

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.

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, HAMILTON, ONT.

R. W. BREADNER,
Commissioner of Taxation.

When you wish "something new to eat" you need BEECHAM'S PILLS. Even when digestion is good, poisons are formed during its processes that unless eliminated irritate mind as well as body.

BEECHAM'S PILLS

Prosecution Shows Accused in Trouble Regarding Finances

BUFFALO, April 15.—The defense in the case of John Edward Teiper accused of murdering his mother and brother to improve his finance, will not open in the supreme court until Monday. Justice Harry J. Taylor made this announcement at 3:30 o'clock yesterday afternoon at which time he granted a motion for adjournment until this morning. The motion was made by District Attorney Guy B. Moore.

In granting the motion Justice Taylor addressed the jury as follows: "Gentlemen, the prosecution will complete its case tomorrow, probably in the morning. When it is completed the court will adjourn until Monday. This will give the defense an opportunity to prepare for the opening of court, therefore, on Friday and none of us will object to the rest, I am sure."

There had been a long conference earlier in the afternoon at which time Mr. Moore explained that he would be unable to complete his case by 5 o'clock. He suggested his motion for adjournment and George Clinton, Sr., chief of counsel for the defense said he would not oppose it. In return Mr. Clinton requested that the de-

fense be permitted to open its case on Monday.

Point for Prosecution

The prosecution scored yesterday through the testimony of Dr. Edward J. Meyer, consulting surgeon to all but one of Buffalo's hospitals, and Joseph C. Whitwell, finer print expert of the Buffalo police department.

Dr. Meyer testified that it was not probable that the defendant was rendered unconscious by the blow he was struck on the night his mother and brother was murdered. The defense has claimed that Teiper was knocked senseless after seeing his brother fall and knew nothing of the fate of his mother, sister and brother until he regained consciousness some time later. Teiper alleged that highwaymen were responsible for it all, and that it was one of the highwaymen who attacked him.

Whitwell swore that the marks on the collar worn by Teiper that night were in his opinion made by a man's right hand. The defense has contended they were made by a left hand. This would support Teiper's story of being grabbed by the throat and slashed at with a knife. Teiper's left coat sleeve was cut from the elbow down almost to the cuff.

After having Whitwell examine the collar and obtaining his opinion of the marks upon it, the district attorney placed his right hand at the throat of the witness and asked:

"Now tell me Mr. Whitwell how would it be possible for me to reach over and cut your left sleeve?"

Roscoe R. Mitchell, defense counsel jumped to his feet with an objection which the court sustained.

Not at First Trial

Whitwell was not sworn at the first trial, so his appearance on the stand yesterday was a distinct surprise. He was the last witness called before adjournment.

Mr. Mitchell's cross-examination of the finger-print expert was brief. He tried to prove that the mark at the left side of the collar held lines made by the cuticle of a finger. Whitwell said the lines the attorney saw were those in the linen.

Dr. Edward A. Bowerman police

The "Quality" Character this brand has an International Reputation.



A Trial Packet will bring speedy conviction

surgeon, told of an examination he made of the defendant two days after the tragedy. Dr. Meyer made an examination at the same time. Both testified they found Teiper in a normal condition, physically and mentally, and knew of no reason why he should be in bed where they had found him.

C. Harry Teiper, brother of the defendant, was on the stand the greater part of the morning session and part of the afternoon. He described the relations between the defendant and other members of the family. Harry described his father's will and loans made from the estate to the defendant. He said he knew his brother owed a great deal of money, but denied knowing of judgments against him. Harry was called by the prosecution.

The family estate was settled by Harry in January, 1918. The settlement included \$9,000 left by Mrs. Ag-

nes N. Teiper, the mother. The estate of the father was worth \$158,000 four years ago, according to Harry. The share of Fred Teiper, the dad brother, was divided between Harry, Grace, and the defendant. The defendant is said to have received approximately \$65,000.

John H. Black, president of the John H. Black company, manufacturers and distributors of clay products; Frank Haenel, an employee of the same company, and Arthur Churchill, cashier of the Hamburg bank, gave testimony involving the defendant's financial transactions. Black is a director of the Jewettville Brick company, which owned the plant operated by the defendant at Orchard Park.

Another consignment of livestock from Germany has been received by France under terms of Treaty.

C&B DAILY BETWEEN BUFFALO & CLEVELAND

3 MAGNIFICENT STEAMERS 3

The Great Ship "SEANDREE" — "CITY OF ERIE" — "CITY OF BUFFALO"

LEAVE BUFFALO — 9:00 P. M. — EASTERN [LEAVE CLEVELAND — 9:00 P. M.]

ARRIVE CLEVELAND — 7:30 A. M. — STANDARD TIME [ARRIVE BUFFALO — 7:30 A. M.]

Connections at Cleveland for Cedar Point, Put-in-Bay, Toledo, Detroit and other points. Railroad tickets reading between Buffalo and Cleveland are good for transportation on our steamers. Ask your ticket agent or American Express Agent for tickets via C & B Line. New Tourist Automobile Rate—\$10.00 Round Trip, with 3 days return limit, for cars not exceeding 12 ft. in wheelbase. Beautifully colored sectional puzzle chart of The Great Ship "SEANDREE" sent on receipt of five cents. Also ask for our descriptive material and descriptive booklet free.

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FARE \$4.93

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Orange Pekoe Teas are plucked from every tea bush.

So there are poor Orange Pekoes and those of fine quality. A Low price and high price.

The best Orange Pekoes are plucked from tea bushes grown from selected seed in the carefully cultivated soil of mountain side gardens, and gathered at a certain time of the year when the flavor is most fully developed in the leaves.

Naturally these command the highest price.

They are worth it, as you will agree when you taste their exquisite flavor in our Red Rose Orange Pekoe Tea---the new and higher priced tea for those who are willing to pay a little extra price for a tea of extra quality.

There are numerous packages of Orange Pekoe teas on the market. See that the one you buy has the name---Red Rose Orange Pekoe Tea---on our waxed board carton.



Mountain grown Orange Pekoes from the best plantations. A tea of extra quality at a little extra price.

T. H. Estabrooks Company, Limited

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Our well-known Red Rose package, the sale of which is increasing faster than ever before. Red Rose consists chiefly of Assam teas, the richest and strongest in the world and therefore very economical. (The Red Rose Orange Pekoe package is a little different in design.)