

SENDING IN FORMS AND PAYING THE TAX.

The form, when filled up, must be sent or handed to the local Inspector of Taxation by April 30 at latest. **Allow plenty of time for possible delay in the mails.**

Along with the form, as already stated, there must be sent at least one-quarter of the tax itself. The remainder may be paid in not more than three instalments—two, four, and six months after April 30—with 6% interest from that date to the date of payment.

It is strongly advised that the first remittance, being based only on your own estimate, should be well **over** the one-fourth minimum. If possible, send a half. At any rate, **add a good margin in case of error**, and so obviate the risk of penalties. The more that is paid, the more will be the interest saved.

Every payment should be made by money order or certified cheque if not delivered in cash.

IF FIGURES ARE REJECTED.

If the figures in the return are accepted, the sender will be notified by the local Inspector of Taxation.

If the taxation officials think the sender has paid too much, they will return the surplus.

If they think too little has been paid, or the income under-stated, they will demand the balance of the tax which they reckon to be due, (with penalties as described on pages 1 and 2).

CONDITIONS OF APPEAL.

If dissatisfied with the official assessment, any person can appeal (**within 20 days of its mailing**) first to a Board of Referees and finally to the Exchequer Court of Canada.

The Board of Referees **may increase** the official assessment.