

7.—Distribution of Active Taxable Companies Reporting a Profit, by Income Classes, Industrial Divisions, and Provinces, Taxation Year, 1944

Class or Province	Companies Reporting	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Re-fundable Portion
Income Class	No.	\$	\$	\$	\$
Under \$1,000.....	3,379	1,294,000	233,000	180,000	-
\$ 1,000 to \$ 2,000.....	1,970	2,790,000	502,000	418,000	-
\$ 2,000 to \$ 3,000.....	1,568	3,725,000	669,000	611,000	1,000
\$ 3,000 to \$ 4,000.....	1,205	4,073,000	731,000	737,000	-
\$ 4,000 to \$ 5,000.....	1,294	5,736,000	1,031,000	1,050,000	2,000
\$ 5,000 to \$ 10,000.....	3,110	21,398,000	3,842,000	5,878,000	418,000
\$ 10,000 to \$ 15,000.....	1,409	17,112,000	3,081,000	6,251,000	850,000
\$ 15,000 to \$ 20,000.....	898	15,294,000	2,749,000	5,829,000	843,000
\$ 20,000 to \$ 25,000.....	618	13,680,000	2,462,000	5,295,000	784,000
\$ 25,000 to \$ 50,000.....	1,561	54,890,000	9,859,000	22,908,000	3,718,000
\$ 50,000 to \$ 100,000.....	1,149	79,872,000	14,296,000	33,948,000	5,677,000
\$ 100,000 to \$ 250,000.....	856	134,957,000	24,213,000	59,937,000	10,272,000
\$ 250,000 to \$ 500,000.....	357	123,017,000	22,018,000	54,342,000	9,369,000
\$ 500,000 to \$1,000,000.....	192	133,741,000	23,905,000	55,163,000	8,886,000
\$1,000,000 to \$5,000,000.....	142	281,923,000	50,092,000	114,601,000	17,881,000
\$5,000,000 or over.....	29	297,759,000	53,404,000	94,684,000	9,920,000
Totals.....	19,737	1,191,259,000	213,087,000	461,832,000	68,621,000
Industrial Division					
Agriculture, fishing and forestry.....	329	4,311,000	776,000	1,633,000	236,000
Mining.....	322	79,296,000	14,084,000	19,191,000	603,000
Manufacturing.....	6,046	645,550,000	115,695,000	268,328,000	42,550,000
Construction.....	606	11,442,000	2,069,000	4,600,000	695,000
Public utilities.....	1,066	154,398,000	27,628,000	49,881,000	5,435,000
Wholesale trade.....	2,904	85,377,000	15,181,000	38,511,000	6,714,000
Retail trade.....	3,636	102,226,000	18,553,000	49,090,000	9,136,000
Service.....	2,039	27,723,000	4,987,000	11,487,000	1,848,000
Finance.....	2,747	80,601,000	14,055,000	18,996,000	1,394,000
Unclassified.....	42	333,000	60,000	114,000	9,000
Province					
Prince Edward Island.....	144	3,041,000	563,000	564,000	104,000
Nova Scotia.....	806	21,760,000	3,934,000	9,885,000	1,756,000
New Brunswick.....	557	19,044,000	3,417,000	8,524,000	1,453,000
Quebec.....	4,791	395,198,000	70,728,000	146,277,000	20,805,000
Ontario.....	7,194	569,567,000	101,742,000	219,307,000	31,848,000
Manitoba.....	1,310	57,310,000	10,312,000	26,755,000	4,798,000
Saskatchewan.....	652	7,973,000	1,430,000	3,597,000	630,000
Alberta.....	1,178	27,452,000	4,942,000	12,054,000	2,035,000
British Columbia.....	3,105	89,914,000	16,019,000	34,889,000	5,192,000

Section 2.—Gasoline Taxes

The provincial gasoline taxes can be termed "direct taxes" only because the consumer knows exactly the amount of tax he is paying when purchasing gasoline. The Dominion tax is assessed against the producer or importer but the retail price was increased to cover the tax. These taxes have been brought together in this Section on account of the large number of Canadian motorists who are directly affected, while the non-motoring portion of the population is affected by the effect of higher gasoline taxes on delivery costs and bus transportation.