

# 4 Table and Rates of Tax

## CALCULATION OF INCOME TAX:

If your TAXABLE INCOME is \$3000 or less you may use either the TAX TABLE or the RATES OF TAX.  
If your TAXABLE INCOME is over \$3000 use the RATES OF TAX.

### TAX TABLE

TAXABLE INCOME NOT OVER	TAX	TAXABLE INCOME NOT OVER	TAX	TAXABLE INCOME NOT OVER	TAX	TAXABLE INCOME NOT OVER	TAX
0 - 10	1	600 - 610	97	1200 - 1210	211	1800 - 1810	331
10 - 20	1	610 - 620	93	1210 - 1220	213	1810 - 1820	333
20 - 30	2	620 - 630	95	1220 - 1230	215	1820 - 1830	335
30 - 40	3	630 - 640	97	1230 - 1240	217	1830 - 1840	337
40 - 50	4	640 - 650	99	1240 - 1250	219	1840 - 1850	339
50 - 60	5	650 - 660	101	1250 - 1260	221	1850 - 1860	341
60 - 70	6	660 - 670	103	1260 - 1270	223	1860 - 1870	343
70 - 80	7	670 - 680	105	1270 - 1280	225	1870 - 1880	345
80 - 90	8	680 - 690	107	1280 - 1290	227	1880 - 1890	347
90 - 100	9	690 - 700	109	1290 - 1300	229	1890 - 1900	349
100 - 110	11	700 - 710	111	1300 - 1310	231	1900 - 1910	351
110 - 120	12	710 - 720	113	1310 - 1320	233	1910 - 1920	353
120 - 130	13	720 - 730	115	1320 - 1330	235	1920 - 1930	355
130 - 140	14	730 - 740	117	1330 - 1340	237	1930 - 1940	357
140 - 150	15	740 - 750	119	1340 - 1350	239	1940 - 1950	359
150 - 160	16	750 - 760	121	1350 - 1360	241	1950 - 1960	361
160 - 170	17	760 - 770	123	1360 - 1370	243	1960 - 1970	363
170 - 180	18	770 - 780	125	1370 - 1380	245	1970 - 1980	365
180 - 190	19	780 - 790	127	1380 - 1390	247	1980 - 1990	367
190 - 200	21	790 - 800	129	1390 - 1400	249	1990 - 2000	369
200 - 210	23	800 - 810	131	1400 - 1410	251	2000 - 2010	371
210 - 220	24	810 - 820	133	1410 - 1420	253	2010 - 2020	373
220 - 230	25	820 - 830	135	1420 - 1430	255	2020 - 2030	375
230 - 240	27	830 - 840	137	1430 - 1440	257	2030 - 2040	377
240 - 250	28	840 - 850	139	1440 - 1450	259	2040 - 2050	379
250 - 260	30	850 - 860	141	1450 - 1460	261	2050 - 2060	381
260 - 270	31	860 - 870	143	1460 - 1470	263	2060 - 2070	383
270 - 280	32	870 - 880	145	1470 - 1480	265	2070 - 2080	385
280 - 290	34	880 - 890	147	1480 - 1490	267	2080 - 2090	387
290 - 300	35	890 - 900	149	1490 - 1500	269	2090 - 2100	389
300 - 310	37	900 - 910	151	1500 - 1510	271	2100 - 2110	391
310 - 320	38	910 - 920	153	1510 - 1520	273	2110 - 2120	393
320 - 330	40	920 - 930	155	1520 - 1530	275	2120 - 2130	395
330 - 340	42	930 - 940	157	1530 - 1540	277	2130 - 2140	397
340 - 350	43	940 - 950	159	1540 - 1550	279	2140 - 2150	399
350 - 360	45	950 - 960	161	1550 - 1560	281	2150 - 2160	401
360 - 370	46	960 - 970	163	1560 - 1570	283	2160 - 2170	403
370 - 380	48	970 - 980	165	1570 - 1580	285	2170 - 2180	405
380 - 390	50	980 - 990	167	1580 - 1590	287	2180 - 2190	407
390 - 400	51	990 - 1000	169	1590 - 1600	289	2190 - 2200	409
400 - 410	53	1000 - 1010	171	1600 - 1610	291	2200 - 2210	411
410 - 420	55	1010 - 1020	173	1610 - 1620	293	2210 - 2220	413
420 - 430	56	1020 - 1030	175	1620 - 1630	295	2220 - 2230	415
430 - 440	58	1030 - 1040	177	1630 - 1640	297	2230 - 2240	417
440 - 450	60	1040 - 1050	179	1640 - 1650	299	2240 - 2250	419
450 - 460	62	1050 - 1060	181	1650 - 1660	301	2250 - 2260	421
460 - 470	64	1060 - 1070	183	1660 - 1670	303	2260 - 2270	423
470 - 480	65	1070 - 1080	185	1670 - 1680	305	2270 - 2280	425
480 - 490	67	1080 - 1090	187	1680 - 1690	307	2280 - 2290	427
490 - 500	69	1090 - 1100	189	1690 - 1700	309	2290 - 2300	429
500 - 510	71	1100 - 1110	191	1700 - 1710	311	2300 - 2310	431
510 - 520	73	1110 - 1120	193	1710 - 1720	313	2310 - 2320	433
520 - 530	75	1120 - 1130	195	1720 - 1730	315	2320 - 2330	435
530 - 540	77	1130 - 1140	197	1730 - 1740	317	2330 - 2340	437
540 - 550	79	1140 - 1150	199	1740 - 1750	319	2340 - 2350	439
550 - 560	81	1150 - 1160	201	1750 - 1760	321	2350 - 2360	441
560 - 570	83	1160 - 1170	203	1760 - 1770	323	2360 - 2370	443
570 - 580	85	1170 - 1180	205	1770 - 1780	325	2370 - 2380	445
580 - 590	87	1180 - 1190	207	1780 - 1790	327	2380 - 2390	447
590 - 600	89	1190 - 1200	209	1790 - 1800	329	2390 - 2400	449

### RATES OF TAX

TAXABLE INCOME	TAX	TAXABLE INCOME	TAX
\$ 100 or less	10%	\$11500	\$ 3040 plus 40% on next \$2500
100 - 200	12 plus 12% on next 100	14000	4040 plus 45% on next 3000
200 - 300	22 plus 14% on next 100	17000	5390 plus 50% on next 8000
300 - 400	36 plus 16% on next 100	25000	9390 plus 55% on next 25000
400 - 500	52 plus 18% on next 100	50000	23140 plus 60% on next 25000
500 - 600	70 plus 20% on next 3000	75000	38140 plus 65% on next 25000
600 - 670	67 plus 22% on next 1500	100000	54390 plus 70% on next 50000
670 - 5000	100 plus 26% on next 2000	150000	89390 plus 75% on next 100000
5000 - 6500	130 plus 30% on next 2000	250000	164390 plus 80% on remainder
6500 - 8500	190 plus 35% on next 3000		

## Income from United States

Did you receive income from sources within the United States for or on account of

- (a) Yourself..... (b) Any other person resident in Canada.....  
(Yes or No) (Yes or No)
- (c) Any other person not resident in Canada.....  
(Yes or No)

If (c) is answered "Yes" then file Canadian Form U.S.T. 1 and United States Form 1042 on or before 15th June, 1949. These forms are obtainable at your District Income Tax Office.

IF YOU WISH TO CLAIM FOREIGN TAX CREDITS YOU SHOULD USE FORM T.1 GENERAL



T. 1 SHORT FORM  
1948

## INDIVIDUAL

## Income Tax Return

SHORT FORM

FOR USE ONLY BY INDIVIDUALS WHOSE EARNED INCOME IS DERIVED SOLELY FROM SALARY, WAGES OR PENSION AND WHOSE INVESTMENT INCOME IS NOT OVER \$1,800.

All other individuals use Form T.1 General 1948.

- MY FAMILY OR LAST NAME IS (Print)  
WAKABAYASHI
- MY CHRISTIAN OR FIRST NAMES ARE (Indicate Mr., Mrs. or Miss)  
Miss ANNIE AIKO
- MY PRESENT ADDRESS IS  
143 VICTORIA ST. W.  
(Number, Street, P.O. Box No. or R.R. No.)  
1540 LOOPS B.C.  
(City or Town, County or Province)
- MY OCCUPATION (1948) WAS  
CLERK  
UNEMPLOYMENT INSURANCE NUMBER  
A-750-455
- MY EMPLOYERS (1948) WERE (Account for full twelve months)  
LAI SANG  
143 VICTORIA ST. W. 1540 LOOPS
- THE NAME OF MY WIFE (HUSBAND) IS (Christian names in full)  
HER (OR HIS) ADDRESS IS
- MY LAST INCOME TAX RETURN WAS FILED FOR THE YEAR 19\_\_  
AT \_\_\_\_\_ INCOME TAX OFFICE.  
AND MY ADDRESS ON THAT RETURN WAS \_\_\_\_\_

## 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 *Annie Wakabayashi*

DATE: *April 4* 19 *49* TELEPHONES: Business \_\_\_\_\_ Residence \_\_\_\_\_

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

One signed copy with payment of BALANCE OF TAX PAYABLE to be mailed or delivered on or before 30th April, 1949, to District Income Tax Office, VANCOUVER, B.C.

Penalty for failure to file return by due date is 5 per cent of tax unpaid at that date (minimum \$5).

Overdue instalments and unpaid taxes bear interest at 6% per annum. From one month after the date the assessment notice is mailed the rate of interest is 7% per annum.

Do not send cash through the mails. Make payment by postal note, money order or cheque, payable to the Receiver General of Canada.

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



2017-2333.16

## 2 Claim for Personal Exemptions

(If this is wife's return, read "Husband" for "Wife")

BASIC EXEMPTION FOR EVERYONE — ENTER \$750 ▶ \$ 7.50

### ADDITIONAL EXEMPTIONS IF APPLICABLE

1. AGE 65 OR OVER IN 1948 Year of birth.....  
ENTER \$500 ▶ \$ \_\_\_\_\_

### 2. MARRIED OR EQUIVALENT EXEMPTION

#### MARRIED

Married on or before 31 Dec./48, and supported wife other than by alimony or separation allowance and:

A. Income of wife \$250 or less. ENTER \$750 ▶ \$ \_\_\_\_\_

B. Income of wife over \$250 but not over \$750.  
Simplified Calculation: \$1,000

Less income of wife \$ \_\_\_\_\_  
ENTER BALANCE ▶ \$ \_\_\_\_\_

NOTE: If income of wife is more than \$750, you may not claim either Married or Equivalent Exemption. Income of wife must include all exempt income except Family Allowances, Unemployment Insurance and Sickness and Accident Insurance Benefits.

#### EQUIVALENT EXEMPTION

C. For support of a wholly dependent Son or Daughter—  
Under age 18 • Under 21 attending a school or college • Mentally or physically infirm (any age).

ENTER \$750 ▶ \$ \_\_\_\_\_

D. For support of Other Wholly Dependent Person—  
Related by blood, marriage or adoption and maintained in your dwelling. ENTER \$750 ▶ \$ \_\_\_\_\_

E. An unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a dwelling and employed therein a full-time housekeeper or servant. (State name of housekeeper or servant.)

ENTER \$750 ▶ \$ \_\_\_\_\_

YOU  
MAY  
NOT  
CLAIM  
MORE  
THAN  
ONE  
OF  
THESE

### 3. DEPENDENTS EXEMPTIONS

#### WHOLLY DEPENDENT CHILDREN

If you have claimed \$750 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 housekeeper or servant. If you did, state name of housekeeper or servant—

A. Qualified for Family Allowances. .... X \$100 (Number) \$ \_\_\_\_\_

B. Not qualified for Family Allowances—Under age 18 • Under 21 attending a school or college • Mentally or physically infirm (any age).  
..... X \$300 (Number) \$ \_\_\_\_\_

#### OTHER DEPENDENTS

You may claim the amount EXPENDED in support of the following up to a maximum of \$100 for each dependent qualified for Family Allowance or \$300 if not qualified, but you MAY NOT claim here for any dependents already claimed.

C. Brothers or sisters (including in-laws)—Under age 18 • Under 21 attending a school or college • Mentally or physically infirm (any age)..... \$ \_\_\_\_\_

D. Daughters or sisters (including in-laws) under 21 training as a nurse at a public or Provincially licensed private hospital..... \$ \_\_\_\_\_

E. Parents or grandparents (including in-laws) mentally or physically infirm..... \$ \_\_\_\_\_

TOTAL PERSONAL EXEMPTIONS— Enter on Page 3 ▶ \$ \_\_\_\_\_

### LIST CHILDREN AND OTHER DEPENDENTS CLAIMED EXCEPT WIFE

Attach list if space insufficient

Name	Relationship	Age (1948)	Dependent's	
			Income	Other Support
			\$	\$

The income of wife or dependent may be reduced by a Gift to the Crown made during the period 1st May, 1948, to 30th April, 1949.

## Your Income and Deductions 3

DO NOT INCLUDE THE FOLLOWING EXEMPT INCOME—

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

### 1. SALARIES, WAGES, PENSION

Total received in salaries, wages, bonus, pension, subsistence allowance, gratuities or tips (before Income Tax or Pension Deductions)..... \$ 1,060.00  
Add Value of Free Board and Living Accommodation..... \$ \_\_\_\_\_  
TOTAL..... \$ 1,060.00

ATTACH  
1948  
T4 SLIPS

LESS: Approved Pension Plan Deductions, Alimony paid, or other allowable deductions. (Specify) \_\_\_\_\_

### 2. INVESTMENT INCOME

If deductions are made to arrive at amounts shown, attach statement giving full particulars.

A. INTEREST..... \$ \_\_\_\_\_

B. DIVIDENDS..... \$ \_\_\_\_\_

C. RENTS..... \$ \_\_\_\_\_

D. OTHER (Specify)..... \$ \_\_\_\_\_

NET INCOME ▶ \$ \_\_\_\_\_

### DEDUCT:

### 3. MEDICAL EXPENSES (SEE BELOW)

PER ATTACHED RECEIPTS..... \$ \_\_\_\_\_

DEDUCT 4% OF NET INCOME..... \$ \_\_\_\_\_

DEDUCTION — Not to exceed maximum allowable \$ \_\_\_\_\_

### 4. CHARITABLE DONATIONS

(MAXIMUM 10% OF NET INCOME) (ATTACH RECEIPTS)..... \$ \_\_\_\_\_

5. PERSONAL EXEMPTIONS..... \$ 7.50

TAXABLE INCOME ▶ \$ 3.10

## Calculation of Income Tax

A. TAX ON TAXABLE INCOME (See Page 4)..... \$ 38.00

B. LESS: TAX DEDUCTED AT SOURCE..... \$ 31.85

TAX PAID BY INSTALMENTS..... \$ \_\_\_\_\_

C. BALANCE OF TAX PAYABLE..... \$ 6.15

D. PAYMENT HEREWITH..... \$ 6.15

GIFT TAX—Did you, in 1948, 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 Form on or before 30th April, 1949. The Form may be obtained from your District Income Tax Office.

## Medical Expenses

You may claim as deductions certain medical and hospital expenses in excess of 4% of Net Income which were paid by you IF

- A. EXPENSES CLAIMED HAD BEEN PAID TO a medical practitioner, dentist or a nurse licensed to practise or to a public or licensed private hospital on behalf of yourself or your wife or dependents, including payments made on your behalf by Insurance or Hospitalization Associations;
- B. EXPENSES WERE INCURRED AND PAID IN any 12-month period ending in 1948;
- C. RECEIPTS ARE ATTACHED.

### THE DEDUCTION MAY NOT EXCEED

Single Status \$600. Married \$900. Dependents \$152 each (\$600 maximum). EXPENSES ALLOWED ON A PREVIOUS RETURN MAY NOT BE CLAIMED. 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, or a hearing aid for yourself, your wife or dependents.

ATTENDANTS: You may claim the salary or wages paid to one full-time attendant if you or your wife or any dependent was confined to a bed or wheel chair throughout the year because of illness or affliction.

BLINDNESS: There are special allowances for the blind. Refer to your District Income Tax Office.