

FINANCE



DEPARTMENT.

**DOMINION INCOME WAR TAX ACT****TO WHOM APPLICABLE.**

Every person who in 1918 resided or ordinarily resided in Canada or was employed in Canada or carried on business in Canada, including corporations and joint stock companies.

**WHO SHOULD FILE RETURNS.**

1. Every unmarried person or widow or widower, without dependent children under twenty-one years of age, who during calendar year 1918 received or earned \$1,000 or more.
2. All other individuals who during calendar year 1918 received or earned \$2,000 or more.
3. Every corporation and joint stock company whose profits exceeded \$3,000, during the fiscal year ended in 1918.

**FORMS TO BE FILLED IN AND FILED.**

- FORM T1. By individuals, other than farmers and ranchers  
FORM T1A. By farmers and ranchers.  
FORM T2. By corporations and joint stock companies.  
FORM T3. By trustees, executors, administrators of estates and assignees.  
FORM T4. By employers to make return of the names of all directors, officials, agents or other employees to whom was paid \$1,000 or more in salaries, bonuses, commission or other remuneration during the calendar year 1918  
FORM T5. By corporations, joint stock companies, associations and syndicates to make return of all dividends and bonuses paid to shareholders and members during 1918.  
Individuals comprising partnerships must file returns in their individual capacity.

**GENERAL INFORMATION.**

All returns must be filed IN DUPLICATE.

Forms may be obtained from the Inspectors and Assistant Inspectors of Taxation and from the Postmasters at all leading centres.

Returns should be filed immediately

Postage must be prepaid on letters and other documents forwarded by mail to Inspectors of Taxation.

Address of Inspector of Taxation for this District :

MONTREAL DISTRICT.

Inspector of Taxation,

Post Office Bldg., MONTREAL, P.Q.