



The Dominion Income

THE Dominion Income War Tax Act, passed at the last session of Parliament, is now in force and all those liable to taxation under the provisions of the Act must file the required returns for the year 1917 on or before 31st March, 1918.

The Act provides that there shall be assessed, levied, and paid upon the 1917 income of every person residing or ordinarily resident in Canada, a tax upon income exceeding \$1,500 in the case of unmarried persons and widowers without dependent children, and upon income exceeding \$3,000 in the case of all other persons.

Corporations and joint stock companies carrying on business in Canada, no matter how created or organized, shall pay the normal tax upon income over \$3,000. The fiscal year of corporations and joint stock companies may be adopted if desired.

YOUR IMMEDIATE OBLIGATION.—You are now required by law to fill out in triplicate one or more of the five special forms enumerated below. Read the particulars about the forms provided, then note the form or forms that fit your case. Don't forget to make three copies. You keep one copy, and in the case of Forms T1 and T2, deliver two to the Inspector of Taxation for your district. In the case of Forms T3, T4 and T5, two copies must be filed with the Commissioner of Taxation at Ottawa.

PENALTIES.—Default in filing returns renders the person or persons liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues. Any person making a false statement in any return or in any information required by the Minister of Finance shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both fine and imprisonment.

Don't wait till the last minute. Get the necessary forms and fill them out. Forms may be obtained from the District Inspectors of Taxation and from

Department of Finance, Ottawa

Postage must be paid on all letters and forwarded by mail.

Inspector of Taxation, G. McCandless
Molson Building, Vancouver, B.C.