THE
FLESHERTON ADVANCE

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F. J. THURSTON, Editor.

SALLY EXPLAINS

Beloved friend of the soldier of the first great war and untiring social worker for the past sixty years, the Salvation Army is the victim of a misunderstanding which must be explained to the people of Canada. "Sally," as the Army was so affectionately called by the fighting men of 1914-18, is in need of funds to carry on her valued social work on the home front and is making a Canada-wide appeal this month with the full approval of the government at Ottawa.

During the recent Red Cross drive the point stressed most was that it would be the only drive for funds during 1942, since the Dominion government was financing the war work of all other organizations, such as the Y.M.C.A., Canadian Legion, Knights of Columbus and The Salvation Army. While the statement was made in all sincerity at that time, it was not realized that it failed to take into account the valuable work that is being done by the Salvationists among our civilian population.

When the fact was pointed out to government officials they quickly recognized their error and granted permission for a nation-wide appeal, but the damage had already been done and The Salvation Army is faced with the task of correcting the misunderstanding in the minds of most Canadians.

The amount to be asked for will, of course, be much smaller in proportion to the sum required by the Red Cross, but the need is great and the record of The Salvation Army in all branches of social service shows them deserving of the fullest support.

Canadians no doubt will understand the position of our "Sally" and make her task easier with a fine spirit of generosity when the appeal is made this month. "As ye sow, so shall ye reap," and if The Salvation Army receives the wholehearted support that it gives our men in the fighting forces, its modest request for funds will be far exceeded.

CENTRE LINE

(Intended for Last Week)

Mrs. Cyril Beard, Sheila and Ronnie, have returned to Toronto after a two weeks' holiday with Mrs. Beard's father, Mr. Sam Arnott.

Mr. Mac Cudmore and Hartley Arnott were home from Welland over the week end.

Mrs. Wm. Davison is spending a few days in Toronto.

Mr. Robt. Osborne is at Eugenia this week building the stone work for Mr. Calvin Boyce's new stable.

Mrs. Kelly of Toronto is visiting with Mr. and Mrs. W. H. Little. Margaret and Kenny, who have spent the past two months with their uncle and aunt here, are returning to Toronto on Wednesday.

Mr. and Mrs. W. H. Little, Stanley and Gertrude, Mrs. Kelly, Margaret and Kenny spent Sunday with Mr. and Mrs. Edwin Little, Meaford.

Mr. Stanley Gaudin visited a day recently with his uncle and aunt, Mr. and Mrs. W. H. Little.

Future Events

OPTICAL

Eyes tested and glasses supplied. Can replace any broken lens no matter where you bought them. I will be at the Munshaw House next Tuesday, Sept. 15, from 1.30 to 4.30 p.m. If unable to come will be pleased to visit your home. If so, please advise early.—D. Campbell, Optometrist.

AUCTION SALE

An auction sale of the farm stock, implements, etc., of the Estate of the Late Wm. J. Blackburn will be held on Lot 178, Con. 2 S.W., Artemesia, on Thursday, Sept. 24th, at 1 p.m. —Geo. E Duncan, auctioneer.

"CRYSTAL GARDENS"

"Crystal Gardens," Dundalk, presents the Serenaders for dancing on Friday, Sept. 11th and 18th. Willis Tipping on Monday, Sept. 21st and 28th. Demont's orchestra for Olde Tyme and modern dancing every Saturday night.

PRICEVILLE

Mrs. Harry Pedlar and boys returned to Toronto with her husband on Sunday, after holidaying here.

Mr. David Hincks left Saturday to visit his sister, Mrs. Dan McKinnon, at Invermay, Sask.

Mr. and Mrs. Donald Carson and Stuart Carson, Toronto, spent the week end at their parental home.

Mr. and Mrs. Henry Tucker and family visited last week with friends at Bruce.

Visitors last week at the home of A. L. Hincks were: Mr. and Mrs. W. J. Hay and Marie, Mrs. Angus McCannell, Mrs. Sara Mills, Mr. and Mrs. Stanley Harrison and family, Mr. and Mrs. John Calder and Larry, all of Holstein and Mr. and Mrs. Alf. Hincks and Marilyn of Toronto.

Mr. John McLachlan returned home slightly improved.

We are sorry to report Mrs. Wm. McLeod, South Line, very ill, with Nurse Smith of Feversham in attendance. Mr. and Mrs. Earl McLeod of Oshawa visited her over the week end. The latter remained for a time.

Eric Hincks returned home Sunday after spending a few days at Swinton Park.

Pte. Archie Sturrock of Nova Scotia is home on furlough.

Mr. and Mrs. Rumball and babe are spending this week in Toronto.

Shirley Hincks returned home, after spending two weeks with friends at Swinton Park and Holstein.

Miss Winnifred Wright returned home after spending three weeks' holidays with friends at Shelburne.

SEND IN YOUR RENEWAL.

RADIO SERVICE

We have in stock a number of "B" Batteries and Radio Packs.
CAR AND RADIO WET BATTERIES
Bring us your radio for a complete check-up before winter, as parts are hard to get.
PROTON STATION
Phone 44r6 Dundalk.

PORTLAW

Mr. and Mrs. S. Fisher and daughter, Lillian, and husband, also Harry Fisher of Toronto visited with Mr. and Mrs. Roy Lyons over the holiday

Mr. and Mrs. Fred LeGard and Hilliard of Toronto spent Friday with Mr. and Mrs. C. D. Meldrum.

Mr. and Mrs. Lewis Pedlar of Flesherton spent Sunday with Mr. and Mrs. Harry Fisher.

Recent visitors with Mr. and Mrs. A. Blackburn were: Mr. Frank Chard of Kimberley, Miss Velma Fryer of Toronto, Mr. Austin McKee of Hamilton and O.S. Geo. Noble of Toronto.

Mr. Geo. Boyce of Toronto was a visitor with his parents, Mr. and Mrs. J. J. Boyce.

Mr. and Mrs. R. Patton of Toronto and Mr. and Mrs. E. Ferris and son of Victoria Corners visited Mr. and Mrs. S. Patton.

Mr and Mrs. Jas. Pedler spent Sunday with Mrs. Pedlar, Flesherton.

Jams keep much better wher children are not in the house.

CEYLON

Mrs. Thos. Brady of Toronto visited her sister, Mrs. J. W. McMullen.

Mrs. Bella Thibaudeau, Gordon and Edna, Mr. and Mrs. Ken Stewart and Mr. Alex. McDonald of Toronto visited Mr. and Mrs. John Stewart last week.

Mrs. J. F. Collinson commenced teaching in Irish Lake school the first of the week. It is 27 years since Mrs. Collinson last taught school.

Mr. and Mrs. Jas. Hales and son, Jack, of Brighton and Mr. Fred McMullen of Toronto have returned to their homes after spending a week with their father, Jas. L. McMullen, west backline.

Mr. and Mrs. Fred LeGard, Hilliard, Shirley LeGard, Miss Elsie Thompson, Stella Pedlar, Elsie Fisher Dick Pedlar, all of Toronto, Mr. and Mrs. Fred Plantt and sons of Portlaw and Mr. Geo. Hazard of Duntroon were visitors with Mr. and Mrs. Geo. Fisher.

READ THE "SMALL ADVTS".

An official of the Salvage Campaign says that comparatively few things are utterly useless. And even these can be used as bridge prizes.

BAILEY'S MEAT MARKET

Fresh AND Cured Meats

PHONE 47

We save you money

THE NEW INCOME TAX

PART I - *As it Affects*

SALARY AND WAGE EARNERS

1. *Question:* WHO MUST PAY?

Answer: All persons in receipt of incomes over $660 single—or $1200 married.

2. *Question:* WHAT FORMS DO YOU HAVE TO FILL OUT?

Answer: Unless you are single, without dependents, and not making payments for allowable personal savings (Item 5D), you should file Form TD-1 with your employer. Otherwise he *must* deduct the amounts provided by the Table of Tax Deductions for a single person without dependents or personal savings.

If ¾ or more of your income comes from salary or wages, you must file your 1942 Income Return by 30th September 1943. If your income is not over $5,000, including not over $100 from investments, you will use Form T1-Special; otherwise you will use Form T.1.

3. *Question:* WHEN AND HOW IS YOUR TAX COLLECTED?

Answer: Your employer is *required by law* to make deductions from your salary or wages on account of your 1942 tax during the period September 1942 to August 1943. Each deduction must be the amount provided by the official Table of Tax Deductions for your *current* rate of pay, and family status and personal savings as declared on Form TD-1 (Item 2 above).

The Table is designed to collect about 90% of the tax on your salary or wages, leaving a balance of not more than 10%, in most cases, (plus tax on your other income, if any) to be paid with your Income Return to be filed in September 1943.

If your salary or wages are less than ¾ of your income, you must pay tax on your other income by compulsory instalments. (See Part II below).

4. *Question:* WHAT CONSTITUTES TAXABLE INCOME?

Answer: Your income is made up of your full salary or wages before any deductions whatsoever, plus living allowances, gratuities or bonuses (including cost of living bonus) and the value of any board, living quarters or supplies, etc., given you by your employer. It also includes such receipts as interest and dividends, rents (after taxes, repairs, etc.), royalties and annuities. From your total income you deduct payments (up to $300) into certain types of employees' superannuation or pension funds, charitable donations up to 10% of your income, and medical expenses over 5% of your income (maximum—$400 single, $600 married, plus $100 for each dependent up to four), to find the amount of your *taxable income.*

5. *Question:* HOW MUCH DO YOU PAY?

Answer: (A) **Normal Tax**—(whichever rate is applicable is applied to the full amount of your taxable income from the first to the last dollar).

(1) Single—
with taxable income between $660 and $1800—7%
with taxable income between $1800 and $3000—8%
with taxable income over $3000—9%

(2) Married (or equivalent status)—
with taxable income over $1200—7%

(3) Dependents—tax credit for each—$28

(B) **Graduated Tax**—

(1) On first $660 of taxable income—No Tax.

30% on next $ 500	55% on next $ 5,000
33% on next 500	60% on next 7,000
37% on next 1000	65% on next 10,000
41% on next 1500	70% on next 20,000
45% on next 1500	75% on next 20,000
50% on next 3000	80% on next 30,000

85% on excess over $100,000

(2) Married (or equivalent status)—tax credit—$150

(3) Dependents—tax credit for each—up to $80

(C) **Surtax**—4% on investment income over $1500 without exemptions.

NOTES

(1) In no case are you required to pay a net tax (i.e., after credit for dependents) which would reduce your taxable income below $660 single or $1200 married.

(2) If a wife has *unearned* income over $660, then both she and her husband are taxable as single persons, but any amount a wife *earns* does not affect her husband's right to be taxed as a married person. A married woman is taxed as a single person under all circumstances except only when her husband's income is less than $660.

A booklet entitled
"YOUR 1942 INCOME TAX"
will be available shortly at offices of Inspectors of Income Tax.

(D) **Tax Credit for Personal Savings**—
You may deduct from the savings portion of your tax (Item 6) 1942 payments on account of—

(1) an approved employees' (or trade union) superannuation, retirement or pension fund;

(2) premiums on life insurance policies issued prior to 23rd June 1942 (if issued after that date ask your insurance company or Inspector of Income Tax);

(3) annuity or savings policies not postponable without substantial loss or forfeiture; and

(4) principal payments on a mortgage or agreement of sale, existing prior to 23rd June, 1942, on one residential property;

provided (a) they do not exceed the savings portion and (b) receipts are produced for the payments when filing your Income Return.

(E) **National Defence Tax**—
This tax does not apply after 31st August, 1942. The deductions made during January to August 1942 apply as a payment on account of your 1942 tax.

6. *Question:* HOW MUCH OF YOUR TAX IS SAVINGS?

Answer:

(1) Single—the *lesser* of
(a) ½ the total of your Normal Tax, Graduated Tax and Surtax; or
(b) 8% of your taxable income (maximum $800) plus 1% for each dependent (maximum $100 for each).

(2) Married (or equivalent status)—the *lesser* of
(a) ½ the total of your Normal Tax, Graduated Tax and Surtax, or
(b) 10% of your taxable income (maximum $1000) plus 1% for each dependent (maximum $100 for each).

You will get back the savings portion of your tax which you actually pay, plus 2% interest, after the war.

7. EXAMPLES OF AMOUNTS PAYABLE ON 1942 EARNED INCOME
(after allowing for National Defence Tax actually deducted Jan.-Aug. 1942)

	SINGLE—NO DEPENDENTS		MARRIED—NO DEPENDENTS		MARRIED—2 DEPENDENTS	
1942 Income	Tax Including Savings	Tax Only	Tax Including Savings	Tax Only	Tax Including Savings	Tax Only
$ 750	$ 54.50	$ 14.75	—	—	—	—
1,000	138.67	58.67	—	—	—	—
1,500	297.20	177.20	$ 167.20	$ 58.60	$ 25.66	$ 1.16
2,000	507.46	347.46	364.13	164.13	174.80	67.40
2,500	709.13	509.13	567.46	317.46	378.13	160.73
3,000	924.40	684.40	784.40	484.40	595.06	260.86
3,500	1,181.06	901.06	1,007.73	657.73	818.40	398.40
4,000	1,407.73	1,087.73	1,231.06	831.06	1,041.73	561.73
5,000	1,894.67	1,494.67	1,711.33	1,211.33	1,522.00	922.00

PART II - *As it Affects*

PERSONS OTHER THAN SALARY and WAGE EARNERS

(Such as business or professional men, investors, and persons on commission)

1. PAYMENTS—You must pay your 1942 income tax by quarterly instalments beginning on the fifteenth day of October 1942. Remittance Form T.7-B Individuals, to be sent in with your payments, may be secured from Inspectors of Income Tax some time in September.

2. RETURNS—You file your 1942 Income Return on Form T.1, on or before the thirtieth day of April 1943.

NOTE:—Items *1, 4, 5 and 6 of Part I also apply.*

IF YOU ARE AN EMPLOYER paying any person on a daily, weekly, monthly or any other basis, it is your responsibility to deduct Income Tax instalments from the salaries or wages you pay, commencing with the first pay period beginning in September, and send the amounts deducted to your Inspector of Income Tax within one week from the pay-day. *There are severe penalties* for failure to deduct or remit. If you are in doubt as to your obligations to deduct, communicate with your Inspector of Income Tax *at once.*

DOMINION OF CANADA - DEPARTMENT OF NATIONAL REVENUE

INCOME TAX DIVISION

COLIN GIBSON,
Minister of National Revenue

C. FRASER ELLIOTT,
Commissioner of Income Tax

CUT THIS ADVERTISEMENT OUT FOR FUTURE REFERENCE