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HATCHES
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From the Soil

ld, 40 West Richmond street, op, entitles bearer to a copy "FROM THE SOIL." By mail add M. T. O. 20 cents in Canada.

LOOK OLD!
and faded hairs to their natural color with

R'S SULPHUR RESTORER
opening grayness to the former thus securing a preserved ap- thousands to retain their po-

EVERYWHERE.
alth to the hair and restores cleanses the scalp and makes Dressing

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000 REFEIT
increases strength of delicate, nervous, run-down people 500 per cent. in ten days in many instances. 1109 forfeit if it fails, as per full explanation in large article, soon to appear. In this paper. Ask your doctor or druggist to send you a copy in stock.

and custodian of Thomas Manitoba contractor, told feders today that charges that he owed Mr. Kelly undue liberties exaggerated. Extradition papers were issued and pending an to the U. S. supreme court, was committed to the Lake Jail in Waukegan, Ills.

ERMAN SPY ARRESTED
MINGTON, Del. Feb. 15.—Ar on the charge of carrying a revolver on which he was ed in city court to a year in rhouse and \$100 fine. Antonio an employee of the Dupont Powe, is believed to be a German spy. He has been in this country out two years and has worked Du Ponts several months.

TILL ANOTHER WEEK.
ged with smuggling diamonds Canada, Jake Gould, the Cohen spy group were sentenced to week in jail by Col. Denio. Those arrested six weeks ago on ge of stealing diamonds to the \$2900 from Bernard Allen.

PSY Treated One Week Free. Short breathing relieved in a few hours—welling removed in a few days. Use liver, kidneys and heart. Write for free trial treatment. COLLEGE REMEDY CO., DEPT. AT, ST. GA.

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DRIFT
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RIFT!

SECRET.

FACTS

During 1915 The Manufacturers Life Insurance Company paid to Policyholders the large sum of \$1,824,161.83. The Death Claims amounted to \$606,490.26, while \$1,217,617.57 was paid policyholders on matured policies, dividends, etc. The payments to policyholders exceeded those to beneficiaries in the ratio of 2 to 1.

In addition to the large payments indicated above, the Company set aside, out of the year's income, a further sum of \$1,476,365.00 for reserves and dividends. The general surplus was increased by \$402,325.95, and now amounts to \$2,254,655.10.

The payments to policyholders amounted to practically \$5,000 a day, which demonstrates the stability of the Company and the reason for the esteem in which it is regarded by the insuring public.

The Manufacturers Life Insurance Company
TORONTO, CANADA
King and Yonge Streets
Write for copy of our Annual Report. Copy will be gladly mailed on request.

MILL ON THE DOLLAR FOR PARK PURPOSES
Was Recommended to Council by Civic Committee Yesterday.

At the regular meeting of the civic committee yesterday, it was decided to recommend that a bylaw be passed providing for the levying of one mill on the dollar of the city's assessment for the purchase of park lands. The amount realized in this way will approximate \$500,000, which amount, if the bylaw carries, may be spent for park purposes during the present year, also this is not likely. Ald. Graham and Robbins thought it inadvisable to purchase park lands while the war is on, and tried to prevent the recommendation going on. The other nine members of the committee favored the idea.

A recommendation will also be sent on to council that legislation be asked for to amend the Municipal Act, so that the city may purchase park lands adjoining the city, while the act covering the issuing of debentures for park purposes is in force, that the property must not be more than a mile outside the city limits. It is desired that the Municipal Act shall be the one to go to.

TORONTO FIREMEN GIVEN PROMOTION

Announcement of four promotions in the fire department was made yesterday. Lieut. W. Hawkins of No. 2 truck, Portland street, is made captain on the Adelaide street. Lieut. C. E. Wicks, Perth avenue, captain at Ford street station. Fireman E. Mitchell, lower Dundas street station, is made lieutenant on No. 2 hose at Portland street, and Fireman Thomas Brown of No. 2 aerial at Adelaide street, will be lieutenant at Perth avenue.

Major Boehm of the 169th Battalion was yesterday successful in getting the permission of the board of control to hold a recruiting meeting at the city hall, in the corridor at the main Queen street entrance, on Thursday afternoon at 4.30.

The presentation of the Dynasts in Toronto has been undertaken by Mr. Frank Lascelles, producer of the Quebec Pageant, the Durbars, etc., etc., with the voluntary aid of many of the people of Toronto, in order to assist the funds of the Canadian Red Cross Society, and with that aim in view is certainly deserving of the cordial support of all who are in sympathy with the Red Cross movement.

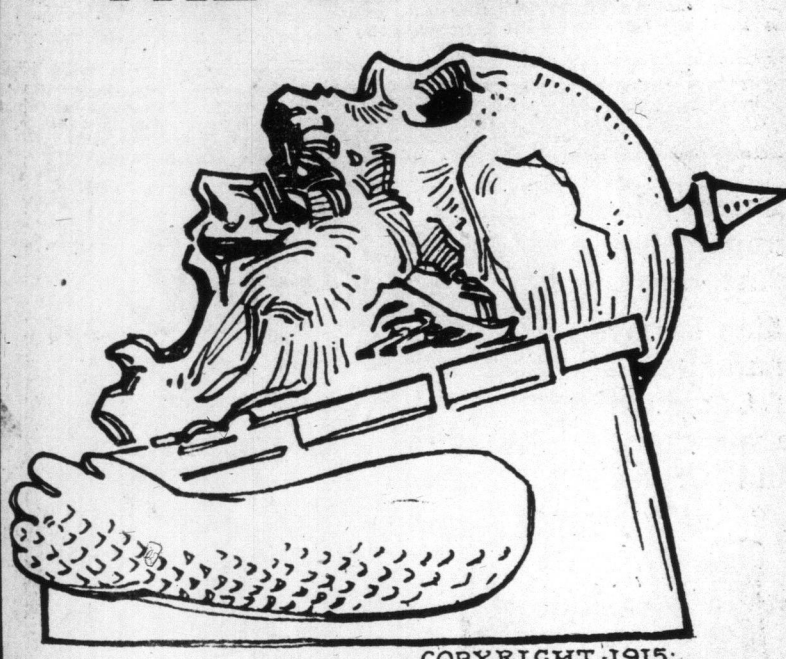
The Dynasts has a message to the people of Canada and sounds a high, clear note of patriotism which should appeal to all loyal citizens and ensure a large attendance at all its performances, which will run through the current week at the Royal Alexandra Theatre.

NOEL MARSHALL
Chairman of Executive, Canadian Red Cross Society.

There are a few World readers who have not yet taken advantage of the coupon offer advertised in The World to obtain a memorial of

WILHELM, THE SECOND, THE GERMAN TYRANT
Represented in the Model, Entitled,

"THE KAISER IN THE STOCKS"



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It is the creation of a Canadian artist, who has embodied in it a symbolic reminder that will last for all time. As the drawing illustrates, it shows the Kaiser's well-known cynical visage, surmounted by a Prussian helmet in the form of a skull, the arms imprisoned in the stocks, emblematic of his helpless condition after the war. As an ornament for the living room, library or den, it can also be utilized as an ink well, or as a receptacle for odds and ends on the dressing table.

The distribution of this model will be discontinued after Sunday, February 19th. If you would obtain one before the coupon is withdrawn clip the coupon which appears on another page, which explains the terms on which it can be obtained.

COMPANIES NOT ABLE TO DOGE THE TAXES

Finance Minister's Measure Provides Against Excessive Depreciation Charges.

NUMEROUS SAFEGUARDS

Stock-Watering and Kindred Devices Are to Be Prevented.

(Continued From Page 1.)

office or principal place of business outside Canada, but having assets in or carrying on business in Canada, "person" means any individual or person and any partnership, syndicate, trust, association or other body and any body corporate and the heirs, executors, administrators, curators and assigns or other legal representative of such person, according to the law of that part of Canada in which the context extends.

(2) That there shall be charged, levied and paid to his majesty a tax of 25 per centum of the amount by which the profits arising from any trade or business, subject to the tax in every accounting period ending after the fourth day of August, 1914, exceeding in the case of incorporated companies 7 per centum, in the case of all other persons, 10 per centum, upon the capital employed in such trade or business.

Provided, however, that the amount to be paid or payable by any person under the provisions of this act shall be deducted from the amount which such person would otherwise be liable to pay, and the minister shall have power to determine any questions that may arise in the taxes under the said act and those proposed herein are payable.

Period of Accounting.

(3) That the accounting period shall be taken to be the period for which accounts of the trade or business have been made up for any definite period, not to exceed the period for which they have been usually made up, or if a year or more has elapsed without the accounts being made, the accounting period shall be taken to be such period and ending on such a date as the minister may determine.

List of Exceptions.

(4) That the trades and businesses to which the tax shall apply are all trades and businesses, including the business of transportation, whether continuously carried on or not, of any description carried on, or partly carried on, in Canada.

(A) Any trade or business other than a trade or business which, or any portion of which, is the manufacturing or dealing in real estate, or in materials or supplies of any kind for war purposes, the capital employed in which is less than \$50,000.

(B) The business of life insurance.

(C) The business of farming and stock raising.

(1) That the profits shall be taken to be the net profits arising in the accounting period.

(2) The profits of a non-Canadian company shall be such proportion of the net profits as shall bear the same ratio to the total amount of the company as defined herein bears to the total amount paid up upon its capital stock.

(3) No deductions from gross profits for depreciation or for any expenditure of a capital nature for renewals or for the development of a trade or business, or otherwise in respect of the trade or business shall be allowed except such amount as appears to the minister to be reasonable and to be properly attributable to the accounting period.

Cannot Juggle Figures.

(4) Any deduction made from the gross profits for the remuneration of directors, managers, and persons concerned in the management of the trade or business shall not, unless the minister, owing to any special circumstances otherwise direct, exceed the sums deducted for these purposes in the last accounting period, ending before the 4th day of August, 1914, and no deductions shall be allowed in respect of any transaction or operation of any nature which it appears, or to the extent to which it appears, that the transaction or operation has improperly reduced the amount to be taken as the amount of the profits of the trade or business.

Provisions for Contracts.

(5) In the case of any contract extending beyond one accounting period from the date of its commencement to the completion thereof for which partially performed in any accounting period there shall (unless the minister, owing to any special circumstance, otherwise directs) be attributed to each of the accounting periods in which such contract was partially performed, such proportion of the entire profits or estimated profits in respect of the contract as shall be properly attributable to such accounting periods, respectively, having regard to the extent to which the contract was performed in such periods.

(6) That the capital employed in the trade or business of an incorporated company having its head office or other principal place of business in Canada shall be the amount paid upon its capital stock.

Reckoning of Capital.

(7) That the capital employed in the trade or business of a non-Canadian company shall be such proportion of the amount paid up on its entire capital stock as the value of its assets in Canada bears to the value of its assets outside Canada.

(8) That the minister may determine the amount of the capital of any incorporated company issuing stock after the fifteenth day of February, 1916, and if, after the said fifteenth day of February, 1916, the capital stock of any incorporated company is increased or additional stock is issued, or if the stock is in any way changed or reorganized in such a manner as to increase the amount of the capital, the minister may decide whether or not it is fair and proper to include such increase or any part thereof when determining the capital of such company and the decision of the minister shall be final and conclusive.

Determination of Capital.

(9) That the capital of any person other than an incorporated company shall be taken to be the value of all assets, real and personal, available and improvable, used in connection with such trade or business.

(A) So far as the capital con-

FRUIT, THE GREAT PHYSICIAN

Healing Powers of Fruit Proved by "Fruit-a-tives."

The simple juices of apples, oranges, figs and prunes, when transformed into "Fruit-a-tives," will relieve diseases of the stomach, liver, kidneys and skin.

The truth of this statement has been proved in thousands of cases of Indigestion, Dyspepsia, Torpid Liver, Constipation, Kidney and Bladder Troubles, Skin Diseases, Rheumatism, Neuralgia and Chronic Headaches.

The enormous sales of "Fruit-a-tives" are the best proofs of the value of this fruit medicine.

50c a box, 6 for \$2.50, trial size 25c.

At dealers or sent postpaid on receipt of price by Fruit-a-tives Limited, Ottawa.

sists of assets acquired by purchase the value shall be the price at which such assets were acquired, subject to any proper deductions for depreciation or replacement, or for unpaid purchase money, and

(B) So far as the capital consists of assets being debts due to the trade or business, the value shall be the nominal amount of these debts, except bad debts, proved to be such to the satisfaction of the minister; and

(C) So far as the capital consists of any other assets which have not been acquired by purchase, the value shall be the value of the assets at the time when they became assets of the trade or business subject to any proper deductions for depreciation or replacement.

(D) Accumulated profits employed in the business shall also be deemed capital.

(E) Any borrowed money or debts shall be deducted in computing the amount of capital.

(3) Where any asset has been paid for otherwise than in cash the cost price of that asset shall be taken to be the value of the consideration at the time the asset was acquired.

(4) That provision be made requiring persons liable or believed to be liable to make such returns as may be necessary to assess the tax, and that provision also be made for the assessment of the several persons liable to taxation; for the appointment of a board of referees to determine assessment appeals; for a further appeal to the exchequer court of Canada, and for the collection of taxes; into the exchequer court of Canada, and other courts of competent jurisdiction.

CITY HALL NOTES

Employees at the high level pumping station yesterday sent a deputation to the board of control with the request that they be paid at the same rate as men doing similar work at the main pumping station. Works Commissioner Harris will be asked to report.

Forty gentlemen over military age have registered at the Civil Employment Bureau as being willing to take positions of younger men desirous of going overseas. The applicants include trained men of almost every description.

Having enlisted for overseas service, John E. Roche, the fireman of Portland street hall who resigned as a result of certain findings in Judge Denton's report, has asked the board of control to keep his name on the city pay roll. Chief Smith has been asked for a report.

The location of offices in the attic of the city hall has made it necessary to provide efficient means of escape in case of fire. Rope ladders will be given a trial.

Dr. C. J. Hastings, medical officer of health, reports that the measles epidemic is now practically eliminated.

A request that all meetings be held in the day time has been sent by Property Commissioner Chisholm to the board of education, suggesting that the city council, which has been in session at the next meeting of the York Township Council.

A suggested publicity campaign for the city is one of the mayor's latest self-imposed tasks and he is busy preparing a plan for presentation to the city council. He has been investigating the methods adopted by some of the larger American cities. Representatives of the board of trade, Retail Merchants' Association, Exhibition Association, the Hotelkeepers' Association and others will be invited to attend a meeting to discuss the matter.

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is the most nourishing, most logical liquor for your home. Ordinary prejudices against spirits find a worthy answer in

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As a strengthener, blood-maker and general tonic, Conviso Port is a worthy answer.

Sold in bottles only. At all good dealers and cafes.

D. O. ROBLIN,
Sole Agent in Canada, Toronto.

PROBLEMS OF HIGHWAY PLACED BEFORE BOARD

George Gooderham, M.L.A., Tells Why More Money is Required Now.

CARE OF FEEBLE MINDED

Deputation. Asks City to Make Donation to Carry on Work.

Yesterday was deputation day with the board of control and the controllers were once more asked to listen to an appeal on behalf of the feeble-minded children of the city and province. Among those making up the deputation were: Justice O'Ster, J. E. MacDonald, W. W. Hodgson, Mrs. A. M. Huestis and Dr. Helen MacMurchy. Mr. O'Ster thought that the city had a poor excuse for not doing anything because the government would not, the mayor having pointed out that the latter body would not give any aid until after the war.

Mr. O'Ster thought that the war made the necessity for some action greater than ever, declaring that the best of the country's population was going to war and that something should be done to prevent the people of the future from becoming mental defectives. Mayor Church contended that the government was responsible and that if the city should shoulder the debt now it would be burdened with it for all time, and Controller O'Neill suggested that it would become the work of each municipality if the city established a precedent.

The deputation, it appeared, had come as the invitation of the board, the mayor having stated that the city would contribute \$100,000 if the government would give a like amount. The outcome was that the board, along with those interested, would have a conference with the provincial government next Wednesday.

Highway Problems.

The opportunity that the board has been waiting for to deal with the extra grant required by the Toronto-Hamilton Highway Commission came when George H. Gooderham, M.L.A., chairman of the commission, came before them to explain why an added \$100,000 was required from the city to complete the work. The cost was let out of the bag when Mr. Gooderham stated that in the hurry to provide work for the unemployed last winter no survey had been made of the road and no estimate upon which to base the figure of \$800,000, the amount presented to the municipalities as representing the cost of the road.

Mr. Gooderham said that the municipalities knew that no estimate had been made as to the cost of bridges and culverts, and that the change in the width had been made with the consent of the government, but without that of the municipalities.

New Cost Estimate.

The estimated cost of the road, as given by Mr. Gooderham, is now \$920,000. One of the reasons given for no work being done near Toronto was that the York Highway Commission had not taken any notice of the offer of \$800 for the improved road west from the Humber. Mr. Gooderham termed the action of the municipalities along the highway between the Humber and Etobicoke Rivers as "practically holding a gun to the head of the commission to force the other municipalities to pay for a sixty-six foot roadway for their own benefit." He announced that he proposed to ask for legislation giving the commission power to change the route which brought the sarcastic remark from Controller O'Neill: "That's good business."

One of the whole situation will be presented to council, after which it is hoped a settlement will be reached.

Mayor Church's motion that the heads of civic departments be instructed that there must be no capital expenditures this year was adopted.

APPOINTED TO CONSIDER ASSESSMENT REFORM

Ald. Bail Elected Chairman of Sub-Committee to Deal With Matter.

Mayor Declared Toronto Was at the Mercy of the Legislature.

Ald. Bail was unanimously elected chairman of the sub-committee of the city council appointed to consider the question of assessment reform, when it met yesterday. In opening, Mayor Church referred to the suggestions made in his inaugural address, and pointed out that the city was entirely at the mercy of the legislature in the matter of assessment.

"There is one law for assessing the small man, and another for the big man," he declared. "The assessment law is ten years behind the times."

Ald. Maguire thought it would be a good thing to have associated with the committee men who had made a study of the assessment question, and was of opinion that a definite plan would have to be prepared before the city could go before the legislature and get any relief.

Assessment Commissioner Forman stated that the assessing was carried on according to the act, pointing out that the rolling stock of street railways was not assessable, as it was held that it was personal property, and that the Bell Telephone Company was only assessed on its gross receipts, while the steam roads could only be assessed every five years.

Ask for Opinions.

The department had compared its assessment figures with actual sale price and found that the assessment figures ranged from 61 per cent. to 67 per cent. less, the properties varying in value from \$200 to \$18,000.

Ald. Bail thought there should be a body of supervising assessors to revise the assessments made by the regular assessors, but Commissioner Forman pointed out that the court of revision, the county judge and the Ontario Highway Board acted in this capacity. He also said that he had two men that did nothing but look after land values, and contended that the assessment of land was at present equitable.

It was finally decided to invite representatives from the Tax Reform Association to come to the next meeting and express their views. Commissioner Forman and the city solicitor will be asked to report on the suggestions made in the mayor's inaugural address. It was the consensus of opinion, however, that nothing could be done this year.

BARON MURRAY RESIGNS.

LONDON, Feb. 15. (7.30 p.m.)—Baron Murray of Elibank, who was appointed last November to act temporarily in the honorary capacity of recruiting officer for munitions work, has resigned his post owing to ill-health. Sir George Croydon-Martin, M.P., for East Cornwall, will probably succeed him.

SIXTY DAYS FOR BIGAMY.

Tried in the police court yesterday on a charge of bigamously marrying Mrs. Crutchfield, Sunback, Lancs.-Corp, George Victor Costes pleaded guilty and was sentenced to 60 days with hard labor by Col. Denison.

THE STERLING BANK OF CANADA

Save, Because--

This war has emphasized the necessity of cultivating the Saving habit.

THE WORLD'S DISTRIBUTION OF THE PORTRAIT OF King George the Fifth

will be discontinued after this week. Those of our readers who have not yet taken advantage of our coupon offer to obtain one of these very excellent portraits will do well to clip the coupon today, as no orders will be filled after the coupon has been withdrawn on Saturday next.



KING GEORGE THE FIFTH

is in closer sympathy with his subjects in Great Britain and the dominions beyond the seas than any monarch of ancient or modern times. He enters into the joys and sorrows of his subjects, and his quick response to all and every appeal for generosity and sympathy has added to his popularity both as a sovereign and man.

The portrait distributed by The World is printed in seven colors, mounted on card, and is a reproduction of the original in the uniform of Naval Captain, which is his favorite branch of the service. Do not forget that KING GEORGE THE FIFTH is our Sailor King. Thousands of World readers have availed themselves of the opportunity, and have obtained one of these portraits. This is the last chance to obtain one. Remember, distribution closes on Saturday, the 19th of February. The coupon which appears on another page explains the terms.

The World's Morning Delivery to Apartment Houses

World subscribers in Apartment Houses can have the morning edition left at the apartment door. World carriers have instructions to make direct delivery in all Apartment Houses. Subscribers should instruct janitor to permit World carriers to take the paper direct to their door. The Morning World is delivered in all Apartment Houses in the city and suburbs before 7 a.m. Phone all complaints of irregular delivery to Main 5308, Circulation Department. ed7

WILL BRING STRIKERS AND FIRMS TOGETHER

"Peacemaker" is the Latest Title Bestowed on Mayor Church.

"Peacemaker" is the latest title to be given to Mayor Church, who has been endeavoring to settle the strike of the transport workers. A committee of men interviewed him yesterday afternoon in this matter, and he has communicated with the companies. He stated that it was not a matter in which he should interfere, but, owing to the inconvenience to the public and to trade and commerce he had been urged by the many whole sale and retail business men to try and bring the parties together.

A meeting is to be called at 11 o'clock in the city hall today for all concerned "From what I understand," said the mayor, "little progress has been made" far towards a solution of the trouble.

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A General Banking Business Transacted.
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