

## PUBLIC NOTICE

For the purpose of conserving coal, electric light and power will be shut off on Sundays from daylight to dark until further notice. It is not anticipated that this curtailment of electric service will continue for more than two months, probably not so long. By order of the Directors of Fredericton Gas Light Co.

HARRY D. WHITE,  
5ins Manager.

## "NEW BRUNSWICK GROWN"

ORDERS SHOULD NOW BE PLACED for early May delivery. We make specialty of APPLE TREES, SHRUBS, HEDGING, ROSES and STRAW-BERRY PLANTS. Experts have pronounced our Apple Trees excellent, comprising the leading varieties, including McIntosh Red, Famuese, Wealthy, Duff and Bethel. This season's stock will soon be exhausted. Write for terms. Discount for cash with order. Mail orders solicited.

**ST. JOHN VALLEY NURSERY**  
BURTON, N. B.

A large shipment of records  
just arrived  
Grafonolas on easy terms

**E. O. MacDonald**  
Music Store 560 Queen Street

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

SEED IS SCARCE. Place your order now, with your County Council. The Department of Agriculture has ordered 56,000 bushels of oats and 10,000 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., distribution 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 car. 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.

42ND ANNUAL MEETING  
FARMERS' & DAIRY MEN'S ASSOCIATION

of New Brunswick.

FREDERICTON, MARCH 12, 13, 14 and 15.

Delegates need buy single fare only, and apply for Standard Certificate.

Provincial Seed Fair in Convention, March 15.

Speakers will include officials of Agricultural Department, of the Experimental Farm, and of the Central Experimental Farm at Ottawa. A fund of information which no farmer or dairyman can afford to miss.

Come and Learn More of Greater Production.

## 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. MERCHANT  
TAILORS**  
QUEEN STREET, WEST END

Hon. Mr. Veniot Introduces  
New Highway Legislation

The Government to Inaugurate a Drastic Policy of Reform in Road Making--Provisions of the Bill Explained--Supervisors to be Chosen by the People and Statute Labor to be Made Optional--Patrol System to be Adopted--Road Accounts have Greater Publicity.

The new Highway Act promised in the Speech from the Throne, was introduced in the Legislature yesterday afternoon by Hon. P. J. Veniot, Minister of Public Works. The Minister in introducing the bill explained its principal provisions, and his remarks were followed with great interest by both sides of the House. Briefly stated, it is proposed by the bill to divide the highways into two divisions, to be known as trunk roads and branch roads. Supervisors for trunk roads are to be appointed by the Minister of Public Works, while those for branch roads are to be elected by the people of the district at a public meeting. Statute labor is to be made optional with the people of each district. The poll tax will be increased from \$1.50 to \$2, and the property tax from 20 cents on the \$100 to 25 cents. It is the intention of the Department to inaugurate a patrol system. Supervisors will be required to make up a statement of their accounts each year, and post in public places for the benefit of the ratepayers.

Following is the official report of the day's proceedings:

The House met at 3 o'clock. MR. HETHERINGTON presented the report of the Committee on Contingencies. MR. HETHERINGTON from the committee appointed to present the

Address to the Lieut.-Governor submitted his report together with His Honor's reply, which was as follows: Mr. Speaker and Gentlemen of the Legislative Assembly:

I thank you for your Address and beg to assure you that I entertain the fullest confidence that in all your deliberations you will be guided by a most earnest desire to promote the happiness and prosperity of the people of the province.

(Sgd) WILLIAM PUGSLEY,  
Lieutenant-Governor.

Notices of inquiry were given as follows:

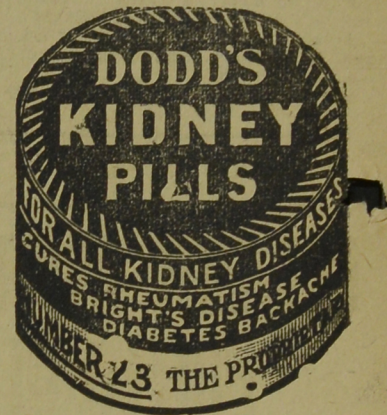
By MR. MURRAY (Kings) for Wednesday next, as to salaries paid and the number of officials of the Agricultural Department; also as to expenditures made by the Farm Settlement Board during the year; and also as to how many applications for land had been made by returned soldiers.

By MR. CROCKET, for Monday next, as to the cost of the Sanitary Survey and Investigation, conducted by John Hall, and as to whether Mr. Hall is a British subject.

By MR. SMITH (Carleton) for Tuesday next, as to the amount spent on ordinary roads last year, and as to the total amount charged to Permanent Road account, since last session and after the close of the fiscal year, and the number of permanent highways constructed.

HON. MR. ROBINSON presented the petition of W. O. Swartz, praying for the passage of an Act to enable Wm. Lloyd Swartz and Wm. Alden Swartz to change their names.

MR. CROCKET presented the petition of the Fredericton City Council praying for the passage of a bill relat-



ing to the valuation of assessment of Fraser, Limited.

HON. MR. ROBERTS presented the petition of the City of St. John praying for the passage of a Bill to amend the St. John Assessment Act of 1909. He also presented the petition for the passage of a Bill relating to certain short-term debentures of the City of St. John.

New Highway Act.

HON. MR. VENIOT presented a bill entitled "An Act relating to Highways." In doing so he said he felt it to be his duty to explain for the benefit of hon. members the changes it was proposed to make with respect to the administration of the highways of the province. He proposed to deal only with the subject in general terms at that stage, but promised when the bill came before the House for discussion at a later stage to furnish hon. members with ample reasons for the proposed changes. He was having the bill printed and hoped to have it ready for distribution within short time, so that hon. members would have an opportunity to study and digest it before it came up for second reading. He wished to say that the bill embodied in its provisions the program relating to highways, which



## 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 Midvale	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

**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-

## 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.

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.