

# No Advance in Price The Daily Mail

Will be sent to any address in  
New Brunswick,

For One Year

for

## Two Dollars

Payable in advance

## Custom Tailoring

The New Importations for the Coming Season are now on display. An early inspection will assure you of a large and varied selection to choose from.

We are also prepared to fill all orders entrusted to us for MILITARY CLOTHING at a reasonable price. We are sole agents for the Crown Tailoring Company, of Toronto, the largest Military Tailoring Company in Canada.

### WALKER BROS. TAILORS

QUEEN STREET, WEST END



I have in stock a large assortment of

## Driving Boots

of all makes. They have from 6 to 16 in. legs. Prices right

### J. R. Monteith

'Phone 502—North Devon.

## The present grade of Mother's Favorite Flour

will soon be off the market until after the war is over. If you want any of this superior Bread Flour you should place your order at once.

### G. W. HODGE

## DISTRIBUTION OF SEED GRAIN, 1918

GOOD SEED IS SCARCE. Place your order now, with your County Councillor. The Department of Agriculture has ordered 56,000 bushels of oats and 18,000 bushels of wheat.

Oats will be sold for \$1.32 per bushel, in bulk car lots, or \$1.38 in bags in car lots laid down.

Wheat will be sold for \$3.00 per bushel, in bags car lots or f.o.b., distributing point for smaller orders.

Local freights will be paid by purchaser. County Councillors and Agricultural Societies should place car lot orders immediately, stating destination for cars. Delivery not guaranteed unless orders placed within three weeks, because of transportation difficulties.

New Brunswick is expected to bread herself for the duration of the war. EVERY FARMER SHOULD GROW SOME WHEAT.

DEPARTMENT OF AGRICULTURE,  
FREDERICTON, N. B.

## ENQUIRIES ANSWERED IN HOUSE OF ASSEMBLY

### Information in Regard to Road Expenditures During Year—Permanent Roads Completed and Their Cost—Autos Purchased for Departments—Dismissals for Offensive Partizanship

HON. MR. VENIOT in reply to Mr. Smith (Carleton):

1. Q. What amount of money has been spent in the province and charged to ordinary roads since the last session of the Legislature to the close of the fiscal year?

A. The information required is contained on Page 117 Public Works Report 1917.

2. Q. What amounts have been paid and charged to this account since the close of the fiscal year?

A. The following amounts have been paid and charged to this account since the close of the fiscal year:

|                       |          |
|-----------------------|----------|
| Albert County         | \$522.50 |
| Carleton County       | 1,075.64 |
| Charlotte County      | 711.42   |
| Gloucester County     | 403.70   |
| Kent County           | 219.82   |
| Kings County          | 800.04   |
| Madawaska County      | 529.93   |
| Northumberland County | 647.03   |
| Queens County         | 710.05   |
| Restigouche County    | 208.31   |
| St. John County       | 301.23   |
| Sunbury County        | 68.20    |

|                    |          |
|--------------------|----------|
| Victoria County    | 1,151.62 |
| Westmorland County | 790.12   |
| York County        | 352.67   |
| Miscellaneous      | 934.26   |

Total .. \$9,427.04

3. Q. In what counties of the province has such expenditure been made and what was the amount charged to each county?

A. Answered by answer to enquiry No. 2.

1. Q. What was the total amount charged to Permanent Roads account in the province since the last session of the Legislature to the close of the fiscal year?

A. The information required is contained on page 192 of the Public Works Report, 1917.

1. Q. What was the total amount charged to this account since the close of the fiscal year up to March 1, 1918?

A. \$78,086.76.

3. Q. How many miles of Permanent Highways were built in the province last season?

A. 65 miles completed. Average

cost \$1,750 per mile, exclusive of cost price of concrete pipe which will increase average cost approximately to \$2,000 per mile. 240 miles uncompleted and improved highways preparatory to permanent work. Average cost \$410 per mile.

4. Q. In what counties and districts are such highways located, and what was the cost per mile?

A. See report Department of Public Works, pages 192 to 237 inclusive. Cost per mile answered by reply to Question 3.

HON. MR. VENIOT in reply to Mr. Smith (Carleton):

1. Q. Did the Department of Public Works call for tenders for the substructure of the highway bridge across the St. John River at East Florenceville?

A. Yes.

2. Q. If so, who were the tenderers, and what was the amount of each tender?

A. The following were the tenderers:

|   |          |
|---|----------|
| 1—H. A. Frank, Millerton                  | \$45,739 |
| 2—Concrete Builders, Limited, Fredericton | 50,852   |
| 3—Powers & Brewer, St. John               | 76,559   |

3. Q. Was the lowest tender accepted? If not, why?

A. Yes; but tenderer did not sign contract and the next lowest tender was accepted.

4. When was the contract to be completed?

A. Part to be completed 1st day of December, 1917.

Part to be completed 1st day of January, 1918.

Remainder, 1st day of September, 1918.

5. Q. How much has been paid on account of this contract?

A. \$16,485.96.

HON. MR. VENIOT in reply to Mr. Smith (Carleton):

1. Q. How many automobiles have been purchased by the present Government for the different Departments?

A. Six.

2. Q. From whom were they purchased and what was the type and cost of each?

A. Two Country Clubs from J. A. Fuglesley & Co., \$2,290.

One Ford car from B. M. Hill, \$435.

One Ford car from N. H. Legere, \$642, including spare tires, etc.

The above were used by the Chief and District Road Engineers.

## CHILDREN HAD WHOOPIING COUGH

Whooping cough, although peculiar to that period, but may occur at any time of life. It is one of the most dangerous diseases of infancy, and yearly causes more deaths than scarlet fever, typhoid or diphtheria, and is more common in female than male children.

Whooping cough starts with sneezing, watering of the eyes, irritation of the throat, feverishness and cough. The coughing attacks occur frequently, but are generally more severe at night.

On the first sign of a "whoop" Dr. Wood's Norway Pine Syrup should be administered, as it helps to clear the bronchial tubes of the collected mucus and phlegm.

Mrs. George Cooper, Bloomfield, Ont., writes: "It is with pleasure I can write and tell you that there never was a better cough medicine made than Dr. Wood's Norway Pine Syrup. Our children had whooping cough last winter, and that is the only thing that seemed to help them. It loosens up the phlegm so that they could raise it easily. I will never be without it."

"Dr. Wood's" is 25 and 50 cents a bottle, put up in a yellow wrapper, three pine trees the trade mark; manufactured by The T. Milburn Co., Ltd., Toronto, Ont.

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(Continued on page 3.)



## The Income War Tax Act

Forms giving particulars of income for the year 1917, must be filled in and filed on or before the 31st March, 1918

Section 4 of the Act provides that all persons resident or ordinarily resident in Canada, shall pay a tax upon income exceeding \$1500 in the case of those single and widows and widowers without dependent children, and upon income exceeding \$3000 in the case of all other persons. It also provides that all Corporations and Joint Stock Companies, no matter how created, shall pay the normal tax upon income exceeding \$3000.

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 from the District Inspectors of Taxation and from the Postmasters at all leading centres.

## Forms to obtain and Special Features to observe

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

The following sample answers, (printed in italics) to questions asked on pages 2 and 3 of Form T 1, will help you to fill in correctly your copies of the Form.

### PAGE 2. DESCRIPTION OF INCOME.

| GROSS INCOME DERIVED FROM—  |                                    |
|---|------------------------------------|
| 1. Salaries and wages   | None                               |
| 2. Professions and vocations  | None                               |
| 3. Commissions  | from sale of Real Estate .. \$1000 |
| 4. Business, trade, commerce or sales or dealings in property, whether real or personal   | 7500                               |
| 5. Farming (Horticulture, dairying or other branches)   | None                               |
| 6. Rents  | 750                                |
| 7. Dividends (A). Canadian Corporations—  |                                    |
| Standard Transportation Company Ltd.  | 25                                 |
| Rainbow Mining Company Ltd.   | 150                                |
| (B) Foreign Corporations—   |                                    |
| New York Trading Company  | 15                                 |
| Albany Tool Company, Inc.   | 60                                 |
| 8. Interest on notes, mortgages, bank deposits and securities other than reported in item 7—  |                                    |
| Interest on Mortgages   | 72                                 |
| Bank Interest   | 21                                 |
| 1200 Par Value Bonds of Jones Paint Co. Ltd.  | 72                                 |
| 1000 Municipal Debentures, Town of Middle   | 55                                 |
| 9. Fiduciaries, (Income received from guardians, trustees, executors, administrators, agents, receivers or persons acting in a fiduciary capacity)— |                                    |
| Income (not capital) from Estate of Andrew Doe (People's Trust Company, Executor)   | 315                                |
| 10. Royalties from mines, oil and gas wells, patents, franchises and other legalized privileges   | None                               |
| 11. Interest from Dominion of Canada Bonds, issued exempt from Income Tax \$3,000   | 150                                |
| 12. Other sources not enumerated above—   |                                    |
| 1/2 Interest in Shaw Hardware Company Partnership   | 750                                |
| 13. Total Income  | \$10,941                           |

### EXEMPTIONS AND DEDUCTIONS PAGE 3

| AMOUNT CLAIMED FOR—  |   |
|--|---|
| 14. Depreciation   | On Store Building (not land), (Brick) .. \$ 125 |
|  | On Equipment, used in business .. 140           |
|  | Store Fixtures .. 100                           |
| 15. Bad debts, actually charged off within the year  | 40  |
| 16. Allowance for exhaustion of mines and wells  | None  |
| 17. Contributions actually paid to the Patriotic and Canadian Red Cross Funds and other approved War Funds | Patriotic and Canadian Red Cross .. 250         |
| 18. Interest paid on monies borrowed and used in the business  | Mortgage on Store Property, \$1,000 .. 60       |
| 19. Federal, Provincial and Municipal taxes on property used in the business—                              |   |
| General Municipal Taxes  | 180   |
| 20. Interest from Dominion of Canada Bonds, issued exempt from Income Tax                                  | 150   |
| 21. Other claims for deductions must be specified in detail—   |   |
| Business Operating Expenses  | 4200  |
| Repairs (stating particulars)  | 150   |
| 22. Total Exemptions and Deductions  | \$5395  |
| 23. Amount paid under Business Profits War Tax Act, 1916, which accrued in the 1917 accounting period      | Year ending December 31, 1917—None              |

I hereby certify that the foregoing return contains a true and complete statement of all income received by me during the year for which the return is made.

Date .. 15th March, 1918.

Signature .. John Brown.

**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 and Canadian Red Cross 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 \$1000 or over.

**Corporation Lists of Shareholders.**—On Form T5 corporations shall give a statement of all bonuses, and dividends paid to Share-

holders residing in Canada during 1917 stating to whom paid, and the amounts.

**Penalties.**—Default in filing returns renders the person or persons liable on summary conviction to a penalty of one hundred dollars for each day during which the default continues. Any person making a false statement in any return or in any information required by the Minister of Finance shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months imprisonment, or to both fine and imprisonment.

In the case of Forms T1 and T2, keep one copy of the filled in Form and file the other two with the Inspector of Taxation for your District. In the case of T3, T4 and T5, keep one copy and file the other two, with the Commissioner of Taxation, Dept. of Finance, Ottawa.

Forms may be obtained from the District Inspectors of Taxation and from the Postmasters at all leading centres.

Department of Finance  
Ottawa, Canada

Arthur W. Sharp, 57 Princess St., St. John, N. B.,  
Inspector of Taxation for Province of New Brunswick.