

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

TAX TABLE

TAXABLE INCOME	TAX	TAXABLE INCOME	TAX	TAXABLE INCOME	TAX	TAXABLE INCOME	TAX	TAXABLE INCOME	TAX
OVER	NOT OVER	OVER	NOT OVER	OVER	NOT OVER	OVER	NOT OVER	OVER	NOT OVER
0 - 10	1	600 - 610	91	1200 - 1210	185	1800 - 1810	287	2400 - 2410	397
10 - 20	2	610 - 620	92	1210 - 1220	187	1810 - 1820	289	2410 - 2420	399
20 - 30	3	620 - 630	94	1220 - 1230	188	1820 - 1830	290	2420 - 2430	401
30 - 40	4	630 - 640	95	1230 - 1240	190	1830 - 1840	292	2430 - 2440	403
40 - 50	5	640 - 650	97	1240 - 1250	192	1840 - 1850	294	2440 - 2450	405
50 - 60	6	650 - 660	98	1250 - 1260	193	1850 - 1860	295	2450 - 2460	406
60 - 70	7	660 - 670	100	1260 - 1270	195	1860 - 1870	297	2460 - 2470	408
70 - 80	8	670 - 680	101	1270 - 1280	197	1870 - 1880	299	2470 - 2480	410
80 - 90	9	680 - 690	103	1280 - 1290	198	1880 - 1890	300	2480 - 2490	412
90 - 100	10	690 - 700	104	1290 - 1300	200	1890 - 1900	302	2490 - 2500	414
100 - 110	11	700 - 710	106	1300 - 1310	202	1900 - 1910	304	2500 - 2510	416
110 - 120	12	710 - 720	107	1310 - 1320	204	1910 - 1920	306	2510 - 2520	418
120 - 130	13	720 - 730	109	1320 - 1330	205	1920 - 1930	307	2520 - 2530	420
130 - 140	14	730 - 740	110	1330 - 1340	207	1930 - 1940	309	2530 - 2540	422
140 - 150	15	740 - 750	112	1340 - 1350	209	1940 - 1950	311	2540 - 2550	424
150 - 160	16	750 - 760	113	1350 - 1360	210	1950 - 1960	312	2550 - 2560	425
160 - 170	17	760 - 770	115	1360 - 1370	212	1960 - 1970	314	2560 - 2570	427
170 - 180	18	770 - 780	116	1370 - 1380	214	1970 - 1980	316	2570 - 2580	429
180 - 190	19	780 - 790	118	1380 - 1390	215	1980 - 1990	317	2580 - 2590	431
190 - 200	20	790 - 800	119	1390 - 1400	217	1990 - 2000	319	2590 - 2600	433
200 - 210	21	800 - 810	121	1400 - 1410	219	2000 - 2010	321	2600 - 2610	435
210 - 220	22	810 - 820	122	1410 - 1420	221	2010 - 2020	323	2610 - 2620	437
220 - 230	23	820 - 830	124	1420 - 1430	222	2020 - 2030	325	2620 - 2630	439
230 - 240	24	830 - 840	125	1430 - 1440	224	2030 - 2040	327	2630 - 2640	441
240 - 250	25	840 - 850	127	1440 - 1450	226	2040 - 2050	329	2640 - 2650	443
250 - 260	26	850 - 860	128	1450 - 1460	227	2050 - 2060	330	2650 - 2660	444
260 - 270	27	860 - 870	130	1460 - 1470	229	2060 - 2070	332	2660 - 2670	446
270 - 280	28	870 - 880	131	1470 - 1480	231	2070 - 2080	334	2670 - 2680	448
280 - 290	29	880 - 890	133	1480 - 1490	232	2080 - 2090	336	2680 - 2690	450
290 - 300	30	890 - 900	134	1490 - 1500	234	2090 - 2100	338	2690 - 2700	452
300 - 310	31	900 - 910	136	1500 - 1510	236	2100 - 2110	340	2700 - 2710	454
310 - 320	32	910 - 920	137	1510 - 1520	238	2110 - 2120	342	2710 - 2720	456
320 - 330	33	920 - 930	139	1520 - 1530	239	2120 - 2130	344	2720 - 2730	458
330 - 340	34	930 - 940	140	1530 - 1540	241	2130 - 2140	346	2730 - 2740	460
340 - 350	35	940 - 950	142	1540 - 1550	243	2140 - 2150	348	2740 - 2750	462
350 - 360	36	950 - 960	143	1550 - 1560	244	2150 - 2160	349	2750 - 2760	463
360 - 370	37	960 - 970	145	1560 - 1570	246	2160 - 2170	351	2760 - 2770	465
370 - 380	38	970 - 980	146	1570 - 1580	248	2170 - 2180	353	2770 - 2780	467
380 - 390	39	980 - 990	148	1580 - 1590	249	2180 - 2190	355	2780 - 2790	469
390 - 400	40	990 - 1000	149	1590 - 1600	251	2190 - 2200	357	2790 - 2800	471
400 - 410	41	1000 - 1010	151	1600 - 1610	253	2200 - 2210	359	2800 - 2810	473
410 - 420	42	1010 - 1020	153	1610 - 1620	255	2210 - 2220	361	2810 - 2820	475
420 - 430	43	1020 - 1030	154	1620 - 1630	256	2220 - 2230	363	2820 - 2830	477
430 - 440	44	1030 - 1040	156	1630 - 1640	258	2230 - 2240	365	2830 - 2840	479
440 - 450	45	1040 - 1050	158	1640 - 1650	260	2240 - 2250	367	2840 - 2850	481
450 - 460	46	1050 - 1060	159	1650 - 1660	261	2250 - 2260	368	2850 - 2860	482
460 - 470	47	1060 - 1070	161	1660 - 1670	263	2260 - 2270	370	2860 - 2870	484
470 - 480	48	1070 - 1080	163	1670 - 1680	265	2270 - 2280	372	2870 - 2880	486
480 - 490	49	1080 - 1090	164	1680 - 1690	266	2280 - 2290	374	2880 - 2890	488
490 - 500	50	1090 - 1100	166	1690 - 1700	268	2290 - 2300	376	2890 - 2900	490
500 - 510	51	1100 - 1110	168	1700 - 1710	270	2300 - 2310	378	2900 - 2910	492
510 - 520	52	1110 - 1120	170	1710 - 1720	272	2310 - 2320	380	2910 - 2920	494
520 - 530	53	1120 - 1130	171	1720 - 1730	273	2320 - 2330	382	2920 - 2930	496
530 - 540	54	1130 - 1140	173	1730 - 1740	275	2330 - 2340	384	2930 - 2940	498
540 - 550	55	1140 - 1150	175	1740 - 1750	277	2340 - 2350	386	2940 - 2950	500
550 - 560	56	1150 - 1160	176	1750 - 1760	278	2350 - 2360	387	2950 - 2960	501
560 - 570	57	1160 - 1170	178	1760 - 1770	280	2360 - 2370	389	2960 - 2970	503
570 - 580	58	1170 - 1180	180	1770 - 1780	282	2370 - 2380	391	2970 - 2980	505
580 - 590	59	1180 - 1190	181	1780 - 1790	283	2380 - 2390	393	2980 - 2990	507
590 - 600	60	1190 - 1200	183	1790 - 1800	285	2390 - 2400	395	2990 - 3000	509

RATES OF TAX

TAXABLE INCOME	TAX	TAXABLE INCOME	TAX
\$1000 or less	15%	\$15000	\$ 4160 plus 45% on next \$10000
1000	\$ 150 plus 17% on next 2000	25000	8660 plus 50% on next 15000
2000	320 plus 19% on next 4000	40000	16160 plus 55% on next 20000
4000	700 plus 22% on next 6000	60000	27160 plus 60% on next 30000
6000	1140 plus 26% on next 8000	90000	45160 plus 65% on next 35000
8000	1660 plus 30% on next 10000	125000	67910 plus 70% on next 100000
10000	2260 plus 35% on next 12000	225000	137910 plus 75% on next 175000
12000	2960 plus 40% on next	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.



CANADA

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? _____ 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
HEREDATE _____ TELEPHONES
Business Residence

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

- Overdue instalments and unpaid taxes bear interest at 6% per annum.
- Do not send cash through the mails. Make payment by cheque or money order payable to the Receiver General of Canada.

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.

Your Income and Deductions

3

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 - \$270.30

Tax paid by instalments - \$ _____

BALANCE OF TAX PAYABLE - - \$ _____

PAYMENT HEREWITH

BALANCE UNPAID

OR REFUND CLAIMED

\$ _____ \$ _____ \$ 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.