

**Subsection 3.—Assessment Statistics on a Taxation-Year Basis**

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 figures portray 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 has been made in that direction.

When the transition to a taxation-year basis is complete, the total number of taxpayers classified by income groups, together with the taxes payable and the refundable portion, will be shown along the lines of the estimate given for 1944 in Table 6. Such a table cannot be presented in final form until all the tax returns for a specific year are assessed which, owing to the enormous amount of work involved under present conditions, will require considerable time. In the meantime, the current statistical position is indicated on an estimated basis. The estimated number of individuals who paid income tax during the year 1944, classified by income class and by number of dependants and marital status is given in Table 7.

