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Not merely the rich, but a multitude of persons of extremely moderate means come under the Income Tax Law of the Dominion.

This booklet for their guidance has been compiled from the most authoritative sources, and from the experience gained by the Income Tax Department of The Royal Trust Company, which has to make hundreds of returns of the most varied nature every year.

The Company has taken great precautions to ensure accuracy in its statements, but it does not accept any responsibility in this connection.

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## DATES TO BE REMEMBERED

March 31—Last day for Companies' and Employers' returns of shareholders and employees, (Forms T4 and T 5) and Fiduciaries' Returns, (Form T3.)

April 30—Last day for return of income and **payment of tax**—one-fourth of it at least.

June 30—Second instalment due.

Aug. 31—Third instalment due.

Oct. 31—Fourth and last instalment.