



# ALL CLASSES ARE LIABLE UNDER THE DOMINION WAR TAX ACT

**Returns covering 1917 details must be filed on or before 31st March next.**

**THE** Income War Tax Act applies to every class of person residing or ordinarily resident in Canada.

Every unmarried person, or widow or widower without dependent children, whose income exceeded \$1500 for the calendar year, 1917, and all other persons whose income exceeded \$3000 for the same period, must fill in and file the necessary forms.

All persons engaged in farming of any kind, who are liable under the provisions of the Act, must get three copies of Form T-1 and answer in detail all questions asked. Special attention is called to the following points as well as to those specifically mentioned in the Form.

**Gross Income Must Include** all income from the sale of produce, stock, or other products whatsoever, as well as monies received from other sources, such as Dividends, Interest, etc., as provided in the Forms.

Personal and Living Expenses must not be deducted in determining gross income—the figures must include the value of all food and other necessities of his own production, consumed by the taxpayer or his family.

**Depreciation.**—In giving figures under Depreciation, particulars of the value of implements, machinery, and outbuildings on hand January 1st, 1917, upon which depreciation is claimed should be shown, but must not include any amount for dwelling occupied by the taxpayer.

The amount expended for labor in the preparation of land for crops and in the cultivation, harvesting, and marketing of the crop should be stated, as well as the cost of seed and fertilizer and the amount expended for labor in caring for live stock, cost of feed, repairs to farm buildings, but not the cost of repairs to dwelling. The cost of small tools and material which is used up in the course of a year or two, such as binder twine, pitch forks, spades, etc., should be shown as these are deductible.

The cost of labor may include board of hired men, but no amount as wages for the taxpayer himself will be allowed.

**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 forget to fill in three copies of the Form. Keep one copy and file the other two with the Inspector of Taxation for your District.

**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.

## INSPECTORS OF TAXATION

For Ottawa and District, K. Fellowes, Cor. Bank St. and Laurier Ave., Ottawa, Ont.; For Kingston and District, G. A. MacDonald, Kingston, Ont.; For Toronto and District, Hugh D. Paterson, 59 Victoria St., Toronto, Ont.; For Hamilton and District, George G. Lowe, Customs Bldg., Hamilton, Ont.; For London and District, George R. Tambling, London, Ont.