

## Important Notice!

Department of Finance



Dominion of Canada

# Your Income Tax Return Should be Filed at Once!!

All persons residing in Canada, employed in Canada, or carrying on business in Canada, are liable to a tax on income, as follows:

*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.*

*All other individuals, who during the calendar year 1919, received or earned \$2,000 or more.*

*Every corporation and joint stock company, whose profits exceeded \$2,000 during the fiscal year ended in 1919.*

### CLASS 1

Forms to be used in filing returns on or before the 31st of March, 1920:

Trustees, executors, administrators, agents and assignees must use Form T 3.

Employers making a return of the names and amounts paid to all directors, officials, agents or other employees must use Form T 4.

Corporations and Joint Stock Companies making a return of all dividends and bonuses paid to shareholders and members during 1919, must use Form T 5.

NOTE—Individuals comprising partnership must file returns in their individual capacity on Form T 1 or T 1 A.

### PENALTY

Every person who is required to make this return, who fails to do so within the time limit, shall be subject to a penalty of \$10.00 for each day during which the default continues—and all such penalties shall be assessed and collected from the person liable to make the return in the same manner in which taxes are assessed and collected.

### Time Limit

All persons in Class 1, as shown herein, must file on or before the 31st of March, 1920.

All persons in Class 2, as shown herein, must file on or before the 30th of April, 1920.

### General Instructions

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

Read carefully all instructions on 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*

### CLASS 2

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 1 A.

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 provisions of the Act, shall be liable on summary conviction to a penalty of \$100.00 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 \$1,000, or to six months' imprisonment or to both fine and imprisonment.

Address of Inspector of Taxation for this District.

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

Dairy Pails from	30c to \$1
Universal Food Choppers	\$2 and \$2.90
New Imperial Cereal Cookers	\$1.20
Mica Axle Grease 3 lb. pail	30c
Cascade Cup Grease in 5 lb. pails	\$1
loco Liquid Glass, a high grade polish for furniture and to brighten up automobiles	
<b>Half Pint tin 35c</b>	

## One Used Range with Reservoir

## Alton Bros.

Waterdown

Ontario

## BUCHAN'S

Canada Food License No. 9-1987

FOR  
**Groceries**  
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**Confectionery**

WE SELL  
**Linkert Bros.**  
**BREAD**

Fresh Every Day

AGENT FOR  
**Wah Lee**  
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**PHONE 182**  
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## 2-8-2

### GENERAL CROPS

### Freeman's High Grade Fertilizers

are in great demand. Send in your order now. There is a scarcity of raw materials and transportation is uncertain.

To order now is to make sure of delivery of Freeman's High Grade Fertilizers in time for your spring fertilizing.

Freeman's High Grade Fertilizers have been proving their worth every year for over 40 years.

Different brands for different crops. Write for complete information regarding the use of Fertilizers.

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

#### He Wanted Prices.

"This catalogue is no good," said a man visiting the Toronto Art Museum, according to a story that has reached us. "There aren't any prices in it." "What?" said his wife. "You weren't thinking of buying any?" "Certainly not," replied the complainant. "But how can you be expected to appreciate pictures if you don't know the prices of them?"

#### A War Memorial.

The names of the 60,000 Canadians who were killed in the world war will be inscribed on the walls of a church which will be erected in Notre Dame de Grace, a suburb of Montreal. The church will be used by the combined congregations of the Anglican Church of the Good Shepherd and Trinity Church.

#### Carried Conviction.

First Lawyer—Did his speech carry conviction?  
Second Lawyer—It did. His client got five years.

#### 2,500 Guineas for Bull Calf.

A 12-days-old bull calf, Haydon's Dutch King, from the famous English Friesland herd of Mrs. Putnam, has been sold for the record price of 2,500 guineas to Mrs. Brown, of St. Albans.

#### Flirts With Sudden Death.

James Drysdale, driver for a Lethbridge fruit firm, was delivering bananas a few days ago when what he thought to be a ripe banana dropped down his neck. He reached and retrieved a yellow-and-green snake three feet long, which he held in his hand while he examined it thoroughly. It was a copperhead, whose bite is instant death. That the snake was numb with cold was probably his salvation.

#### Crew Was "Flu"-struck.

The Gloucester schooner Athlete, Captain Berhan, succeeded in making a Cape Breton, N.S., port with her entire company victims of the influenza. One of the crew died on the passage from Gloucester, which was made under heavy handicaps.

#### Point Blank.

Jack—And when I proposed at the dance she asked for time to think it over. What do you suppose she did that?

Bess—Well, a girl naturally hates to think of disagreeable things while enjoying herself.

#### Won by Sweden.

A competitive test of milking machines in England, open to the world, was won by one of Swedish invention.