



Income Tax Forms Are now available

Returns must be filed on or before 31st March

THE Dominion Income War Tax Act requires you to fill in one or more of the five special Forms provided before 31st March, 1918. In order to assist the public to understand just what is required of them, information on each Form is given below. Read carefully, then get three copies of the form that fits your case and fill them in. Answer all questions fully and accurately. For making false statements, a penalty of \$10,000 or six months' imprisonment, or both, is provided.

Individuals.—All persons unmarried, and all widows or widowers without dependent children, whose income is \$1500 a year or more, must fill in Form T1. All other persons whose income is \$3000 or more, use the same Form. Where any income is derived from dividends, list amounts received from Canadian and Foreign securities separately. Fill in pages 1, 2 and 3 only. Do not mark on page 4. Partnerships, as such need not file returns, but the individuals forming the partnerships must.

Corporations and Joint Stock Companies, no matter how created or organized, shall pay the normal tax on income exceeding \$3000. Use Form T2—giving particulars of income. Also attach a financial statement. Under Deductions, show in detail amounts paid to Patriotic Fund and Canadian Red Cross or other approved War Funds.

Trustees, Executors, Administrators of Estates and Assignees use Form T3. Full particulars of the distribution of income from all estates handled must be shown as well as details of amounts distributed. A separate Form must be filled in for each estate.

Employers must use Form T4 to give names and amounts of salaries, bonuses, commissions and other remuneration paid to all employees during 1917 where such remuneration amounted in the aggregate to \$1000 or over.

Corporation Lists of Shareholders.—On Form T5 corporations shall give a statement of all bonuses, and dividends paid to Shareholders residing in Canada during 1917 stating to whom paid, and the amounts.

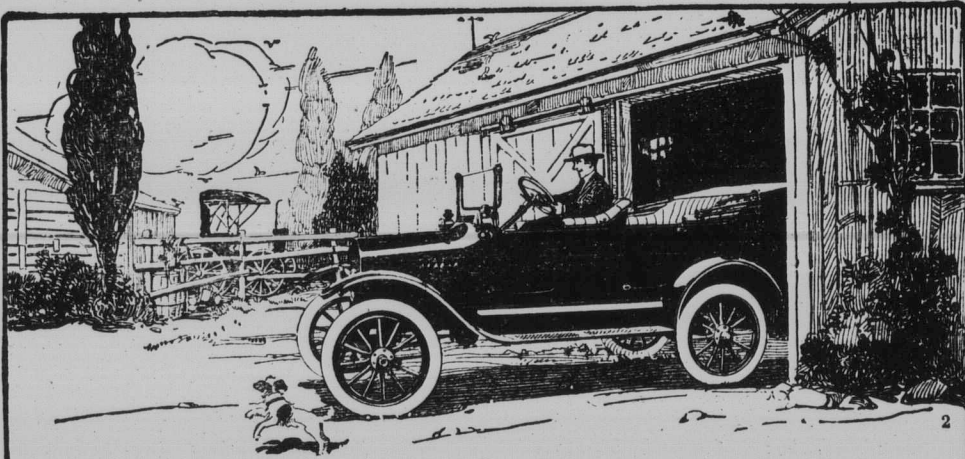
Figures in every case are to cover 1917 income—all Forms must be filed by 31st March. For neglect, a fine of \$100 for each day of default may be imposed.

In the case of Forms T1 and T2, keep one copy of the filled in Form and file the other two with the Inspector of Taxation for your District. In the case of T3, T4 and T5, keep one copy and file the other two, with the Commissioner of Taxation, Dept. of Finance, Ottawa.

Forms may be obtained from the District Inspectors of Taxation and from the Postmasters at all leading centres.

Postage must be paid on all letters and documents forwarded by mail to Inspector of Taxation.

Department of Finance,
Ottawa, Canada



Replace Your Buggy With a Ford

MORE than 100,000 Fords are owned by people in Canada in preference to the old horse-drawn buggy and other makes of cars.

Your neighbors, and farmers in every section of the Dominion are abandoning their old buggies—selling their driving horses and buying Fords.

Ford cars are utility cars. They are built to endure the strain of constant daily use over rough roads.

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Runabout • \$575
Touring • \$595
Coupe • \$770
Sedan • \$970
Chassis • \$535
One-ton Truck \$750

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Sheep Versus Dogs.

With the reviving of the sheep industry in this country, the average burnt back Carlo dog will have to go as there is likely to be a tax imposed on his head that his hide and services would not warrant. You cannot mix oil and water any more than you can mix sheep and dogs and the demand for wool at the present time does not justify the harboring of a dog that in ninety-nine cases out of a hundred is not worth the food that he consumes. While the "good dog" is a valuable asset to the farm it is hard to discern between that kind and the "sheep killer" until after the flock has been worried. Municipalities and the Government are likely to pass legislation

that will put the canine in the luxury class.

Driver Liable for Breaking Mail Box.

The following appeared among the legal queries and answers in Saturday's Mail and Empire:

J. McK, Pinkerton—I was driving along the road in the night, and on account of the darkness I drove into the ditch and ran into a mail box and broke it down and my vehicle was damaged and I was injured. Am I liable for breaking down the post box, or can I claim damages for the injury to my vehicle and myself.

Answer—Of course, it may be said that you should have kept to the middle of the road, but this is one of those accidental occurrences which frequently happen without much blame being attributable to any person. It must be assumed that the rural post box was placed at the side of the road under the authority and direction of the Post Office Department. The Post Office Department is one of the branches of the Dominion Government, and no one can sue a Government without its permission. No doubt you are liable for the cost, whatever it may be, of repairing the post and box.

Get out your old sap buckets and beat it to the bush.

Notice to Creditors

In the matter of the estate of Andrew Kohl, late of the Township of Carrick in the County of Bruce, Farmer, deceased.

NOTICE is hereby given pursuant to the revised Statutes of Ontario (1914) chap. 121, Sec. 58, that creditors and others having claims against the estate of the said Andrew Kohl, who died on or about the 17th day of August A. D. 1912, are required on or before the first day of April A. D. 1918 to send by post prepaid or deliver to George Weiler, Mildmay, P. O., one of the executors of the last will and testament of the said deceased, their christian and surnames, addresses and descriptions, the full particulars of their claims and a statement of their accounts and the nature of their securities (if any) held by them. And further take notice that after such last mentioned date the said executor will proceed to distribute the assets of the deceased amongst the parties entitled thereto having regard only to the claims of which he shall then have notice, and that the said executor will not be liable for the assets or any part thereof to any person whose claims notice shall not have been received by him at the time of such distribution.

Dated the 1st day of March A. D. 1918.
George Weiler } Executors
Agnes Weiss }

Mail Contract

SEALED TENDERS, addressed to the Postmaster General, will be received at Ottawa until noon, on Friday, the Twenty-sixth day of April, 1918, for the conveyance of His Majesty's Mails, on a proposed Contract for four years, six times per week on the FORMOSA No. 1 Rural Route, from the 1st of July, 1918. Printed notices containing further information as to conditions of proposed Contract may be seen and blank forms of Tender may be obtained at the Post Offices of FORMOSA and MILDWAY and at the office of the Post Office Inspector, London.

Chas. E. H. Fisher, P. O. Inspector.
Post Office Department, Canada, Mail Service Branch, Ottawa, 15th March, 1918.

No Feeders For Palmerston.

On Saturday coming north we passed the G. T. R. train going south at Elora. There were no early trains on the Owen Sound, Southampton, Kincardine and Durham branches to act as feeders and the coaches were almost empty as the only stations they could secure passengers at were Palmerston, Moorefield, Drayton, Goldstone, Alma and Fergus. Don't you see how absurd it is to run a train from Palmerston to Guelph without the feeders from the north branches? As from Palmerston to Stratford it is still worse for there are only two places of any size on that line, Listowel and Milverton, and both these have C. P. R. connection to divide up the business. If this antiquated railway services continues longer than March it is up to the heads of municipalities to get busy and call a meeting at Palmerston to protest against this backwoods mail and passenger service on the four north branch lines.—Chesley Enterprise.

Lightning's Stunt.

While driving home on Thursday evening, Messrs. Walter and Percy Dryden, of the Alloway Mills here, had a thrilling experience. There was an electric storm that night, and just as they were passing the farm of Mr. Weber, on the Elora road, the first vivid flash of lightning occurred. Mr. Percy Dryden, who was driving, neither saw the lightning knows anything of what happened immediately afterwards, as he was instantly stunned. However, the horse was thrown against a milkstand, but regained the road and proceeded homeward to Dryden's Corners. Though still somewhat dazed, the men were quite capable when they reached home and felt no after-effects. An examination of the horse and harness next morning showed the bridle leather burned and shrivelled and the horse's hair and eyes scorched. It was not only a narrow escape but a demonstration of the peculiar stunts which lightning is capable of performing.—Harriston Review.

The Biter Bitten.

In a London suburban music hall, as a tall, handsome flutist and harpist was giving a clever musical turn, he was constantly interrupted by three young second lieutenants. In the middle of a classical excerpt the officers repeatedly shouted, "Why aren't you in the army?" They refused to desist when requested, so the exasperated musician flung down his instrument and left the stage. Almost immediately he returned, and pulling back his dress coat, displayed a long row of medal ribbons, including that of the Distinguished Cross. He was an officer who had been invalided home from the service owing to wounds. An official in the hall, also an invalided officer, gave the three lieutenants the alternative of making a public apology from the stage or being reported for disorderly conduct. They made the apology.

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I always keep a good supply of Low Grade, Midds, Bran Chop; also in Grain, Wheat, Corn, Oats, Buckwheat.

For your Poultry—Dr. Hess's Stock Tonic, Pratt's Poultry & Stock Food and Remedies.

Highest Cash Price Paid for Butter, Eggs, Beans, Onions, etc

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Watches, Clocks, and Jewelry,

Silverware, China and Glassware, Musical Instruments, Spectacles, Smoke pipes, Purses, Corros, Gold filled Rings, Cuff links, Tie pins and Locketts at less than half regular price.

Wedding rings in stock and made to order.

Repairing done and satisfaction guaranteed.

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Start Term from April 2nd.

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Principal.

Higher Registration Fees.

The Hon. J. B. Lucas introduced a bill in the Ontario Legislature which will increase fees for registration of mortgages transfers of properties, etc., by about 30 per cent. During recent years registry offices have not been the busy places that they were in the years gone by. Mortgages are being wiped out at an ever-increasing rate and there are very few speculative transactions in real estate. It would probably be as well to place all registrars and staffs upon a salary basis at the present time—when times become normal, the government would then have a fair source of revenue. Some city registrars have made big money through their position while others have merely made a bare living. The salary basis would at least equalize them the province over.