

## EARLY MESSAGES

## WAR SUMMARY—GERMANY'S OFFENSIVE RESUMED.

Germany's great offensive on the West front has been resumed with only brief artillery preparation. Two waves have been struck by the Teuton armies, which have been reorganized after disastrous losses were inflicted on them by the British and French armies during the Picardy and Flanders battles in March and April. One attack was on the line from Vornere to Loire, southwest of Ypres, after on a 35-mile front from Pinon north to Soissons to Rheims. This is known as the Aisne sector. In Flanders the Germans have gained virtually nothing, but further south the British report claims that the German Crown Prince's troops have carried the entire ridge of the Chemin des Dames and are now fighting on the Aisne River. The German attack in Flanders is against positions taken by the French on May 20th, when they retook Bruloose and Loree and strengthened their line on the east side of Hill 44, which they had regained a few days before on the Aisne front. The present battle recalls the fighting of last summer along the Chemin des Dames, where for weeks the German Crown Prince hurled his men against the French positions, only to see them crushed and beaten. Last year 75 divisions engaged the German attack along this line alone. The attack here is really in the nature of a line straightening operation; it is being launched from Loire as a center and is aimed at the blow in the line formed during the fighting in Picardy in March and April. Here, however, the Germans must face permanent works, which have been occupied by the French for long periods, and which can be defended quite easily. Evidence that the Allied supreme command was forewarned of the new attack may be found in the fact that British troops are fighting there. Up to the present it had been believed that the British did not hold positions much south of the Somme. East of the Aisne, the German Crown Prince is in command in the sector, and this may indicate serious effort to break the Allied line. Crown Prince Rupprecht of Bavaria is the nominal commander in Artois and Picardy, and the German Crown Prince for dynastic reasons will strive to outdo whatever success was attained by his colleague. Further north it is probable that American troops are engaged in the fighting in both battles. On the French front it is known that American troops are close behind the Allied lines in Flanders, while some time ago it was reported they were near Rheims. The late official reports note quite severe fighting in various sectors, among them the Apremont forest, where the Americans are known to be holding positions at the present time. The reports say that the Germans were repulsed in all these attacks. It is officially reported from Washington that American positions in Picardy near Cantigny and Montdidier have been subjected to attack, and at places the enemy penetrated them. He, however, was driven out by the Americans.

Almost coincident with the new German offensive the Italians launched a blow at the Austrian lines in the mountain region to the northwest of Lake Garda, according to a report, and captured Monticello Pass, the village of Prensina, Monte Zigolon and the mountain spur to the east. Before them lie parallel streams leading down into the Logarina valley, and they successfully carry out their attack there it is possible for them to outflank the entire Austrian position to the north of Italy.

A long range bombardment of Paris has been resumed after an interval during which it was believed the big German gun had been silenced.

## BRITAIN CONFIDENT.

LONDON, May 27. Germany's long awaited offensive on the battle front in France opened this morning at two points, where it had been expected, between Rheims and Soissons in Flanders. In the latter region it is another attempt to reach the hill positions west of Kemmel and to pinch the British holding the Ypres salient. The attack in the Rheims-Soissons sector doubtless is a formidable blow by which the Germans hope to shatter the French army, a similar attempt against the British further north having failed. That General Foch, the Entente supreme commander, anticipated Field Marshal Von Hindenburg's plans in the Champagne was disclosed in yesterday's German official statement, which announced British troops had been captured in a raid in this region. The first result of the German offensive was not disclosed in the British official communication issued this morning, but the confidence with which Premier Lloyd George spoke at Edinburgh on Saturday gives the British public hope that it will fail as the previous ones.

ATTACK SO FAR HAS FAILED. WITH THE BRITISH ARMY IN FRANCE, May 27.—Von Hindenburg's troops have thus far met with failure at all points in their attack

against the French in the Loire sector. The Reuter correspondent at headquarters in France describes the German bombardment as scarcely less violent than that which heralded the German offensive on March 21st. Gas shells were employed in great quantities, and the bombardment and infantry attack between Soissons and Rheims were on a more formidable scale than in Flanders.

## TWO ENTIRE ARMIES IN FIGHT.

ON THE FRENCH FRONT IN FRANCE, May 27.—The uncanny silence along the whole French front in the past few days was mostly a prelude to a most bitter attack to-day by the enemy along an extended front stretching from Pinon almost to Rheims. While there are no indications, it is most probable that the entire armies of General Von Boehm and General Franz Below, under the supreme control of the Imperial Crown Prince, have been thrown into the struggle.

## GERMANS MAKE PROGRESS.

WITH THE BRITISH ARMY IN FRANCE, May 27. (By the Associated Press).—The latest reports show that the Germans have made some small progress in places. The attack of the Germans in the sector northwest of Kemmel appeared to be directed against the ground captured by the French on May 20th.

## BELGIANS DEFEAT GERMAN ATTACKS.

BRITISH HEADQUARTERS IN FRANCE, May 27. (Via Reuter's Ottawa Agency).—Early this morning the enemy bombarded a great depth of the line from south of the Ypres canal to Ouderdom and west of Oude. The enemy infantry attacked at half-past four, the Germans apparently attempting to recover the ground which the French took on May 20th. Around Loree and Laclytis they are reported to have made slight progress at some places. Fierce fighting is still in progress. There is no reason to assume that the present operations are more than local, designed to restore or improve the enemy's positions at Scherpenberg and Montroge. The Belgians defeated all the Germans' attempts to push back the defenses between Ypres and Houthulst forest. The weather is fairly fine and clear in Flanders.

## BRITISH PRESSED BACK.

LONDON, May 27. Germany's offensive on the new front in France is not on the extensive scale of previous attacks. The Evening Standard says it understands at one point in the neighborhood of Rheims, the enemy pressed back the British troops for a short distance.

## SITUATION WELL IN HAND.

BRITISH HEADQUARTERS IN FRANCE, May 27. (Via Reuter's Ottawa Agency).—The German bombardments this morning were scarcely less violent than those preceding the offensive of March 21st. Gas shells were prodigally employed, the northeasterly winds diffusing the gas widely over the Allied front. The most intensive fire was between the Ypres Canal and the forest of Nieppe, while the arm west of Lens and the

Scarpe valley was also heavily bombarded. The enemy is heavily shelling the far back areas with high velocity guns and airplanes are unusually venturesome, although our aviators are harassing and chasing German machines to a degree which does not leave them much opportunity to carry out their functions. The British on the French flank have been engaged. The Germans came on in their familiar formations of dense waves, keeping close in the wake of their lifting barrage. Against the first heavy shock the French stood stoutly on the left and centre, but were pressed back slightly in the vicinity of a farm on the right during the morning. The Germans, with characteristic recklessness of cost continue to push up fresh troops, and the French were obliged to yield more ground. Subsequently counter attacking, they restored their line in most places, making prisoners of over one hundred Germans. The enemy at the time of writing, have a footing in the French front line south of Arkebouch for a distance of 800 yards, and also have some hold on another point of the front line system in this region. The situation, however, appears to be well in hand. Reports from the battle front breathe confidence. The British and French artillery are harassing the German positions intensely, and enemy casualties must be most heavy.

## SUCCESSFUL BOMBING OPERATIONS.

LONDON, May 27. An Admiralty statement issued to-night says: "Bombing operations have been carried out against Marlabec and Zeebrugge where bombs were observed to fall close to the lock gates of the Canal. Nearly three tons were also dropped on the Bruges docks Wednesday night. All of our machines returned safely. In home waters numerous flights by the escort, patrol and other anti-submarine duties were carried out. Submarines were sighted and attacked, and enemy mines were located over the North Sea."

## AUSTRALIA'S DEBT.

Melbourne, Australia, May 27 (via Reuter's Ottawa Agency).—It was announced in the House of Representatives that the sale of next year's exportable surplus of butter to the Imperial Government is being negotiated. Acting Premier Watt, the Federal Treasurer, stated that the total debt of the Commonwealth is 9,000,000,000 sterling, including 148,000,000 of Commonwealth war loans and 249,000,000 war loans from the Imperial Government. This represented an annual interest of 225,000,000.

## QUEENSLAND SPEEDING UP RECRUITING.

Brisbane, Australia, May 27 (via Reuter's Ottawa Agency).—With the slogan, "March for Freedom," Queensland's latest recruiting effort was inaugurated amid enthusiastic scenes and a parade of soldiers through the streets. Premier Ryan and others made farewell speeches to a force which entrains at Stentrop, whence it marches to Brisbane, gathering recruits en route.

## SCOTLAND SAYS "STAND FAST."

LONDON, May 27 (via Reuter's Ottawa Agency).—Before returning to London from Scotland, Premier Lloyd George, interviewed by the Glasgow Herald, said he was very much impressed by the determination of the Scottish people to see the war through. The message Scotland had given him was to stand fast. The Premier continued, "Scotland is as firm as her mountains. If there is any change between last year and this year, it is an even deeper note of resolve of absolute unity and quiet determination, and the subordination of everything to the prosecution of the war. The people of Scotland have their minds fixed upon defeating the terrible menace threatening the world. They decline to consider anything else until this is done, and they are absolutely right."

## AIR REPRISALS TAKING EFFECT.

LONDON, May 27 (via Reuter's Ottawa Agency).—Telegraphing from Amsterdam, Reuter's correspondent states that the Frankfurter Zeitung is greatly concerned over the Allied air reprisals. It asks whether Von Hertling, the German Chancellor, would consider it a sign of weakness to suggest to the enemy that they come to an understanding in regard to aerial raids. The newspaper says, "It has always been its conviction that that military advantages of these raids on a peaceful homeland are insignificant compared with their frightfulness."

## AUSTRALIA SHIPPING WHEAT CARGOES.

New Melbourne, May 27 (via Reuter's Ottawa Agency).—Following the recent announcement of Hon. Mr. Watt that payments totalling £4,750,000 would be made in June, July and August in connection with the wheat pooling arrangements, there is now considerable activity in shipping wheat cargoes. (Continued on 7th.)

Stafford's Drug Store, Theatre Hill, is open every night till 9.30.—May 20, 1918



NEWFOUNDLAND

## THE INCOME WAR TAX ACT, 1918.

FORMS GIVING PARTICULARS OF INCOME FOR THE YEAR, 1917, MUST BE FILLED IN AND FILED ON OR BEFORE THE 30th JUNE, 1918.

Section 4 of the Act provides that all persons resident or ordinarily resident in Newfoundland, shall pay a tax of five per centum upon all income exceeding One Thousand Dollars (\$1,000.00) in the case of unmarried persons without dependents, and widows or widowers, without dependents, and exceeding Two Thousand Dollars (\$2,000.00) in the case of all other persons; and in addition thereto, a supertax, when the income exceeds Six Thousand Dollars (\$6,000.00). It also provides that all Corporations and Joint Stock Companies, no matter how created, shall pay the normal tax upon income exceeding Two Thousand Dollars (\$2,000.00).

The Forms provided by the Department of Finance to be filled in with particulars of the 1917 income of all those whose incomes are liable under the Act, and by Trustees, Corporations and Joint Stock Companies, with information required of them, may be obtained at the Assessor's Office, Customs' Building, St. John's.

## Forms to Obtain and Special Features to Observe.

Individuals—Get Form T1 to give particulars of their own incomes. In stating Dividends received, give the amount from each company, listing Newfoundland and foreign Companies separately. Fill in pages 1, 2 and 3 only. Do not mark on page 4.

The following answers (printed in black type) to questions asked on pages 2 and 3 of Form T1 will help you to fill in correctly your copies of the Form.

PAGE 2—DESCRIPTION OF INCOME.	EXEMPTIONS AND DEDUCTIONS—PAGE 3.
Gross Income Derived From:	Amount Claimed For:
1. Salaries and wages	None
2. Professions and Vocations	\$2000.00
3. Commissions (from sale of Real Estate)	1000.00
4. Business, trade, commerce or sales or dealings in property, whether real or personal	5000.00
5. Farming (Horticulture, Dairying or other branches)	None
6. Rents	500.00
7. Dividends (A) Newfoundland Corporations:	Standard Manufacturing Co., Ltd. 50.00
(B) Foreign Corporations:	Dominion Iron & Steel Co. 20.00 New York Trading Co. 10.00
8. Interest on notes, mortgages, bank deposits and securities other than reported in item 7:	Interest on Mortgages 300.00 Bank Interest 500.00 100 Par Value Bonds of Jones Paint Co., Ltd. 70.00 100 Municipal Debentures, Town of Sydney 90.00
9. Fiduciaries (Income received from guardians, trustees, executors, administrators, agents, receivers or persons acting in a fiduciary capacity):	Income from Estate of John Jones (Eastern Trust Co., Executor) 320.00
10. Royalties from mines, oil and gas wells, patents, franchises and other legalized privileges	None
11. Interest derived from Bonds and other Securities of the Dominion of Newfoundland, issued exempt from Income Tax, \$3000	150.00
12. Other Sources not enumerated above: 1/2 Interest in Smith Hardware Co'y Partnership	900.00
13. Total Income	10910.00
	14. Depreciation—On Store Building (not land) Brick 125.00 On Equipment used in business 140.00 Store Fixtures 100.00
	15. Bad Debts; actually charged off within the year 40.00
	16. Allowance for exhaustion of mines and wells None
	17. Contributions actually paid to the Patriotic and other approved War Funds 200.00
	18. Interest paid on moneys borrowed and used in the business—Mortgage on Store Property, \$1000 60.00
	19. Municipal taxes on property used in the business: General Municipal Taxes 120.00
	20. Income derived from Bonds and other Securities in the Dominion of Nfld. issued exempt from Income Tax .. 150.00
	21. Other claims for deductions must be specified in detail: Business Operating Expenses 4200.00 Repairs (Stating particulars) 190.00
	22. Total Exemptions and Deductions ... \$5325.00
	23. Amount paid under Business Profits Tax Act, which accrued in the 1917 Accounting Period ... year ending December 31st, 1917.....None
	24. Section 7 provides that the return must be on oath—Form V.
	Date.....
	Signature.....

## CORPORATIONS AND JOINT STOCK COMPANIES.

Use Form T2—giving particulars of income. Also attach a financial statement. Under Deductions, show in detail amounts paid to Patriotic Fund or other approved War Funds.

Trustees, Executors, Administrators of Estates and Assignees use Form T3. Full particulars of the distribution of income from all estates handled must be shown as well as details of amounts distributed. A separate Form must be filled in for each estate.

Employers must use Form T4 to give names and amounts of salaries, bonuses, commissions and other remuneration paid to all employees during 1917, where such remuneration amounted in the aggregate to \$1,000.00 or over.

Corporation Lists of Shareholders. On Form T5 corporations shall give a statement of all bonuses and dividends paid to Shareholders residing in Newfoundland during 1917, stating to whom paid, and the amounts.

Department of Finance, Assessor's Office, St. John's, Newfoundland.

## T. J. EDENS.

By Rail to-day, May 27th:  
1,000 5 lb. Boxes  
NEW ENGLAND CONFECTION-  
ERY CO'S. CANDIES!

Signet Chocolates.  
Royal Chocolates.  
Acme Mixture.  
Cocoanut Caramels.  
Turkish Gum Drops.  
Smooth Almonds.

AMBROSE JAMES'  
No. 1 Salmon,  
in Tins.

FIDELITY HAMS.  
TABLE MEAL—Yellow.  
(2 lb. ctns., 7 lb. sacks,  
100 lb. sacks)  
COFFEE EXTRACT in bbls.  
KRAFT'S CHEESE, 1/4 lb. dtns.  
IMPERIAL CHEESE, 1/4 lb. dtns.  
POTATO FLOUR.

LIBBY'S TOMATOES.  
30 lb. tin, 30c.  
ROLLED OATS, 5c. lb.  
HAYSEED, finest, 18c. lb.  
EDDY'S MATCHES, 10c. box, 5c.

Fresh  
Country Eggs,  
by Rail to-day.  
BLUE BELL METAL POLISH  
ADAMS' FLOOR POLISH.  
ADAMS' FURNITURE POLISH

T. J. EDENS,  
Duckworth St. and Eastlink  
Cross.

FURS

AT

AT

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ASSORTMENT

Prices

Service

Newfoundland. If you

of the extremely

time—get in line—

new coming—QUICK.

It's FREE

INC.

American Raw Furs

Chicago, U. S. A.

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and Oxfords!

Trap Shoes,

\$3.50 pair.

Trap Shoes,

pair.

Two Strap

\$4.50 pair.

Trap Shoes,

50 pair.

2.50 &amp; \$3.50.

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e, \$4.50.

Comfort Kid

&amp; 4.00 pr.

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Two Strap

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umps, \$2.00.

High Laced,

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High Laced.

Top, \$5.50.

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