

THE INCOME TAX AND THE INDIVIDUAL

ment based upon the facts you have supplied on the form referred to above.

How is the remittance made?

By certified cheque, draft, or money order, or by payment of the necessary sum to the Local Inspector of Taxation.

To whom should remittances be made payable?

To the Receiver General of Canada.]

To whom should remittance be posted?

To the Local Inspector of Taxation.

In case of doubt as to amount on which I must pay the tax, to whom should application be made?

To the Local Inspector of Taxation.

If I feel that I have been taxed on too much, and if I wish to protest, what do I do?

Serve notice in writing to the Minister of Finance, Ottawa.

How much time is allowed to make an appeal?

Twenty days after the date of the mailing of the notice of assessment from the Tax Inspector's office.

If an appeal is made does this bring out all one's private affairs in court?

No. Hearing will be held in closed court if requested by the taxpayer.

If I fail to make any report of my income, what is the penalty?

The penalty is 25% of the amount of tax payable, in addition to the proper tax.

If I were to make a false return?

The penalty is a fine not to exceed \$10,000, or six months imprisonment, or both.