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9-4 CHILD CARE DEDUCTIONS

- Special tax credit for children under 7. (141
- Greater exemptions for large families. (129
- Higher tax deductions for children when family has average income. (16,172,224
- Tax relief for working mothers with children. (36,80,160,175,251,345
- Deduction of \$1,000 more for widows, divorcees and deserted women who employ a full time housekeeper to care for their children. (380

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9-5 PENSIONS

- Disallowance of double taxation on husband's pension. (141
- Discrepancy between pension rates paid to men and women should be investigated. (142
- Income tax deduction for annual Estate Tax instalment payments on pensions. (131
- The amount of tax attributable to the pension be payable over the same number of years as that used in computing the capitalized value of the pension. (131
- If the pension ceases before the expiration of calculated time Estate tax be considered paid in full. (131
- Widows receive more than a fraction of husband's pension. (299

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