

Annual
return to
Minister
of total
income.

7. (1) Every person liable to taxation under this Act shall, on or before the twenty-eighth day of February in each year, without any notice or demand, deliver to the Minister a return, in such form as the Minister may prescribe, of his total income during the last preceding calendar year. In such return the taxpayer shall state an address in Canada to which all notices and other documents to be mailed or served under this Act may be mailed or sent.

Returns, by
whom to be
made and
signed.

(2) The return in the case of a corporation,* association or other body, shall be made and signed by the president, secretary, treasurer or chief agent having a personal knowledge of the affairs of such corporation, association or other body, or, in any case, by such other person or persons employed in the business liable, or believed to be liable to taxation, as the Minister may require.

Return by
guardian,
legal repre-
sentative,
etc.

(3) If a person liable to taxation hereunder is unable for any reason to make the return required by this section, such return shall be made by the guardian, curator, tutor or other legal representative of such person, or if there is no such legal representative, by some one acting as agent for such person, and in the case of the estate of any deceased person, by the executor, administrator or heir of such deceased person, and if there is no person to make a return under the provisions of this subsection, then such person as may be required by the Minister to make such return.

Returns by
employers of
salaries and
by compan-
ies of divi-
dends, etc.

(4) All employers** shall make a return of all persons in their employ receiving any salary or other remuneration, any portion of which is liable to taxation under this Act, and all corporations, associations and syndicates shall make a return of all dividends and bonuses paid to shareholders and members. Such returns shall be delivered to the Minister on or before the

* Auditor's Balance Sheet and Profit and Loss Account must be forwarded with return.

** Return by employers to cover particulars of salaries of employees receiving \$1,000 or more per annum. Tax will not be deducted from salaries by employers.