

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.

### 21.—Summary Statistics for Corporations Reporting a Profit, Taxation Year 1949<sup>1</sup>

Item	Companies Reporting	Current Year Profit	Income Tax Declared
	No.	\$'000	\$'000
Active taxable companies—excluding co-operatives.....	26,091	1,857,365	570,186
Inactive companies.....	725	314	42
Co-operatives.....	1,754	6,903	1,744
Totals, Taxable Companies.....	28,570	1,864,582	571,972
Personal corporations.....	1,012	15,389	—
Other exempt companies <sup>2</sup> .....	660	5,953	10
<b>Grand Totals—Taxable and Exempt.....</b>	<b>30,242</b>	<b>1,885,924</b>	<b>571,982</b>

<sup>1</sup> Excludes Newfoundland.

<sup>2</sup> Includes foreign business corporations paying \$100 filing fee which is recorded here as tax declared.

### 22.—Distribution of Active Taxable Companies Reporting a Profit, by Income Classes, Industrial Divisions and Provinces, Taxation Year 1949<sup>1</sup>

Income Class, Industrial Division or Province	Companies Reporting	Current Year Profit	Income Tax Declared
	No.	\$'000	\$'000
<b>Income Class</b>			
Under \$1,000.....	3,727	1,619	204
\$ 1,000 to \$ 2,000.....	2,398	3,475	472
\$ 2,000 to \$ 3,000.....	1,799	4,400	635
\$ 3,000 to \$ 4,000.....	1,537	5,318	780
\$ 4,000 to \$ 5,000.....	1,261	5,640	816
\$ 5,000 to \$ 10,000.....	4,461	32,536	4,850
\$ 10,000 to \$ 15,000.....	2,333	28,398	5,133
\$ 15,000 to \$ 20,000.....	1,357	23,427	5,170
\$ 20,000 to \$ 25,000.....	961	21,527	5,258
\$ 25,000 to \$ 50,000.....	2,437	86,806	23,304
\$ 50,000 to \$ 100,000.....	1,533	108,250	31,393
\$ 100,000 to \$ 250,000.....	1,269	196,930	60,440
\$ 250,000 to \$ 500,000.....	479	166,948	52,232
\$ 500,000 to \$1,000,000.....	259	179,181	57,026
\$1,000,000 to \$5,000,000.....	236	465,853	150,645
Over \$5,000,000.....	44	527,057	171,828
<b>Totals.....</b>	<b>26,091</b>	<b>1,857,365</b>	<b>570,186</b>
<b>Industrial Division</b>			
Agriculture, fishing and forestry.....	463	10,467	2,813
Mining.....	444	130,478	41,550
Manufacturing.....	7,134	1,043,202	330,777
Construction.....	1,272	45,717	12,939
Public utilities.....	1,250	118,679	37,423
Wholesale trade.....	4,329	162,078	47,558
Retail trade.....	5,139	169,562	49,383
Service.....	2,760	47,223	12,698
Finance.....	3,295	129,924	35,036
Unclassified.....	5	35	9
<b>Province</b>			
Prince Edward Island.....	163	4,708	930
Nova Scotia.....	979	37,121	11,246
New Brunswick.....	661	22,381	6,642
Quebec.....	6,950	557,884	172,445
Ontario.....	9,243	891,991	275,759
Manitoba.....	1,611	83,679	25,470
Saskatchewan.....	773	17,441	4,868
Alberta.....	1,723	63,423	18,506
British Columbia.....	3,988	178,737	54,320

<sup>1</sup> Excludes Newfoundland.