



# Income War Tax *Its Meaning and Application*

## FORMS TO BE FILLED IN AND FILED

**INDIVIDUALS.**—Form T1 is for all individuals having the requisite income. Fill in pages 1, 2 and 3, make no marks on page 4.

In giving particulars of dividends received, state amount received from each company, listing Canadian and Foreign companies separately.

Partnerships as such need not file returns, but the individuals forming persons and widows partnerships must.

**CORPORATIONS AND JOINT STOCK COMPANIES** must fill in Form T2, showing total income. Amount paid during the year to Patriotic and Canadian Red Cross Funds, and other approved war funds, should be shown under Exemptions and Deductions. A financial statement should also be attached. In giving particulars of dividends received, state amount received from each company, listing Canadian and Foreign companies separately.

**TRUSTEES, EXECUTORS, ADMINISTRATORS OF ESTATES AND ASSIGNEES** use Form T3, to state particulars of the distribution of income from estates they are handling. A separate form is required for each estate and total incomes must be given as well as distribution thereof.

**EMPLOYERS.**—On Form T4 employers shall make a list of the names of employees and amounts paid to each in salaries, bonuses, commission, or other remuneration wherever the combined sum of such remuneration for the calendar year 1917 amounted to \$1,000 or more. This applies to all classes, regardless of number of such employees.

**CORPORATIONS LISTING SHAREHOLDERS.**—Corporations and Joint Stock Companies shall list on Form T5 Shareholders residing in Canada to whom dividends were paid during the calendar year 1917, stating the amounts of dividends and bonuses paid to each.

make your information accurate and complete.  
and from the Postmasters at all leading centres.

*ent of Re, Ottawa, Canada*

*all letters and forwarded by mail to Inspector of Taxation.*

*nspector of Taxation S. McCandless*

*Molsons Building, Vancouver, B.C.*