

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.

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General Instructions.

Obtain Forms from the Inspectors or Assistant Inspectors of Taxation or from Postmasters.

Read carefully all instructions or 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.

ALTON'S HARDWARE and GARAGE



We have secured the Agency for
THE

HUPMOBILE

The Car of Quality, Beauty of Design and Appointments. A Car of Economy, Durability and Performance. Let us prove these statements to you.

A good assortment of Stitson & Wescott Wrenches, all sizes.

Cattle Tie Chains	40c each
Chain Repair Links	2½c to 10c each
Heavy Singletrees	\$1.80
Horse Brushes	30c and 50c
Pocket Knives from	25c to \$1.75

Ford Service Station

Genuine Ford Parts For Sale

Just received a shipment of
Tires and Tubes

Some for Everyone

1 Good as new Laundry Stove
1 Good as new Coal or Wood Heater
At Right Prices

Buy your new Storage Batteries here
Willard or Exide

Alton Bros.

Waterdown

Ontario

BUCHAN'S

Canada Food License No. 9-1987

FOR
**Groceries
AND
Confectionery**

WE SELL
**Linkert Bros.
BREAD**

Fresh Every Day

AGENT FOR
**Wah Lee
LAUNDRY
HAMILTON**

PHONE 182
Waterdown

FREEMAN'S 2-8-2 General Crops

ENSURES GREATEST PROFITS

It keeps soil up to high production point. Guaranteed to carry proper percentage of plant food in available form—full strength of analysis and strength in fertilizing power.

Freeman's High Grade Fertilizers for All Crops

For over 40 years farmers have been relying on Freeman's High Grade Fertilizers to produce best results. Different brands for different crops.

Order Now to Ensure Prompt Delivery

Raw materials are scarce. Be sure of your supply for spring fertilizing order now. Remember: Freeman's Fertilizers go farthest in increasing your profits from the soil.

W. A. Freeman Co., Ltd., Hamilton, Ont.

LAST BIG BLOCK Of Canadian Pacific Reserve Farm Lands In Central Alberta and Saskatchewan

We would call your attention to these lands, the last large block of good virgin farm land in Western Canada, which marks the end of the sale prices for virgin farm lands in the Prairie West.

News of this block being opened up is being advertised throughout Europe and the United States, and is being read by hundreds of thousands of people every week.

The American farmers have been quick to see the opportunities offered in the Western Provinces of Canada in the past, and I am sure that they will see this last opportunity as quickly as any, and that there will be thousands of them going to see these lands as soon as the snow begins to thaw in the spring. It is, therefore, up to us in Eastern Canada to make arrangements to visit the West and see these lands at the earliest possible opportunity, and I cannot urge you too strongly if you are at all interested in getting a farm of your own, to take advantage of this last opportunity. Those who act now and secure some of these lands will reap the benefit of quicker increase in value than at any period in the past, and the land will pay for itself from the crops in a few years.

Those who do not wish to improve the land at once may purchase land on our ten year contract, one-tenth cash, balance in nine equal payments at 6%, which does not require improvement of the land, or you can pay in full if you choose.

Those who get there first will get best selection and best location.

WRITE and ask for further information NOW

J. E. Hess District Sales Agent
Royal Bank Building Brantford, Ont.