

Table and Rates of Tax

If TAXABLE INCOME is \$3000 or less you may use the TAX TABLE

TAX TABLE

TAXABLE INCOME OVER NOT OVER	TAX \$						
0 - 10	1	600 - 610	91	1200 - 1210	185	1800 - 1810	287
10 - 20	2	610 - 620	92	1210 - 1220	187	1810 - 1820	289
20 - 30	4	620 - 630	94	1220 - 1230	188	1820 - 1830	290
30 - 40	5	630 - 640	95	1230 - 1240	190	1830 - 1840	292
40 - 50	7	640 - 650	97	1240 - 1250	192	1840 - 1850	294
50 - 60	8	650 - 660	98	1250 - 1260	193	1850 - 1860	295
60 - 70	10	660 - 670	100	1260 - 1270	195	1860 - 1870	297
70 - 80	11	670 - 680	101	1270 - 1280	197	1870 - 1880	299
80 - 90	13	680 - 690	103	1280 - 1290	198	1880 - 1890	300
90 - 100	14	690 - 700	104	1290 - 1300	200	1890 - 1900	302
100 - 110	16	700 - 710	106	1300 - 1310	202	1900 - 1910	304
110 - 120	17	710 - 720	107	1310 - 1320	204	1910 - 1920	306
120 - 130	19	720 - 730	109	1320 - 1330	205	1920 - 1930	307
130 - 140	20	730 - 740	110	1330 - 1340	207	1930 - 1940	309
140 - 150	22	740 - 750	112	1340 - 1350	209	1940 - 1950	311
150 - 160	23	750 - 760	113	1350 - 1360	210	1950 - 1960	312
160 - 170	25	760 - 770	115	1360 - 1370	212	1960 - 1970	314
170 - 180	26	770 - 780	116	1370 - 1380	214	1970 - 1980	316
180 - 190	28	780 - 790	118	1380 - 1390	215	1980 - 1990	317
190 - 200	29	790 - 800	119	1390 - 1400	217	1990 - 2000	319
200 - 210	31	800 - 810	121	1400 - 1410	219	2000 - 2010	321
210 - 220	32	810 - 820	122	1410 - 1420	221	2010 - 2020	323
220 - 230	34	820 - 830	124	1420 - 1430	222	2020 - 2030	325
230 - 240	35	830 - 840	125	1430 - 1440	224	2030 - 2040	327
240 - 250	37	840 - 850	127	1440 - 1450	226	2040 - 2050	329
250 - 260	38	850 - 860	128	1450 - 1460	227	2050 - 2060	330
260 - 270	40	860 - 870	130	1460 - 1470	229	2060 - 2070	332
270 - 280	41	870 - 880	131	1470 - 1480	231	2070 - 2080	334
280 - 290	43	880 - 890	133	1480 - 1490	232	2080 - 2090	336
290 - 300	44	890 - 900	134	1490 - 1500	234	2090 - 2100	338
300 - 310	46	900 - 910	136	1500 - 1510	236	2100 - 2110	340
310 - 320	47	910 - 920	137	1510 - 1520	238	2110 - 2120	342
320 - 330	49	920 - 930	139	1520 - 1530	239	2120 - 2130	344
330 - 340	50	930 - 940	140	1530 - 1540	241	2130 - 2140	346
340 - 350	52	940 - 950	142	1540 - 1550	243	2140 - 2150	348
350 - 360	53	950 - 960	143	1550 - 1560	244	2150 - 2160	349
360 - 370	55	960 - 970	145	1560 - 1570	246	2160 - 2170	351
370 - 380	56	970 - 980	146	1570 - 1580	248	2170 - 2180	353
380 - 390	58	980 - 990	148	1580 - 1590	249	2180 - 2190	355
390 - 400	59	990 - 1000	149	1590 - 1600	251	2190 - 2200	357
400 - 410	61	1000 - 1010	151	1600 - 1610	253	2200 - 2210	359
410 - 420	62	1010 - 1020	153	1610 - 1620	255	2210 - 2220	361
420 - 430	64	1020 - 1030	154	1620 - 1630	256	2220 - 2230	363
430 - 440	65	1030 - 1040	156	1630 - 1640	258	2230 - 2240	365
440 - 450	67	1040 - 1050	158	1640 - 1650	260	2240 - 2250	367
450 - 460	68	1050 - 1060	159	1650 - 1660	261	2250 - 2260	368
460 - 470	70	1060 - 1070	161	1660 - 1670	263	2260 - 2270	370
470 - 480	71	1070 - 1080	163	1670 - 1680	265	2270 - 2280	372
480 - 490	73	1080 - 1090	164	1680 - 1690	266	2280 - 2290	374
490 - 500	74	1090 - 1100	166	1690 - 1700	268	2290 - 2300	376
500 - 510	76	1100 - 1110	168	1700 - 1710	270	2300 - 2310	378
510 - 520	77	1110 - 1120	170	1710 - 1720	272	2310 - 2320	380
520 - 530	79	1120 - 1130	171	1720 - 1730	273	2320 - 2330	382
530 - 540	80	1130 - 1140	173	1730 - 1740	275	2330 - 2340	384
540 - 550	82	1140 - 1150	175	1740 - 1750	277	2340 - 2350	386
550 - 560	83	1150 - 1160	176	1750 - 1760	278	2350 - 2360	387
560 - 570	85	1160 - 1170	178	1760 - 1770	280	2360 - 2370	389
570 - 580	86	1170 - 1180	180	1780 - 1790	282	2370 - 2380	391
580 - 590	88	1180 - 1190	181	1790 - 1800	283	2380 - 2390	393
590 - 600	89	1190 - 1200	183	1800 - 1810	285	2390 - 2400	395

RATES OF TAX

TAXABLE INCOME	TAX	TAXABLE INCOME	TAX
\$1000 or less	15%	\$15000	\$ 4160 plus 45% on next \$10000
\$ 150 plus	17% on next \$1000	25000	8660 plus 50% on next 15000
320 plus	19% on next 2000	40000	16160 plus 55% on next 20000
700 plus	22% on next 2000	60000	27160 plus 60% on next 30000
1140 plus	26% on next 2000	90000	45160 plus 65% on next 35000
1660 plus	30% on next 2000	125000	67910 plus 70% on next 100000
2260 plus	35% on next 2000	225000	137910 plus 75% on next 175000
2960 plus	40% on next 3000	400000	269160 plus 80% on remainder

Taxable Income \$ _____
On the first \$ _____ Tax is \$ _____
On remaining \$ _____ Tax at _____% is \$ _____
Tax \$ _____

Income from United States

Did you receive income from sources within the United States for or on account of:
(Answer "Yes" or "No").

(a) Yourself? _____ (b) Any other person resident in Canada? _____
(c) Any other person not resident in Canada? _____

If (c) is answered "Yes" file Canadian Form UST1 and United States Form 1042 on or before 15th June, 1950. These forms are obtainable at your District Income Tax Office.

T. 1 SHORT
1949

INDIVIDUAL

Income Tax Return

- FOR USE ONLY by individuals whose earned income is derived solely from salary, wages, or pension and whose investment income is not over \$2,400.
- ALL OTHER INDIVIDUALS and those claiming foreign tax credits will use form T.1 General 1949.
- ONE SIGNED COPY with payment of balance of tax payable to be mailed or delivered on or before 30th APRIL, 1950, to the DISTRICT INCOME TAX OFFICE, HAMILTON, ONT.
- LATE filing penalty is 5% of tax unpaid at 30th April, 1950.

1. MY FAMILY OR LAST NAME IS (Print)			
2. MY CHRISTIAN OR FIRST NAMES ARE (Indicate Mr., Mrs. or Miss)			
3. MY PRESENT ADDRESS IS			
(Number, Street, P.O. Box No. or R.R. No.)			
(City, Town or Village, County or Province)			
4. MY OCCUPATION (1949) WAS	Unemployment Insurance No. _____		
5. THE NAME OF MY WIFE (HUSBAND) IS (Christian names in full)			
HER (OR HIS) ADDRESS IS			
6. MY LAST INCOME TAX RETURN WAS FILED FOR THE YEAR 19_____			
AT _____ INCOME TAX OFFICE.			
MY NAME AND ADDRESS ON THAT RETURN WERE: AS ABOVE <input type="checkbox"/>			
OR _____			
7. GIFT TAX—Did you, in 1949, transfer any property, securities or cash of a value in excess of \$1,000 to any person? <input type="checkbox"/> Yes or No _____ If "yes" and the total of such gifts exceeded \$4,000 you must complete and file a Gift Tax Return on or before 30th April, 1950. The form may be obtained from your District Income Tax Office.			

CERTIFICATION

I HEREBY CERTIFY that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

SIGN
HERE

DATE _____ BUSINESS _____ RESIDENCE _____

19 _____

It is a serious offence to make a false Income Tax Return

The material on this form is condensed from The Income Tax Act which contains the terms of the law on which your tax is determined.
Form authorized and prescribed by the Minister of National Revenue.

2 Claim for Personal Exemptions

- If this is wife's return, read "Husband" for "Wife".
- Income of your wife or dependents does not include exempt income. You may not claim a dependent whose income was over \$500 in 1949.

BASIC EXEMPTION FOR EVERYONE—ENTER \$1000 ► \$1000.00

ADDITIONAL EXEMPTIONS IF APPLICABLE:

1. AGE: If you were 65 or over in 1949 — ENTER \$500 ► \$

Year of birth _____

2. MARRIED OR EQUIVALENT EXEMPTION

(Check and claim only one of these five items)

MARRIED ON OR BEFORE 31 DEC. 49 AND

- Supported wife whose income (after marriage) was not over \$250 in 1949. ENTER \$1000
- Supported wife whose income (after marriage) was over \$250 but not over \$1000 in 1949:

Simplified calculation \$ 1 2 5 0

Less: Wife's income _____

ENTER BALANCE

NOTE: If wife's income (after marriage) exceeded \$1000 in 1949 you may not claim married or equivalent exemption.

EQUIVALENT EXEMPTION

- For support of a Wholly Dependent Child—Under age 21 • Mentally or physically infirm (any age). ENTER \$1000
- For support of Other Wholly Dependent Person—Related by blood, marriage or adoption and maintained in your dwelling. ENTER \$1000
- An unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a dwelling and employed therein a full-time servant. ENTER \$1000

State name of servant _____

3. DEPENDENTS EXEMPTIONS

If you have claimed \$1000 on account of a wholly dependent child you MAY NOT claim for that child here unless you supported the child in a dwelling wherein you employed a full-time servant. If you did, state name of servant.

WHOLLY DEPENDENT CHILDREN

Qualified for Family Allowances _____ × \$150 ► \$ _____

Number _____

Not qualified for Family Allowances—Under age 21 • Mentally or physically infirm (any age) _____ × \$400 ► \$ _____

Number _____

OTHER DEPENDENTS

You may claim the amount SPENT in support of the following up to a maximum of \$150 for each dependent qualified for Family Allowances or \$400 if not qualified but you MAY NOT claim here for any dependents claimed above.

Parents or grandparents (including in-laws) mentally or physically infirm. ► \$ _____

Brothers or sisters (including in-laws)—Under age 21 • Mentally or physically infirm (any age). ► \$ _____

TOTAL PERSONAL EXEMPTIONS—ENTER on PAGE 3 ► \$1000.00

LIST CHILDREN AND OTHER DEPENDENTS CLAIMED EXCEPT WIFE
Attach list if space insufficient

Name	Relationship	Age (1949)	Dependent's	
			Income	Other Support
			\$	\$

IF it is to your advantage, you may, in calculating your personal exemptions, reduce the income of wife to \$1000 or income of dependent to \$500 but you MUST ADD the amount of such reduction to YOUR OWN TAX.

3 Your Income and Deductions

DO NOT INCLUDE THE FOLLOWING EXEMPT INCOME

- Family Allowances • Non-taxable portion of Pension or Annuity Income
- Unemployment Insurance Benefits • Workmen's Compensation payments
- War Disability Pensions • War Service Gratuities • Re-establishment Credits and Educational, Vocational and Technical Training Benefits received by discharged members of the Armed Forces or their dependents.

SALARIES, WAGES, Pension, Bonus, Subsistence Allowance

(Before Income Tax or Pension Deductions)

State Employer's Name _____

(Attach T4 slip) \$ 2694.25

(Attach T4 slip) \$

(Attach T4 slip) \$

Value of free board and living accommodation - - - \$

Tips and gratuities - - - - \$

Total Period Employed 52 weeks

INVESTMENT INCOME—Attach your information slips and details of any deductions made to arrive at net amounts shown.

Interest - - - - - Net \$

Dividends from taxable Canadian corporations - - - Net \$

Other dividends - - - - - Net \$

Rents - - - - - Net \$

Other income (Specify) _____ Net \$

TOTAL \$

DEDUCTIONS—(Not Claimed under Investment Income)

Approved pension plan contributions - - - \$

Other (Specify) _____ \$

\$

NET INCOME ► \$ 2694.25

DEDUCT

Personal Exemptions - - - - - \$ 1000.00

Charitable Donations—Attach receipts (Maximum 10% of Net Income) \$ 7.20

Medical Expenses (see footnote)

Total of attached receipts \$

Less: 4% of Net Income \$

Amount Deductible

Not to exceed maximum allowable \$ 1007.20 \$ 1007.20

TAXABLE INCOME ► \$ 1687.05

Calculation of Income Tax

TAX on TAXABLE INCOME (See page 4) \$ 266

LESS: 10% of NET dividends from taxable Canadian corporations, not to exceed TAX \$

TAX PAYABLE \$ 266

LESS:

Tax deducted at source - \$ 270.50

Tax paid by instalments - \$ \$

BALANCE OF TAX PAYABLE - - \$

PAYMENT HEREWITH

BALANCE UNPAID

REFUND CLAIMED

\$ \$ \$ OR \$ 4.50

Medical Expenses

YOU MAY NOT DEDUCT YOUR TOTAL MEDICAL EXPENSES. The amount deductible is only that portion of the expenses over 4% of your Net Income and may not exceed:

Single \$750 Married \$1,000. Dependents \$250 each (\$1,000 maximum)

ALL EXPENSES MUST BE:

INCURRED on behalf of yourself, your wife, or dependents in any twelve month period ending in 1949 and not claimed on a previous income tax return, and PAID during the same period to a licensed medical practitioner, dentist, nurse or hospital by you, or by Insurance or Hospitalization Associations on your behalf, and PROVED by signed and dated receipts.

PAYMENTS TO DRUGGISTS AND PHARMACISTS ARE NOT ALLOWED.

ARTIFICIAL AIDS: You may claim the cost of an artificial limb, a spinal brace, a brace for a limb, a hearing aid or a wheel chair for yourself, your wife or dependents.

ATTENDANTS AND BLINDNESS: There are special allowances for those who require full-time attendants and for the blind. Enquire at your District Income Tax Office.