How U.S. War Tax On Incomes Works

The Millionaire and the Smallest Wage Earner Must Do Their Equal Bit; Every Unmarried Man, Woman or Child With Income Over $1,000 Must Pay

Kansas City, Mo., Oct. 18.—One of the finest and most complete pieces of legislation ever passed through the law-making halls of this country is embodied in the "Income Tax" law.

It is impartial; just, but not severe; assuring to the nation that every man, woman and child are doing their part in the world's fight for democracy.

This basis of taxation under the law is that everyone must pay his share in proportion to the revenue he derives from his labor. The tax is made on a sliding scale. Up to a certain sum a man is exempt. That sum is an amount that will suffice for all living expenses. On the next portion of income liable, up to a certain figure, the rate is a minimum, increasing as the income increases until the surplus wealth of the non-producing classes has to pay the maximum.

The intricacies of the new act promises to create a new business profession, that of tax interpreter and adviser to business men and corporations. When several big corporation men at last week's oil conference here were discussing perplexing problems that would grow out of the big war measure, a prominent Tulsa banker oil man said he did not know of any more attractive field right now than that open to a man who, with some knowledge of law and business, would inform himself thoroughly on the new tax measures.

Official copies of the bill are still to reach the federal building here. It will be the size of a small book and many of its sections necessarily will be subject to detail interpretation from Washington.

So many million Americans will be added to the class of income taxpayers, and so many business men are interested in the details of the new "profit sharing with the government" that tax experts in Washington have been quick to analyze the more salient features of the income tax and the excess profit tax.

Who must pay income tax?

Every unmarried man, woman or child with net income of $1,000 or more.

Every married person with net income of $2,000 or more.

An income tax, under the new law, must be paid by every unmarried man, woman or child with a net income from wages, profits, interest, rent or any other source of $1,000 or more for the calendar year 1917 and by every married person with a net income of $2,000 or more.

Returns must be made under oath on or before March 1, 1918, by every person with a net income of the amounts named above, even if there is no tax due, under penalty of $20 to $1,000 for failure. Naturally, the returns cannot be made until the year 1917 has closed.

Business expenses, interest and taxes, business losses and wear and tear on property, together with a limited amount of worthy contributions are deducted in figuring net income.

Net incomes, upon which the tax is levied, is calculated by taking the total amount of money received by the individual during the year from all sources and deducting from that amount the following items:

Necessary expenses actually paid in carrying on any business or trade, but not including personal, living or family expenses.

All interest paid within the year on indebtedness, except interest on loans made for the purchase of tax-exempt securities.

All taxes, local, state and federal, except income and war profits taxes.

Losses actually sustained during the year in business or trade, or from fires, storms, theft, etc.

Debts ascertained to be worthless and actually charged off.

Reasonable allowance for wear and tear of property employed in business, contributions for religious, charitable, scientific or educational purposes to an amount not in excess of 15 per cent of the net income without the benefit of this paragraph.

Unmarried persons have $1,000 exempt from income tax; married persons have $2,000 exempt and in addition $200 exempt for each dependent child under 18.

The new measure does not replace the existing normal and "supertax" rates.

The taxes levied upon incomes are a composite result of four separate sets of taxes, the "normal" and "supertax" rates of both the old and the new revenue bills.

For example, under the old law there was a normal tax of 2 per cent on all incomes of unmarried persons over $3,000, the new bill adds a new normal tax of 2 per cent and lowers the exemption to $1,000; under the old bill supertaxes started with $20,000, and those supertaxes still stand, but there have been added new supertaxes beginning with $5,000.

Table of Rates

In order to simplify the matter, this table has been prepared, combining the normal and supertax rates under both bills. The table shows for each separate class of income the total tax rate that will be levied upon it. It should be remembered the rates shown apply to the amount of income falling within each tax group and not to the income as a whole.

Tax Group			Tax Rate
Unmarried—			
0	to	$1,000	0
$1,000	to	3,000	2
3,000	to	5,000	4
Married—			
0	to	$2,000	0
$2,000	to	4,000	2
4,000	to	5,000	4
Married and Unmarried—			
$5,000	to	$7,500	5
7,500	to	10,000	6
10,000	to	12,500	7
12,500	to	15,000	8
15,000	to	20,000	9
20,000	to	40,000	12
40,000	to	60,000	16
60,000	to	80,000	21
80,000	to	100,000	26
100,000	to	150,000	29
150,000	to	200,000	35
200,000	to	250,000	41
250,000	to	300,000	46
300,000	to	500,000	50
500,000	to	750,000	54
750,000	to	1,000,000	59
1,000,000	to	1,500,000	65
1,500,000	to	2,000,000	66
2,000,000 and over			67

The method of using the table can best be explained by a simple example: If you are married, with no children, and have an income of $6,000, you will pay no tax on $2,000, which is exempt under the law. On the $2,000 falling into the tax group $2,000-$4,000 you will pay 2 per cent, or $40; on the $1,000 falling in the tax group $4,000-$5,000 you will pay 4 per cent, or $40; on the $1,000 falling in the tax group $5,000-$6,000 you will pay 5 per cent, or $50, making a total income tax of $120.

If you have two children under 18 you have an exemption of $200 for each, so that you would pay no tax on $2,400; 2 per cent on $1,600 between your $2,400 exemption and $4,000; 4 per cent on $1,000 between $4,000 and $5,000; 5 per cent on $1,000 between $5,000 and $6,000, making a total tax of $122.

The excess profits tax is a complicated matter and bears practically no relation to the earnings before the war. It is really a tax on large profits rather than on "war" profits.

The excess profit tax is a more complicated matter. Every corporation with a net income exceeding $3,000 and every partnership or individual with a net income derived from the operation of any kind of business which exceeds $6,000 for the present year is liable to pay a tax on the amount of its excess profits.

This includes everybody who buys or sells anything, all kinds of agents and commission men, including commercial travelers, unless they are on a fixed salary without commissions. According to an eastern authority it also will include all kinds of professions, striking farmers, doctors, lawyers, authors, real estate men and everyone not on a fixed wage or salary and whose earnings are big enough to come within the scope of the law.

How to Figure Excess Profits

First get two sharp lead pencils.

Excess profits as now defined bear practically no relation to the amount earned before the war. If you want a rough idea of the excess profits of your business, take the amount by which its net income for 1917 exceeds 8 per cent on the capital invested, and subtract $6,000 from this if you are operating a partnership or individual business, and $3,000 if you are organized as a corporation. For example, suppose your capital is $100,000 and your net income is $20,000. Eight per cent is $8,000, to which you add $3,000 for a corporation and $6,000 for an individual or partnership, leaving the excess profits $9,000 for a corporation and $6,000 for an individual or partnership business.

If you want to know exactly you will have to do some real figuring. Here's how you go about it:

First determine the net income of your business for each of the years 1911, 1912 and 1913, by subtracting from the gross amount of business done in each of these years the proper deductions for expenses, interest, taxes and depreciation, substantially as described for income taxes, except that you cannot deduct gifts and charitable donations.

Average these and see what percentage they are of the actual capital invested in the business during the same three years. If they average less than 7 per cent you will be allowed the full 7 per cent; but if they average more than 9 per cent you will be allowed only 9 per cent. Only if they fall between 7 and 9 per cent do you take the actual average.

For example, with $100,000 of actual capital, if the average net income is $8,200, that would stand as 8.2 per cent, but if the average was only $3,500 you would be allowed 7 per cent, while if the average was $50,000 you would be allowed only 9 per cent.

So, for all practical purposes in making a preliminary estimate, you might as well take an average of 8 per cent.

After you have this pre-war rate of profit determined, you apply that percentage to your present capital, add $6,000 to it for individual or partnership business and $3,000 for a corporation, and subtract the result from your net income for the year 1917. This gives you the amount of your excess profits on which you will be taxed.

For professions and all kinds of businesses and trades in which only a nominal capital is employed, it is obvious that this plan cannot apply. So the act provides that they shall pay a flat rate of 8 per cent on the amount by which the net income exceeds $3,000 if they are organized as corporations and $6,000 if they are run by partnerships or individuals.

What Is Capital?

The senate and house wrangled over it for two weeks, and the more they wrangled the worse it got. However, here are some rules laid down by the bill:

It will be seen that the application of this tax depends absolutely on the definition of the word capital.

Actual capital invested as it stands in the bill has no relation whatever to the amount of stock outstanding, nor does it include bonded indebtedness or borrowed money on property. It must be determined for each business and for each year by adding the following items: Actual cash paid in, the actual cash value of other property paid in to secure shares in the business, and the surplus or undivided profits actually employed in the business. Patents, good will and franchises are to be allowed only the cash value of the stock or other property exchanged for them, in the case of all intangibles not to exceed 30 per cent of the stock now outstanding.

Again, in figuring the amount of excess tax you will pay, it must be remembered that the rates apply to the amount of profits falling within each tax group and not to the profits as a whole.

After you have determined the amount of excess profits, as described above, you are ready to figure the amount of tax you will have to pay. First, find out what per cent these excess profits are of the actual capital for the present year. Then apply the following rates:

On the amount—

Less than 15% of capital you pay 20%
15 to 20% of capital you pay 25%
20 to 25½ of capital you pay 35%
25 to 35% of capital you pay 45½
More than 33% of capital you pay 60%

To illustrate the working of this table, a supposed case is taken in which the excess profits on $100,000 capital are $37,000 to 37 per cent. The following figures show how the tax would be $12,000:

On the amount—

Under $15,000 you will pay 20%, or $3,000
$15,000 to $20,000 you will pay 25%, or 1,250
$20,000 to $25,000 you will pay 35%, or 1,750
$25,000 to $33,000 you will pay 45%, or 3,600
More than $33,000 you will pay 60%, or 2,400

Making the total tax $12,000

RAILWAY STRIKE SETTLED

Buenos Ayres, Oct. 19.—After 23 days, during which time the railways have been paralyzed, the railway strike has been settled. The strikers notified President Irogoyen that they were not satisfied with the 10 per cent. in salary granted by the companies, but that they were resuming work as a mark of personal respect to the executive.

The settlement of the railroad strike automatically ends the strike in the port.

COMPARE RESULTS

Let's have a minute together, candidates.

Suppose we compare the results of work up to Tuesday evening with the same volume of subscriptions the following week.

Of course, you know that next Tuesday evening sees the last of the 100,000 extra-vote ballots. We have talked about it enough to have that fact sink in deep.

Regardless of the number of regular votes issued for a certain amount of subscriptions, it's the extras that count now. For each dollar included in the $21 clubs candidates will get 961 votes more this week—or the week following—than after that time.

If you have $25 that is made up into more than one club, you will receive 104,430 votes. Next week the best that can be done is 95,000. Now, 9,430 votes—two or three bunches of them—will surely be a big item when the final count is made.

Candidates don't usually figure out these little points, and as a consequence, during the last week or two of the contest are compelled to rustle a great many more subscriptions to reach a given vote than would be required earlier in the contest. It is difficult to explain why this vital point in contest work is overlooked.

It is easy to understand why subscribers will tell candidates that they will help them out at the finish if they need it. It was ever thus. A candidate who will say help is not needed at the finish isn't a live wire.

Glance over the list of candidates today. How many can you count who are making the most of the opportunity? How many will be there the last week? The last question cannot be answered now. The candidates alone know their "sticking" qualities. It will be the stickers, the pluggers and the most energetic who will be there. AND THEY WILL BE THE WINNERS OF THE BEST PRIZES.

The $50 special prize is simply a "consequence," a sweetener or pin money, that someone will pick up without losing a stitch in their regular work toward one of the BIG prizes. It's good money and in sufficient bulk to be attractive. It is not every day, or every month that one can pick up $50 while in a race for an automobile. There is not a candidate in the list who cannot find a place for a half-century this fall. Speak up, isn't this a fact?

Outside district candidates are beginning to ask for mailing lists of towns where candidates are inactive or where candidates have fallen by the wayside or where there is no candidate. It will pay spindidly to branch out. There's a large field yet uncovered. Write for your choice, and if the town or locality has not been covered—and if it has—we will send you the mailing list with all the facts in the case. You know what is said about people who help themselves. It holds good in a subscription contest—but don't depend too much upon other help than your own efforts. Be a general, even if you haven't any others in your battalion.

$50 Special Prize! 100,000 Extra Votes! Remember!!!

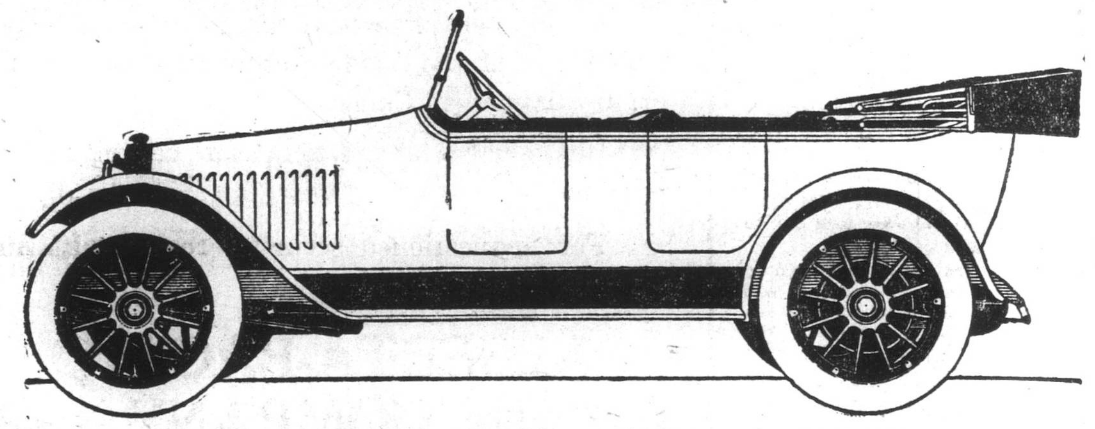
Has High Vote Today

MRS. F. GINDIN
1319 Sixteenth Avenue West, Calgary

One of the city candidates who entered the contest early and has been doing systematic work. She holds the high vote in the list today. Mrs. Gindin came to Calgary five years ago from Chicago, Ill., where she resided six years. She is a native of Russia and went to Chicago direct from her home country. She is interested only in the automobiles, and since there are five to be awarded, is striving hard for one, preferring the Chalmers. Her friends are giving her loyal support. Should her ambition be realized, she will have The Albertan turn over $50 to the local Red Cross society and $50 to the relief fund. Phone M3150.

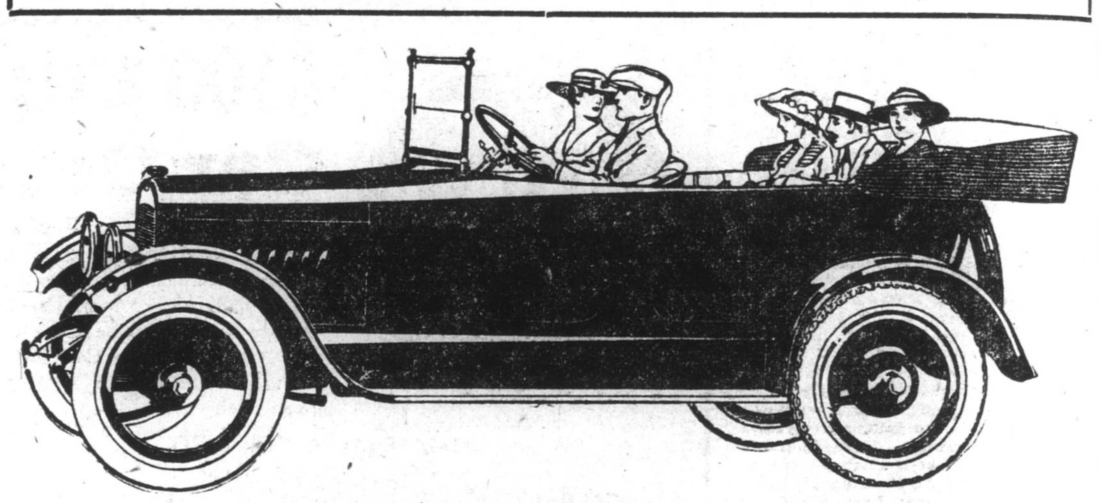
CARMANGAY TAKING NOTICE

The Spinsters' Sewing society have entered in the subscription campaign being conducted by the Calgary Albertan. Miss Laura Parkinson, the treasurer of the circle, has been named as the candidate, and all new subscriptions and renewals will be gladly received at the post office or at Miss Barbor's ice cream parlor. All who now receive The Albertan will confer great favor by clipping out the coupon appearing daily and leaving same at places mentioned above.—The Sun.



First Grand Prize $2,000 7-PASSENGER CHALMERS TOURING CAR—Purchased from Diamond Motor Co., Ltd.

SECOND GRAND PRIZE: $1,325 Grant Six Touring Car, Purchased from Ald. I. G. Ruttle.



ONE FOR EACH DISTRICT—$1,215 REGAL TOURING CAR
Purchased from Diamond Motor Co., Ltd. On exhibition there.

Complete Prize List

Grand Prizes

$2,000 7-PASSENGER CHALMERS TOURING CAR—Purchased from Diamond Motor Co., Ltd.

$1,325 5-PASSENGER GRANT SIX TOURING CAR—Purchased from Ald. I. G. Ruttle.

District Prizes

Three $1215 5-passenger Regal Touring cars (one for each district)—Purchased from Diamond Motor Co., Ltd.

General Prizes

$205 VICTROLA — Purchased from Heintzman & Co.
$137 SONORA PHONOGRAPH—Purchased from Heintzman & Co.
$125 MERCHANDISE ORDER ON Neilson Furniture Co.
$102 VICTROLA — Purchased from Heintzman & Co.
$100 MERCHANDISE ORDER ON CALGARY FURNITURE CO.
$90 MERCHANDISE ORDER ON BIG FOUR FURNITURE CO.
$71 CABINET OF COMMUNITY SILVER CUTLERY—Purchased from D. E. Black & Co., Ltd.
$60 MERCHANDISE ORDER ON BIG FOUR FURNITURE CO.
$50 SELECTION OF COMMUNITY SILVER CUTLERY—Purchased from D. E. Black & Co., Ltd.
$40 CABINET OF COMMUNITY SILVER CUTLERY.
$35 CABINET COMMUNITY SILVER CUTLERY—Purchased from D. E. Black & Co., Ltd.
TWO $32.50 POLLOCK PHONOLAS —Purchased from Alberta Piano Co.
FIVE $30 CUT-GLASS WATER SETS (Pitcher and 12 Glasses.)
TWO $21 VICTROLAS—Purchased from Alberta Piano Co.
TWO $20 UKULELES — Purchased from Alberta Piano Co.

Special Prizes

Five $100 cash prizes, to be donated to patriotic societies—one with each automobile, the society to be named by the automobile winners.

How Awarded

Prizes will be awarded according to votes issued upon subscription payments. The candidate having the highest vote at the close of the contest will receive the Chalmers Touring Car, the one standing second will be awarded the Grant Six Touring car.

After the grand prize winners are eliminated, the leading candidate in each of the three districts will be awarded one of the Regal touring cars.

The remaining General Prizes will then be awarded according to vote, regardless of district residence.

All remaining active candidates who turn in $25 or more in subscriptions will be paid 10 per cent. commission upon their individual collections.

Last Week of the 100,000 Extra Vote Clubs

EXTRA Club Votes

100,000 EXTRA VOTES, in addition to the regular schedule, will be given as follows, for both new and renewal subscription collections:

For each $21, for week ending October 23.

For the next three weeks, for each club of $25 in subscriptions, the following extra votes will be given:

95,000 EXTRA VOTES—Week ending October 30.

85,000 EXTRA VOTES—Week ending November 6.

75,000 EXTRA VOTES—Week ending November 13.

During the last week of the extra vote offer, after the first $25 club, 3,000 extra votes will be given for each dollar of an incomplete club

NO EXTRA VOTES WILL BE GIVEN THE LAST WEEK OF THE CONTEST.

CANDIDATES IN THE CONTEST

The standing of the candidates, as shown below, includes such votes as were accepted for publication up to Friday noon. Votes will be added Tuesdays, Thursdays and Saturdays.

To insure accuracy a Burroughs adding machine is used in computing the votes.

(2) Arthur M. Amacher, Didsbury, Alta. ... 271,795
(1) Mrs. Atwill, 2605 21st Ave. W. ... 35,015

(2) Miss Ida J. Biddlecome, Veteran, Alta. ... 272,275
(2) Miss M. E. Burgstaller, Trochu, Alta. ... 26,050
(1) Mrs. Bauldry, 829 17th Ave. W. ... 26,030
(2) Mrs. H. Brown, R.M.D. No. 1, Ponoka ... 225,075
(2) Mrs. Amelia Bott, Stettler, Alta. ... 273,365
(2) Mrs. Emogene Barnes, Burdette, Alta. ... 35,040
(3) Miss Vera M. Brown, Sanitarium, Frank, Alta. ... 270,025
(3) Robert O. Bertrand, Milo, Alta. ... 85,075
(3) Joseph J. Brooks, Elcan, Alta. ... 40,025
(3) Arnold Bruce, Bow Island, Alta. ... 226,250
(2) Mrs. C. W. Beesley, Monitor, Alta. ... 271,075

(1) Stanley G. Crate, 519 13th Ave. W. ... 252,420
(1) Mrs. J.E. Cook, 453 11-A St. N.W. ... 18,000
(1) Mrs. H. Canning, 318 17th St. E. ... 26,000
(1) Arthur Carr, 118 21st Ave. N.E. ... 11,785
(2) Miss Beryl Child, Banff, Alta. ... 277,076
(3) J. H. Calkins, 451 Aberdeen St., Medicine Hat ... 10,000

(1) Mrs. E. J. Davidson, 314 7th St. N.W. ... 18,015
(1) Miss A. R. Dow, 411 3rd Ave. W. ... 275,725

(3) Miss Cora A. Fulton, High River, Alta. ... 276,680
(1) Mrs. Minnie Finch, 110 26th Ave. N.E. ... 279,480
(1) Miss M. Foster, 1717 College Lane ... 42,060
(1) Miss Alice Frazee, 612 8th Ave. E. ... 241,195
(1) Miss Mary Flower, 211 16th Ave. W. ... 80,025
(1) Miss Maybelle Fisher, 2103 35th Ave. ... 90,275
(2) Miss Gladys Ferrington, Killam ... 240,060
(3) Miss Myrtle Fraser, Claresholm, Alta. ... 274,115

(3) Frank R. Greaves, 52 1st St. N.W., Medicine Hat ... 270,200
(1) Mrs. F. Gindin, 1319 16th Ave. W. ... 284,300
(2) Mrs. F. W. Gibson, Irricana, Alta. ... 270,880
(1) Mrs. F. Grevett, 240 13th Ave. W. ... 272,220
(3) Henry Gray, Winnifred, Alta. ... 25,025

(1) Miss Viola Hinsley, 308 5th Ave. W. ... 273,540
(1) H. G. Hunt, 114 8th Ave. E. ... 250,075
(1) Miss L. Harper, 2407 14th St. W. ... 10,000
(2) Jack Hall, Lacombe, Alta. ... 270,995
(1) Mrs. Gertrude Hallam, 2 Mt. Royal Blk. ... 250,995
(2) J. T. Hays, Millicent, Alta. ... 10,115

(2) Miss Mollie Johnson, Olds, Alta. ... 274,410
(1) Mrs. T. S. Jenkins, 1889 William St. ... 268,230
(1) Miss Millie Jackson, 29th St., N. of 17th Av ... 60,030
(1) Miss Euphemia Jones, 3 Wellington Apts ... 60,060
(2) Miss Mary Jackson, Hardisty, Alta. ... 71,080
(3) Miss A. Johnstone, Strome, Alta. ... 43,000
(3) L. M. Judd, Raymond, Alta ... 265,000

(3) L. R. King, 320 7th St. S., Lethbridge ... 269,285

(2) Olaf Kjorovich, Nately, Alta. ... 10,25[illegible]

(2) Karl Linder, Halkirk, Alta. ... 35,020
(1) Miss Marie Lambert, 563 2nd St. W. ... 35,060
(3) E. D. Laughlin, Grassy Lake, Alta. ... 100,020

(2) F. G. Mast, Lacombe, Alta. ... 10,000
(2) J. H. Meyers, 9608 110th Ave., Edmonton ... 267,285
(2) Fred Martin, Enchant, Alta. ... 10,025
(1) Mrs. T. R. Moffatt, 512 6th St. W. ... 75,270

(1) Miss Mariana McPhee, 206 8th St. N.E. ... 13,000
(1) Miss Katie McLeod, 205 7-A St. N.E. ... 60,100
(1) T. H. McKiterick, 2324 16th St. E. ... 211,395
(3) Donald E. McIvor, Cowley, Alta. ... 273,000
(3) Miss Margaret McCartin, Macleod, Alta. ... 275,570
(2) Arthur A. McVeigh, Hanna, Alta. ... 10,000

(2) Miss Olga Odland, R.R. No. 3, Calgary ... 255,225
(3) O. J. Ober, Foremost, Alta. ... 10,025

(1) J. C. Pott, 1125 11th Ave. W. ... 60,375
(3) Miss Laura Parkinson, Carmangay, Alta. ... 260,260
(1) Homer Philips, 920 4th St. N.E. ... 18,025
(2) Harold Potter, Crossfield, Alta. ... 271,615
(3) Miss Maudy Philips, Suffield, Alta. ... 100,665

(2) Miss E. M. Rankin, Mirror, Alta. ... 130,000
(2) Mrs. Elza Riggins, Leo, Alta. ... 265,060
(2) Miss Kate Ross, Alix, Alta. ... 281,975
(3) R. C. Rogers, Chinook, Alta. ... 10,025
(2) Mrs. Patrick Rose, Sedgwick, Alta. ... 18,000

(3) Miss Annie Smart, Vulcan, Alta ... 269,250
(2) Sydney Smith, Drumheller, Alta. ... 10,000
(3) John Simpkin, Coalhurst, Alta. ... 35,425
(3) Miss Eva Scott, Gleichen, Alta. ... 207,100
(2) S. M. Sorensen, Erskine, Alta. ... 10,025
(3) Miss Rena Stafford, Brooks, Alta. ... 271,615
(1) Clayton Smith, Yale Hotel ... 259,265
(1) St. Clair C. Starratt, 940 13th Ave. W. ... 243,995
(2) Miss Ada Stromsen, Wetaskiwin, Alta. ... 133,040
(3) Walter Seymour, Nanton, Alta. ... 68,000

(3) Miss Marian Tackaberry, Nobleford, Alta. ... 273,320
(2) Miss Ethel Tomlinson, Castor, Alta. ... 43,000

(1) Mrs. S. Virtue, 409 1st St. E., Calgary ... 10,000
(2) Cecil Vernon, Craigmyle, Alta. ... 16,090

(1) Clarence Ward, 911 17th Ave. E., Calgary ... 244,190
(3) Miss Grace Wilson, Langdon, Alta. ... 126,060
(3) Mrs. B. Woodland, Cranbrook, B.C. ... 269,370
(1) W. G. Wilson, Veterans' Club ... 271,345
(3) Elmer Witting, Travers, Alta. ... 60,025
(1) Miss Connie Walker, 503 Second st. W. ... 75,100

(2) Mrs. M. H. Young, Carstairs, Alta. ... 95,360

THE DISTRICTS—(1)—The City of Calgary. (2) All territory north and west of Calgary. (3) All territory south and east of Calgary.

THE CONTEST WILL CLOSE TUESDAY, NOVEMBER 20

VOTING SCHEDULE

THE ALBERTAN (Daily)

TERM	By Carrier	By Mail	Votes New	Votes Old
Three months	$ 1.25	$ 1.00	6,000	3,000
Six months	2.50	2.00	16,000	8,000
One year	5.00	4.00	50,000	25,000
Two years	10.00	8.00	180,000	90,000
Three years	15.00	12.00	400,000	200,000

Daily Albertan by Mail in Calgary, $8.00 Per Year.

THE ALBERTAN (Weekly)

One year	$1.00	6,000	3,000
Two years	2.00	16,000	8,000
Three years	3.00	32,000	16,000
Four years	4.00	50,000	25,000
Five years	5.00	80,000	40,000

Weekly Albertan to U.S., $1.50 Per Year.

ENTRY BLANK GOOD FOR 10,000 VOTES

Nominate Yourself or a Friend

PRIZE CONTEST DEPT. OF THE MORNING ALBERTAN
14 McDougall Block, Calgary, Alta.

Gentlemen:—

I hereby nominate as a candidate in your Automobile Prize Contest

NAME ....

DISTRICT NO. .... Address

NOMINATED BY ....

NOTE—Only one entry blank will be accepted for any one candidate.

SECOND PAYMENTS

Subscriptions taken during the early part of the contest may be extended at any time during the campaign, and votes will be given the same as if the payment had been made at one time. You can extend your own collection or that of another candidate. Mark these subscriptions "Second Payment" in order that the benefit of the first payment may be given.

Address: Contest Department, Morning Albertan
14 McDougall Block, Calgary. Phone M5848