

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 STRAWBERRY PLANTS. Experts have pronounced our Apple Trees excellent, comprising the leading varieties, including McIntosh Red, Fameuse, Wealthy, Dudley 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

GOOD SEED IS SCARCE. Place your order now, with your County Council. 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.

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. TAILORS
QUEEN STREET, WEST END

SEVERAL IMPORTANT BILLS PASSED THE THIRD READING

Stenographers to be Provided for County Courts in Future---Litigants to pay one Half the Cost---Commission to be Appointed to Secure Uniformity of Legislation in Canada---Education of Deaf Mutes

The Legislature performed a good afternoon's work yesterday on government bills. Four were put through the committee stage and in two progress was reported. There were several notices of inquiry by opposition members but it is probable that the question department is not yet in proper working order.

The bill to provide stenographers for county courts was passed without amendment after a brief discussion. A bill for the appointment of a Commission to secure uniformity of legislation in Canada also was passed.

The House met at 3 o'clock.

The bill to enable cities, towns and municipalities to assess for aid granted to the City of Halifax was read a third time and passed.

Cook's Cotton Root Compound.

A safe, reliable regulating medicine. Sold in three degrees of strength—No. 1, \$1; No. 2, \$3; No. 3, \$5 per box. Sold by all druggists, or sent prepaid on receipt of price. Free pamphlet. Address: THE COOK MEDICINE CO., TORONTO, ONT. (Formerly Windsor)



Library with the public and suggests that this could be done by keeping a supply of up-to-date literature.

Notices of inquiry were given as follows:

By MR. MURRAY (Kings) for Wednesday next, as to the number of men employed on the Brown Tail Moch Survey and the number of nests found by them; also as to the revenue received from the sale of motor vehicle licenses and the disposition made of same.

By MR. SMITH (Carleton) for Tuesday next, as to the number of persons under salary in the Public Works Department, the amount of salaries paid by the department and the persons temporarily employed; also as to whether or not the Minister of Public Works or any member of the Government gave a letter to H. M. Blair, relating to his salary and expenses.

By MR. SUTTON for Tuesday next, as to the dismissal of Roy W. Cameron, stipendiary magistrate of the parish of Brighton; also as to why John A. Lindsay, registrar of vital statistics for Carleton County, was removed from office.

By MR. TILLEY for Wednesday next, as to the agreement with the New Brunswick Lower Company for running rights over the Suspension bridge.

By MR. DICKSON for Tuesday next as to the rebuilding of the Perry Point bridge.

HON. MR. ROBINSON presented the petition of the warden and vestrymen of St. Paul's church, Moncton, for the passage of an Act relating to certain lands.

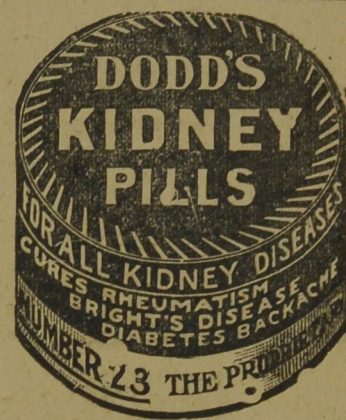
Bills introduced.

HON. MR. SMITH introduced a bill authorizing the cancellation of a certain land grant.

MR. TILLEY introduced a bill to confirm an agreement made by the City of St. John to David H. Saker.

MR. MICHAUD introduced a bill to amend the Act relating to Fraser, Ltd. and the Town of Edmundston.

HON. MR. ROBINSON introduced a bill to change the name of Fred Le-



Roy Swartz and William Alden Swartz.

MR. POTTS introduced a bill to amend the law relating to top and side wharage in St. John.

HON. MR. FOSTER gave notice of motion for Monday next of a resolution to amend one of the rules of the House.

Uniform Legislation.

The House then went into Committee with Mr. Leger (West), in the chair and took up the consideration of the bill for the appointment of a commission to secure uniformity of legislation in Canada.

HON. MR. BYRNE explained that the bill had been before the Barristers' Society and had met with the approval of that body.

MR. BAXTER approved of the bill, which he said was a practical step to secure uniformity of commercial laws throughout Canada.

HON. MR. BYRNE explained that the commission to be appointed under the bill would consist of three members of the Bar, who would serve without remuneration. A sum, not exceeding \$500, was to be paid out of Consolidated Revenue account for travelling expenses of the members.

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 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 Midsale | 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 \$1,000 | 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-

| PAGE 3. | EXEMPTIONS AND DEDUCTIONS | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------|
| 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 | 250 |
| 18. | Interest paid on monies borrowed and used in the business | 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.