

36.—Amount of Income assessed for the Purposes of the Income War Tax, by Provinces, for the fiscal years ended March 31, 1923-1927.

| Provinces. | Amount of Income Assessed. | | | | |
|---------------------------|----------------------------|----------------------|--------------------|----------------------|--------------------|
| | 1923. | 1924. | 1925. | 1926. | 1927. |
| | \$ | \$ | \$ | \$ | \$ |
| Prince Edward Island..... | 2,618,325 | 2,301,305 | 1,590,134 | 1,841,389 | 1,564,607 |
| Nova Scotia..... | 35,671,544 | 35,785,631 | 22,613,331 | 19,997,318 | 14,586,443 |
| New Brunswick..... | 28,450,436 | 22,809,357 | 19,500,707 | 19,098,829 | 14,727,822 |
| Quebec..... | 270,549,115 | 296,331,345 | 288,731,449 | 267,852,358 | 214,172,270 |
| Ontario..... | 469,654,765 | 473,015,674 | 436,971,432 | 466,678,836 | 330,875,841 |
| Manitoba..... | 86,665,622 | 92,286,842 | 73,497,253 | 67,156,023 | 50,118,276 |
| Saskatchewan..... | 56,568,615 | 50,778,824 | 40,415,300 | 35,848,382 | 27,080,457 |
| Alberta..... | 49,736,832 | 53,310,467 | 41,874,721 | 42,588,566 | 29,766,879 |
| British Columbia..... | 90,871,659 | 81,525,976 | 72,390,078 | 80,619,635 | 60,602,251 |
| Yukon..... | 1,621,072 | 1,882,480 | 1,575,843 | 1,431,310 | 690,045 |
| Total..... | 1,692,497,325 | 1,166,027,871 | 999,166,248 | 1,043,110,646 | 744,181,891 |

37.—Number of Individual and Corporate Tax Payers by Size of Income and Amount of Taxes paid under the Income War Tax Act, fiscal year ended Mar. 31, 1927.

1.—INDIVIDUALS.

| Income class. | Number. | Amount. | Income class | Number. | Amount. |
|---------------------------|---------|-----------|---------------------------|----------------|-------------------|
| | | \$ | | | \$ |
| Under \$2,000..... | 39,881 | 501,146 | \$20,000 to \$25,000..... | 747 | 1,527,756 |
| \$ 2,000 to \$ 3,000..... | 21,167 | 805,175 | \$25,000 to \$30,000..... | 403 | 1,207,563 |
| \$ 3,000 to \$ 4,000..... | 16,462 | 273,105 | \$30,000 to \$50,000..... | 574 | 3,073,376 |
| \$ 4,000 to \$ 5,000..... | 12,316 | 359,150 | \$50,000 and over..... | 294 | 4,718,891 |
| \$ 5,000 to \$ 6,000..... | 7,343 | 368,389 | | | |
| \$ 6,000 to \$ 7,000..... | 5,311 | 821,063 | Total..... | 116,029 | 18,177,593 |
| \$ 7,000 to \$ 8,000..... | 2,869 | 362,509 | Unclassified amount..... | - | 231,641 |
| \$ 8,000 to \$ 9,000..... | 2,139 | 400,496 | | | |
| \$ 9,000 to \$10,000..... | 1,620 | 397,375 | | | |
| \$10,000 to \$15,000..... | 3,584 | 1,997,167 | Refunds..... | - | 365,973 |
| \$15,000 to \$20,000..... | 1,319 | 1,364,433 | Net Total..... | - | 18,643,261 |

2.—CORPORATIONS.

| Income class. | Number. | Amount. | Income class. | Number. | Amount. |
|---------------------------|---------|---------|---------------------------|--------------------------|-------------------------------|
| | | \$ | | | \$ |
| \$ 2,000 to \$ 3,000..... | 1,201 | 142,447 | \$25,000 to \$30,000..... | 161 | 399,391 |
| \$ 3,000 to \$ 4,000..... | 514 | 74,683 | \$30,000 to \$50,000..... | 410 | 1,399,389 |
| \$ 4,000 to \$ 5,000..... | 375 | 95,089 | \$50,000 and over..... | 865 | 25,124,296 |
| \$ 5,000 to \$ 6,000..... | 274 | 96,888 | | | |
| \$ 6,000 to \$ 7,000..... | 338 | 230,306 | Total..... | 5,777¹ | 29,602,949¹ |
| \$ 7,000 to \$ 8,000..... | 194 | 101,650 | Unclassified amount..... | - | 183,857 |
| \$ 8,000 to \$ 9,000..... | 178 | 109,451 | | | |
| \$ 9,000 to \$10,000..... | 125 | 96,241 | Total..... | - | 29,786,806 |
| \$10,000 to \$15,000..... | 550 | 654,903 | Refunds..... | - | 448,758 |
| \$15,000 to \$20,000..... | 322 | 460,258 | Net Total..... | - | 29,343,048 |
| \$20,000 to \$25,000..... | 264 | 608,225 | | | |

¹ Totals include 6 corporations paying \$9,932 in taxation, grouped to conceal net income and identity of taxpayers.