935	66,808,066	1,969,808	2.95
1936	82,709,803	2,114,358	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	3,839,989	0.59
1943	1,378,042,832	5,442,752	0.39
1944	1,635,494,706	7,959,762	0.49
TOTALS	5,653,895,101	63,032,251	1.11

TABLE C

SUBDIVISION OF COLLECTIONS

I

INCOME WAR TAX ACT - SUBDIVIDED

The Income War Tax Act levies several different taxes on incomes, a brief description of which follows below:

General Income Tax on Individuals - This constitutes the main source of personal income tax and is levied under Section 9(1) of the Act. The rate structure is set forth in paragraphs A and AA of the First Schedule to the Act.

General Income Tax on Corporations - This is levied under Section 9(2) of the Act at rates set forth in paragraphs C, D and E of the First Schedule. The rate of tax has been unchanged since the 1940 Taxation Year at 18%, the rate for companies filing consolidated returns is 20%. Certain "Non-Resident Owned Investment Corporations" as defined in the Act are subject to a 22½% rate of tax.

Tax on Dividends and Interest -

(A) If Paid to Residents in a Currency at a Premium in Excess of 5% - Under Section 9B of the Act there is levied on residents of Canada a tax of 5% on interest and dividends paid by Canadian debtors if the payment is made in foreign currency which is at a premium in excess of 5%.

(B) If Paid to Non-Residents - Under Section 9B(2) of the Act there is levied a tax of 15% on non-residents of Canada in respect of all dividends, interest, copyright and certain other payments received from Canadian debtors. Interest on bonds issued or guaranteed by the Dominion of Canada is exempt from this tax and there are certain other qualifications not mentioned here.

15% Tax on Rents and Royalties Paid to Non-Residents - This tax is levied under Section 27 of the Act and is imposed on the income of non-residents of Canada from rents and royalties received from Canadian sources. The tax is therefore very similar to the 15% tax levied under Section 9B(2) which also applies to non-residents.

Gift Tax - Under Section 88 of the Act a tax is levied on gifts at rates varying from 10% to 28%.

National Defence Tax - Under Section 91 of the Act a "National Defence Tax" was imposed during the Taxation or Calendar Years 1940 and 1941. The tax was deductible at the source from payments of salary, wages, dividends or interest beginning on July 1, 1940 and terminating on August 31, 1942. It was cancelled when a system of tax deduction at source for general income tax was introduced on September 1, 1942. All deductions made during the eight months from January 1 to August 31, 1942, were credited to the general income tax of the individual concerned.

Although it was levied under a separate section of the Act this tax, while it existed, was an integral and important part of the general structure for taxing individuals and for this reason is shown below as part of the general tax collected under Section 9(1). This is considered a satisfactory method of revealing the growth of individual tax collections during the war period.

The actual collection of National Defence Tax during the life of the tax was as follows by months:

MONTH	AMOUNT COLLECTED \$	RATE OF DEDUCTION
AUGUST 1940 - - - - -	2,590	From July 1, 1940 to July 1, 1941 -
SEPTEMBER	4,678,658	Single person earning between
OCTOBER	4,248,554	\$600 and \$1,200 annually - 2% on
NOVEMBER	3,688,825	total income
DECEMBER	3,437,010	Single person earning over \$1,200
JANUARY 1941	4,041,804	annually - 3% on total income
FEBRUARY	3,656,489	Married person earning over \$1,200
MARCH	3,918,087	annually - 2% on total income.
APRIL	3,658,945	
MAY	3,841,426	
JUNE	4,072,745	
JULY - - - - -	4,333,198	From July 1, 1941 to August 31, 1942 -
AUGUST	8,727,481	Single person earning between
SEPTEMBER	10,907,239	\$660 and \$1,200 annually - 5% on
OCTOBER	10,647,861	total income
NOVEMBER	11,487,369	Single person earning over
DECEMBER	11,032,795	\$1,200 annually - 7% on total income
JANUARY 1942	13,522,279	Married person earning over
FEBRUARY	11,102,487	\$1,200 annually - 5% on total income.
MARCH	13,302,922	
APRIL	11,690,867	
MAY	13,141,181	
JUNE	12,157,584	
JULY	12,769,308	
AUGUST	14,121,426	
SEPTEMBER	12,793,272	
BALANCE	3,912,529	
TOTAL COLLECTED	214,894,931	

1942 Deferred Tax - During 1942 the collection of individual income tax was converted to a "pay-as-you-go" basis. In order to facilitate this conversion the rates of taxation for the year 1942 were cut in half except in the case of individuals having investment income in excess of \$3,000. In the case of such persons a "Deferred Tax" was levied under Section 9A(1)(b) of the Act. This tax is payable upon the death of the taxpayer and therefore is designated as the "1942 Deferred Tax". The tax is imposed on investment income in excess of \$3,000 earned in the year 1942. The tax itself is non-recurring but revenues will be received from it for many years to come upon the death of those who were subject to the tax in 1942.

Until April 30, 1944, those liable for the Deferred Tax had the privilege of settling the liability immediately at a discount by paying the present value of the tax arrived at by the use of standard mortality tables and a 2% rate of interest. Collections of the Deferred Tax in the 1944 Fiscal Year therefore include payments from taxpayers who exercised this option during the year.

SUBDIVISION OF COLLECTIONS UNDER THE INCOME WAR TAX ACT

(For Fiscal Years ended March 31)

YEAR	GENERAL INCOME TAX		DIVIDENDS AND INTEREST SECT. 9B	TAX ON RENTS AND ROYALTIES SECT. 27	GIFT TAX SECT. 88	1942 DEFERRED TAX SECT. 9A (1)(b)	TOTAL INCOME WAR TAX
	INDIVIDUALS SECT. 9 - 1	CORPORATIONS 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	18,043,261	29,343,048	-	-	-	-	47,386,309
1928	23,222,891	33,348,156	-	-	-	-	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	25,959,466	36,107,231	-	-	-	-	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	-	373,897	-	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	103,308,249(x)	131,565,710	12,282,259	759,957	226,847	-	248,143,022
1942	295,874,285(x)	185,835,699	26,642,106	1,626,669	264,258	-	510,243,017
1943	533,915,059(x)	347,969,723	26,710,946	1,369,851	223,093	-	910,188,672
1944	809,570,762	311,378,714	25,670,804	1,272,389	1,546,633	2,317,733	1,151,757,035
TOTALS	2,367,399,653	1,809,989,055	149,246,566	5,028,866	3,657,126	2,317,733	4,337,638,999

(x) Includes National Defence Tax imposed under Section 91 of the Act as explained in the text above.

II

THE EXCESS PROFITS TAX ACT, 1940 - SUBDIVIDED

The Excess Profits Tax Act was imposed shortly after the outbreak of war in 1939 for the purpose of heavily taxing the excess business profits occurring in an expanded wartime economy. The Act applies to all forms of business enterprise whether conducted within a corporate, partnership or sole proprietorship structure.

Excess profits are defined as profits in excess of "Standard Profits". Standard Profits are defined as the average profit earned in the three best years of the four-year standard period extending from 1936 to 1939 inclusive. Businesses which were depressed during the standard period may apply to the Board of Referees for the award of a Standard Profit based on some yardstick other than the actual profits of the business during the years 1936 to 1939.

The Excess Profits Tax Act is not confined only to the taxing of "Excess Profits" as defined above. The Act also imposes a tax on "Total Profits" as indicated below. The tax is levied under Section 3

of the Act at rates laid down in the Second Schedule to the Act; these rates from 1940 to 1944 have been as follows:

#### EXCESS PROFITS TAX ON CORPORATIONS

- 1940 - 12% of total profits or 75% of excess profits whichever is greater.
- 1941 - 22% of total profits or 75% of excess profits whichever is greater.
- 1942 - First Six Months - Same tax rates as in 1941.
- 1942 - Second Six Months - 12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
- 1943 - 12% of total profits plus either 10% of total profits or 100% of excess profits whichever is greater.
- 1944 - Unchanged from 1943.

Note: Corporations paying the 100% rate of tax on excess profits will have 20% of the tax refunded to them after the War. No part of the 12% or 10% tax on total profits is refundable and no part of the 75% rate of tax on excess profits in effect prior to July 1, 1942, is refundable.

Corporations having a taxable profit of less than \$5,000 before deduction of any salary or wages paid to a shareholder were not subject to the Excess Profits Tax prior to July 1, 1942. After July 1, 1942, such corporations are subject only to the 12% tax on total profits.

#### EXCESS PROFITS TAX ON PARTNERSHIPS

##### OR INDIVIDUALS IN BUSINESS

- 1940 - 12% of total profits or 75% of excess profits whichever is greater.
- 1941 - 15% of total profits or 75% of excess profits whichever is greater.
- 1942 - First Six Months - Same tax rates as in 1941.
- 1942 - Second Six Months - 15% of total profits or 100% of excess profits whichever is greater.
- 1943 - 15% of total profits or 100% of excess profits whichever is greater.
- 1944 - Unchanged from 1943.

Note: Taxpayers subject to the 100% rate of tax on excess profits will have 20% of the tax refunded to them after the War.

Partnerships or sole proprietorships earning less than \$5,000 per year before deduction for proprietor's salaries are not subject to Excess Profits Tax and in computing taxable income under the Act a maximum allowance of \$5,000 as a salary for each working proprietor is deductible.

In the table below the tax collections from partners or sole proprietors are listed under the heading "Individuals".

TABLE D

#### SUBDIVISION OF COLLECTIONS UNDER THE EXCESS PROFITS TAX ACT, 1940 BY FISCAL YEARS

YEAR	INDIVIDUALS	CORPORATIONS	TOTAL
	\$	\$	\$
1941	147,989	23,847,280	23,995,269
1942	3,483,384	131,684,961	135,168,345
1943	11,380,178	443,200,499	454,580,677
1944	21,417,744	447,300,096	468,717,840
TOTALS	36,429,295	1,046,032,836	1,082,462,131

III

THE DOMINION SUCCESSION DUTY ACT

The Dominion Succession Duty Act came into force on June 14, 1941, and applied to the estates of all persons dying on or after that date. Estates of less than \$5,000 are wholly exempt from Dominion Succession Duty and estates of over \$5,000 are subject to varying exemptions ranging from \$20,000 for a widow to a minimum of \$1,000 per heir. The rates of duty also vary according to the relationship of the beneficiary to the deceased person. The range of Succession Duty is from 1½ to 27½. Collections under the Act are not subdivided except on a provincial basis which is given under Table "E".

TABLE E

TAX COLLECTIONS BY PROVINCES

1942, 1943 AND 1944 FISCAL YEARS

Item	TOTAL TAX COLLECTIONS		
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	912,841	1,723,750	2,274,882
Nova Scotia	14,690,032	31,404,762	41,972,053
New Brunswick	9,893,145	18,155,793	26,660,624
Quebec	200,522,959	434,742,868	492,710,468
Ontario	325,868,874	689,138,536	782,248,910
Manitoba	23,557,597	46,345,749	64,149,086
Saskatchewan	5,734,542	11,290,614	18,676,916
Alberta	15,253,346	29,185,685	48,230,819
British Columbia	55,530,474	115,345,851	156,984,799
Yukon	399,519	709,202	1,570,122
Head Office	2,607	22	16,027
TOTALS	652,367,936	1,378,042,832	1,635,494,706
INDIVIDUAL INCOME TAX COLLECTIONS			
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	483,893	591,347	1,157,775
Nova Scotia	8,884,184	16,310,837	26,797,390
New Brunswick	5,834,096	8,816,323	13,366,548
Quebec	79,187,566	149,319,074	210,354,179
Ontario	146,906,862	261,167,282	380,379,713
Manitoba	13,002,356	22,061,338	34,840,084
Saskatchewan	4,425,455	8,177,793	14,523,921
Alberta	9,886,505	16,357,848	32,143,747
British Columbia	26,979,023	50,646,780	95,109,123
Yukon	281,792	466,421	891,392
Head Office	2,553	16	4,890
TOTALS	295,874,285	533,915,059	809,570,762
CORPORATION INCOME TAX COLLECTIONS			
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	263,733	815,994	549,933
Nova Scotia	2,655,727	5,263,936	3,944,078
New Brunswick	2,308,780	3,271,427	3,930,395
Quebec	69,046,153	131,067,863	127,786,553
Ontario	90,846,409	167,189,766	138,565,206
Manitoba	5,379,018	9,835,211	10,159,911
Saskatchewan	640,489	1,161,615	1,323,798
Alberta	2,934,560	6,127,392	6,651,768
British Columbia	11,729,942	23,185,431	18,149,497
Yukon	30,834	51,082	304,438
Head Office	54	6	11,137
TOTALS	185,835,699	347,969,723	311,378,714

TABLE E - Concl'd.

Item	TAX ON DIVIDENDS AND INTEREST - COLLECTIONS		
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	54,827	25,981	74,497
Nova Scotia	132,740	142,245	137,976
New Brunswick	72,015	81,171	77,326
Quebec	8,370,613	8,313,456	8,023,661
Ontario	15,157,640	15,552,746	14,954,767
Manitoba	967,648	956,669	970,733
Saskatchewan	66,283	61,702	86,184
Alberta	139,143	285,787	215,077
British Columbia	1,648,613	1,284,369	1,125,569
Yukon	32,584	6,820	5,014
TOTALS	26,642,106	26,710,946	25,670,804
EXCESS PROFITS TAX COLLECTIONS			
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	107,475	274,137	450,206
Nova Scotia	2,934,395	9,431,877	10,649,031
New Brunswick	1,605,100	5,842,460	8,520,253
Quebec	39,971,887	140,288,745	139,662,464
Ontario	68,930,877	238,067,692	238,642,308
Manitoba	4,065,485	13,116,342	17,884,757
Saskatchewan	535,986	1,740,872	2,522,022
Alberta	2,118,544	6,069,346	8,786,159
British Columbia	14,844,652	39,567,305	41,233,984
Yukon	53,944	181,901	366,656
TOTALS	135,168,345	454,380,677	468,717,840
SUCCESSION DUTY COLLECTIONS			
	1942	1943	1944
	\$	\$	\$
Prince Edward Island	2,138	15,727	40,843
Nova Scotia	79,129	249,199	399,371
New Brunswick	67,557	142,227	323,156
Quebec	3,371,435	5,193,092	4,288,815
Ontario	3,003,417	6,243,663	8,016,707
Manitoba	106,113	354,307	231,991
Saskatchewan	21,434	144,201	203,046
Alberta	102,282	304,337	361,129
British Columbia	202,884	624,912	1,154,933
Yukon	185	1,818	- 160(x)
TOTALS	6,956,574	13,273,483	15,019,831

(x) Debit amount.

TABLE F

COLLECTIONS ON A "TAXATION YEAR" BASIS

(i.e. Relating the Tax back to the Year in which the Income was Received)

The previous collection tables reflected the total taxes collected during a Government Fiscal Year without regard to which particular Taxation Years the revenues apply. In the following table the collection of the more important taxes are re-arranged in order to reveal the revenues received for the account of each succeeding Taxation Year.

A Taxation Year is a period of time during which income is received and becomes subject to tax at rates laid down in the Act. In the case of individuals the Taxation Year is almost always a Calendar Year. In the case of a corporation the Taxation Year is the Calendar Year in which the company's fiscal period ends. Under the present system of collection, a substantial portion of the taxes is collected during the year in which the income is earned, that is to say, during the Taxation Year, and the balance is almost entirely collected in the two following years.

The general Head Office account for a Taxation Year is held open for statistical purposes for a period of three years. Thereafter, any taxes collected for a "closed" year are credited to a "Combined Years Account". As of March 31, 1944, general Head Office accounts were open for the Taxation Years 1944, 1943 and 1942 and the "Combined Account" was known as 1917-41. All collections in the Combined Account are, in the table below, credited to the last year in the Combined Account which in the case above is 1941. In the succeeding year the "Combined Account" will be known as 1917-42 and all the collections in this account for a twelve-month period will be credited to 1942. The collections received in the Combined Account are relatively small and as each Taxation Year eventually received the "combined" revenues for a twelve-month period it is not believed that this procedure in any way affects the comparative table and it has the advantage of permanently closing off a Taxation Year for general statistical purposes. It is not to be understood from the foregoing description that the account of an individual taxpayer is closed off for any Taxation Year until full payment is received.

The following table distributes the collections from individual and corporation income and excess profits tax on a Taxation Year basis. It will be noted that the collections for the last three years are still open.

INDIVIDUAL AND CORPORATION INCOME AND EXCESS PROFITS TAX COLLECTIONS BY  
TAXATION YEARS

TAXATION YEAR	INCOME TAX		EXCESS PROFITS TAX		TOTAL
	INDIVIDUALS	CORPORATIONS	INDIVIDUALS	CORPORATIONS	
	\$	\$	\$	\$	\$
1917	11,646,282	4,637,894	-	-	16,284,176
1918	18,451,139	7,958,131	-	-	26,409,270
1919	33,278,516	20,335,729	-	-	53,614,245
1920	39,214,266	35,730,601	-	-	74,944,867
1921	29,434,661	26,622,035	-	-	56,056,696
1922	24,656,682	26,866,248	-	-	51,518,930
1923	25,132,971	30,625,328	-	-	55,758,299
1924	24,531,166	31,631,290	-	-	56,162,456
1925	19,417,049	28,973,085	-	-	48,390,134
1926	21,474,946	31,195,304	-	-	52,670,250
1927	22,317,810	33,923,492	-	-	56,241,302
1928	26,059,863	41,658,016	-	-	67,717,879
1929	26,976,728	44,845,939	-	-	71,822,667
1930	26,748,223	37,294,532	-	-	64,042,755
1931	26,830,974	31,104,795	-	-	57,935,769
1932	28,590,083	26,499,449	-	-	55,089,532
1933	26,168,150	29,222,435	-	-	55,390,585
1934	34,134,623	44,524,671	-	-	78,659,294
1935	35,102,446	53,276,177	-	-	88,378,623
1936	39,653,609	67,149,110	-	-	106,802,719
1937	45,730,913	88,919,516	-	-	134,650,429
1938	42,358,966	74,076,529	-	-	116,435,495
1939	54,781,130	90,498,381	-	-	145,279,511
1940	152,245,616	151,394,634	4,533,451	102,518,315	410,692,016
1941	329,333,512	224,471,245	10,148,521	252,371,160	816,324,438
1942 (x)	397,636,630	279,370,614	14,934,778	369,280,577	1,061,222,599
1943 (x)	699,515,618	228,329,439	6,741,361	298,274,828	1,232,861,246
1944 (x)	105,977,081	18,858,436	71,184	23,587,956	148,494,657
TOTALS	2,367,399,653	1,809,989,055	36,429,295	1,046,032,836	5,259,850,839

(x) The accounts for these Taxation Years are not yet closed and the figures are therefore not yet complete. There will be a small change in the 1942 account and substantial additions to the 1943 and 1944 accounts.

# SECTION II

## ASSESSMENT STATISTICS ON A TAXATION YEAR BASIS

In the introduction to this report it was stated that a change is contemplated in the future presentation of income tax statistics. It is proposed to present assessment statistics on a Taxation Year basis so that all taxpayers for a specific Taxation or Calendar Year together with their income and the tax resulting from that income can be shown in a single table. The development of such a table cannot be completed until all the tax returns for a specific year are assessed or otherwise accounted for. It is expected that the first report on such a basis will cover the 1941 Taxation Year and will be available by the summer of 1945, i.e. three years after all 1941 returns have been received.

It is realized, however, that for the purposes of study in the field of taxation and social reconstruction, information of a much more current nature is immediately required. The Department has therefore prepared an estimate of the current statistical position with regard to individual income tax showing the estimated number of individuals subject to income tax together with estimates of their total income, total tax payable and the amount refundable for the 1944 Taxation Year or Calendar Year. Current estimates of this nature will be continued from year to year.

Persons using or extracting information from this table are cautioned to bear in mind that the figures are estimates. In view of the rapidly changing tax conditions of the past few years it has not been possible to use statistics of previous years as a guide to any great extent. The estimate has been prepared with care but several assumptions have been necessary in compiling it and it is to be expected that the eventual figures for 1944 will differ in some degree from the estimate.

It will be recalled that the savings element or "refundable portion" of individual income tax was eliminated by Parliament as of July 1, 1944. This change has been taken into account in arriving at the estimate below. The amount of refundable tax is estimated at \$74,000,000 for the first six months of 1944.

TABLE A

### ESTIMATED DISTRIBUTION OF INDIVIDUAL INCOME TAXPAYERS BY INCOME CLASSES, TAXATION YEAR 1944.

INCOME CLASS	TAXPAYERS	TAXABLE INCOME	TOTAL TAX PAYABLE	TOTAL AMOUNT REFUNDABLE	NET AMOUNT RETAINABLE
	No.	\$	\$	\$	\$
Below \$700	39,000	26,000,000	550,000	100,000	450,000
\$ 700 - 800	112,000	84,000,000	5,600,000	1,400,000	4,200,000
800 - 900	120,000	101,000,000	8,750,000	2,200,000	6,550,000
900 - 1,000	114,000	107,000,000	11,100,000	2,600,000	8,500,000
Below \$1,000	385,000	318,000,000	26,000,000	6,300,000	19,700,000
\$1,000 - \$1,100	93,000	97,000,000	11,800,000	2,400,000	9,400,000
1,100 - 1,200	85,000	98,000,000	13,100,000	2,400,000	10,700,000
1,200 - 1,300	143,000	179,000,000	12,800,000	2,000,000	10,800,000
1,300 - 1,400	144,000	194,000,000	14,600,000	2,200,000	12,400,000
1,400 - 1,500	146,000	212,000,000	16,500,000	2,500,000	14,000,000
1,500 - 1,600	146,000	227,000,000	18,200,000	2,700,000	15,500,000
1,600 - 1,700	143,000	236,000,000	19,100,000	2,700,000	16,400,000
1,700 - 1,800	138,000	242,000,000	20,800,000	3,100,000	17,700,000
1,800 - 1,900	132,000	243,000,000	22,400,000	3,300,000	19,100,000
1,900 - 2,000	120,000	234,000,000	23,700,000	3,400,000	20,300,000
\$1,000 - \$2,000	1,290,000	1,962,000,000	173,000,000	26,700,000	146,300,000

ESTIMATED DISTRIBUTION OF INDIVIDUAL INCOME TAXPAYERS BY INCOME CLASSES, TAXATION YEAR 1944. - Concl'd.

INCOME CLASS	TAXPAYERS	TAXABLE INCOME	TOTAL TAX PAYABLE	TOTAL AMOUNT REFUNDABLE	NET AMOUNT RETAINABLE
	No.	\$	\$	\$	\$
\$2,000 - 2,100	110,000	223,000,000	23,600,000	3,500,000	20,300,000
2,100 - 2,200	95,000	205,000,000	23,100,000	3,300,000	19,900,000
2,200 - 2,300	84,000	188,000,000	22,600,000	3,100,000	19,500,000
2,300 - 2,400	70,000	165,000,000	20,900,000	2,900,000	18,000,000
2,400 - 2,500	57,000	139,000,000	18,700,000	2,500,000	16,200,000
2,500 - 2,600	48,000	121,000,000	17,000,000	2,300,000	14,700,000
2,600 - 2,700	41,000	108,000,000	15,800,000	2,000,000	13,800,000
2,700 - 2,800	35,000	96,000,000	14,600,000	1,800,000	12,800,000
2,800 - 2,900	30,000	84,000,000	13,800,000	1,600,000	12,200,000
2,900 - 3,000	25,000	73,000,000	12,400,000	1,400,000	11,000,000
\$2,000 - \$3,000	593,000	1,404,000,000	182,500,000	24,100,000	158,400,000
\$3,000 - \$4,000	80,000	271,000,000	52,100,000	4,900,000	47,200,000
4,000 - 5,000	35,000	155,000,000	37,100,000	2,800,000	34,300,000
\$3,000 - \$5,000	115,000	426,000,000	89,200,000	7,700,000	81,500,000
\$5,000 - \$6,000	19,000	103,000,000	28,300,000	1,900,000	26,400,000
6,000 - 7,000	11,600	74,000,000	22,600,000	1,400,000	21,200,000
7,000 - 8,000	8,200	61,000,000	20,100,000	1,200,000	18,900,000
8,000 - 9,000	5,400	46,000,000	15,800,000	800,000	15,000,000
9,000 - 10,000	4,000	38,000,000	14,000,000	800,000	13,200,000
\$5,000 - \$10,000	48,200	322,000,000	100,800,000	6,100,000	94,700,000
\$10,000 - \$15,000	9,000	107,000,000	44,900,000	1,800,000	43,100,000
15,000 - 20,000	3,400	58,000,000	29,000,000	600,000	28,400,000
20,000 - 25,000	1,500	34,000,000	18,100,000	300,000	17,800,000
\$10,000 - \$25,000	13,900	199,000,000	92,000,000	2,700,000	89,300,000
\$25,000 - \$50,000	2,250	78,000,000	48,800,000	265,000	48,535,000
50,000 - 100,000	500	35,000,000	25,300,000	100,000	25,200,000
Over \$100,000	150	23,000,000	18,400,000	35,000	18,365,000
GRAND TOTAL	2,450,000	4,767,000,000	756,000,000	74,000,000	682,000,000

In arriving at the tax estimates contained in the preceding table it was necessary to estimate the distribution of taxpayers by marital status and number of dependents within each income group. For those who may be interested in this information the approximate basis used is given below. The abbreviations "Dep't." or "Dep'ts." signify the full words "dependant" or "dependants".

TABLE B  
ESTIMATED NUMBER OF TAXPAYERS, TAXATION YEAR 1944

INCOME CLASS	SINGLE NO DEP'TS.	SINGLE ONE DEP'T.	SINGLE OVER ONE DEP'T.	MARRIED NO DEP'TS.	MARRIED ONE DEP'T.	MARRIED TWO DEP'TS.	MARRIED THREE DEP'TS.	MARRIED FOUR DEP'TS.	MARRIED FIVE DEP'TS.	MARRIED OVER FIVE DEP'TS.	GRAND TOTAL
BELOW \$700	37,100	1,900	-	-	-	-	-	-	-	-	39,000
700 - 800	106,400	5,600	-	-	-	-	-	-	-	-	112,000
800 - 900	112,800	6,000	1,200	-	-	-	-	-	-	-	120,000
900 - 1,000	106,600	5,700	1,700	-	-	-	-	-	-	-	114,000
1,000 - 1,100	87,000	4,600	1,400	-	-	-	-	-	-	-	93,000
1,100 - 1,200	79,500	4,200	1,300	-	-	-	-	-	-	-	85,000
1,200 - 1,300	57,500	3,200	800	27,300	25,300	19,600	9,300	-	-	-	143,000
1,300 - 1,400	43,100	2,300	700	32,500	30,300	23,600	11,500	-	-	-	144,000
1,400 - 1,500	35,500	1,900	600	35,900	33,600	25,800	12,700	-	-	-	146,000
1,500 - 1,600	28,600	1,600	500	38,400	36,100	27,300	13,500	-	-	-	146,000
1,600 - 1,700	22,700	1,200	400	37,500	35,200	26,600	13,300	6,100	-	-	143,000
1,700 - 1,800	19,300	1,100	300	37,300	34,500	26,100	13,200	6,200	-	-	138,000
1,800 - 1,900	17,300	900	300	35,600	33,000	25,500	13,100	6,300	-	-	132,000
1,900 - 2,000	14,700	700	200	32,600	30,300	23,400	12,100	6,000	-	-	120,000
2,000 - 2,100	12,300	700	200	29,400	27,200	21,000	10,800	5,400	3,000	-	110,000
2,100 - 2,200	9,800	500	200	25,700	23,600	18,300	9,500	4,700	2,700	-	95,000
2,200 - 2,300	7,900	425	75	23,500	20,700	16,400	8,400	4,200	2,400	-	84,000
2,300 - 2,400	6,400	425	75	19,700	17,300	13,600	7,000	3,500	2,000	-	70,000
2,400 - 2,500	5,200	250	50	16,100	14,000	11,000	5,400	2,800	1,500	700	57,000
2,500 - 2,600	4,100	250	50	13,600	11,800	9,300	4,500	2,400	1,300	700	48,000
2,600 - 2,700	3,400	250	50	11,800	10,000	7,900	3,900	2,000	1,000	700	41,000
2,700 - 2,800	2,900	160	40	10,200	8,500	6,800	3,300	1,600	800	700	35,000
2,800 - 2,900	2,500	170	30	9,200	7,300	5,700	2,600	1,200	700	600	30,000
2,900 - 3,000	2,000	175	25	7,900	6,000	4,800	2,200	900	500	500	25,000
3,000 - 3,500	4,400	300	50	17,300	13,100	10,300	4,700	1,900	1,000	950	54,000
3,500 - 4,000	2,200	125	25	8,300	6,300	4,900	2,300	900	500	450	26,000
4,000 - 4,500	1,800	100	20	6,700	5,100	4,000	1,800	700	400	380	21,000
4,500 - 5,000	1,400	80	20	4,500	3,200	2,600	1,200	500	250	250	14,000
5,000 - 6,000	2,000	100	40	6,000	4,300	3,600	1,700	700	300	260	19,000
6,000 - 7,000	1,400	70	30	3,700	2,500	2,100	1,000	500	170	130	11,600
7,000 - 8,000	1,100	60	20	2,600	1,600	1,500	700	400	130	90	8,200
8,000 - 9,000	800	30	10	1,700	1,000	1,000	500	240	70	50	5,400
9,000 - 10,000	700	30	10	1,300	700	600	370	200	60	30	4,000
10,000 - 15,000	1,700	90	30	2,800	1,600	1,400	800	380	120	80	9,000
15,000 - 20,000	800	40	10	1,000	600	500	270	120	40	20	3,400
20,000 - 25,000	460	20	10	450	240	190	80	30	20	N11	1,500
25,000 - 50,000	900	50	10	600	300	230	90	50	20	"	2,250
50,000 - 100,000	280	15	5	110	35	25	20	10	N11	"	500
Over \$100,000	100	5	N11	25	5	5	5	5	"	"	150
TOTALS	844,640	45,320	10,485	501,285	445,280	345,650	171,835	59,935	18,980	6,590	2,450,000

### SECTION III

#### ASSESSMENT STATISTICS ON A GOVERNMENT FISCAL YEAR BASIS

In the past the Department has issued assessment statistics on a Government Fiscal Year basis. It was explained in the introduction to this report that these statistics in general related to incomes earned two years previous to the date of the particular Fiscal Year and that in this way the statistics could be satisfactorily linked to a specific Taxation Year although the connection was never a precise one.

Since the outbreak of War the number of returns to be assessed has increased so rapidly that it has not been possible to clear all returns in a twelve-month span of time. Certain taxpayers joined the armed services and were not readily available to clarify points requiring attention by the assessor. There has also been a considerable movement in the working population which has retarded the normal speed of assessing. Most important of all, the actual filing date for tax returns which was April 30 in the case of 1940 Taxation Year returns was altered to March 31 for the 1941 return, to June 30 for the 1942 return and then back to April 30 in the case of the 1943 return. All these factors have combined to upset the relationship between the returns assessed in a certain Fiscal Year and the returns filed for a certain Taxation Year.

As stated in Section II of this report it has been decided in the future to withhold the publication of assessment statistics until all the returns for a specific Taxation Year have been assessed and assembled into a single report. For purposes of record, however, the statistics for the 1942 and 1943 Fiscal Years are included in this report and in each case there is a preliminary statement showing the composition of the statistics with respect to specific Taxation Years.

#### 1942-43 FISCAL YEAR ASSESSMENT STATISTICS

During the Government Fiscal Year 1942-43, ending on March 31, 1943, there were assessed 642,126 individual tax returns and 9,956 corporation tax returns. These returns were distributed as follows by Taxation Years.

	Taxpayers Assessed No.	Total Income Assessed \$	Total Tax Assessed \$
Individual Assessments relating to the 1940 Taxation Year or earlier	316,468	788,769,066	67,959,268
Individual Assessments relating to the 1941 Taxation Year	325,126	636,812,924	47,935,098
Individual Assessments relating to the 1942 Taxation Year	532	1,144,309	194,421
Total Individual Assessments made in the 1942-43 Fiscal Year	642,126	1,426,726,299	116,088,787
Corporation Assessments relating to the 1940 Taxation Year or earlier	6,573	378,706,862	59,629,407
Corporation Assessments relating to the 1941 Taxation Year	3,273	63,352,394	11,187,810
Corporation Assessments relating to the 1942 Taxation Year	109	960,068	181,277
Corporation Assessments relating to the 1943 Taxation Year	1	-	100
Total Corporation Assessments made in the 1942-43 Fiscal Year	9,956	443,019,324	70,998,594

TABLE A

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Below \$1,000	334	288,091	4,408	3,929	3,444,715	56,049
\$1,000 to 2,000	745	1,089,250	35,838	9,592	13,760,895	534,406
2,000 to 3,000	436	1,057,725	35,377	4,498	10,791,071	413,302
3,000 to 4,000	174	608,263	32,837	1,363	4,630,906	258,956
4,000 to 5,000	77	337,079	23,257	501	2,218,006	162,299
5,000 to 6,000	43	232,024	19,338	271	1,497,890	135,469
6,000 to 7,000	17	110,194	8,955	151	957,957	99,471
7,000 to 8,000	16	120,236	16,632	97	733,349	103,265
8,000 to 9,000	9	74,160	7,953	76	646,494	99,820
9,000 to 10,000	4	37,719	6,423	44	414,566	68,232
10,000 to 15,000	4	44,262	8,244	93	1,142,049	233,281
15,000 to 20,000	3	70,919	24,645	18	300,497	85,966
20,000 to 25,000	(x)	(x)	(x)	11	552,516	271,623
25,000 to 30,000	Nil	Nil	Nil	Nil	Nil	Nil
30,000 to 35,000	(x)	(x)	(x)	"	"	"
35,000 to 40,000	Nil	Nil	Nil	"	"	"
40,000 to 45,000	"	"	"	"	"	"
45,000 to 50,000	"	"	"	(x)	(x)	(x)
Over \$50,000	"	"	"	(x)	(x)	(x)
TOTALS	1,862	4,069,922	223,907	20,644	41,090,911	2,522,139
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Below \$1,000	2,576	2,220,729	39,146	26,335	22,835,767	281,739
\$1,000 to 2,000	5,132	7,526,057	300,595	50,551	72,187,459	2,314,124
2,000 to 3,000	2,981	7,214,388	301,989	25,275	60,887,441	2,120,559
3,000 to 4,000	1,071	3,652,987	228,437	10,383	35,613,400	1,810,126
4,000 to 5,000	455	2,017,809	179,546	5,032	22,333,408	1,568,251
5,000 to 6,000	247	1,341,481	152,352	2,548	13,887,384	1,252,153
6,000 to 7,000	149	962,157	140,847	1,495	9,645,432	1,065,256
7,000 to 8,000	74	347,553	90,535	1,043	7,755,232	1,025,013
8,000 to 9,000	50	424,723	77,581	809	6,830,553	1,045,660
9,000 to 10,000	50	475,792	101,300	623	5,892,204	1,001,709
10,000 to 15,000	96	1,159,202	304,724	1,474	17,722,326	3,660,268
15,000 to 20,000	35	607,323	190,819	546	9,404,912	2,490,154
20,000 to 25,000	7	154,891	55,255	297	6,494,910	1,955,353
25,000 to 30,000	5	142,694	51,674	193	5,427,672	1,762,457
30,000 to 35,000	8	258,049	87,439	101	3,359,694	1,133,367
35,000 to 40,000	3	114,729	50,365	77	2,779,367	999,998
40,000 to 45,000	5	212,872	92,919	53	2,278,724	851,408
45,000 to 50,000	5	233,331	103,773	37	1,723,763	652,504
Over \$50,000	9	725,447	374,083	205	19,458,080	8,642,321
TOTALS	12,958	29,992,214	2,923,379	127,083	326,517,728	35,632,420

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE A - Cont'd.

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
	Ontario			Manitoba		
	No.	\$	\$	No.	\$	\$
Below \$1,000	61,517	52,919,185	723,591	5,969	5,125,296	80,836
\$1,000 to 2,000	141,789	210,004,289	7,260,139	13,896	20,741,791	714,708
2,000 to 3,000	74,272	178,038,760	6,942,125	7,380	17,819,093	704,272
3,000 to 4,000	23,515	80,306,375	4,655,300	2,694	9,184,578	574,843
4,000 to 5,000	9,159	40,791,413	3,318,901	1,060	4,707,439	391,588
5,000 to 6,000	4,534	24,739,010	2,523,924	586	3,200,754	340,163
6,000 to 7,000	2,681	17,289,520	2,130,091	406	2,619,162	331,690
7,000 to 8,000	1,831	13,662,419	1,960,703	247	1,834,459	269,115
8,000 to 9,000	1,148	9,802,565	1,576,395	151	1,289,663	218,609
9,000 to 10,000	839	7,989,805	1,410,098	127	1,201,385	210,628
10,000 to 15,000	1,923	22,943,566	4,973,910	310	3,761,408	831,805
15,000 to 20,000	741	12,706,621	3,416,215	115	1,972,293	508,494
20,000 to 25,000	284	6,249,019	1,880,129	43	965,010	292,465
25,000 to 30,000	136	3,724,925	1,175,926	19	511,615	132,469
30,000 to 35,000	90	2,907,309	902,648	10	317,897	104,163
35,000 to 40,000	56	2,101,799	716,680	11	408,731	143,579
40,000 to 45,000	45	1,905,227	698,299	8	338,531	119,856
45,000 to 50,000	32	1,529,665	568,567	4	188,708	60,576
Over \$50,000	126	13,159,772	6,550,402	9	546,042	224,532
TOTALS	324,718	702,771,244	53,384,043	33,045	76,733,855	6,254,391
	Saskatchewan			Alberta		
	No.	\$	\$	No.	\$	\$
Below \$1,000	4,256	3,642,800	45,928	5,682	4,909,547	51,441
\$1,000 to 2,000	7,470	10,948,972	330,808	11,375	16,776,829	467,321
2,000 to 3,000	4,772	11,647,248	394,440	6,246	15,087,044	494,647
3,000 to 4,000	1,766	6,008,064	327,549	2,107	7,141,931	384,415
4,000 to 5,000	606	2,701,975	217,063	745	3,300,220	251,099
5,000 to 6,000	250	1,364,947	140,154	363	1,961,708	192,802
6,000 to 7,000	132	854,514	106,601	199	1,270,418	155,579
7,000 to 8,000	82	612,943	89,355	107	797,689	112,322
8,000 to 9,000	52	440,430	78,822	57	486,580	72,868
9,000 to 10,000	34	320,460	59,866	41	384,381	65,801
10,000 to 15,000	67	797,778	177,536	110	1,309,929	266,753
15,000 to 20,000	12	202,525	57,820	27	461,561	122,544
20,000 to 25,000	3	65,570	23,807	18	404,442	98,128
25,000 to 30,000	3	93,373	27,813	10	265,856	71,471
30,000 to 35,000	Nil	Nil	Nil	5	183,955	61,137
35,000 to 40,000	(x)	(x)	(x)	(x)	(x)	(x)
40,000 to 45,000	Nil	Nil	Nil	(x)	(x)	(x)
45,000 to 50,000	"	"	"	Nil	Nil	Nil
Over \$50,000	"	"	"	3	189,493	37,230
TOTALS	19,505	39,701,599	2,077,562	27,095	54,931,603	2,905,558

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE A - Concl'd.

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Below \$1,000	13,689	11,748,410	184,235	44	39,165	470
\$1,000 to 2,000	34,957	52,172,015	2,073,124	481	705,109	35,948
2,000 to 3,000	17,145	40,824,710	1,733,195	277	660,837	43,309
3,000 to 4,000	4,451	15,068,761	999,891	104	363,265	28,619
4,000 to 5,000	1,590	7,051,565	636,251	34	144,265	17,908
5,000 to 6,000	835	4,511,981	438,196	14	81,846	10,982
6,000 to 7,000	453	2,920,732	356,486	5	31,180	4,175
7,000 to 8,000	288	2,129,342	304,768	3	22,239	4,100
8,000 to 9,000	182	1,541,913	251,752	3	26,453	4,371
9,000 to 10,000	134	1,264,253	231,113	(x)	(x)	(x)
10,000 to 15,000	294	3,487,110	759,318	7	112,352	35,568
15,000 to 20,000	102	1,726,930	470,445	Nil	Nil	Nil
20,000 to 25,000	51	1,140,342	336,433	(x)	(x)	(x)
25,000 to 30,000	16	450,053	150,098	(x)	(x)	(x)
30,000 to 35,000	13	461,164	142,903	Nil	Nil	Nil
35,000 to 40,000	15	526,588	175,006	"	"	"
40,000 to 45,000	8	332,612	144,101	"	"	"
45,000 to 50,000	4	189,498	71,827	"	"	"
Over \$50,000	17	1,182,533	520,796	"	"	"
TOTALS	74,244	148,730,512	9,979,938	972	2,186,711	185,450
CANADA						
	No.	\$	\$			
Below \$1,000	124,331	107,173,705	1,467,843			
\$1,000 to 2,000	275,988	405,912,666	14,067,011			
2,000 to 3,000	143,282	344,028,317	13,183,215			
3,000 to 4,000	47,628	162,578,530	9,300,973			
4,000 to 5,000	19,259	85,603,179	6,766,163			
5,000 to 6,000	9,691	52,819,025	5,205,533			
6,000 to 7,000	5,688	36,661,266	4,399,151			
7,000 to 8,000	3,788	28,215,461	3,975,808			
8,000 to 9,000	2,537	21,563,534	3,433,831			
9,000 to 10,000	1,896	17,980,565	3,155,170			
10,000 to 15,000	4,378	52,479,982	11,251,407			
15,000 to 20,000	1,599	27,453,601	7,367,102			
20,000 to 25,000	714	16,026,700	4,913,193			
25,000 to 30,000	388	10,616,188	3,371,908			
30,000 to 35,000	227	7,488,068	2,431,657			
35,000 to 40,000	162	5,931,214	2,085,628			
40,000 to 45,000	119	5,067,966	1,906,583			
45,000 to 50,000	82	3,864,965	1,457,247			
Over \$50,000	369	35,261,367	16,349,364			
TOTALS	642,126	1,426,726,299	116,068,787			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE B

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others  TOTALS   Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others  TOTALS   Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others  TOTALS	Prince Edward Island			Nova Scotia		
	No.	\$	\$	No.	\$	\$
	12	38,333	1,539	17	78,266	5,690
	60	198,516	14,124	207	1,170,112	161,477
	1,312	2,466,762	111,684	19,025	35,319,232	1,806,686
	245	854,858	47,731	353	1,751,816	160,324
	9	15,820	361	(x)	(x)	(x)
	N11	N11	N11	20	114,731	13,292
	(x)	(x)	(x)	13	362,347	197,962
	N11	N11	N11	4	32,269	9,255
	224	495,633	48,468	1,005	2,262,138	167,453
	1,862	4,069,922	223,907	20,644	41,090,911	2,522,139
	New Brunswick			Quebec		
	No.	\$	\$	No.	\$	\$
	11	21,978	459	72	232,325	5,205
	352	1,566,556	184,507	3,440	16,668,836	2,241,821
	11,029	21,974,305	1,629,346	110,396	237,401,127	18,795,685
	983	3,570,371	333,980	5,069	20,910,365	1,739,904
	5	33,732	7,007	503	2,984,693	410,292
	34	245,607	32,951	24	146,859	30,086
	23	304,362	112,810	4,332	25,405,540	6,067,736
	25	503,973	217,455	134	5,758,213	2,225,384
	496	1,771,330	404,864	3,113	17,009,770	4,116,307
	12,958	29,992,214	2,923,379	127,083	326,517,728	35,632,420
	Ontario			Manitoba		
No.	\$	\$	No.	\$	\$	
784	2,152,823	79,834	392	679,600	34,661	
4,604	20,909,394	2,516,826	989	4,229,959	507,032	
288,470	569,853,579	33,925,046	28,191	60,581,921	4,416,640	
12,222	38,441,305	2,804,541	1,542	4,912,205	357,865	
411	2,101,173	276,347	54	166,942	10,438	
116	309,274	14,003	3	17,702	3,051	
11,382	38,740,837	6,234,809	163	935,025	92,735	
195	7,406,776	3,495,545	102	1,209,812	327,922	
6,534	22,856,083	4,037,091	1,609	4,000,689	504,047	
324,718	702,771,244	53,384,042	33,045	76,733,855	6,254,391	

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE B - Concl'd.

1942-43 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Agrarians Professional Employees Merchants Manufacturers Natural Resources Financial Personal Corporations All Others  TOTALS	Saskatchewan			Alberta		
	No.	\$	\$	No.	\$	\$
	1,544	3,585,810	205,835	497	1,244,534	63,113
	590	2,349,191	244,796	408	2,007,643	271,743
	15,678	29,285,157	1,322,483	24,588	46,848,357	2,160,495
	1,208	3,260,937	181,964	731	2,139,514	121,304
	14	56,397	6,349	23	103,979	10,745
	Nil	Nil	Nil	(x)	(x)	(x)
	208	565,920	59,738	167	729,763	89,322
	10	46,435	5,675	19	212,129	41,548
	253	551,752	50,722	662	1,645,684	147,288
	19,505	39,701,599	2,077,562	27,095	54,931,603	2,905,558
	British Columbia			Yukon		
	No.	\$	\$	No.	\$	\$
	240	644,999	43,876	Nil	Nil	Nil
	796	3,652,496	439,275	7	58,471	15,430
	66,424	123,160,832	6,815,478	883	1,895,582	150,229
	1,161	3,005,577	153,965	18	67,809	5,651
	111	292,793	13,702	Nil	Nil	Nil
181	501,223	28,835	16	45,381	5,131	
2,773	10,192,986	1,644,429	3	7,086	458	
86	1,078,756	290,479	Nil	Nil	Nil	
2,472	6,200,850	549,900	45	112,382	8,551	
74,244	148,730,512	9,979,939	972	2,186,711	185,450	
CANADA						
No.	\$	\$				
3,569	8,678,668	440,212				
11,453	52,811,174	6,597,031				
565,996	1,128,786,854	71,133,772				
23,532	78,914,757	5,907,229				
1,130	5,755,529	735,241				
394	1,380,777	127,349				
19,064	77,243,866	14,499,999				
575	16,248,363	6,613,263				
16,413	56,906,311	10,034,691				
642,126	1,426,726,299	116,088,787				

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE C

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
	Prince Edward Island			Nova Scotia		
	No.	\$	\$	No.	\$	\$
Below \$1,000	32	11,539	1,749	189	69,110	11,725
\$ 1,000 to 2,000	10	15,200	2,215	75	107,959	18,234
2,000 to 3,000	6	15,669	2,432	37	91,824	15,535
3,000 to 4,000	7	24,174	3,353	27	91,214	15,297
4,000 to 5,000	8	36,325	5,962	27	122,050	20,744
5,000 to 10,000	19	130,062	20,996	48	353,240	61,285
10,000 to 15,000	17	217,427	35,199	21	262,396	43,832
15,000 to 20,000	7	130,057	23,638	8	137,390	23,369
20,000 to 25,000	(x)	(x)	(x)	11	241,386	40,615
25,000 to 50,000	14	500,109	77,154	14	483,512	78,347
50,000 to 100,000	7	503,125	93,390	9	628,514	107,098
100,000 to 500,000	(x)	(x)	(x)	7	1,296,350	211,770
Over \$500,000	3	2,068,003	100,328	N11	N11	N11
TOTALS	130	3,651,690	366,416	473	3,884,945	647,871
	New Brunswick			Quebec		
	No.	\$	\$	No.	\$	\$
Below \$1,000	175	60,522	10,431	396	153,568	25,794
\$ 1,000 to 2,000	49	73,764	12,618	175	257,068	43,199
2,000 to 3,000	37	88,728	14,966	109	277,704	45,277
3,000 to 4,000	21	73,996	12,662	76	270,243	45,726
4,000 to 5,000	11	49,288	8,595	72	320,225	53,032
5,000 to 10,000	37	257,315	43,679	161	1,182,361	193,996
10,000 to 15,000	14	175,159	30,567	105	1,298,404	213,038
15,000 to 20,000	5	86,594	14,917	69	1,233,669	198,713
20,000 to 25,000	5	132,306	22,083	39	908,900	143,129
25,000 to 50,000	17	591,550	102,521	166	6,127,613	960,904
50,000 to 100,000	8	555,635	93,268	136	10,225,580	1,609,888
100,000 to 500,000	12	1,899,815	328,770	145	31,236,484	4,811,330
Over \$500,000	N11	N11	N11	41	44,214,054	7,764,784
TOTALS	391	4,044,672	695,077	1,690	97,705,873	16,108,810

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE C - Cont'd.

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Ontario				Manitoba		
	No.	\$	\$	No.	\$	\$
Below \$1,000	1,249	476,260	83,105	427	149,857	25,362
\$ 1,000 to 2,000	523	686,664	118,511	115	165,354	27,695
2,000 to 3,000	268	667,201	114,735	74	184,100	31,031
3,000 to 4,000	216	750,209	130,317	54	188,313	31,831
4,000 to 5,000	182	822,291	144,197	46	208,174	35,199
5,000 to 10,000	402	2,863,017	490,154	57	405,598	66,818
10,000 to 15,000	171	2,071,060	354,986	29	346,242	58,504
15,000 to 20,000	112	2,061,340	340,076	17	291,620	49,854
20,000 to 25,000	66	1,464,677	249,226	12	278,625	46,930
25,000 to 50,000	216	7,748,203	1,300,766	32	1,122,459	177,264
50,000 to 100,000	172	12,512,630	1,995,006	17	1,250,610	209,415
100,000 to 500,000	155	33,346,132	5,631,634	18	3,800,733	558,741
Over \$500,000	54	227,704,567	35,578,090	3	1,998,207	326,812
TOTALS	3,786	293,174,251	46,530,803	901	10,389,892	1,645,456
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Below \$1,000	136	38,080	7,028	211	69,577	11,720
\$ 1,000 to 2,000	44	63,085	12,435	71	106,029	17,188
2,000 to 3,000	20	49,864	9,019	45	109,422	18,494
3,000 to 4,000	9	30,887	5,379	31	106,853	17,386
4,000 to 5,000	16	71,035	12,639	23	109,667	17,884
5,000 to 10,000	32	229,745	41,398	48	337,090	56,422
10,000 to 15,000	12	148,800	24,624	19	228,710	38,092
15,000 to 20,000	(x)	(x)	(x)	16	273,693	45,648
20,000 to 25,000	4	88,922	14,579	11	242,649	38,255
25,000 to 50,000	3	104,218	17,437	19	657,352	106,726
50,000 to 100,000	4	261,056	46,445	8	599,060	98,056
100,000 to 500,000	6	1,011,890	179,382	11	4,504,602	639,561
Over \$500,000	N11	N11	N11	(x)	(x)	(x)
TOTALS	286	2,097,582	370,365	515	7,343,704	1,104,432

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE C - Concl'd.

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Below \$1,000	785	286,520	50,471	-	-	-
\$ 1,000 to 2,000	290	420,196	74,039	-	-	-
2,000 to 3,000	148	366,304	63,143	-	-	-
3,000 to 4,000	105	366,266	61,537	-	-	-
4,000 to 5,000	80	360,729	63,216	-	-	-
5,000 to 10,000	176	1,222,681	209,012	-	-	-
10,000 to 15,000	67	832,941	143,857	-	-	-
15,000 to 20,000	33	587,252	102,282	-	-	-
20,000 to 25,000	13	295,545	51,324	-	-	-
25,000 to 50,000	35	1,149,611	197,779	-	-	-
50,000 to 100,000	20	1,465,485	249,766	-	-	-
100,000 to 500,000	24	5,203,207	877,523	-	-	-
Over \$500,000	7	8,168,782	1,385,200	-	-	-
TOTALS	1,783	20,725,519	3,529,149	(1)	(1)	(1)
CANADA						
	No.	\$	\$			
Below \$1,000	3,600	1,315,033	227,385			
\$ 1,000 to 2,000	1,352	1,894,319	326,154			
2,000 to 3,000	744	1,850,816	314,632			
3,000 to 4,000	546	1,902,155	323,488			
4,000 to 5,000	467	2,099,784	361,468			
5,000 to 10,000	980	6,981,109	1,183,760			
10,000 to 15,000	455	5,581,139	942,699			
15,000 to 20,000	267	4,801,615	798,497			
20,000 to 25,000	161	3,653,010	606,141			
25,000 to 50,000	516	18,484,627	3,017,898			
50,000 to 100,000	381	28,001,695	4,502,332			
100,000 to 500,000	378	82,299,213	13,238,711			
Over \$500,000	108	284,153,613	45,155,214			
TOTALS	9,956	443,019,324	70,998,594			

(1) Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

TABLE D

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Agrarians	4	776	122	4	10,125	1,800
Merchants	21	84,880	12,973	227	995,012	169,297
Manufacturers	23	109,701	17,320	75	921,844	156,657
Natural Resources	Nil	Nil	Nil	27	412,344	65,766
Financial	71	3,403,429	328,673	40	327,436	46,388
Public Utilities	3	27,124	3,640	41	747,305	123,706
All Others	8	25,780	3,688	59	470,879	84,257
TOTALS	130	3,651,690	366,416	473	3,884,945	647,871
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Agrarians	4	699	113	(x)	(x)	(x)
Merchants	177	1,499,450	253,562	584	17,347,516	2,920,926
Manufacturers	66	1,279,227	223,676	495	44,461,429	7,254,358
Natural Resources	15	208,783	35,946	17	5,050,268	887,755
Financial	44	58,834	10,243	183	9,331,170	1,440,451
Public Utilities	27	383,061	63,025	122	15,108,146	2,550,069
All Others	59	614,618	108,513	289	6,407,342	1,055,251
TOTALS	391	4,044,672	695,077	1,690	97,705,873	16,105,810
Ontario				Manitoba		
	No.	\$	\$	No.	\$	\$
Agrarians	17	265,922	43,941	15	700,142	112,194
Merchants	1,147	14,537,103	2,486,190	321	4,251,154	696,568
Manufacturers	1,155	230,036,300	36,120,991	133	1,569,554	263,093
Natural Resources	58	19,271,433	3,206,080	3	13,430	2,391
Financial	730	8,952,437	1,362,836	201	2,446,013	354,076
Public Utilities	144	13,773,356	2,251,822	26	613,661	95,781
All Others	535	6,337,700	1,058,943	202	795,938	121,363
TOTALS	3,786	293,174,251	46,530,803	901	10,389,892	1,645,456

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE D - Concl'd.

1942-43 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Agrarians	8	32,310	5,786	16	27,692	4,209
Merchants	160	709,969	124,553	198	2,217,831	340,636
Manufacturers	24	863,079	154,014	48	2,669,501	369,742
Natural Resources	(x)	(x)	(x)	33	343,633	53,394
Financial	55	174,178	30,821	77	175,496	27,682
Public Utilities	11	114,708	18,827	24	303,185	51,799
All Others	28	203,338	36,364	119	1,606,366	256,970
TOTALS	286	2,097,582	370,365	515	7,343,704	1,104,432
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Agrarians	20	118,849	19,479	-	-	-
Merchants	680	5,792,626	966,476	-	-	-
Manufacturers	333	7,238,017	1,241,243	-	-	-
Natural Resources	29	527,745	93,155	-	-	-
Financial	241	731,129	123,780	-	-	-
Public Utilities	136	5,242,934	900,929	-	-	-
All Others	344	1,074,219	184,087	-	-	-
TOTALS	1,783	20,725,519	3,529,149	(1)	(1)	(1)
Canada						
	No.	\$	\$			
Agrarians	88	1,166,515	187,644			
Merchants	3,515	47,435,541	7,971,181			
Manufacturers	2,351	289,148,652	45,801,094			
Natural Resources	182	25,827,636	4,344,486			
Financial	1,642	25,600,122	3,724,950			
Public Utilities	534	36,313,482	6,059,598			
All Others	1,643	17,636,180	2,909,426			
TOTALS	9,966	443,019,324	70,998,594			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

(1) Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

1941-42 FISCAL YEAR ASSESSMENT STATISTICS

During the Government Fiscal Year 1941-42, ending on March 31, 1942, there were assessed 387,725 individual tax returns and 9,178 corporation tax returns. These returns were distributed as follows by Taxation Years.

	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
	No.	\$	\$
Individual Assessments relating to the 1939 Taxation Year or earlier	95,249	370,885,189	25,445,416
Individual Assessments relating to the 1940 Taxation Year	291,931	580,703,774	30,120,154
Individual Assessments relating to the 1941 Taxation Year	545	1,368,023	190,246
Total Individual Assessments made in the 1941-42 Fiscal Year	387,725	952,956,986	55,755,816
Corporation Assessments relating to the 1939 Taxation Year or earlier	4,974	247,494,654	34,872,387
Corporation Assessments relating to the 1940 Taxation Year	4,097	112,236,639	18,893,975
Corporation Assessments relating to the 1941 Taxation Year	105	1,740,249	278,812
Corporation Assessments relating to the 1942 Taxation Year	2	96,198	3,875
Total Corporation Assessments made in the 1941-42 Fiscal Year	9,178	361,567,740	54,049,049

TABLE E

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Below \$1,000	138	119,113	919	2,301	2,001,155	16,427
\$1,000 to 2,000	297	410,780	7,422	6,896	9,694,270	188,945
2,000 to 3,000	197	490,868	8,363	3,127	7,588,794	155,179
3,000 to 4,000	100	360,972	7,749	1,172	3,995,970	115,752
4,000 to 5,000	50	211,298	5,819	479	2,119,970	88,414
5,000 to 6,000	40	230,293	8,704	216	1,210,837	68,668
6,000 to 7,000	22	139,636	6,097	138	862,357	47,857
7,000 to 8,000	17	127,206	5,027	68	513,438	39,267
8,000 to 9,000	9	67,304	6,124	59	552,689	48,185
9,000 to 10,000	3	28,055	2,154	38	356,065	39,621
10,000 to 15,000	10	113,001	9,237	76	957,569	126,457
15,000 to 20,000	3	62,137	8,378	31	550,294	92,545
20,000 to 25,000	(x)	(x)	(x)	8	204,506	53,386
25,000 to 30,000	Nil	Nil	Nil	3	82,461	20,402
30,000 to 35,000	"	"	"	3	100,103	31,128
35,000 to 40,000	"	"	"	5	256,882	87,170
40,000 to 45,000	"	"	"	(x)	(x)	(x)
45,000 to 50,000	"	"	"	(x)	(x)	(x)
Over \$50,000	"	"	"	(x)	(x)	(x)
TOTALS	886	2,360,663	75,993	14,620	31,047,360	1,219,403
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Below \$1,000	2,020	1,747,377	14,891	10,752	9,424,938	76,872
\$1,000 to 2,000	4,476	6,647,888	135,524	33,829	48,358,839	815,528
2,000 to 3,000	2,783	6,790,281	163,838	17,793	42,477,079	786,353
3,000 to 4,000	1,019	3,489,421	133,548	9,078	31,194,261	776,796
4,000 to 5,000	419	1,877,925	108,232	4,651	20,734,593	740,568
5,000 to 6,000	187	1,034,493	77,716	3,392	18,535,125	879,816
6,000 to 7,000	107	682,063	67,974	1,978	12,764,330	756,005
7,000 to 8,000	70	499,654	57,903	1,312	9,840,361	671,787
8,000 to 9,000	36	313,867	44,572	939	8,000,955	645,929
9,000 to 10,000	30	293,547	49,984	589	5,562,854	558,760
10,000 to 15,000	78	941,136	184,323	1,350	16,375,046	2,080,047
15,000 to 20,000	34	578,222	153,749	505	8,737,562	1,494,921
20,000 to 25,000	7	164,095	50,836	259	5,956,704	1,213,187
25,000 to 30,000	4	76,071	24,120	121	3,366,284	741,051
30,000 to 35,000	4	128,446	46,266	83	2,721,207	698,897
35,000 to 40,000	4	162,016	60,923	46	1,848,032	459,466
40,000 to 45,000	(x)	(x)	(x)	39	1,676,913	483,169
45,000 to 50,000	Nil	Nil	Nil	28	1,362,961	380,161
Over \$50,000	6	372,244	164,495	135	13,413,652	5,201,936
TOTALS	11,284	25,698,746	1,538,894	86,879	262,351,696	19,441,249

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE E - Cont'd.

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	
Below \$1,000 \$1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 6,000 6,000 to 7,000 7,000 to 8,000 8,000 to 9,000 9,000 to 10,000 10,000 to 15,000 15,000 to 20,000 20,000 to 25,000 25,000 to 30,000 30,000 to 35,000 35,000 to 40,000 40,000 to 45,000 45,000 to 50,000 Over \$50,000	Ontario			Manitoba			
	No.	\$	\$	No.	\$	\$	
	29,643	24,886,054	199,906	3,992	3,467,615	29,588	
	73,556	107,425,856	2,036,049	11,310	16,686,359	309,362	
	37,517	90,469,602	1,893,336	5,802	14,072,936	299,327	
	13,460	46,823,803	1,413,608	2,078	7,079,347	239,227	
	5,848	26,103,795	1,105,356	787	3,479,229	171,715	
	3,322	18,199,196	920,056	454	2,487,919	163,542	
	2,017	13,107,470	805,149	244	1,590,793	133,844	
	1,299	9,720,712	701,113	155	1,160,374	111,530	
	966	8,170,884	643,997	107	906,895	103,302	
	681	6,437,398	574,805	70	675,498	90,881	
	1,761	21,577,837	2,495,512	150	1,793,046	234,733	
	654	11,451,260	1,765,496	40	693,441	124,851	
	326	7,169,285	1,336,936	17	374,520	80,409	
	152	4,153,944	912,025	4	139,484	35,267	
	107	3,474,942	803,356	(x)	(x)	(x)	
	56	2,126,028	558,689	3	115,071	33,381	
	40	1,704,692	444,437	(x)	(x)	(x)	
	28	1,366,902	387,870	3	178,231	61,464	
	124	13,985,217	6,111,652	(x)	(x)	(x)	
	TOTALS	171,557	418,354,877	25,109,348	25,216	54,900,758	2,222,423
	Below \$1,000 \$1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 6,000 6,000 to 7,000 7,000 to 8,000 8,000 to 9,000 9,000 to 10,000 10,000 to 15,000 15,000 to 20,000 20,000 to 25,000 25,000 to 30,000 30,000 to 35,000 35,000 to 40,000 40,000 to 45,000 45,000 to 50,000 Over \$50,000	Saskatchewan			Alberta		
		No.	\$	\$	No.	\$	\$
		1,927	1,670,556	13,445	858	741,709	6,042
3,832		5,619,268	110,503	3,765	5,339,348	88,636	
2,390		5,802,364	123,728	2,270	5,624,472	98,348	
855		2,889,739	103,971	1,226	4,170,630	102,995	
296		1,308,382	71,701	544	2,403,369	80,711	
108		591,086	45,716	257	1,435,206	61,339	
35		233,737	21,774	184	1,206,872	58,194	
26		185,502	23,579	100	761,872	48,677	
20		183,220	21,747	74	651,832	48,041	
18		161,390	22,667	51	465,035	40,876	
24		304,728	59,370	99	1,271,716	138,721	
6		104,801	20,779	37	632,275	88,252	
(x)		(x)	(x)	23	495,729	87,254	
Nil		Nil	Nil	10	261,297	48,375	
"		"	"	Nil	Nil	Nil	
3		130,924	52,869	4	166,301	40,066	
Nil		Nil	Nil	(x)	(x)	(x)	
"		"	"	(x)	(x)	(x)	
(x)		(x)	(x)	3	269,701	80,738	
TOTALS		9,540	19,185,696	691,849	9,505	25,897,364	1,117,265

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE E - Concl'd.

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Below \$1,000	10,600	9,233,994	73,046	34	31,404	321
\$1,000 to 2,000	29,065	42,485,717	839,565	498	738,793	19,647
2,000 to 3,000	11,471	27,465,502	636,724	242	572,776	21,790
3,000 to 4,000	3,476	11,768,457	462,403	79	273,227	11,072
4,000 to 5,000	1,305	5,797,531	341,052	24	100,736	7,796
5,000 to 6,000	407	2,237,313	156,610	7	39,447	4,234
6,000 to 7,000	263	1,698,396	155,291	(x)	(x)	(x)
7,000 to 8,000	169	1,261,324	124,044	3	28,039	2,854
8,000 to 9,000	105	872,983	97,986	3	26,191	3,156
9,000 to 10,000	94	907,154	123,800	(x)	(x)	(x)
10,000 to 15,000	211	2,610,374	382,652	9	141,222	26,833
15,000 to 20,000	81	1,450,238	303,119	Nil	Nil	Nil
20,000 to 25,000	39	942,578	190,743	(x)	(x)	(x)
25,000 to 30,000	23	609,967	136,403	(x)	(x)	(x)
30,000 to 35,000	6	191,167	52,940	Nil	Nil	Nil
35,000 to 40,000	9	336,002	102,771	"	"	"
40,000 to 45,000	(x)	(x)	(x)	"	"	"
45,000 to 50,000	3	142,777	48,076	"	"	"
Over \$50,000	13	1,196,518	616,717	"	"	"
TOTALS	57,339	111,207,991	4,743,942	899	1,961,836	99,702
Canada						
	No.	\$	\$			
Below \$1,000	62,265	53,323,915	431,457			
\$1,000 to 2,000	167,524	243,307,118	4,551,181			
2,000 to 3,000	83,592	201,354,674	4,186,986			
3,000 to 4,000	32,542	112,045,827	3,367,121			
4,000 to 5,000	14,403	64,136,828	2,721,363			
5,000 to 6,000	8,390	46,000,914	2,386,401			
6,000 to 7,000	4,988	32,285,653	2,062,185			
7,000 to 8,000	3,219	24,098,482	1,785,781			
8,000 to 9,000	2,318	19,746,820	1,663,039			
9,000 to 10,000	1,574	14,886,996	1,503,548			
10,000 to 15,000	3,768	46,086,675	5,719,886			
15,000 to 20,000	1,391	24,260,230	4,062,090			
20,000 to 25,000	679	15,307,417	3,012,751			
25,000 to 30,000	317	8,689,508	1,917,643			
30,000 to 35,000	203	6,615,865	1,632,587			
35,000 to 40,000	130	5,141,266	1,396,336			
40,000 to 45,000	79	3,381,606	927,606			
45,000 to 50,000	62	3,050,871	877,671			
Over \$50,000	281	29,237,332	12,075,638			
TOTALS	387,725	962,956,986	56,260,068			
DEBIT ADJUSTMENT			504,252			
NET TOTAL			55,755,816			

(x) less than 3 individual taxpayers. In order to conceal identity these are grouped with the preceding class.

TABLE F

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Agrarians	12	54,101	1,334	Nil	Nil	Nil
Professionals	63	230,391	4,563	239	1,141,708	72,447
Employees	538	1,189,782	40,244	13,050	25,453,814	794,517
Merchants	136	561,568	20,960	218	1,174,487	81,691
Manufacturers	5	18,002	375	11	94,038	2,058
Natural Resources	Nil	Nil	Nil	18	56,630	1,912
Financial	4	15,794	382	16	128,607	44,770
Personal Corporations	Nil	Nil	Nil	9	100,122	24,163
All Others	128	291,025	8,135	1,059	2,897,954	197,846
TOTALS	886	2,360,663	75,993	14,620	31,047,360	1,219,404
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Agrarians	(x)	(x)	(x)	49	282,395	13,874
Professionals	163	706,445	47,748	2,757	14,171,865	1,046,407
Employees	9,826	21,014,679	1,061,032	72,477	179,845,478	8,533,723
Merchants	329	1,131,208	38,759	4,086	18,524,505	1,110,132
Manufacturers	5	37,412	3,275	553	3,621,580	364,883
Natural Resources	15	80,372	3,923	22	137,007	3,891
Financial	12	91,405	25,392	4,204	27,158,362	4,785,358
Personal Corporations	17	344,880	124,936	123	5,508,168	1,833,127
All Others	917	2,292,345	233,829	2,608	13,102,336	1,749,853
TOTALS	11,284	25,698,746	1,538,894	86,879	262,351,696	19,441,248
Ontario				Manitoba		
	No.	\$	\$	No.	\$	\$
Agrarians	239	676,987	20,922	107	221,132	6,725
Professionals	2,780	14,917,987	2,048,190	371	1,561,613	115,129
Employees	152,048	321,748,465	12,230,244	23,120	48,451,540	1,832,248
Merchants	5,156	20,583,408	1,196,809	803	2,461,322	100,768
Manufacturers	304	1,663,330	122,198	17	50,214	1,429
Natural Resources	28	146,759	10,016	Nil	Nil	Nil
Financial	6,606	34,373,282	4,925,410	33	178,552	17,703
Personal Corporations	171	6,861,041	2,642,490	51	396,045	53,274
All Others	4,225	17,383,618	1,913,069	714	1,580,340	95,147
TOTALS	171,557	418,354,877	25,109,348	25,216	54,900,758	2,242,423

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Other".

TABLE F - Concl'd.

1941-42 Assessment Statistics

DISTRIBUTION OF INDIVIDUAL ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Agrarians	666	1,707,314	59,771	275	931,913	38,155
Professionals	165	653,673	49,620	426	1,994,927	93,347
Employees	8,112	15,028,232	446,262	7,375	17,344,025	679,744
Merchants	373	1,160,745	61,542	797	3,016,812	112,821
Manufacturers	4	10,549	97	21	111,611	6,373
Natural Resources	(x)	(x)	(x)	5	31,071	981
Financial	105	256,332	10,540	136	591,044	31,827
Personal Corporations	6	28,734	2,513	23	218,970	26,781
All Others	109	340,117	61,504	447	1,656,991	127,236
TOTALS	9,540	19,185,696	691,849	9,505	25,897,364	1,117,265
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Agrarians	140	327,481	9,322	Nil	Nil	Nil
Professionals	787	3,379,443	253,157	6	62,924	11,581
Employees	51,691	91,586,934	2,767,512	826	1,698,170	79,893
Merchants	1,007	2,564,342	79,003	15	42,717	1,013
Manufacturers	101	280,896	8,812	Nil	Nil	Nil
Natural Resources	135	432,091	18,626	18	42,250	2,683
Financial	1,387	6,097,509	747,014	(x)	(x)	(x)
Personal Corporations	107	1,881,297	629,408	Nil	Nil	Nil
All Others	1,984	4,657,998	231,088	34	105,774	4,532
TOTALS	57,339	111,207,991	4,743,942	899	1,951,835	99,702
CANADA						
	No.	\$	\$			
Agrarians	1,488	4,201,323	150,103			
Professionals	7,757	38,820,976	3,742,189			
Employees	339,063	723,361,119	28,465,419			
Merchants	12,920	51,221,114	2,803,498			
Manufacturers	1,021	5,887,632	509,500			
Natural Resources	241	926,180	42,032			
Financial	12,503	68,890,887	10,588,396			
Personal Corporations	507	15,339,257	5,336,692			
All Others	12,225	44,308,498	4,622,239			
TOTALS	387,725	952,956,986	56,260,068			
DEBIT ADJUSTMENT			504,252			
NET TOTAL			55,755,816			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE G

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Below \$1,000	19	3,354	460	50	16,429	2,765
\$ 1,000 to 2,000	36	37,556	5,906	153	121,792	19,254
2,000 to 3,000	3	11,275	1,669	34	84,946	13,152
3,000 to 4,000	7	37,100	5,514	20	72,563	11,512
4,000 to 5,000	7	32,399	4,475	18	79,979	13,223
5,000 to 10,000	24	186,334	18,987	67	492,549	79,476
10,000 to 15,000	7	108,514	9,894	29	358,285	57,140
15,000 to 20,000	6	111,914	10,794	14	240,300	39,143
20,000 to 25,000	5	118,214	10,849	13	292,060	47,601
25,000 to 50,000	10	382,054	38,566	21	729,216	115,704
50,000 to 100,000	11	869,492	66,439	21	1,354,549	216,919
100,000 to 500,000	Nil	Nil	Nil	7	1,356,529	221,117
Over \$500,000	"	"	"	Nil	Nil	Nil
TOTALS	135	1,898,206	173,553	447	5,199,197	837,006
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Below \$1,000	17	5,486	959	91	37,815	6,537
\$ 1,000 to 2,000	112	71,016	10,970	580	401,816	61,305
2,000 to 3,000	22	55,120	8,647	111	275,744	42,253
3,000 to 4,000	16	57,760	9,782	95	345,065	51,507
4,000 to 5,000	3	13,171	2,244	75	342,678	52,377
5,000 to 10,000	36	253,721	41,789	223	1,625,575	242,303
10,000 to 15,000	8	99,705	17,094	158	1,960,580	294,755
15,000 to 20,000	9	158,622	26,153	101	1,768,307	258,033
20,000 to 25,000	3	102,288	16,769	78	1,787,752	260,125
25,000 to 50,000	8	283,262	46,293	240	8,613,547	1,259,001
50,000 to 100,000	7	588,026	96,175	197	14,028,162	2,035,669
100,000 to 500,000	7	3,261,810	558,774	177	40,010,790	5,824,408
Over \$500,000	Nil	Nil	Nil	38	48,143,442	7,042,527
TOTALS	248	4,949,987	835,649	2,164	119,341,293	17,430,800

TABLE G - Cont'd.

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	
Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 10,000 to 15,000 15,000 to 20,000 20,000 to 25,000 25,000 to 50,000 50,000 to 100,000 100,000 to 500,000 Over \$500,000  TOTALS	Ontario			Manitoba			
	No.	\$	\$	No.	\$	\$	
	748	239,523	42,065	108	45,045	7,673	
	929	726,626	117,207	222	157,212	25,086	
	214	540,906	86,703	50	128,290	20,195	
	151	524,824	86,313	20	72,780	11,673	
	151	683,166	108,990	22	108,641	17,777	
	350	2,606,632	408,235	53	404,241	64,521	
	221	2,664,815	406,519	19	245,200	37,744	
	104	1,849,978	285,520	15	259,649	41,026	
	98	2,279,855	356,395	7	157,819	23,665	
	240	8,776,973	1,334,116	38	1,340,093	212,635	
	167	11,701,444	1,753,053	30	2,143,114	312,381	
	179	37,184,888	5,706,929	23	5,457,325	862,748	
	61	124,957,555	19,229,629	3	2,689,960	433,561	
	3,613	194,737,285	29,921,674	610	13,209,369	2,070,685	
	Below \$1,000 \$ 1,000 to 2,000 2,000 to 3,000 3,000 to 4,000 4,000 to 5,000 5,000 to 10,000 10,000 to 15,000 15,000 to 20,000 20,000 to 25,000 25,000 to 50,000 50,000 to 100,000 100,000 to 500,000 Over \$500,000  TOTALS	Saskatchewan			Alberta		
		No.	\$	\$	No.	\$	\$
		200	53,797	10,187	70	23,962	4,055
		83	89,645	15,392	177	117,933	18,363
		35	86,901	15,349	29	72,573	11,576
15		53,749	8,806	17	59,651	9,486	
16		72,254	12,359	18	83,528	12,952	
33		238,432	40,554	52	370,298	58,964	
16		194,691	33,405	25	310,403	48,473	
4		85,534	14,789	14	249,109	39,034	
7		160,192	27,515	23	506,997	81,703	
15		480,799	80,962	21	776,168	117,335	
3		211,782	36,043	23	1,751,884	274,697	
6		778,518	115,052	15	4,284,977	669,193	
N11		N11	N11	N11	N11	N11	
433		2,511,294	410,413	484	8,607,485	1,345,831	

TABLE G - Concl'd.

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY INCOME CLASSES AND PROVINCES

INCOME CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Below \$1,000	385	124,888	21,445	-	-	-
\$ 1,000 to 2,000	227	246,609	41,525	-	-	-
2,000 to 3,000	88	216,940	36,576	-	-	-
3,000 to 4,000	65	224,080	36,769	-	-	-
4,000 to 5,000	48	223,868	36,775	-	-	-
5,000 to 10,000	108	759,218	120,911	-	-	-
10,000 to 15,000	36	484,807	76,180	-	-	-
15,000 to 20,000	17	261,574	38,570	-	-	-
20,000 to 25,000	8	189,065	29,762	-	-	-
25,000 to 50,000	20	797,930	124,280	-	-	-
50,000 to 100,000	12	1,015,008	152,417	-	-	-
100,000 to 500,000	14	3,044,110	483,880	-	-	-
Over \$500,000	3	3,312,815	540,279	-	-	-
TOTALS	1,031	10,900,912	1,739,369	(1)	(1)	(1)
CANADA						
	No.	\$	\$			
Below \$1,000	1,688	555,399	96,146			
\$ 1,000 to 2,000	2,519	1,970,205	315,008			
2,000 to 3,000	586	1,472,697	236,120			
3,000 to 4,000	406	1,447,592	231,362			
4,000 to 5,000	358	1,639,684	261,172			
5,000 to 10,000	946	6,937,000	1,075,740			
10,000 to 15,000	519	6,427,000	981,204			
15,000 to 20,000	284	4,984,987	753,062			
20,000 to 25,000	242	5,594,242	854,384			
25,000 to 50,000	613	22,180,042	3,328,892			
50,000 to 100,000	471	33,663,461	4,943,793			
100,000 to 500,000	428	95,378,947	14,442,101			
Over \$500,000	105	179,103,772	27,245,996			
TOTALS	9,178	361,567,740	54,806,973			
DEBIT ADJUSTMENT			757,924			
NET TOTAL			54,049,049			

(1) Yukon included with totals for Canada but not analysed in order to conceal identity of taxpayers.

TABLE H

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Prince Edward Island				Nova Scotia		
	No.	\$	\$	No.	\$	\$
Agrarians	6	16,969	2,560	(x)	(x)	(x)
Merchants	16	160,799	24,387	172	932,567	147,955
Manufacturers	30	102,113	15,517	89	1,716,964	285,619
Natural Resources	N11	N11	N11	21	375,598	59,402
Financial	79	1,615,322	130,607	59	843,194	133,717
Public Utilities	N11	N11	N11	47	422,110	64,989
All Others	4	3,003	482	59	908,765	145,324
TOTALS	135	1,898,206	173,553	447	5,199,198	837,006
New Brunswick				Quebec		
	No.	\$	\$	No.	\$	\$
Agrarians	(x)	(x)	(x)	4	24,721	3,726
Merchants	109	827,970	134,968	600	9,579,992	1,468,562
Manufacturers	50	3,136,395	535,775	699	57,076,949	8,589,762
Natural Resources	7	212,429	35,797	19	1,190,023	191,721
Financial	29	62,196	10,821	387	20,976,129	2,412,268
Public Utilities	10	256,375	41,211	117	17,757,304	2,821,539
All Others	43	454,622	77,077	338	12,736,175	1,943,222
TOTALS	248	4,949,987	835,649	2,164	119,341,293	17,430,800
Ontario				Manitoba		
	No.	\$	\$	No.	\$	\$
Agrarians	13	64,687	9,783	4	15,682	2,220
Merchants	823	17,344,897	2,717,302	291	6,313,349	987,314
Manufacturers	992	122,446,969	18,648,146	107	4,003,101	655,380
Natural Resources	62	17,813,659	2,899,156	11	708,992	104,317
Financial	1,092	23,133,779	3,473,151	74	1,314,558	193,228
Public Utilities	108	4,124,765	645,104	16	374,405	47,806
All Others	523	9,808,529	1,529,032	107	479,282	80,420
TOTALS	3,613	194,737,285	29,921,674	610	13,209,369	2,070,685

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".

TABLE H - Concl'd.

1941-42 Assessment Statistics

DISTRIBUTION OF CORPORATION ASSESSMENTS BY OCCUPATIONAL CLASSES AND PROVINCES

OCCUPATIONAL CLASS	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED	TAXPAYERS ASSESSED	TOTAL INCOME ASSESSED	TOTAL TAX ASSESSED
Saskatchewan				Alberta		
	No.	\$	\$	No.	\$	\$
Agrarians	8	66,054	11,103	21	266,761	42,011
Merchants	235	883,480	148,059	178	1,675,159	263,084
Manufacturers	48	813,859	132,488	64	2,511,879	390,349
Natural Resources	4	67,096	10,584	35	1,886,620	291,626
Financial	73	192,546	33,217	69	271,358	43,453
Public Utilities	12	230,337	29,587	28	960,191	150,936
All Others	53	257,922	45,375	89	1,035,517	164,372
TOTALS	433	2,511,294	410,413	484	8,607,485	1,345,831
British Columbia				Yukon		
	No.	\$	\$	No.	\$	\$
Agrarians	11	42,594	6,878	Nil	Nil	Nil
Merchants	321	1,584,295	250,316	(x)	(x)	(x)
Manufacturers	155	2,890,747	488,833	Nil	Nil	Nil
Natural Resources	25	1,692,018	266,158	4	184,325	36,621
Financial	154	311,228	44,726	Nil	Nil	Nil
Public Utilities	96	2,879,373	440,249	6	6,724	1,458
All Others	269	1,500,657	242,209	3	21,662	3,914
TOTALS	1,031	10,900,912	1,739,369	13	212,711	41,993
CANADA						
	No.	\$	\$			
Agrarians	67	497,468	78,281			
Merchants	2,745	39,302,508	6,141,947			
Manufacturers	2,234	194,698,976	29,741,869			
Natural Resources	188	24,130,760	3,895,382			
Financial	2,016	48,720,310	6,475,188			
Public Utilities	440	27,011,584	4,242,879			
All Others	1,488	27,206,134	4,231,427			
TOTALS	9,178	361,567,740	54,806,973			
DEBIT ADJUSTMENT			757,924			
NET TOTAL			54,049,049			

(x) Less than 3 individual taxpayers. In order to conceal identity these are grouped with "All Others".



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