ORGANIZATION MEETING

A meeting for the purpose of organizing a juvenile Hockey Team will be held at the Munshaw House, on Thursday, January 9th at 8 o'clock. Will all those interested come to the meeting. Other teams have lost many of their best players and a local team should be able to go places. Come on out boys.

CENTRE LINE

Now that Christmas holidays and Nek Year is over its now its get back to work again. It was a wonderful holiday season. There was a heavy snow fall Saturday and quite stormy but the cars are still running on our line.

Miss Gertrude Little of Toronto spent New Year's at her home here. Miss Hazel McMillan returned to Toronto with Gertrude to try her luck working in the city for awhile.

Miss Ina Acheson is holidaying with Mr. and Mrs. Emerson Gallagher.

Pte. Victor Osborne took his brother John to Clarksburg on Sunday to resume his work there after two weeks holiday at his home here.

Pte. Victor Osborne and Joseph Little returned to Camp Borden Sunday night after spending their two weeks of furlow with their parents and friends here.

Mr. and Mrs. George Wilkinson and Kenneth spent New Year's with friends at Heathcote.

Mrs. Florence Lyons, Garfield and Jean spent New Years with Mr. and Mrs. Garnet Magee of Eugenia.

Mr. and Mrs. Robt. Osborne, Mr. and Mrs. Mac Cudmore and baby Kenneth John and Victor Osborne and Miss M. Wellwood spent New Years with Mr. and Mrs. Jack Badgerow and Inez.

Mr. and Mrs. Fred Plantt and famly spent New Year's with Mr. and Mrs. J. Pedlar.

Mr. and Mrs. Gilbert Little and family spent New Year's with Mr. and Mrs. Walter Croft, Dundalk.

Mr. Delbert Moore spent a few days with his cousin, Garfield Lyons.

Mr. Stanley Little has received his call to report at Long Branch Friday for a month's military training.

Rev. Dr. Mercer gave a fine address at Mt. Zion on Sunday, the first of a series of addresses to be given. Come out next Sunday and hear the second of these splendid talks, at 11 a.m.

VANDELEUR

The Christmas season passed over quietly in this community, with the usual happy family gatherings of which there were many.

Colds and the 'flu have been trying to make life miserable for many of our residents during the past few weeks.

Our teacher, Miss Bowmn, pent the holidays at her home at Tara.

The trustees are having a new ceiling placed in the school house, which will be much 'ower than the old one. Mr. McCauley of Flesherton has the contract. School has 'een withdrawn this week while the work is in progress.

LADY BANK

We had a snow fall of about eight inches over the week end. Cars are still running, with fine weather.

Mr. Wm. Myers of Flesherton has the sincere sympathy of this neighborhood in the loss of his father, the late Mr. George Myers. Mr. Myers and family spent the greater part f his and their lives in this community. The late Mr. Myers was a good upright man in every respect.

Miss Mabel Warren and friend, Mr. Stan Shewell, of Owen Sound spent the Christmas holiday with Mr. and Mrs. Harry Udell. Mrs. Udell returned with them to spend New Year's with friends in Owen Sound, returning to her home here on Saturday night last.

NOTICE

As I have been called for active service I am forced to close my watch and clock repairing business. Any articles left in for repairs may be secured by calling at my residence.

—S. E. I. Holley,
Flesherton.

NOTICE

To whom it may concern: Take notice that I will not be responsible for any debts incurred by my son, Edward, without my written consent.

—J. P. OTTEWELL,
Flesherton

12th LINE, OSPREY

New Year's visitors at the home of Mr. and Mrs. Jas. McKenzie were: Mrs. Neil McKenzie and son, Blaine, Mrs. Torrance Moore of Collingwood, Miss Jean McKenzie of Toronto, Rfn. T. R. McKenzie of Camp Sussex, N.B., Mr. Garnet McKenzie of Acton, Mr. and Mrs. Gordon Lanktree of Ravenna, Mr. Ranald Parsons, Miss Christina Magee and Miss Hazel Turner of Eugenia.

Mr. Mervin Ottewell entertained quite a number of friends on Friday evening.

Miss Irene McKenzie visited a few days with Mrs. Gordon Lanktree at Ravenna.

(Intended for Last Week)

A happy and prosperous New Year to the editor, staff and readers of The Advance.

Mr. and Mrs. Goldwyn Udell andd children spent Christmas with Mr. and Mrs. S. Udell, Maxwell.

Mr. and Mrs. Percy Sanderson spent Christmas with Mr. and Mrs. L. Rear, Duncan.

Mr. and Mrs. Samuel Sanderson spent Christmas with Mrs. J. Fawcett and daughters at Duncan.

Mrs. Elizabeth Dobson spent Christmas with Mr. and Mrs. Kenneth Wickens and family.

Mr. and Mrs. Victor McKenzie and Norma spent Christmas with Mr. and Mrs. Chas. Turner and daughters of Eugenia.

Mr. and Mrs. Josh Dobson and daughters spent Christmas with Miss Marie and Earl Fenwick, townline.

Mr. Burton Sanderson returned home from Long Branch on Dec. 21, looking fine after his thirty days of military training and spent Christmas with Kimberley friends.

Mr. and Mrs. J. McKenzie and family spent Christmas with Mr. and Mrs. J. Parsons and Ranald, 8th line.

Miss May Whiteoak of Toronto is spending Christmas holidays with Mr. and Mrs. J. Davidson and family.

Mr. and Mrs. Melville Douglas and family entertained the Bewell family for Christmas.

Christmas guests at the home of Mr. and Mrs. Chester Long were: Mr. Mr. and Mrs. Cyrus Short and daughters and Mr. and Mrs. Lloyd Moore and son, Norris.

Mr. Garnet McKenzie of Acton is holiaying at his parental home.

Miss Beatrice Bewell of Dundalk spent a few holidays with her mother and brothers.

Mr. and Mrs. Goldwyn Udell and children visited with the latter's sister at Dundalk on Monday.

Congratulations to Miss Pansy Thomson on successfully passing her examination qualifying her as a Registered Nurse.

ROCK MILLS

School opened Monday morning after the Christmas vacation.

Miss Ruth Russell of Toronto spent the holiday season at her parental home here.

A few of the farmers held buzzing bees last week, when they had large amounts of wood cut. Lorne Sharpe did the sawing.

Mr. Thos. Betts and daughters, Edith and Mable, spent New Year's day with Maxwell friends.

Mr. and Mrs. Dick Clark spent a day with relatives in Walkerton

Mr. Laurie Russell returned to Toronto after spending the holiday with his parents, Mr. and Mrs. Walter Russell.

Mr. Chas. Newell has purchased the Wm. Trueman farm and has taken possession.

Mrs. Susan Doupe has returned to her home at Saugeen Jct., after spending two weeks at the home of her brother, Mr. Wm. Hawkins.

A few trucks have been hauling logs to the mill here, and it is likely that they will be coming in faster, now that the roads are in better condition.

St. John's W.M.S. Meeting

The W.M.S. met Thursday afternoon with a Christmas program. A poem "Do Something for Others" and a story "Holy Bread" were given by Mrs. H. Down. Readings were given by Mrs. Karstedt, Mrs. Sled, Mrs. W. J. W. Armstrong, Mrs. Cargoe and Mrs. G. K. McMillan and were enjoyed. Mrs. G. K. McMillan took charge of the election of officers, which resulted as follows: Hon. Pres., Miss Mary McMillan; Past Pres., Mrs. W. I. Henry; President, Mrs. F. G. Karstedt; Rec. Sec., Mrs. C. R. Chapple; Treasurer, Mrs. F. W. Duncan; Secretaries: Corr., Liter. and Press, Mrs. W. Turney; Christian Stewardship & Finance, Mrs. Cargo; Friendship, Mrs. W. Moore; Supply, Mrs. G. E. Henry; Asst. Mrs. C. P. Wilson; Assoc. Helpers, Mrs. W. S. Inkster; Temperance, Miss V. A. Nicholson and Mrs. Jos. McKee; Miss. Monthly, Mrs. McFadden; Pianist, Mrs. Blackburn.

The retiring President, Mrs. Henry, was given a hearty vote of appreciation and the new President, Mrs. Karstedt, spoke briefly and asked for the continued co-operation of every member for the new year.

YOUR INCOME TAX

HOW? WHEN? WHERE? WHO? HOW MUCH?

THIS YEAR, almost every man and woman in Canada will share the burden of paying for the war. A million new taxpayers will pay who never paid before. A personal budget payment plan is available to old taxpayers who are faced with substantially increased income taxes.

Canadians are asked to shoulder their share of the war effort cheerfully and willingly. By paying your income tax regularly you help to speed the production of war material, and bring the day of victory closer. Figure out how much tax you will have to pay, and arrange to pay promptly when due.

Pay by instalments—the easy way—and save interest.

Cut out this page and keep it for future reference.

WHO PAYS INCOME TAX?

If you are a single person without dependents, and your income in 1940 was more than $750.00 you pay general-income-tax.

If you are a married person without dependents, and your income in 1940 was more than $1500.00 you pay general-income-tax.

If you are a married person with children, you are allowed $400.00 exemption for each dependent child or grandchild, in addition to the $1500.00 exemption.

NOTE: In addition to the general-income-tax you pay National Defence Tax on your total income without any exemption if you are single and your income goes over $600 or if you are married and your income goes over $1,200.

HOW DO YOU PAY?

Your income tax may be paid in the following ways,—

1. The Present Method: At least one-third of the tax to be paid by April 30th, the balance, with interest at 5% from April 30th, to be paid by August 31st. On any balance unpaid after August 31st, the interest rate will be 8%.

2. The Proposed Method: In 8 monthly instalments without interest. To take advantage of this new way of paying, the first instalment must be paid on or before January 31st. You must pay at least one-third of the estimated tax in four equal monthly instalments, in January, February, March and April, i.e. 1-12 of the estimated tax in each of the said 4 months. The remaining two-thirds must be paid in four equal monthly instalments in May, June, July and August, i.e. 1-6th of the estimated tax in each of the said 4 months. (This will be in the amended law.)

3. The Recommended Method: This method will not be found in the law but it is a simple method, namely, in eight equal monthly instalments, without interest, commencing in January.

To take advantage of the monthly payment plan without interest each payment must be made on or before the due dates. Otherwise interest will be charged on the total balance remaining unpaid after April 30th.

EXAMPLE OF INSTALMENT PAYING WITHOUT INTEREST

If your estimated tax is $60.00 you pay one-third of the tax ($20.00) in four instalments ($5.00 each) and the remaining two-thirds ($40.00) in four instalments ($10.00 each). Your payments are therefore as follows:

On or Before Jan. 31	On or Before Feb. 28	On or Before Mar. 31	On or Before April 30
$5	$5	$5	$5
On or Before May 31	**On or Before June 30**	**On or Before July 31**	**On or Before Aug. 31**
$10	$10	$10	$10 = $60

However it is recommended that you pay your tax in eight equal monthly instalments of $7.50 each = $60.00.

Instalment Income Tax Remittance Forms are available at any post office, or any branch of any bank, or the office of the Inspector for your District, and their use will ensure accurate and proper allocation of your payment. However, you can send in your instalments by ordinary letter with your name and address plainly stated thereon, clearly indicating the division between Provincial and Dominion Tax payments.

HOW MUCH DO YOU PAY?

The general-income-tax is payable on your net income less exemptions.

If you are single, your exemption is $750.00. Thus if your total income is $1,000.00 you must pay tax on $250.00.

The exemption for a married person is $1,500.00 plus $400.00 for each dependent child or grandchild. Thus if you are a married man with two children and a total income of $2,600.00 your total exemptions are $1,500.00 plus $400.00 for each child, or $2,300.00 in all. So you pay tax on $300.00.

Payment: You may send a cheque, Post Office or Money Order in payment of income tax by mail, to the Inspector of Income Tax for the District in which you reside, made payable to the Receiver General of Canada. Write plainly, and give your name in full, so that mistakes in crediting may be avoided. Do not send money or postage stamps in envelopes.

RATES OF NATIONAL DEFENCE TAX

For a single person

2% on the total income if the income exceeds $600 and does not exceed $1,200.

3% on the total income if the income exceeds $1,200.

For a married person

2% on the total income if the income exceeds $1,200 with a tax credit of $8.00 for each dependent child or grandchild.

For 1940 the tax is on one-half of the income and the tax credit is $4.00.

Rates of General-Income-Tax which Individuals Must Pay

Your net taxable income is the amount left after you deduct exemptions from your total income.

If your net taxable income is $250 or less the tax is.....6% thereon.

If between	$250	and	$1000	the tax is $	15	plus	8%	on the excess over $	250
" "	1000	and	2000	"	75	"	12%	" "	1000
" "	2000	and	3000	"	195	"	16%	" "	2000
" "	3000	and	4000	"	355	"	20%	" "	3000
" "	4000	and	5000	"	555	"	24%	" "	4000
" "	5000	and	6000	"	795	"	27%	" "	5000
" "	6000	and	7000	"	1065	"	30%	" "	6000
" "	7000	and	8000	"	1365	"	33%	" "	7000
" "	8000	and	9000	"	1695	"	35%	" "	8000
" "	9000	and	10000	"	2045	"	37%	" "	9000

For higher incomes refer to the Income War Tax Act.

In addition to the above rates, there is a surtax on all investment income in excess of $5000.

Also there is National Defence Tax and in some Provinces, Provincial Income Tax.

FURTHER INFORMATION

including the National Defence Tax Booklet and the necessary forms may be obtained from the Inspector of Income Tax for the district in which you reside.

Forms are now available. Form T.1 Special is to be used by individuals who are not in business whose income is not more than $5000. All others must use the regular form T.1 or in the case of farmers, Form T.1A. Proprietors in business must file, in addition to the Form T.1 Return, an Excess Profits Tax Return on Form E.P.T.1 on or before April 30th next.

IMPORTANT

TO EVERY INCOME TAX PAYER

To enjoy the advantages of the Interest-Free Instalment Plan

You must pay the first instalment not later than January 31st, and pay regularly thereafter

CANADA

DOMINION OF CANADA INCOME TAX DIVISION

DEPARTMENT OF NATIONAL REVENUE

HON. COLIN GIBSON,
Minister of National Revenue

C. FRASER ELLIOTT,
Commissioner of Income Tax

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