

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 because many large companies operating across Canada file their returns in one or other of these two Provinces.

21.—Summary Statistics for Corporations Reporting a Profit, Taxation Year 1950

Item	Companies Reporting	Current Year Profit	Income Tax Declared
	No.	\$'000	\$'000
Active taxable companies—excluding co-operatives.....	28,723	2,352,090	758,147
Inactive companies.....	716	382	48
Co-operatives.....	1,800	6,593	1,469
Totals, Taxable Companies.....	31,239	2,359,065	759,664
Personal corporations.....	1,115	19,208	—
Other exempt companies ¹	2,274	27,587	11
Grand Totals—Taxable and Exempt.....	34,628	2,405,860	759,675

¹ 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 Class, Industry and Province, Taxation Years, 1950 and 1951

Income Class, Industrial Division and Province	1950			1951		
	Companies Reporting	Current Year Profit	Income Tax Declared	Companies Reporting	Current Year Profit	Income Tax Declared
	No.	\$'000	\$'000	No.	\$'000	\$'000
Income Class						
Under \$1,000.....	3,931	1,646	166	4,404	1,848	226
\$ 1,000 to \$ 2,000.....	2,570	3,716	430	2,810	4,060	570
\$ 2,000 to \$ 3,000.....	1,938	4,757	566	2,166	5,324	792
\$ 3,000 to \$ 4,000.....	1,584	5,501	675	1,661	5,745	866
\$ 4,000 to \$ 5,000.....	1,386	6,211	780	1,420	6,334	939
\$ 5,000 to \$ 10,000.....	5,118	38,121	4,828	5,726	43,375	6,838
\$ 10,000 to \$ 15,000.....	2,569	31,250	5,032	2,877	34,704	6,985
\$ 15,000 to \$ 20,000.....	1,496	25,902	5,468	1,483	25,705	6,865
\$ 20,000 to \$ 25,000.....	1,064	23,800	5,691	1,047	23,350	7,076
\$ 25,000 to \$ 50,000.....	2,644	93,091	25,253	2,680	94,531	32,359
\$ 50,000 to \$ 100,000.....	1,751	124,216	37,654	1,808	126,819	48,237
\$ 100,000 to \$ 250,000.....	1,436	225,098	72,193	1,553	245,844	98,989
\$ 250,000 to \$ 500,000.....	572	199,101	65,850	643	224,664	94,378
\$ 500,000 to \$1,000,000.....	339	231,485	77,317	329	227,061	96,187
\$1,000,000 to \$5,000,000.....	263	547,216	185,467	302	625,906	271,314
Over \$5,000,000.....	62	790,979	270,777	83	1,091,068	488,972
Totals.....	28,723	2,352,090	758,147	30,992	2,786,338	1,161,643
Industrial Division						
Agriculture, fishing and forestry.....	529	18,627	5,406	613	21,580	8,075
Mining.....	409	187,776	56,160	425	208,653	91,792
Manufacturing.....	7,817	1,345,551	446,892	8,113	1,594,402	686,449
Construction.....	1,467	64,956	16,185	1,652	53,051	19,306
Public utilities.....	1,380	168,174	55,101	1,581	237,196	102,145
Wholesale trade.....	6,065	213,132	65,470	5,594	268,288	107,008
Retail trade.....	6,510	184,208	55,691	5,931	181,140	66,089
Service.....	2,956	47,537	12,895	3,162	52,575	18,432
Finance.....	3,677	152,014	44,321	3,889	169,229	62,286
Unclassified.....	13	115	26	32	224	61
Province						
Newfoundland.....	275	17,400	5,578	345	29,881	12,453
Prince Edward Island.....	173	5,013	1,009	153	3,018	747
Nova Scotia.....	1,056	40,159	12,606	1,117	46,923	19,378
New Brunswick.....	688	29,909	9,363	743	43,213	17,843
Quebec.....	7,541	717,413	231,975	8,189	889,294	374,588
Ontario.....	10,174	1,112,377	362,515	10,790	1,258,420	527,602
Manitoba.....	1,661	89,763	28,541	1,729	101,181	41,268
Saskatchewan.....	768	16,605	4,698	855	16,488	5,786
Alberta.....	1,854	76,500	23,264	2,085	87,093	33,524
British Columbia.....	4,533	246,051	78,588	4,986	310,827	128,454