

## 5.—Individual Income Tax Estimates, Taxation Year 1946—concluded

Income Class	Taxpayers	Total Income	Total Tax	Average Tax
	No.	\$'000	\$'000	\$
\$10,000 to \$15,000.....	10,305	118,509	42,249	4,100
\$15,000 to \$20,000.....	3,535	60,715	24,839	7,040
\$20,000 to \$25,000.....	1,650	36,631	16,324	9,893
\$10,000 to \$25,000.....	15,490	215,855	83,462	5,388
\$25,000 to \$50,000.....	1,900	62,700	32,073	16,880
\$50,000 to \$100,000.....	475	30,875	18,232	38,380
\$100,000 or over.....	109	—	15,514	142,330
\$25,000 or over.....	2,484	93,575	65,819	26,497
<b>Grand Totals.....</b>	<b>2,545,809</b>	<b>4,947,490</b>	<b>624,423<sup>1</sup></b>	<b>245</b>

<sup>1</sup> In addition to this amount, it is estimated that \$37,163,000 will be collected through recovery of Family Allowance payments.

## 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. Provincial figures contain an unavoidable bias in favour of 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 1945

Item	Com- panies 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—					
Full tabulated—established.....	18,734	1,124,345,000	200,304,000	437,280,000	65,102,000
Full tabulated—newly incorporated...	1,331	10,003,000	1,802,000	2,336,000	69,000
Not fully tabulated—established.....	796	59,898,000	10,084,000	20,790,000	2,301,000
Not fully tabulated—newly incor- porated.....	30	177,000	32,000	37,000	—
Not fully tabulated—filing interim returns.....	60	1,480,000	266,000	336,000	10,000
Total Active Taxable Companies....	20,951	1,195,903,000	212,488,000	460,779,000	67,482,000
Inactive taxable companies.....	380	90,000	16,000	12,000	—
Exempt companies.....	1,396	3,000	9,000	—	—
<b>Grand Total—Taxable and Exempt</b>	<b>22,727</b>	<b>1,195,996,000</b>	<b>212,513,000</b>	<b>460,791,000</b>	<b>67,482,000</b>