

4.—Individual Income Tax Statistics, Taxation Year 1946—concluded

Income Class	Taxpayers	Total Income	Total Tax	Average Tax
	No.	\$'000	\$'000	\$
\$3,000 to \$3,500.....	79,660	256,481	38,063	478
\$3,500 to \$4,000.....	44,620	166,206	27,531	617
\$4,000 to \$4,500.....	27,520	116,175	21,047	765
\$4,500 to \$5,000.....	18,520	87,584	17,335	936
\$3,000 to \$5,000.....	170,320	626,446	103,976	611
\$5,000 to \$6,000.....	24,330	132,368	28,358	1,166
\$6,000 to \$7,000.....	14,490	93,325	22,233	1,534
\$7,000 to \$8,000.....	9,970	74,579	19,168	1,923
\$8,000 to \$9,000.....	5,960	50,366	13,538	2,272
\$9,000 to \$10,000.....	5,210	49,317	14,223	2,730
\$5,000 to \$10,000.....	59,960	399,955	97,520	1,626
\$10,000 to \$15,000.....	11,970	143,146	47,347	3,956
\$15,000 to \$20,000.....	4,040	69,086	27,230	6,740
\$20,000 to \$25,000.....	1,970	43,857	18,891	9,589
\$10,000 to \$25,000.....	17,980	256,089	93,468	5,198
\$25,000 to \$50,000.....	1,942	64,678	31,954	16,454
\$50,000 to \$100,000.....	449	29,889	16,983	37,824
\$100,000 or over.....	91	14,837	9,619	106,759
\$25,000 or over.....	2,482	109,404	58,556	23,592
Grand Totals.....	2,353,122	4,810,396	647,711	275

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 one or other of these two provinces.

5.—Summary Statistics for Corporations Reporting a Profit, Taxation Year 1946

Item	Com- panies Reporting	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Re- fundable Portion
	No.	\$'000	\$'000	\$'000	\$'000
Companies Taxable under the Income War Tax Act					
Active Companies—					
Fully tabulated—established.....	19,966	1,280,607	227,068	391,048	16,881
Fully tabulated—newly incorpor- ated.....	2,148	26,085	4,697	5,714	24
Not fully tabulated—established..	899	78,678	13,116	24,123	924
Not fully tabulated—newly incor- porated.....	73	646	116	148	—
Not fully tabulated—filing interim returns.....	80	1,286	232	332	3
Total Active Taxable Companies..	23,166	1,387,302	245,229	421,365	17,832
Inactive taxable companies.....	397	95	17	13	—
Exempt companies.....	1,419	1	11	—	—
Grand Total—Taxable and Exempt	24,982	1,387,398	245,257	421,378	17,832