Do not forget to file your

Income Tax Return on or before the 30th of April, 1920

'ominion of Canada



Department of Finance

ALL persons residing in Canada, employed in Canada, or carrying on business in Canada, are liable to a tar 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
- 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-fire per centum of the amount of the tax payable.

Any person, whether taxable, or otherwise.

who fails to make a return or provide informa to a penalty of \$100 for each day during which the default continues. Also any pers making a false statement in any return or any information required by the Minister, shall be liable, on summary conviction, to a penalty not exceeding \$10,000, or to six months' imprison-ment or to both fine and imprisonment.

General Instructions.

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

Read carefully all instructions or Form before filling it in.

Prepay postage on letters and docu ments forwarded by mail to Inspectors o Taxation.

Make your returns promptly and avoid

Address INSPECTOR OF TAXATION. HAMILTON, ONT.

R. W. BREADNER,

Commissioner of Taxation.

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 igh Grade Fertilizers to produce best results. Different brands

Order Nowto Ensure Prompt Delivery

Raw materials are scarce. Be sure of your supply for spring fertilizing, order now. Remember: Freeman' 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

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 who he 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.

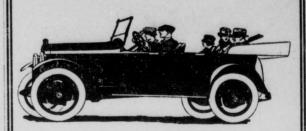
The American farmers have been quick to see the opportunities offered in the Western Provinces of Canada in the past, and I am sure that they will see this last opportunity as quickly as any, and that there will be thousands of them going to see these lands as soon as the snow begins to thaw in the spring. 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 Brantford, Ont.



We have secured the Agency for

THE

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 Chain Repair Links Heavy Singletrees

40c each 2½ c to 10c each \$1.80

Horse Brushes Pocket Knives from 30c and 50c 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