

Table and Rates of Tax

Your OLD AGE SECURITY TAX is 2% of taxable income, maximum \$60.

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



CANADA

INDIVIDUAL

Income Tax Return

- FOR USE BY INDIVIDUALS, except those claiming foreign tax credits, whose earned income of any amount is solely from salary, wages or pension and whose investment income, if any, is not over \$2,400.
- ALL OTHER INDIVIDUALS will use form T1 General 1953.
- ONE SIGNED RETURN together with payment of balance of tax is to be mailed or delivered not later than 30th APRIL, 1954, to the DISTRICT TAXATION OFFICE, TORONTO, ONT.
- LATE filing penalty is 5% of tax unpaid at 30th April, 1954.

TAX TABLE—Including Old Age Security Tax										
TAXABLE INCOME	Total Tax	TAXABLE INCOME		Total Tax	TAXABLE INCOME		Total Tax	TAXABLE INCOME		Total Tax
		OVER	NOT OVER		OVER	NOT OVER		OVER	NOT OVER	
0 - 10	1	600 - 610	109	1200 - 1210	221	1800 - 1810	341	2400 - 2410	471	
10 - 20	3	610 - 620	111	1210 - 1220	223	1810 - 1820	343	2410 - 2420	473	
20 - 30	5	620 - 630	113	1220 - 1230	225	1820 - 1830	345	2420 - 2430	475	
30 - 40	6	630 - 640	114	1230 - 1240	227	1830 - 1840	347	2430 - 2440	478	
40 - 50	8	640 - 650	116	1240 - 1250	229	1840 - 1850	349	2440 - 2450	480	
50 - 60	10	650 - 660	118	1250 - 1260	231	1850 - 1860	351	2450 - 2460	482	
60 - 70	12	660 - 670	120	1260 - 1270	233	1860 - 1870	353	2460 - 2470	485	
70 - 80	14	670 - 680	122	1270 - 1280	235	1870 - 1880	355	2470 - 2480	487	
80 - 90	15	680 - 690	123	1280 - 1290	237	1880 - 1890	357	2480 - 2490	489	
90 - 100	17	690 - 700	125	1290 - 1300	239	1890 - 1900	359	2490 - 2500	491	
100 - 110	19	700 - 710	127	1300 - 1310	241	1900 - 1910	361	2500 - 2510	494	
110 - 120	21	710 - 720	129	1310 - 1320	243	1910 - 1920	363	2510 - 2520	496	
120 - 130	23	720 - 730	131	1320 - 1330	245	1920 - 1930	365	2520 - 2530	498	
130 - 140	24	730 - 740	132	1330 - 1340	247	1930 - 1940	367	2530 - 2540	500	
140 - 150	26	740 - 750	134	1340 - 1350	249	1940 - 1950	369	2540 - 2550	503	
150 - 160	28	750 - 760	136	1350 - 1360	251	1950 - 1960	371	2550 - 2560	505	
160 - 170	30	760 - 770	138	1360 - 1370	253	1960 - 1970	373	2560 - 2570	507	
170 - 180	32	770 - 780	140	1370 - 1380	255	1970 - 1980	375	2570 - 2580	509	
180 - 190	33	780 - 790	141	1380 - 1390	257	1980 - 1990	377	2580 - 2590	512	
190 - 200	35	790 - 800	143	1390 - 1400	259	1990 - 2000	379	2590 - 2600	514	
200 - 210	37	800 - 810	145	1400 - 1410	261	2000 - 2010	381	2600 - 2610	516	
210 - 220	39	810 - 820	147	1410 - 1420	263	2010 - 2020	383	2610 - 2620	518	
220 - 230	41	820 - 830	149	1420 - 1430	265	2020 - 2030	385	2620 - 2630	521	
230 - 240	42	830 - 840	150	1430 - 1440	267	2030 - 2040	388	2630 - 2640	523	
240 - 250	44	840 - 850	152	1440 - 1450	269	2040 - 2050	390	2640 - 2650	525	
250 - 260	46	850 - 860	154	1450 - 1460	271	2050 - 2060	392	2650 - 2660	527	
260 - 270	48	860 - 870	156	1460 - 1470	273	2060 - 2070	395	2660 - 2670	530	
270 - 280	50	870 - 880	158	1470 - 1480	275	2070 - 2080	397	2670 - 2680	532	
280 - 290	51	880 - 890	159	1480 - 1490	277	2080 - 2090	399	2680 - 2690	534	
290 - 300	53	890 - 900	161	1490 - 1500	279	2090 - 2100	401	2690 - 2700	536	
300 - 310	55	900 - 910	163	1500 - 1510	281	2100 - 2110	404	2700 - 2710	539	
310 - 320	57	910 - 920	165	1510 - 1520	283	2110 - 2120	406	2710 - 2720	541	
320 - 330	59	920 - 930	167	1520 - 1530	285	2120 - 2130	408	2720 - 2730	543	
330 - 340	60	930 - 940	168	1530 - 1540	287	2130 - 2140	410	2730 - 2740	545	
340 - 350	62	940 - 950	170	1540 - 1550	289	2140 - 2150	413	2740 - 2750	548	
350 - 360	64	950 - 960	172	1550 - 1560	291	2150 - 2160	415	2750 - 2760	550	
360 - 370	66	960 - 970	174	1560 - 1570	293	2160 - 2170	417	2760 - 2770	552	
370 - 380	68	970 - 980	176	1570 - 1580	295	2170 - 2180	419	2770 - 2780	554	
380 - 390	69	980 - 990	177	1580 - 1590	297	2180 - 2190	422	2780 - 2790	557	
390 - 400	71	990 - 1000	179	1590 - 1600	299	2190 - 2200	424	2790 - 2800	559	
400 - 410	73	1000 - 1010	181	1600 - 1610	301	2200 - 2210	426	2800 - 2810	561	
410 - 420	75	1010 - 1020	183	1610 - 1620	303	2210 - 2220	428	2810 - 2820	563	
420 - 430	77	1020 - 1030	185	1620 - 1630	305	2220 - 2230	431	2820 - 2830	566	
430 - 440	78	1030 - 1040	187	1630 - 1640	307	2230 - 2240	433	2830 - 2840	568	
440 - 450	80	1040 - 1050	189	1640 - 1650	309	2240 - 2250	435	2840 - 2850	570	
450 - 460	82	1050 - 1060	191	1650 - 1660	311	2250 - 2260	437	2850 - 2860	572	
460 - 470	84	1060 - 1070	193	1660 - 1670	313	2260 - 2270	440	2860 - 2870	575	
470 - 480	86	1070 - 1080	195	1670 - 1680	315	2270 - 2280	442	2870 - 2880	577	
480 - 490	87	1080 - 1090	197	1680 - 1690	317	2280 - 2290	444	2880 - 2890	579	
490 - 500	89	1090 - 1100	199	1690 - 1700	319	2290 - 2300	446	2890 - 2900	581	
500 - 510	91	1100 - 1110	201	1700 - 1710	321	2300 - 2310	449	2900 - 2910	584	
510 - 520	93	1110 - 1120	203	1710 - 1720	323	2310 - 2320	451	2910 - 2920	586	
520 - 530	95	1120 - 1130	205	1720 - 1730	325	2320 - 2330	453	2920 - 2930	588	
530 - 540	96	1130 - 1140	207	1730 - 1740	327	2330 - 2340	455	2930 - 2940	590	
540 - 550	98	1140 - 1150	209	1740 - 1750	329	2340 - 2350	458	2940 - 2950	593	
550 - 560	100	1150 - 1160	211	1750 - 1760	331	2350 - 2360	460	2950 - 2960	595	
560 - 570	102	1160 - 1170	213	1760 - 1770	333	2360 - 2370	462	2960 - 2970	597	
570 - 580	104	1170 - 1180	215	1770 - 1780	335	2370 - 2380	464	2970 - 2980	599	
580 - 590	105	1180 - 1190	217	1780 - 1790	337	2380 - 2390	467	2980 - 2990	602	
590 - 600	107	1190 - 1200	219	1790 - 1800	339	2390 - 2400	469	2990 - 3000	604	

RATES OF TAX—Including Old Age Security Tax

TAXABLE INCOME	TAX	TAXABLE INCOME	TAX
\$1000 or less	18 %	\$40000	\$17265 plus 57.5 % on next \$10000
1000	\$180 plus 20 % on next \$1000	50000	23015 plus 60 % on next 10000
2000	380 plus 22.5 % on next 1000	60000	29015 plus 62.5 % on next 15000
3000†	605 plus 20.5 % on next 1000	75000	38390 plus 65 % on next 15000
4000	810 plus 23.5 % on next 2000	90000	48140 plus 67.5 % on next 10000
6000	1280 plus 28 % on next 2000	100000	54890 plus 70 % on next 25000
8000	1840 plus 32.5 % on next 2000	125000	72390 plus 72.5 % on next 25000
10000	2490 plus 37.5 % on next 2000	150000	90515 plus 75 % on next 75000
12000	3240 plus 42.5 % on next 3000	225000	146765 plus 77.5 % on next 25000
15000	4515 plus 47.5 % on next 10000	250000	166140 plus 80.5 % on next 150000
25000	9265 plus 52.5 % on next 10000	400000	286890 plus 83 % on remainder
35000	14515 plus 55 % on next 5000		

†The maximum Old Age Security tax of \$60 is reached and included from this point.

Taxable Income \$ _____

On the first \$ _____ Tax is \$ _____

On remaining \$ _____ Tax at _____ % is \$ _____

Total Tax \$ _____

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? _____

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

If (c) is answered "Yes" file Canadian form UST1 and United States form 1042 by 15th March 1954. These forms may be obtained at your District Taxation Office.

1. MY FAMILY OR LAST NAME IS (Print)
Mr. FLEMING

2. MY CHRISTIAN OR FIRST NAMES ARE
ALLAN ROBB

3. MY PRESENT ADDRESS IS (Print)
82 ONSLOW GARDENS
(Number, Street, P.O. Box No. or R.R. No.)
LONDON S.W.7 ENGLAND
(City, Town or Village, County or Rural Municipality, Province)

4. THE NAME OF MY WIFE (~~HUSBAND~~) IS (Christian or first names in full)
NANCY BARBARA FLEMING
HER (~~OR HIS~~) ADDRESS IS: AS ABOVE OR _____

5. MY TYPE OF WORK OR POSITION IN 1953 WAS
ADVERTISING ARTIST Unemployment Insurance No. M51980

6. MY LAST INCOME TAX RETURN WAS FILED FOR THE YEAR 1952
AT THE TORONTO ONTARIO TAXATION OFFICE.
MY NAME AND ADDRESS ON THAT RETURN WERE: AS ABOVE
OR 110 MAITLAND STREET APT. 205
TORONTO ONT. CANADA
IF YOU DID NOT FILE A 1952 RETURN, STATE REASON; OR IF YOU DID NOT RESIDE IN CANADA FOR 12 MONTHS IN 1953, GIVE DATE OF ENTRY OR DEPARTURE.

7. GIFT TAX—Did you, in 1953, transfer any property, securities or cash of a value in excess of \$1,000 to any person? NO If "yes" and the total of such gifts exceeded \$4,000 you must complete and file a Gift Tax Return not later than 30th April, 1954. The form may be obtained from your District Taxation Office.

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

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 Allan R. Fleming

TELEPHONES
Business Residence

Date March 10th 1954 WHL 4683 KEN 5910

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

The material on this form is condensed from The Income Tax Act and Regulations which contain 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

BASIC EXEMPTION FOR EVERYONE—ENTER \$1000 ▶ \$ 1,000.00

ADDITIONAL EXEMPTIONS IF APPLICABLE:

- If this is wife's return, read "Husband" for "Wife".
- Income of your wife or dependents includes Old Age Security Pension or Assistance. You may not claim a dependent whose income was over \$750 in 1953.*

1. AGE: If you were 65 or over in 1953, state your year of birth _____ and enter \$500 ▶ \$ _____

2. MARRIED OR EQUIVALENT EXEMPTION

If wife's income while married exceeded \$1000 in 1953 you may not claim married or equivalent exemption.*

(Check and claim only one of these five items)

MARRIED ON OR BEFORE 31st DEC. 1953 and

Supported wife whose income while married was not over \$250 in 1953. ENTER \$1000

Supported wife whose income while married was over \$250 but not over \$1000 in 1953—Enter \$1250 less wife's income. ENTER \$ _____

EQUIVALENT EXEMPTION

For support of a Wholly Dependent Child—Under age 21 OR any age, if in full-time attendance at a school or university or if mentally or physically infirm. ENTER \$1000

For support of a Wholly Dependent Person (any age)—Related by blood, marriage or adoption and maintained by you in a 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 dependent or 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

Number _____ × \$150 ▶ \$ _____

Not qualified for Family Allowances—Under age 21 OR any age, if in full-time attendance at a school or university or if mentally or physically infirm.

Number _____ × \$400 ▶ \$ _____

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) who are mentally or physically infirm. ▶ \$ _____

Brothers or sisters (including in-laws)—Under age 21 OR any age if mentally or physically infirm. ▶ \$ _____

TOTAL PERSONAL EXEMPTIONS—ENTER ON PAGE 3 ▶ \$ 1,000.

Note: If you became, or ceased to be, a resident of Canada in 1953 your "Total Personal Exemptions" must be reduced pro rata to the period in Canada.

LIST CHILDREN AND OTHER DEPENDENTS CLAIMED EXCEPT WIFE

Attach list if space is insufficient

NAME (Address also, if not residing with you)	Relationship	Age (1953)	Dependent's	
			Income	Other Support
			\$	\$

Note: If claim is made above for a child over 21, (a) give name of school or university attended or (b) state whether mentally or physically infirm.

*For the purpose of calculating your personal exemptions only, you may reduce the income of wife to \$1,000 or income of dependent to \$750 but, if you do, the amount of such reduction MUST BE ADDED to YOUR OWN "TAX PAYABLE" on Page 3.

Your Income and Deductions

Do NOT include Family Allowances, Unemployment Insurance Benefits,

Workmen's Compensation payments, War Disability Pensions.

SALARIES, WAGES, Subsistence Allowance, Pension, Bonus (Before Income Tax or Pension Deductions)

NAME(S) OF EMPLOYER(S)	Number of Months Employed	
ART & DESIGN SERVICE	3	\$ 984.28
		\$
		\$

ATTACH
T4
SLIPS

Explain if the total months employed is less than 12

Value of free board and lodging received - - - \$ -

Tips and gratuities - - - - - \$ -

TOTAL \$ 984.28

LESS: Approved pension plan contributions \$ -

Allowable union, professional or like dues paid to \$ -

OLD AGE SECURITY PENSION - - - - - \$ -

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 (Attach statement) - - - - - Net \$ -

Other income (Specify) - - - - - Net \$ -

TOTAL \$ -

DEDUCTIONS—Not already Claimed Above (Specify)

NET INCOME ▶ \$ 984.28

DEDUCT

Personal Exemptions - - - - - \$ 1,000.

Charitable Donations—Attach receipts \$ -

(Maximum 10% of "Net Income")

Medical Expenses (See footnote)

Total of attached receipts \$ -

Less 3% of "Net Income" \$ -

Amount Deductible

Not to exceed maximum allowable \$ -

TAXABLE INCOME ▶ \$ NONE

CALCULATION OF INCOME AND OLD AGE SECURITY TAX

TOTAL TAX on taxable income—See page 4 \$ -

(Old Age Security Tax is included)

Less: 20% of NET dividends from taxable Canadian corporations—Not to exceed the increase in your Income Tax due to including such dividends in income. The Old Age Security Tax (2% of Taxable Income—maximum \$60) may not be reduced by this credit. \$ -

TAX PAYABLE \$ -

LESS: Tax deducted at source - \$ -

Tax paid by instalments - \$ -

BALANCE OF TAX OR REFUND - \$ NIL

PAYMENT HEREWITH BALANCE UNPAID* REFUND CLAIMED

\$ - \$ - OR \$ -

*Unpaid taxes bear interest at 6% per annum.

Medical Expenses

You may deduct only that portion of your medical expenses which is over 3% of your Net Income. The amount which may be deducted must not exceed \$1500 for a single person, \$2000 for a married person, and \$500 for each dependent up to a maximum of \$2000.

All expenses must be on behalf of yourself, your wife or your dependents and proved signed and dated receipts. Submit the receipts with your Income Tax Return.

The expenses must not have been claimed on a previous Income Tax Return and must have been PAID in any twelve-month period ending in 1953 or have been billed in the period and paid later under a contributory Insurance or Hospitalization Plan.

The following are the expenses which you may claim:

1. Payments to a hospital or qualified medical practitioner, dentist or nurse;
2. Payments for injectible liver extract or vitamin B12 for pernicious anaemia, insulin, cortisone, ACTH, if such drugs have been prescribed by a medical practitioner;
3. Payments for an artificial limb, spinal brace, brace for a limb, hearing aid, or wheelchair.

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