

## 3.—Individual Income-Tax Statistics, Taxation Year, 1947—concluded

Income Class	Taxpayers	Total Income Declared	Total Tax Declared	Average Tax
	No.	\$'000	\$'000	\$
\$3,000 to \$3,500.....	121,940	397,233	42,167	346
\$3,500 to \$4,000.....	64,460	243,172	29,684	461
\$4,000 to \$4,500.....	38,750	165,797	22,564	582
\$4,500 to \$5,000.....	24,650	117,781	17,497	710
\$3,000 but not including \$5,000.....	249,800	923,983	111,912	448
\$5,000 to \$6,000.....	30,200	165,183	26,728	885
\$6,000 to \$7,000.....	18,480	119,988	21,408	1,158
\$7,000 to \$8,000.....	12,360	92,975	18,095	1,464
\$8,000 to \$9,000.....	8,750	74,512	15,395	1,759
\$9,000 to \$10,000.....	6,400	60,892	13,376	2,090
\$5,000 but not including \$10,000.....	76,190	513,550	95,002	1,247
\$10,000 to \$15,000.....	16,240	195,433	49,503	3,048
\$15,000 to \$20,000.....	5,800	99,498	30,656	5,286
\$20,000 to \$25,000.....	2,527	56,239	19,826	7,846
\$10,000 but not including \$25,000.....	24,567	351,170	99,985	4,070
\$25,000 to \$50,000.....	2,772	92,504	38,626	13,934
\$50,000 to \$100,000.....	648	42,961	21,742	33,552
\$100,000 or over.....	139	22,468	13,942	100,302
\$25,000 or over.....	3,559	157,933	74,310	20,879
<b>Grand Totals.....</b>	<b>2,366,456</b>	<b>5,580,958</b>	<b>622,327</b>	<b>263</b>

## Subsection 3.—Corporation Income-Tax Statistics

In the following tables, corporation statistics are presented on a taxation-year basis prior to assessment. The data have 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.

## 4.—Summary Statistics for Corporations Reporting a Profit, Taxation Year 1947

Item	Com- panies Reporting	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared
	No.	\$'000	\$'000	\$'000
Active taxable companies—excluding co-operatives..	25,059	1,771,486	484,284	166,603
Inactive companies.....	419	164	26	2
Co-operatives.....	1,794	4,904	1,148	135
Totals, Taxable Companies.....	27,272	1,776,554	485,458	166,740
Personal corporations.....	736	6,135	—	...
Other exempt companies <sup>1</sup> .....	336	2,028	10	...
<b>Grand Totals—Taxable and Exempt.....</b>	<b>28,344</b>	<b>1,784,717</b>	<b>485,468</b>	<b>166,740</b>

<sup>1</sup> Includes resident owned foreign companies paying \$100 filing fee recorded here as tax declared.