

Do not forget
to file your

Income Tax Return

on or before the 30th of April, 1920.

Dominion of Canada



Department of Finance

ALL persons residing in Canada, employed in Canada, or carrying on business in Canada, are liable to a tax on income, as follows:—

1. Every unmarried person, or widow, or widower, without dependants as defined by the Act, who during the calendar year 1919 received or earned \$1,000 or more.
2. All other individuals who during the calendar year 1919 received or earned \$2,000 or more.
3. Every corporation and joint stock company whose profits exceeded \$2,000 during the fiscal year ended in 1919.

Forms to be used in filing returns on or before the 30th of April, 1920.

ALL INDIVIDUALS other than farmers and ranchers must use Form T 1.

FARMERS AND RANCHERS must use Form T 1A.

CORPORATIONS and joint stock companies must use Form T 2.

Penalty

Every person required to make a return, who fails to do so within the time limit, shall be subject to a penalty of Twenty-five per centum of the amount of the tax payable.

Any person, whether taxable, or otherwise, who fails to make a return or provide information duly required according to the provision of the Act, shall be liable on summary conviction to a penalty of \$100 for each day during which the default continues. Also any person making a false statement in any return or in any information required by the Minister, shall be liable, on summary conviction, to a penalty not exceeding \$10,000, or to six months' imprisonment or to both fine and imprisonment.

2

General Instructions.

Obtain Forms from the Inspectors or Assistant Inspectors of Taxation or from Postmasters.

Read carefully all instructions on Form before filling it in.

Prepay postage on letters and documents forwarded by mail to Inspectors of Taxation.

Make your returns promptly and avoid penalties.

Address INSPECTOR OF TAXATION,
LONDON; ONT.

R. W. BREADNER,
Commissioner of Taxation.

THE SALE OF THE EARTH.

High Praise Given to the Soldier Settlers.

The British Columbia Farmer estimates that 6,000 returned soldiers will settle on the land in that province with the assistance of the Soldier Settlement Board. While it is not expected that all will make good, the writer predicts that at least 85 per cent. will do so. He says:

"There may be many among this 85 per cent. whose success will only be comparative, but I am convinced that among them there will be a much higher average of real successes than there are among farmers as a class, or in any other calling.

"I am chiefly convinced that this is so for a number of reasons, but chiefly from the actual knowledge I have of what the men we have already placed are doing. Our supervisors are keeping accurate tab on what the men have done, and the reports that are coming in are most encouraging. Our qualification boards are composed of practical men. They have real knowledge of the lands of the province, and are able to give enquiring applicants information of value about conditions that prevail in the various districts, and the qualifications which are necessary. These men take no arbitrary stand or make no decided effort to change the plans of any applicant, even if they believe him to be making a mistake, but they do not fail to give the young men the benefit of their advice, and in many cases prospective errors are avoided.

"Then," continued the speaker, "these men by the assistance rendered them by the Settlement Board, are placed in a position that in many cases would take them four or five years' of their lives to secure. In fact, if the assistance had not been extended it is practically certain that in hundreds of cases the men would not have sought the opportunity to get into this great producing industry, but would have gravitated to the cities, or into some non-producing activity. The small amount of money most of the men are able to put into the business would be utterly inadequate to give them the start. They are placed almost immediately in the producing class. How many men the Settlement Board will place in this province before the applications cease I could not hazard a guess, but the number will not be less than 6,000, and they will be settlers of the very salt of the earth. In no other way would it be possible for any Government to secure such a splendid class of settlers. In fact, viewing the wonderful success of the movement to secure the establishment of the soldier on the land, and the great demand there is among the men to get on the land, one is almost convinced that it would be a good idea for the Government to extend the scope of the land settlement plan to include classes other than soldiers."

The Profit Tax.

The Business Profits War Tax expired on January 1, 1920. During the four years the tax has been in force, it has provided the major share of receipts from war taxes. Including 1919—returns for which are not yet available—the estimated yield of the tax since its inception is in the neighborhood of one hundred million dollars. For the four years, the revenue has been:

1916-17	\$12,506,000
1917	21,271,000
1918-19	22,970,000
1919-20 (estimated)	30,000,000
Total	\$96,747,000

The tax was imposed on a sliding scale and designed to strike at big profits. From a rate of 25 per cent on business profits between 7 and 15 per cent, the tax reaches as high as 75 per cent on profits in excess of 25 per cent. Although, in view of war conditions, objection to the tax has not hitherto been made, manufacturers held that it hinders expansion of industries. In fact, in his last budget speech, Sir Thomas White took up this point. "Our business profits taxation," he said, "unless repealed as soon as war conditions terminate, must have an adverse influence upon the investment of money in business enterprise in Canada."

The Government's policy in regard to continuance or discontinuance of the tax is not likely to be announced before the budget speech. Then, if considered advisable (as has been done before) the tax can be renewed. The suggestion is made that, instead of renewing the business profits tax, the Government might make provision under the income tax for further taxation of corporations. In any event, there is evident need for revenue. Before the war, the great debt of the Dominion stood at \$336,000,000. It now stands at \$1,800,000,000. Immediately before the war, interest charges on the national debt were under thirteen million dollars. For the present year, they are estimated at \$115,000,000.

For Asthma and Catarrh.—It is one of the chief recommendations of Dr. Thompson's Eclectic Oil that it can be used internally with as much success as it can outwardly. Sufferers from asthma and catarrh will find that the Oil when used according to directions will give immediate relief. Many sufferers from these ailments have found relief in the Oil and have sent testimonials.

NATURAL GAS.

History of the Wells, Ancient and Modern.

The use of natural gas is not in any sense a discovery of modern times as many people believe. Natural gas was used by the ancients in foreign countries.

In the days of the illustrious Julius Caesar there was a gas well in France that was called a "flaming fountain" by the people and was a source of much mystery to them.

The city of Genoa was illuminated centuries ago with gas and in China the gas was transported from place to place through bamboo pipes, the Chinese giving our gas company an indication of how to transport their article.

It has been worshipped by fire worshippers in places it bubbled from the ground.

The first well to be developed on this continent was discovered not far from Buffalo. This was a well at Fredonia that went down 37 feet in 1831 and was used to light the hotel there when Gen. Lafayette visited Fredonia.

The development of natural gas was begun in earnest in 1876 and the state of Pennsylvania became a leader in producing the gas. Gas follows oil naturally and oil was first discovered in large quantities in this country in the Keystone state.

Gas wells average from 25,000 cubic feet a day to 10,000,000 cubic feet a day. The smallest well, one of 25,000 feet, would be enough to supply three average households a day.

Gas company officials in Canada say that natural gas must be conserved or else the supply will be exhausted in a few years. This remedy for conservation is higher prices so that gas is not used as commonly and as unthinkingly as it is now.

The biggest gas wells ever discovered are those discovered within the past few months at McKeesport, Pa., and there is a likelihood that the McKeesport field will prove a big boom to the natural gas industry in that section of the country.

There was considerable gas in Canada, but we have no record wells on this side of the line. In Texas gas was found in huge quantities coincident with the discovery of oil, but in Texas industries are so few that the product is almost useless. The Texas gas is being kept in the ground until such time as it may be used and in the meantime plans are under way to extract gasoline from it.

Glass factories are especially heavy users of natural gas. This is because of its high heating units. During the war special lenses were only made possible with the use of the heating of natural gas.

It is the opinion of many gas authorities that the next big gas field will be found in northwest Canada, which so far is practically an undeveloped country for a natural product.

Furs Boom Far North.

Preparations are already being made for a greatly increased trade into the far north. A number of new trading posts are being opened up, one company alone having 12 on its extension list. The outlook for a larger and more profitable traffic with the wilderness country of the Athabasca and Mackenzie river basins is considered so good that the traders into the north are buying up heavy stocks of merchandise for their Indian and Eskimo customers and are laying plans to move them as soon as navigation opens.

There are now four large trading concerns in the Mackenzie field, each with from 12 to 30 posts, and besides these many independent traders are doing business in a smaller way, but no less actively.

The ramifications of this northward business have been extended from a few outposts just beyond Edmonton to a network of wilderness trading centres all over the top country, as far north as the delta of the Mackenzie. This means that it is possible to buy things to eat and wear right to the Arctic coast.

It is fur, of course, that forms the basis of all this business. With the present world-wide demand for fine furs, the cultivation of commercial fur farms with the Canadian north is bound to be highly profitable, and it looks now as though a larger production of raw material will come from the sub-Arctic next year than ever before. At any rate, the traders are busy as ever, and the prospects for an early and successful fur trade are never better.

Children Cry FOR FLETCHER'S CASTORIA

Bull Association Results.

The results of co-operative bull association work are encouraging. Of the seventeen daughters of bulls in one association, 16 excelled their dams. The average production of the daughters was 1,145 pounds more milk than their dams, and 26.7 per cent. more butterfat.

Early Laying Discouraged.

The pullet that lays very young is not as a rule the best layer; early laying stunts the growth, tends to the production of small eggs, and breeding from such pullets in time results in the production of an inferior strain of birds.

MOLINE UNIVERSAL TRACTOR

A Real One-Man Outfit

MAKE MONEY BY SEEING THIS TRACTOR NOW

RIGHT NOW is the time to decide on your Tractor. It will mean hundreds of dollars in this year's crop. It would pay you to go a hundred miles to see the MOLINE. How much more it will pay you to come and see it here! Give us a call—we'll both appreciate it.

J. O. BRUSH, Warwick Village.

