

22.—Individual Income-Tax Statistics, 1948—concluded

Income Class	Taxpayers	Total Income Declared	Total Tax Declared	Average Tax
	No.	'000	'000	\$
\$3,000 to \$3,500.....	186,230	607,096	52,793	283
\$3,500 to \$4,000.....	94,440	356,680	35,618	377
\$4,000 to \$4,500.....	53,290	228,481	25,148	472
\$4,500 to \$5,000.....	32,020	153,510	18,236	570
\$3,000 to, but not including, \$5,000..	365,980	1,345,767	131,795	360
\$5,000 to \$6,000.....	38,380	210,497	27,333	712
\$6,000 to \$7,000.....	22,420	145,944	20,856	930
\$7,000 to \$8,000.....	14,970	112,752	17,578	1,174
\$8,000 to \$9,000.....	10,350	87,992	14,957	1,445
\$9,000 to \$10,000.....	7,470	71,071	12,937	1,732
\$5,000 to, but not including, \$10,000..	93,590	628,256	93,661	1,001
\$10,000 to \$15,000.....	18,330	220,562	46,854	2,556
\$15,000 to \$20,000.....	6,680	114,888	30,684	4,593
\$20,000 to \$25,000.....	2,750	61,491	19,370	7,044
\$10,000 to, but not including, \$25,000.	27,760	396,941	96,908	3,491
\$25,000 to \$50,000.....	3,790	124,976	46,937	12,384
\$50,000 or over.....	1,050	79,450	37,985	36,176
\$25,000 or over.....	4,840	204,426	84,922	17,546
Grand Totals.....	2,689,930	6,760,770	647,712	241

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, caused by the fact that many large companies which operate across Canada file their returns in one or other of these two Provinces.

23.—Summary Statistics for Corporations Reporting a Profit, Taxation Year 1948

Item	Com- panies Reporting	Current Year Profit	Income Tax Declared	Excess Profits Tax Declared
	No.	'000	'000	'000
Active taxable companies—excluding co-operatives....	25,525	1,939,212	566,337	19,867
Inactive companies.....	603	292	71	—
Co-operatives.....	1,779	6,453	1,851	—
Totals, Taxable Companies.....	27,997	1,945,957	568,259	19,867
Personal corporations.....	868	7,119	—	—
Other exempt companies ¹	681	5,901	10	—
Grand Totals—Taxable and Exempt.....	29,546	1,958,977	568,269	19,867

¹ Includes resident-owned foreign companies paying \$100 filing fee recorded here as tax declared.