

Key No.	Carded by

# DOMINION OF CANADA INCOME TAX

**T.1-SPECIAL 1947**  
(\$3,000 or Under)

Return for the year ended 31st December, 1947  
(Form prescribed and authorized by the Minister of National Revenue)

Date  
rec'd  
by  
Dist.

Prepare in duplicate. ONE copy is to be retained by the taxpayer and ONE copy must be delivered, or mailed, postpaid, on or before 30th April, 1948, to the District Income Tax Office,  
**WINCH BUILDING, 739 HASTINGS ST., W., VANCOUVER, B.C.**

1. Name <u>MR. JISABURO WAKABAYASHI</u>	2. Occupation <u>FARMER</u>
(Family or Surname) <b>PRINT CLEARLY</b> (Christian or given names in full) (Mr., Mrs. or Miss)	
3. Present address <u>% ORD. HOP YARD R.R. NO. 1</u>	<u>KAMLOOPS B.C.</u>
(Number and Street and P.O. Box Number if any)	(City, Town or Municipality) (County) (Province)
4. Address 1946 <u> </u>	5. you last file a return? <u> </u> Where? <u>VANCOUVER</u>
Married Year of Marriage <u>1930</u>	(Location of Tax Office)
6. Widow(er) <u>MARRIED</u> 7. Place of Marriage <u>JAPAN</u>	8. Unemployment Insurance No. <u> </u>
Single (As at 31st Dec. 1947) State any Marital change in 1947 <u> </u>	
9. Name and address of your wife or husband <u>MRS. SHIGE (W) KAKIZOE</u>	(Maiden name of wife if married since filing last return)
(Use Christian or given names in full)	
10. Income of wife (husband) for 1947 \$ <u>1344.88</u> Has she (he) filed a return for 1947? <u>No</u> Where? <u> </u>	(Location of Tax Office)

**11. STATEMENT OF WAGES OR SALARIES**—If more than one employer, you must show separately name, period employed by, and amount received from each. If the space is insufficient attach statement. Wage or salary slips—"T-4 1947"—received from employers should be attached.

NAME AND ADDRESS OF EMPLOYER (State branch or division, if any)	Period Employed in 1947	Gross Wages or Salary (including bonuses, value of board, etc.)	Tax Deducted at Source
<u>HELEN HOLLODAY ORD</u>	<u>12 MONTHS UNEMPLOYED</u>	\$ <u> </u>	\$ <u> </u>
<u>SARDIS, B.C.</u>	<u>12 MOS.</u>	<u>1344.85</u>	<u>18.25</u>
(If space insufficient, attach supplementary statement)	TOTALS	A	B

**12. STATEMENT OF INTEREST, DIVIDENDS AND ROYALTIES**—"T-5 1947" and "609-1947" slips received from payers should be attached.

Nature of Income	From whom Received	Gross Income	SUBTRACT		Net Income
			Depletion Allowance (if any)	Carrying Charges (if any)	
		\$ <u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
(If space insufficient, attach supplementary statement)					

<b>13. INCOME</b>		TOTAL	
A. Gross Wages, Salaries, etc., from Item 11A	\$ <u> </u>	TAXPAYER'S USE	DEPARTMENTAL USE
SUBTRACT Allowable Superannuation or Pension Fund Deduction (If not certain, ask your employer whether deduction is "allowable" type)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
B. Net Income from Professional Fees or Commissions (Attach statement showing in detail Gross Income and Expenses)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
C. Net Income from Rentals (Attach statement showing in detail Gross Income and Expenses)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
D. Income from Interest, Dividends and Royalties from Item 12	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
E. Annuity Income from Item 36(4)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
F. Other Income (Nature of income) (From whom received)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
G. TOTAL INCOME	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
H. Less (i) Charitable Donations (attach receipts) maximum 10% of Item 13G	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
(ii) Gifts to the Crown (see Item 26)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
(iii) Medical Expenses paid (attach receipts)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
Deduct 4% of Item 13G	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
I. TAXABLE INCOME	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
J. Less Total Exemptions (Item 35G)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
K. NET TAXABLE INCOME	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
14. TAX PER SCHEDULE (Item 20)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
15. Less applicable portion of Foreign Taxes paid (see Item 29)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
16. Total Tax Liability	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
17. Less Tax deducted at source (Item 11B)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
18. Tax paid by instalments (if any)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
19. Net Tax Liability	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
ADD PENALTY FOR LATE FILING (5% of Item 19, minimum \$5.00) (see Item 31)	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>
BALANCE PAYABLE	\$ <u> </u>	\$ <u> </u>	\$ <u> </u>

PAYMENT herewith by cheque, money order, etc., payable to Receiver General of Canada \$   Affix postage to communications and stamps to cheques.

I HEREBY CERTIFY that the information given in this Return and in any documents attached is true, correct and complete in every respect.

Phones: Bus.   Date APRIL 9 1948 1948 Res.   SIGNATURE J. Wakabayashi

1946. T.6-1 No.   1947 T.6-1 No.   Date   194. Assessor D.O.   H.O. 1947

## TAX TABLE

20.

Applicable to Net Taxable Income Item 13K

NET TAXABLE INCOME (Item 13K Page 1)		TAX	NET TAXABLE INCOME (Item 13K Page 1)		TAX	NET TAXABLE INCOME (Item 13K Page 1)		TAX	NET TAXABLE INCOME (Item 13K Page 1)		TAX	NET TAXABLE INCOME (Item 13K Page 1)		TAX
Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over		Over	But Not Over	
0	10	\$ 1	450	460	\$ 84	900	910	\$185	1,350	1,360	\$291	1,800	1,810	\$399
10	20	2	460	470	86	910	920	187	1,360	1,370	294	1,810	1,820	402
20	30	3	470	480	88	920	930	189	1,370	1,380	296	1,820	1,830	404
30	40	4	480	490	91	930	940	192	1,380	1,390	299	1,830	1,840	407
40	50	5	490	500	93	940	950	194	1,390	1,400	301	1,840	1,850	409
50	60	6	500	510	95	950	960	196	1,400	1,410	303	1,850	1,860	411
60	70	7	510	520	97	960	970	198	1,410	1,420	306	1,860	1,870	414
70	80	8	520	530	99	970	980	201	1,420	1,430	308	1,870	1,880	416
80	90	14	530	540	102	980	990	203	1,430	1,440	311	1,880	1,890	419
90	100	15	540	550	104	990	1000	205	1,440	1,450	313	1,890	1,900	421
100	110	17	550	560	106	1,000	1,010	207	1,450	1,460	315	1,900	1,910	423
110	120	19	560	570	108	1,010	1,020	210	1,460	1,470	318	1,910	1,920	426
120	130	20	570	580	111	1,020	1,030	212	1,470	1,480	320	1,920	1,930	428
130	140	22	580	590	113	1,030	1,040	215	1,480	1,490	323	1,930	1,940	431
140	150	24	590	600	115	1,040	1,050	217	1,490	1,500	325	1,940	1,950	433
150	160	25	600	610	117	1,050	1,060	219	1,500	1,510	327	1,950	1,960	435
160	170	27	610	620	120	1,060	1,070	222	1,510	1,520	330	1,960	1,970	438
170	180	29	620	630	122	1,070	1,080	224	1,520	1,530	332	1,970	1,980	440
180	190	30	630	640	124	1,080	1,090	227	1,530	1,540	335	1,980	1,990	443
190	200	32	640	650	126	1,090	1,100	229	1,540	1,550	337	1,990	2,000	445
200	210	34	650	660	129	1,100	1,110	231	1,550	1,560	339	2,000	2,010	447
210	220	36	660	670	131	1,110	1,120	234	1,560	1,570	342	2,010	2,020	450
220	230	37	670	680	133	1,120	1,130	236	1,570	1,580	344	2,020	2,030	452
230	240	39	680	690	135	1,130	1,140	239	1,580	1,590	347	2,030	2,040	455
240	250	41	690	700	138	1,140	1,150	241	1,590	1,600	349	2,040	2,050	457
250	260	43	700	710	140	1,150	1,160	243	1,600	1,610	351	2,050	2,060	459
260	270	45	710	720	142	1,160	1,170	246	1,610	1,620	354	2,060	2,070	462
270	280	47	720	730	144	1,170	1,180	248	1,620	1,630	356	2,070	2,080	464
280	290	49	730	740	147	1,180	1,190	251	1,630	1,640	359	2,080	2,090	467
290	300	51	740	750	149	1,190	1,200	253	1,640	1,650	361	2,090	2,100	469
300	310	53	750	760	151	1,200	1,210	255	1,650	1,660	363	2,100	2,110	471
310	320	55	760	770	153	1,210	1,220	258	1,660	1,670	366	2,110	2,120	474
320	330	57	770	780	156	1,220	1,230	260	1,670	1,680	368	2,120	2,130	476
330	340	59	780	790	158	1,230	1,240	263	1,680	1,690	371	2,130	2,140	479
340	350	61	790	800	160	1,240	1,250	265	1,690	1,700	373	2,140	2,150	481
350	360	63	800	810	162	1,250	1,260	267	1,700	1,710	375	2,150	2,160	483
360	370	65	810	820	165	1,260	1,270	270	1,710	1,720	378	2,160	2,170	486
370	380	67	820	830	167	1,270	1,280	272	1,720	1,730	380	2,170	2,180	488
380	390	69	830	840	169	1,280	1,290	275	1,730	1,740	383	2,180	2,190	491
390	400	71	840	850	171	1,290	1,300	277	1,740	1,750	385	2,190	2,200	493
400	410	73	850	860	174	1,300	1,310	279	1,750	1,760	387	2,200	2,210	495
410	420	75	860	870	176	1,310	1,320	282	1,760	1,770	390	2,210	2,220	498
420	430	78	870	880	178	1,320	1,330	284	1,770	1,780	392	2,220	2,230	500
430	440	80	880	890	180	1,330	1,340	287	1,780	1,790	395	2,230	2,240	503
440	450	82	890	900	183	1,340	1,350	289	1,790	1,800	397	2,240	2,250	505

## EXEMPTIONS AND DEDUCTIONS ALLOWED

21. (A) Fifteen hundred dollars in the case of a taxpayer who, during the taxation year, was
- a married person who supported his spouse;
  - a person who had a son or daughter wholly dependent upon him for support, if the son or daughter was, during the taxation year,
    - under eighteen years of age;
    - eighteen years of age or over and dependent by reason of mental or physical infirmity; or
  - under twenty-one years of age and a student at a secondary school, university or other educational institution;
  - an unmarried person or a married person separated from his spouse who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or
  - an unmarried minister or clergyman in charge of a diocese, parish or congregation, who maintained a self-contained domestic establishment and employed therein on full-time, a housekeeper or servant; and
- (B) seven hundred and fifty dollars in the case of each individual not entitled to the aforesaid deduction of fifteen hundred dollars;
22. **Deduction of deduction.**—If during the taxation year a spouse of a married person described by Item 21A,
- has an income of more than two hundred and fifty dollars and not more than seven hundred and fifty dollars, the deduction of fifteen hundred dollars permitted to the married person by Item 21A shall be reduced by the amount by which the income of the spouse is in excess of two hundred and fifty dollars; or
  - has an income of more than seven hundred and fifty dollars the said married person and spouse are each entitled only to the deduction of seven hundred and fifty dollars permitted by Item 21B.
23. **Children or grandchildren.**—For each child or grandchild of the taxpayer who during the taxation year, was wholly dependent upon the taxpayer for support and was
- under eighteen years of age,
  - eighteen years of age or over and dependent by reason of mental or physical infirmity, or
  - under twenty-one years of age and a student at a secondary school, university or other educational institution, one hundred dollars if the child or grandchild was a child qualified for family allowance and three hundred dollars if the child or grandchild was not such a child.
24. **Other persons.**—An amount expended by the taxpayer during the taxation year for the support of a person who was, during the taxation year, dependent on the taxpayer for support and was
- his parent or grandparent and dependent by reason of mental or physical infirmity,
  - his brother or sister
    - under eighteen years of age,
    - eighteen years of age or over and dependent by reason of mental or physical infirmity, or
    - under twenty-one years of age and a student at a secondary school, university, or other educational institution, or
  - his daughter or sister under twenty-one years of age training as a nurse at a public or provincially licensed private hospital, not exceeding one hundred dollars if the person was a child qualified for family allowance and three hundred dollars if he was not such a child.
- NOTE**—Child qualified for family allowance means a child that, in the last month of the taxation year in respect of which the expression is being applied, was qualified or might have been



qualified by registration under **The Family Allowances Act, 1944**, so that an allowance under that Act was or might have been payable in respect of that month or the immediately following month.

Unless the context otherwise requires, words referring to a child of a taxpayer include

- (a) an illegitimate child of the taxpayer;
- (b) a person who is wholly dependent on the taxpayer for support and of whom the taxpayer has, or immediately before such person attained the age of twenty-one years did have, in law or in fact, the custody and control; and
- (c) a daughter-in-law or son-in-law of the taxpayer.

Unless the context otherwise requires,

- (a) "parent" includes father-in-law and mother-in-law;
- (b) "grandparent" includes grandmother-in-law and grandfather-in-law;
- (c) "brother" includes brother-in-law;
- (d) "sister" includes sister-in-law;
- (e) "son" includes son-in-law and an illegitimate son; and
- (f) "daughter" includes daughter-in-law and an illegitimate daughter.

25. **Unusual Medical Expenses.**—A taxpayer may deduct from his income that portion of medical expenses in excess of four per centum of the income of the taxpayer incurred and paid either by the taxpayer or his legal representatives

- (a) within the taxation period,
- (b) within a twelve-month period ending in the taxation period and not included in the calculation of a deduction for medical expenses under this Act for a previous taxation period, or
- (c) in the event of the death of the taxpayer, within a twelve-month period commencing in the taxation period and not included in the calculation of a deduction for medical expenses under this Act for a previous taxation period

if payment is made to a medical practitioner, dentist or nurse qualified to practise under the laws of the place where the expenses are incurred or a public or licensed private hospital in respect of a birth in the family of, illness of or operation upon the taxpayer or his spouse or any dependent in respect of whom he may make a deduction under Item 32 and 33 including the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent, who was throughout the whole of the taxation period necessarily confined by reason of illness, injury or affliction to a bed or wheelchair and including also the salary or wages paid to one full-time attendant upon the taxpayer, his spouse or any such dependent who was totally blind at any time in the taxation period and required the services of such an attendant; and including an amount expended on an artificial limb, a spinal brace, a brace for a limb or an aid to hearing for the taxpayer, his spouse or any such dependent: Provided that the deduction shall not exceed the aggregate of

- (d) six hundred dollars in the case of a single person, or nine hundred dollars in the case of a married person or person given an equivalent status in respect of rates of tax under this Act (but a husband and wife are entitled to only one such deduction of nine hundred dollars between them); and
- (e) one hundred and fifty dollars for each dependent in respect of whom he may make a deduction under Items 32 and 33 but not exceeding six hundred dollars in respect of such dependents; and

Provided further that payment of the said medical expenses is proven by receipts filed with the District Income Tax Office;

A taxpayer who was totally blind at any time in the taxation year may deduct from his income for the taxation year the sum of four hundred and eighty dollars, in place of including in a calculation under the above the salary or wages paid to a full-time attendant upon the taxpayer if the attendant was employed by reason of the taxpayer's blindness.

26. **Gifts to the Crown.**—The income of an individual in a taxation period may, at the option of the taxpayer, be deemed to be reduced by the amount of a gift made in money to His Majesty in right of Canada in the last eight months of the taxation period or the first four months of the next taxation period but, where income is reduced by the amount of a gift under this subsection, no amount shall be deducted from income under Item 13H (i) in respect of that gift.

#### 27. **Exempt Income**

- (1) Workmen's compensation payments in respect of any injury, disability or death.
- (2) War Service 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.
- (3) Unemployment insurance and sickness and accident insurance benefits.

- (4) The service pay and allowances, except service pay and allowances paid at rates designated by the Minister as new permanent force rates of pay, of members of the Canadian Naval, Military and Air Forces while in the Canadian Active Service Forces and overseas on the strength of an Overseas Unit outside of the Western Hemisphere.

28. **Deceased Taxpayers.**—A return must be filed by the legal representatives of a deceased person within six months from the day of the death of the deceased.

In determining the taxable income of deceased persons, interest, rents, royalties, annuities and other income payable periodically shall be deemed to have accrued by equal daily increment during and within the period for or in respect of which such income arose and shall be apportionable in respect of the period of time accordingly and that portion accrued to the date of death shall be taxed as income of the deceased.

#### 29. **Allowance for Foreign Taxes Paid**

An individual may deduct from Item 14, on account of Income Tax paid to a country other than Canada, the lesser amount of:—

- (a) the tax paid on income taxed in the other country or
- (b) the amount determined by application of the effective Canadian rate of tax to the income taxed in the other country.

Example:—

Canadian Income .....	\$1,000.00
Income from other country .....	2,000.00
<b>Taxable income, Item 13I .....</b>	<b>3,000.00</b>
Total exemptions, Item 13J .....	1,500.00
<b>Net taxable income, Item 13K .....</b>	<b>1,500.00</b>
Tax, Item 14 .....	\$ 325.00
effective rate based on taxable income =	10.835%
10.835% of \$2,000.00 (income from other country) =	\$ 216.70
Tax actually paid other country .....	230.00
therefore allowance for foreign tax paid (Item 15) would be	\$216.70.

A taxpayer who

- (a) not being previously resident or ordinarily resident in Canada during a taxation year becomes resident or ordinarily resident in Canada during the said taxation year, or
  - (b) being resident or ordinarily resident in Canada during a taxation year, ceases to be resident or ordinarily resident in Canada during the said taxation year
- so that he neither resided nor was ordinarily resident in Canada during the whole of the taxation year, may deduct from the tax otherwise payable by him a portion of the said tax that bears the same relation to the whole tax as the period in the taxation year during which he neither resided nor was ordinarily resident in Canada bears to the whole taxation year.

#### 30. **Methods of Payment**

Taxpayers, whose income is derived;

- (a) from carrying on a business or profession,
  - (b) from investments, or
  - (c) by more than 25% from sources other than salary or wages,
- are required to pay each year's tax by quarterly instalments during such year.

Taxpayers are required to estimate their tax and after deducting;

- (1) the amount of tax deducted at source during 1947 Item 11B—and/or
- (2) the quarterly instalments of 31st March, 30th June, 30th September and 31st December 1947—Item 18,

the balance is payable on or before 30th April, 1948.

Instalment Remittance Forms T.7-B Individuals may be obtained from the District Income Tax Office.

Interest is payable at the rate of 4% on any amount of unpaid taxes from the date(s) of default until one month after the day of the mailing of the notice of assessment after which date an additional 3% interest is payable.

Pay by postal notes, money orders or marked cheques with stamps affixed and attach to face of return. Avoid sending cash in envelopes.

#### 31. **Penalties for**

- (a) Failure to file return by due date, 5% of tax unpaid at that date (minimum \$5).
- (b) Incomplete compilation of this form, 1% of the tax payable (minimum \$25).
- (c) Failure to deduct and remit 15% from interest payable in Canadian funds to non-residents renders you personally liable for the tax.

## CLAIMS FOR EXEMPTIONS AND DEDUCTIONS

32. **CLAIM FOR MARRIED STATUS**—Taxpayers who do not come within (A), (B) or (C) below are taxed as "Single" persons.  
I claim "Married Status" for 1947 as—

- Put X in the one proper square.
- A. ☒ (1) a married man, because my wife was not in receipt of over \$750 from all sources and I supported her in 1947 (other than by payment of alimony or separation allowance).
- ☐ (2) a married woman, because my husband was not in receipt of more than \$750 from all sources and I supported him in 1947 (other than by payment of alimony or separation allowance).
- B. a person (other than a husband or wife referred to in (A) above) not coming within (C) below, because in 1947 I supported (other than by the payment of alimony or separation allowance) my wholly dependent son, daughter, son-in-law or daughter-in-law who was—
- ☒ (1) 18 years of age or under at 31st Dec., 1947;
- ☐ (2) 21 years of age or under at 31st Dec., 1947 and attended an educational institution in 1947;
- ☐ (3) dependent on account of mental or physical infirmity.

ANNIE AIHO

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(Name of dependent)

(Age at 1947 birthday)

(Name and address of educational institution, if (2) above applied)

- C. ☐ an unmarried person, or a married person separated from my spouse, because in 1947 I maintained a "Self-contained Domestic Establishment" and supported therein a wholly dependent relative connected with me by blood relationship, marriage or adoption.
- "Self-contained Domestic Establishment" means a dwelling house, apartment or other similar place of residence containing at least two bedrooms in which residence amongst other things the taxpayer as a general rule sleeps and has his meals prepared and served.

(Address of Self-Contained Domestic Establishment)

(Name of dependent)

(Age at 1947 birthday)

(Married, Single or Widow(er))

(Relationship to taxpayer)

Was the dependent in receipt of any other income?

(Yes or No)

(If yes, state amount and source)

If you maintained a wholly dependent child in your own self-contained domestic establishment wherein you employ a full-time housekeeper or servant then the child may be claimed in Item 32 (C) and in Item 33.

(State Name and Address of housekeeper or servant)

33. **DEPENDENT CHILDREN**: Give full particulars of your wholly dependent (a) sons, daughters (and like in-laws) or grandchildren (See Item 23) and (b) other children who were in 1947 in law or in fact in your custody and control (See Item 24).  
If grandchildren claimed, give name and address of parent.

NAME	ADDRESS	Age at 1947 birthday	Relationship to taxpayer	Married Single or Widow(er)	If over 18 years of age, state whether (a) at school, giving name and address of school, or (b) mentally or physically infirm.
(If space insufficient attach list in same form)					
HIROSHI	WAKABAYASHI	19	SON	S	
TAKEO	WAKABAYASHI	11	DAUGHTER	S	
SUMIO	WAKABAYASHI	8	DAUGHTER	S	

34. **OTHER DEPENDENTS**: Give full particulars of your wholly or partially dependent: (a) brothers, sisters (and like in-laws), (b) parents, grandparents (and like in-laws), (c) daughters, sisters (and like in-laws), training in a public or provincially licensed private hospital. (See Items 23 and 24).

Indicate in the second column whether the dependents claimed herein are wholly or partially dependent by inserting a "W" (for wholly) or "P" (for partially).

NAME	ADDRESS	Wholly or partially dependent	Relationship to taxpayer	Age	Married Single or Widow(er)	If over 18 years of age state reason for claim (See Item 24)	Amount contributed	Total other income of dependent
(1)							\$ c.	\$ c.
(2)								

If another person contributes to the support of the dependents give name, address and amount (1)

(Name and address)

\$ (Amount paid)

(2)

(Name and address)

(Amount paid)

## EXEMPTIONS CLAIMED

35. A. Single \$750.00—Married (or equivalent) \$1500.00 (See Items 21 and 32)	\$ 1,500.	\$
B. Reduction of Married exemption—(See Item 22)		
(i) Income of spouse for 1947 if not over \$750. (if over \$750.00 you are taxed as single)	\$	
(ii) Deduct	\$ 250.00	
C. Net Marital Exemption	\$	\$
<b>DEPENDENTS</b>		
D. Children (number) 3 at \$100.00 each (see Items 23 and 24)	\$ 300.	\$
E. Children (number) at \$300.00 each (see Items 23 and 24)	\$	\$
F. Other dependents (see Item 24 and complete Item 34)	\$	\$
G. TOTAL EXEMPTIONS (carry to Item 13, J.)	\$ 1,800	\$

## 36. ANNUITIES

- (1) Total annuities (whether exempt or otherwise) \$
- (2) Less: Dominion Government or like annuities or portions thereof which are issued exempt under law \$
- (3) and exempt portion of other annuities as per 1945 amendments (See NOTE below) \$
- (4) Annuity income taxable (Item 36(1) less (2) and (3)) \$

**NOTE**—All recipients of annuities must attach a statement from the issuer of the annuity on a form prescribed by the Minister or a signed statement by a qualified person showing all the essential factors required to be considered in determining the amount in Item 36(3). Such statement is to be filed only once with respect to each annuity and not yearly. Annuity income is investment income.

37. Did you receive income from sources within the United States for or on account of (a) yourself? (b) any other person resident in Canada? (c) any other person not resident in Canada? If (c) answered "Yes" then file Canadian Form UST-1 and United States Form 1042 (obtainable in District Income Tax Office) on or before 15th June, 1948.

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