

## 5.—Individual Income Tax Estimates, Taxation Year, 1945—concluded

Income Class	Taxpayers	Total Income	Total Tax	Average Tax
	No.	\$'000	\$'000	\$
\$10,000 to \$15,000.....	9,200	110,504	44,420	4,828
\$15,000 to \$20,000.....	3,400	58,508	28,123	8,271
\$20,000 to \$25,000.....	1,600	35,507	18,662	11,664
<b>\$10,000 to \$25,000.....</b>	<b>14,200</b>	<b>204,519</b>	<b>91,205</b>	<b>6,423</b>
\$25,000 to \$50,000.....	2,140	71,548	42,953	20,071
\$50,000 to \$100,000.....	500	32,069	22,920	45,840
\$100,000 or over.....	160	27,860	24,482	153,013
<b>\$25,000 or over.....</b>	<b>2,800</b>	<b>131,477</b>	<b>90,355</b>	<b>32,270</b>
<b>Grand Totals.....</b>	<b>2,365,000</b>	<b>4,542,911</b>	<b>681,766<sup>1</sup></b>	<b>288</b>

<sup>1</sup> Less: 4 p.c. reduction per 1945 Budget, \$27,270,000; plus: estimated Family Allowance recovery, \$17,100,000; adjusted tax receivable, \$671,596,000.

## Subsection 3.—Corporation Income Tax Statistics

In the following tables, corporation statistics are presented on a taxation-year basis prior to assessment. The data has been extracted and compiled from the returns shortly after they have been filed and are as declared by the taxpayer without the scrutiny or revision of the Department of National Revenue. Inasmuch as 1944 is the first year of the record, the figures stand alone without any basis of reference to previous experience. Historical tables of the more significant statistics will later be compiled on the same basis as 1944. Provincial figures contain an unavoidable bias in favour of the central provinces, Ontario and Quebec, which is caused by the fact that many large companies which operate across Canada file their returns in either of these two provinces.

## 6.—Summary Statistics for Corporations Reporting a Profit, Taxation Year, 1944

Item	Companies Reporting	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Re-fundable Portion
	No.	\$	\$	\$	\$
<b>Companies Taxable under the Income War Tax Act</b>					
Active companies—fully tabulated—unconsolidated.....	18,712	1,077,561,324	192,335,757	419,269,563	62,541,620
Active companies—fully tabulated—consolidated.....	55	36,052,332	7,105,508	14,305,761	2,212,968
<b>Totals, Active Taxable Companies Fully Tabulated.....</b>	<b>18,767</b>	<b>1,113,613,656</b>	<b>199,441,265</b>	<b>433,575,324</b>	<b>64,754,588</b>
Active companies—not fully tabulated.....	806	63,057,980	11,058,603	21,405,340	2,630,884
Interim returns—not fully tabulated.....	164	14,587,438	2,587,234	6,850,845	1,235,801
<b>Totals, Active Taxable Companies.....</b>	<b>19,737</b>	<b>1,191,259,074</b>	<b>213,087,102</b>	<b>461,831,509</b>	<b>68,621,273</b>
Inactive Companies.....	286	59,469	10,123	7,227	Nil
<b>Grand Totals.....</b>	<b>20,023</b>	<b>1,191,318,543</b>	<b>213,097,225</b>	<b>461,838,736</b>	<b>68,621,273</b>