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

TAXABLE INCOME	Total Tax	TAXABLE INCOME	Total Tax	TAXABLE INCOME	Total Tax	TAXABLE INCOME	Total Tax
OVER OVER	\$	OVER OVER	\$	OVER OVER	\$	OVER OVER	\$
0 - 10 10 - 20 20 - 30 30 - 40 40 - 50 50 - 60 60 - 70 70 - 80 80 - 90	.10 .35 .55 .80 1.00 1.25 1.50 1.70	750 - 760 760 - 770 770 - 780 780 - 790 790 - 800 800 - 810 810 - 820 820 - 830	17.35 17.60 17.80 18.05 18.25 18.25	1500 - 1510 1510 - 1520 1520 - 1530 1530 - 1540 1540 - 1550 1550 - 1560 1560 - 1570 1580 - 1590	36,10 36,35 36,65 36,90 37,15 37,40 37,65 37,95 38,20	2250 - 2260 2260 - 2270 2270 - 2280 2280 - 2290 2290 - 2300 2300 - 2310 2310 - 2320 2320 - 2330	56.40 56.65 56.95 57.25 57.55 57.85 58.10 58.40
90 - 100 100 - 110 110 - 120 120 - 130 130 - 140 140 - 150 150 - 160 160 - 170 170 - 180 180 - 190 190 - 200	2.15 2.40 2.65 2.85 3.10 3.30 3.55 3.80 4.25 4.45	830 - 840 840 - 850 850 - 860 860 - 870 870 - 880 880 - 890 900 - 910 910 - 920 920 - 930 930 - 940	19.20 19.40 19.65 19.90 20.10 20.35 20.55 20.55 21.05 21.25 21.50	1590 - 1600 1600 - 1610 1610 - 1620 1620 - 1630 1630 - 1640 1640 - 1650 1650 - 1660 1660 - 1670 1670 - 1680 1680 - 1690 1690 - 1700	38.45 38.70 38.95 39.25 39.50 39.75 40.00 40.25 40.55 40.80 41.05	2330 - 2340 2340 - 2350 2350 - 2360 2360 - 2370 2370 - 2380 2380 - 2390 2390 - 2400 2410 - 2420 2420 - 2430 2430 - 2440	58.70 59.00 59.30 59.55 59.85 60.15 60.45 60.75 61.00 61.30 61.60
200 - 210 210 - 220 220 - 230 230 - 240 240 - 250 250 - 260 260 - 270 270 - 280 280 - 290 290 - 300	4.70 4.95 5.15 5.40 5.60 5.85 6.10 6.55 6.75	940 - 950 950 - 960 960 - 970 970 - 980 980 - 990 990 - 1000 1000 - 1010 1010 - 1020 1020 - 1030 1030 - 1040	21,70 21,95 22,20 22,40 22,65 22,85 23,10 23,35 23,65 23,90	1700 - 1710 1710 - 1720 1720 - 1730 1730 - 1740 1740 - 1750 1750 - 1760 1760 - 1770 1770 - 1780 1780 - 1790 1790 - 1800	41.30 41.55 41.85 42.10 42.35 42.60 42.85 43.15 43.40 43.65	2440 - 2450 2450 - 2460 2460 - 2470 2470 - 2480 2480 - 2490 2490 - 2500 2510 - 2510 2510 - 2520 2520 - 2530 2520 - 2540	61.90 62.20 62.45 62.75 63.05 63.35 63.65 63.90 64.20 64.50
300 - 310 310 - 320 320 - 330 330 - 340 340 - 350 350 - 360 360 - 370 370 - 380 380 - 390 390 - 400	7.00 7.25 7.45 7.70 7.90 8.15 8.40 8.60 8.85 9.05	1040 - 1050 1050 - 1060 1060 - 1070 1070 - 1080 1080 - 1090 1090 - 1100 1100 - 1110 1110 - 1120 1120 - 1130 1130 - 1140	24.15 24.40 24.65 24.95 25.20 25.45 25.70 25.95 26.25 26.50	1800 - 1810 1810 - 1820 1820 - 1830 1830 - 1840 1840 - 1850 1860 - 1870 1870 - 1880 1860 - 1890 1890 - 1900	43.90 44.15 44.45 44.70 44.95 45.20 45.45 45.75 46.00 46.25	2540 - 2550 2550 - 2560 2560 - 2570 2570 - 2580 2580 - 2690 2590 - 2600 2600 - 2610 2610 - 2620 2620 - 2630 2630 - 2640	64.80 65.10 65.35 65.65 65.95 66.25 66.55 66.80 67.10 67.40
400 - 410 410 - 420 420 - 430 430 - 440 440 - 450 450 - 460 460 - 470 470 - 480 480 - 490 490 - 500	9.30 9.55 9.75 10.00 10.20 10.45 10.70 10.90 11.15 11.35	1140 - 1150 1150 - 1160 1160 - 1170 1170 - 1180 1180 - 1190 1190 - 1200 1200 - 1210 1210 - 1220 1220 - 1230 1230 - 1240	26.75 27.00 27.25 27.55 27.80 28.05 28.30 28.55 28.85 29.10	1900 - 1910 1910 - 1920 1920 - 1930 1930 - 1940 1940 - 1950 1950 - 1960 1960 - 1970 1970 - 1980 1980 - 1990 1990 - 2000	46.50 46.75 47.05 47.30 47.55 47.80 48.05 48.35 48.60 48.85	2640 - 2650 2650 - 2660 2660 - 2670 2670 - 2680 2680 - 2690 2690 - 2700 2710 - 2710 2710 - 2720 2720 - 2730 2730 - 2740	67.70 68.00 68.25 68.55 68.85 69.15 69.45 69.70 70.00 70.30
500 - 510 510 - 520 520 - 530 530 - 540 540 - 550 550 - 560 560 - 570 570 - 580 580 - 590 590 - 600	11.60 11.85 12.05 12.30 12.50 12.75 13.00 13.20 13.45 13.65	1240 - 1250 1250 - 1260 1260 - 1270 1270 - 1280 1280 - 1290 1290 - 1300 1310 - 1320 1320 - 1330 1330 - 1340	29.35 29.60 29.85 30.15 30.40 30.65 30.90 31.15 31.45 31.70	2000 - 2010 2010 - 2020 2020 - 2030 2030 - 2040 2040 - 2050 2050 - 2060 2060 - 2070 2070 - 2080 2080 - 2090 2090 - 2100	49.15 49.40 49.70 50.00 50.30 50.60 50.85 51.15 51.45 51.75	2740 - 2750 2750 - 2760 2760 - 2770 2770 - 2780 2780 - 2790 2790 - 2800 2800 - 2810 2810 - 2820 2820 - 2830 2830 - 2840	70.60 70.90 71.15 71.45 71.75 72.05 72.35 72.60 72.90 73.20
600 - 610 610 - 620 620 - 630 630 - 640 640 - 650 650 - 660 660 - 670 670 - 680 680 - 690 690 - 700	13.90 14.15 14.35 14.60 14.80 15.05 15.30 15.50 15.75 15.95	1340 - 1350 1350 - 1360 1360 - 1370 1370 - 1380 1380 - 1390 1390 - 1400 1400 - 1410 1410 - 1420 1420 - 1430 1430 - 1440	31.95 32.20 32.45 32.75 33.00 33.25 33.50 33.75 34.05 34.30	2100 - 2110 2110 - 2120 2120 - 2130 2130 - 2140 2140 - 2150 2150 - 2160 2160 - 2170 2170 - 2180 2180 - 2190 2190 - 2200	52.05 52.30 52.60 52.90 53.20 53.50 53.75 54.05 54.35 54.65	2840 - 2850 2850 - 2860 2860 - 2870 2870 - 2880 2880 - 2890 2890 - 2900 2900 - 2910 2910 - 2920 2920 - 2930 2930 - 2940	73.50 73.80 74.05 74.35 74.65 74.95 75.25 75.50 75.80 76.10
700 - 710 710 - 720 720 - 730 730 - 740 740 - 750	16.20 16.45 16.65 16.90 17.10	1440 - 1450 1450 - 1460 1460 - 1470 1470 - 1480 1480 - 1490 1490 - 1500	34,55 34,80 35,05 35,35 35,60 35,85	2200 - 2210 2210 - 2220 2220 - 2230 2230 - 2240 2240 - 2250	54.95 55.20 55.50 55.80 56.10	2940 - 2950 2950 - 2960 2960 - 2970 2970 - 2980 2980 - 2990 2990 - 3000	76.40 76.70 76.95 77.25 77.55 77.85

2.3% 23 +2.6% on next \$1 49 +2.9% on next 2 77 +3.3% on next 2 73 +3.9% on next 2 51 +4.5% on next 2	2,000	25,000 40,000 60,000 90,000	1,307 2,432 4,092	+ 6.8% or + 7.5% or + 8.3% or + 9.0% or	n next	15,000
49 + 2.9% on next 2 207 + 3.3% on next 2 273 + 3.9% on next 2 51 + 4.5% on next 2	2,000	40,000 60,000 90,000	2,432 4,092	+ 8.3% or + 9.0% or	n next	20,000
07 + 3.3% on next 2 73 + 3.9% on next 2 51 + 4.5% on next 2	2,000	60,000 90,000	4,092	+ 9.0% 0		
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47 +6.0% on next 3	3,000	400,000	40,497	+12.0% o	n rema	inder.
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	\$\$\$	\$\$	\$ Tax is \$ Tax at	\$ Tax is \$ Tax at % is	s	\$ Tax is \$



1954

PROVINCE OF QUEBEC

INDIVIDUAL

PROVINCIAL INCOME TAX

- 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 TP1 General 1954.
- ONE SIGNED RETURN together with payment of balance of tax is to be mailed or delivered not later than 30th APRIL, 1955 to the PROVINCIAL INCOME TAX SERVICE, 190 Cremazie Boulevard East, Montreal 11.
- LATE filing penalty is 5% of tax unpaid at 30th April, 1955.

(o.)
ity, Province)
n or first names in full
Unemployment Insurance No.

Do not send cash through the mails. Make payment by cheque or money order payable to the Minister of Finance of Quebec.

	CERTIFICATION	
and in any document	IFY that the information given attached is true, correct and coloses my income from all sour	complete in every
SIGN HERE,	Telep	HONES
DATE	Business	Residence
	19	

Form authorized and prescribed by the Minister of Finance of Quebec.

2 CLAIM FOR PERSONAL EXEMPTIONS

BASIC EXEMPTION FOR EVERYONE—Enter \$1500 ▶ \$_

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 1954*
- 1. AGE: If you were 65 or over in 1954, state your

year of birth____and enter \$500 ▶ \$_

MARRIED OR EQUIVALENT EXEMPTION
 If wife's income while married exceeded \$1500 in 1954 you may not claim married or equivalent exemption.*

(Check | value and claim only one of these five items) _

Married on or before 31st Dec. 1954 and
Supported wife whose income while married was not over \$250 in 1954.
Supported wife whose income while married was over \$250 but not over \$1500 in 1954—Enter \$1750 less wife's income.
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 \$1500
For support of a Wholly Dependent Person (any age)—Related by blood, marriage or adoption and maintained by you in a dwelling. ENTER \$1500
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 \$1500
(State name of dependent or servant)

3. DEPENDENTS EXEMPTIONS

If you have claimed \$1500 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.
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WHOLLY DEPENDENT CHILDREN
Qualified for Family Allowances

Not qualified for Family Allowances—Under age 21 OR

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.

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, OR if in full time attendance at a school or university.

TOTAL PERSONAL EXEMPTIONS -

Enter on Page 3 ▶ \$____

Note: If you became, or ceased to be, a resident of Quebec in 1954 your "Total Personal Exemptions" must be reduced pro rata to the period in the Province.

Attach list if space is insuff	ficient	(milb)	Deper	ndent's
NAME (Address also, if not residing with you)	Relationship	Age (1954)	Income	Other
			\$	\$
		-		
	and the second			
-				

*For the purpose of calculating your personal exemptions only, you may reduce the income of wife to \$1,500 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

CHARTE WACES SALE AND DE

Do NOT include Family Allowances, Unemployment Insurance Benefits
Workmen's Compensation payments, War Disability Pensions.

	NAME(S) OF EMPLOY	ER(S)	N	lonths	mber of Employ	41	
-		111	1111	107		\$	
		-				\$	
Explain if	the total months employ	red is less	than 12	-		\$	
+	NAME OF THE OWN PARTY.		711.02				
Value	of free board and lo	dging re	ceived			\$	
Tips a	nd gratuities	-		12		\$	
					TOTAL	\$	
Less: An	oproved pension plan lowable union, profe	contribu	or like				
du	es paid to	Participation of the last of t				\$	
						\$	
OLD A	GE SECURITY PE	ENSION		-			
Interes	MENT INCOME. ails of any deductions ma st ends from taxable C	de to arriv	re at net a	moun	- Net	\$	
	dividends				474	\$	
Rents	(Attach statement)	-		1 . 8	- Net	\$	
The state of the s	income (Specify)_				Mak	•	
	TIONS—Not alread	ly Clain	ned Abo	ve (S	TOTAL	\$	
DEDUC	TIONS—Not alread	ly Clain	-		TOTAL	\$	
DEDUC	TIONS—Not alread	ly Clain	-		TOTAL Specify)	\$	
DEDUC DEDUC	TIONS—Not alread		Ne	T IN	TOTAL Specify)	\$	
DEDUC DEDUC Person Charit	TIONS—Not alread	tach rec	Ne	T IN	TOTAL Specify)	\$	
DEDUC DEDUC Person Charit	TIONS—Not alread	tach rec	Ne	T IN	TOTAL Specify)	\$	
DEDUC Person Charit (Ma Medic	TIONS—Not alread That Exemptions Table Donations—At aximum 10% of "Net In	tach rec	Ne ceipts	T IN	TOTAL Specify)	\$	
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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 by signed and dated receipts. Submit the receipts with your return.

The expenses must not have been claimed on a previous return and must have been PAID in any twelve-month period ending in 1954 or have been billed in that 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;
- 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 and, or wheelchair

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