

INCOME TAX RETURN MUST BE SENT IN WITHOUT DELAY

Ottawa, April 23—Under the provisions of the Income War Tax Act it is necessary that all persons file in duplicate returns of income, accompanied by marked cheques or money orders in favour of the Receiver General of Canada for at least 25 per cent of the amount of the tax as estimated by the filing taxpayer to be due, on or before April 30. Taxation is to be based on the income received during the calendar year 1928. These returns are to be filed with one of the Inspectors of Income Tax throughout the country.

For the fiscal year ended March 31, 1929, the total Income War Tax collections were \$59,422,297.00, an increase over the previous year of \$2,851,250.00, and this in spite of a 10 per cent reduction in the tax. Those in a position to estimate the present position of business in Canada feel that Income Tax collections for the fiscal year ended 31st March, 1930, will be 60 million dollars or more.

Hon. W. D. Euler, Minister of National Revenue has reiterated that every effort is being and will continue to be made by the officers of the Income Tax Division to assist taxpayers in complying with the requirements of the law.

It is also pointed out that the Act

provides that the tax is due on or before April 30, and may be paid 25 per cent of the amount of the tax as estimated by the filing taxpayers to be due at the time of filing the return, the balance, if any, being payable in not more than three equal bi-monthly instalments, on June 30, August 31 and October 31, with interest at 6 per annum from the 30th April until paid.

Should the instalments not be paid when due, the penalty interest of 4 per cent provided by the Act must be paid, as Parliament has not vested discretionary powers in the administration whereby it may be either waived or reduced.

While in past years where taxpayers have satisfied the Department that income from bond interest mortgage interest, or such like, had been omitted from his return in error, excuses have been accepted, but this practice will no longer prevail, and it is anticipated that in all instances where taxpayers have omitted such items of income when filing their Income Tax Returns prosecutions will follow.

It is also pointed out that the advertisements being published include a schedule of Income Tax rates as they appear on the statute books and that taxpayers should use these rates in

THE EARLY CARE OF THE CHICKS IMPORTANT

(Experimental Farms Note)

The Experimental Station, Kentville, N. S., is using as a brooder house a shed-room laying house, 16 feet by 32 feet, divided at the centre, with a coal burning brooder stove in each half. This house has a cement floor, with two inches of sand spread over it for litter. A small mesh chicken wire two feet high is placed around the brooder stove about three feet from the stove; this prevents the chicks from wandering too far from the source of heat. When the chicks are ten days old this wire may be moved back to the walls of the house and used to round off the corners, which are often sources of danger when the chicks crowd into them. The brooder

calculating the amount of tax estimated to be due after having arrived at the amount of net income which is the gross income less all allowable credits. When the amount of tax is reached based on these rates, the taxpayer is entitled to deduct 20 per cent and the result is the net tax due. When this calculation has been finished as above, the remittance in favour of the Receiver General of Canada is to be made on or before the end of this month.

stoves should be regulated to 100 degrees Fahr. several days before they are to be used. The room temperature should be maintained around 70 degrees the first ten days, and then gradually reduced by opening the curtains. The curtains at first are opened up for an hour or two on warm sunny days, and gradually allowed to remain open all day. There are two advantages obtained by opening the curtains: plenty of direct sunlight and plenty of fresh air.

The chicks are removed from the incubator on the morning of the second day after the hatch is off, and are placed around the brooder stove, 300 to 350 chicks to a stove. The chicks are given warm water to drink and spend the morning picking up the small bits of gravel which they require. The water dishes should be refilled at least three times daily. In the afternoon dry mash is placed before the chicks in low hoppers. These hoppers are easily made by taking an ordinary board about 6 inches by 15 inches for the bottom, and nailing sides and ends to it. A small frame is made to fit in side these hoppers, and is covered with small mesh chicken wire. When placed over the mash this wire prevents the chicks from scratching in and

wasting the food. A wet mash is given after the chicks are three days old, made by mixing with dry mash two hard boiled infertile eggs and four table-spoonfuls of cod liver oil for every 100 chicks. Green feed in some form must be supplied daily, and sprouted oats are used until clover is available. The scratch grain feeding is started after the chicks are two weeks old, and in the evening, at the rate of one pound to 100 chicks. The amount of scratch grain is gradually increased as the chicks get older. The chicks are removed to colony houses at six to eight weeks of age, and are given free range for the summer.

The following is a good mash feed: 100 pounds each of bran, middlings, oat meal, and cornmeal, 25 pounds of beef meal or Faterfat fish meal, 25 pounds of bone meal, 2 pounds of salt and 5 pounds of charcoal. A good scratch grain is made of equal parts of cracked corn and wheat.

SEASONAL CASUALTY

I slew a man this morning,
The first pest of the year:
He blurted without warning,
"Well, summer time is here!"

Mr. Kangaroo—But Mary, where's the child?
Mrs. Kangaroo—Good heavens! I've had my pocket picked."

Radio is easily turned off but it requires good marksmanship to hit two broadcasting cats.

MAYBE THAT BOOK WAS THE REAL CAUSE

(New York Sun)

Maybe it's the influence of the best-selling book which tells of a girl's life at sea on board her father's windjammer—or perhaps it is just the feel of spring and new life in the air. But a business man reports an incident in point and declines to explain it.

"While walking through Battery Park at the noon hour," he said, "I encountered my private secretary standing at the water's edge gazing out over the bay. Supposing that a young girl's fancy in spring also turns lightly to thoughts of love I asked her of what she was thinking. 'I was thinking,' she replied, 'how I would like to be the captain of a ship—even of a tugboat.' Now, can you beat it?"

Joyce—Tom used to boast that his love for pretty girls was just a passing fancy, but I hear he's married now.

Jack—Yes, he lingered too long in passing the last one.

Keeping the body clean is a simple matter of using soap and water freely, but keeping the mind clean is a task.

Only a few days left for

DOMINION Income Tax RETURNS

Due April 30

After April 30th the law imposes penalties for delay

If you have not already declared your 1928 income for Dominion Taxation purposes, do so without delay. You have only a few days left. You may pay your tax in one lump sum, or in instalments, plus interest. Every person liable to pay Dominion Income Tax should obtain three copies of the official form, either from his Postmaster or from the Inspector of Income Tax in his district. These forms are:

Form T 1 —For all individuals, other than farmers or ranchers.

Form T 1A—For farmers or ranchers.

Form T 2 —For corporations and joint stock companies.

Note carefully the instructions on the form. Fill in all details accurately and answer all questions. Make up the amount of your tax. You can do this with the help of the accompanying table. Mail two copies, properly filled in and signed, to the Income Tax Inspector for your district, together with an accepted bank cheque or money order for the full amount of your tax, or for the first instalment. Keep the third copy for your own reference. Be sure to have these returns mailed before April 30.

Personal Exemptions

Personal exemptions should be noted carefully. They may be summarised as follows:

(a) \$3,000 in the case of a married person or householder, or any other person who has dependent upon him any of the following persons:

1. A parent or grand-parent.
2. A daughter or sister.
3. A son or brother under 21 years of age; or incapable of self-support on account of mental or physical infirmity.

Note—Where husband and wife each have a separate income in excess of \$1,500, then each shall receive not \$3,000 exemption, but \$1,500 exemption.

(b) \$1,500 in the case of unmarried persons.

(c) \$500 for each child under 21 years of age who is dependent upon the taxpayer for support, or if 21 years of age or over is incapable of self-support on account of mental or physical infirmity.

Send Only Accepted Cheques or Money Orders

Dominion Income Tax may be paid in a lump sum on or before April 30, or the taxpayer may pay one-quarter of the estimated tax due on or before April 30, and the balance in three equal, bi-monthly payments, together with interest at

6 per centum per annum. If the taxpayer adopts the instalment plan of payment and fails to pay instalments as they fall due, additional penalty interest will be added.

A cheque marked accepted by the bank on which it is drawn or money order for either the full amount, or the amount of the first instalment, must accompany the official forms.

Cheques must be made payable to "The Receiver-General of Canada." Do not send cash.

Mail forms together with cheque to the Inspector of Dominion Income Tax for your district.

No Extension of Time

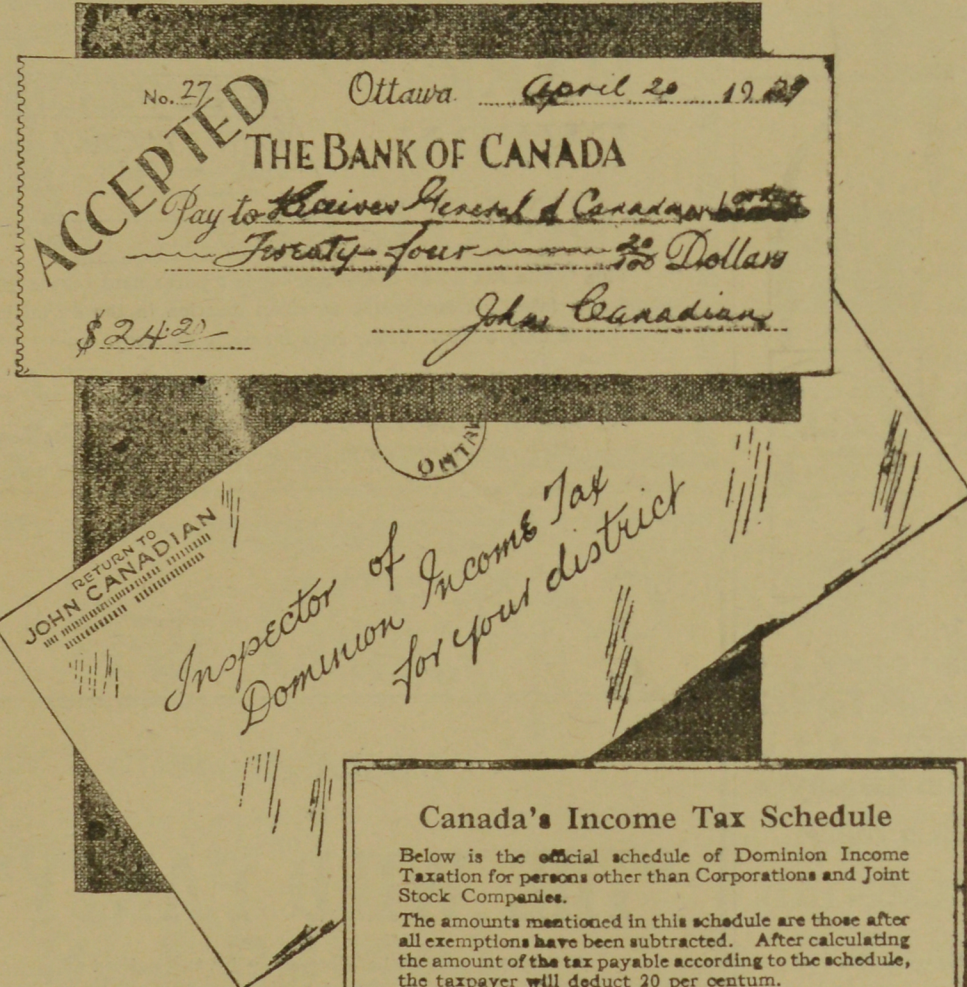
If you delay making Income Tax Returns for any reason, the penalties must be imposed.

In cases of absence from home, or inability to sign the return for any other cause, your accountant, or your solicitor, or your partner, or your agent may sign for you and save you the penalty. No extension of time will be granted.

Public Co-Operation Asked

The Department's Inspectors will be glad to advise any taxpayer in preparing returns.

The Department desires the co-operation of the public in administering the Income War Tax Act.



LOCATION OF INCOME TAX INSPECTORS

Inspectors of Dominion Income Tax are located in convenient places throughout Canada. Consult the Income Tax office nearest to you. Address "Inspector of Dominion Income Tax." The offices are at:

Charlottetown, P. E. Island
Halifax, Nova Scotia.
Saint John, New Brunswick.
Quebec City, Quebec.
Montreal, Quebec.
Ottawa, Ontario.
Belleville, Ontario.
Kingston, Ontario.
Toronto 2, Ontario.
Hamilton, Ontario.
London, Ontario.
Fort William, Ontario.
Winnipeg, Manitoba.
Regina, Saskatchewan.
Prince Albert, Saskatchewan.
Saskatoon, Saskatchewan.
Calgary, Alberta.
Edmonton, Alberta.
Vancouver, British Columbia.
Dawson, Yukon Territory.

Canada's Income Tax Schedule

Below is the official schedule of Dominion Income Taxation for persons other than Corporations and Joint Stock Companies.

The amounts mentioned in this schedule are those after all exemptions have been subtracted. After calculating the amount of the tax payable according to the schedule, the taxpayer will deduct 20 per centum.

On the first \$2,000 of income or any portion thereof...	But not in excess of	Rate of Taxation %
\$2,000	\$3,000	3%
3,000	4,000	4%
4,000	5,000	5%
5,000	6,000	6%
6,000	7,000	7%
7,000	8,000	8%
8,000	9,000	9%
9,000	10,000	10%
10,000	11,000	11%
11,000	12,000	12%
12,000	13,000	13%
13,000	14,000	14%
14,000	15,000	15%
15,000	16,000	16%
16,000	17,000	17%
17,000	18,000	18%
18,000	19,000	19%
19,000	20,000	20%
20,000	25,000	22%
25,000	30,000	23%
30,000	35,000	24%
35,000	40,000	25%
40,000	45,000	26%
45,000	50,000	27%
50,000	55,000	28%
55,000	60,000	29%
60,000	65,000	30%
65,000	70,000	31%
70,000	75,000	32%
75,000	80,000	33%
80,000	85,000	34%
85,000	90,000	35%
90,000	95,000	36%
95,000	100,000	37%
100,000	110,000	38%
110,000	120,000	39%
120,000	130,000	40%
130,000	140,000	41%
140,000	150,000	42%
150,000	175,000	43%
175,000	200,000	44%
200,000	250,000	45%
250,000	300,000	46%
300,000	350,000	47%
350,000	400,000	48%
400,000	450,000	49%
450,000	500,000	50%

The rate of tax applicable to Corporations and Joint Stock Companies is eight (8) per centum on the income in excess of \$2,000.

The Department of National Revenue

Honourable W. D. EULER,
Minister of National Revenue.

INCOME TAX DIVISION, OTTAWA

C. S. WALTERS,
Commissioner of Income Tax.