fire with the hardest coal ever mined-Old Company's Anthracite. It kindles quickly. The furnace needs less attention—this superhard coal burns slowly. You're sure of

> savings-because you use fewer tons. Prompt, clean delivery is graranteed-just call our number.

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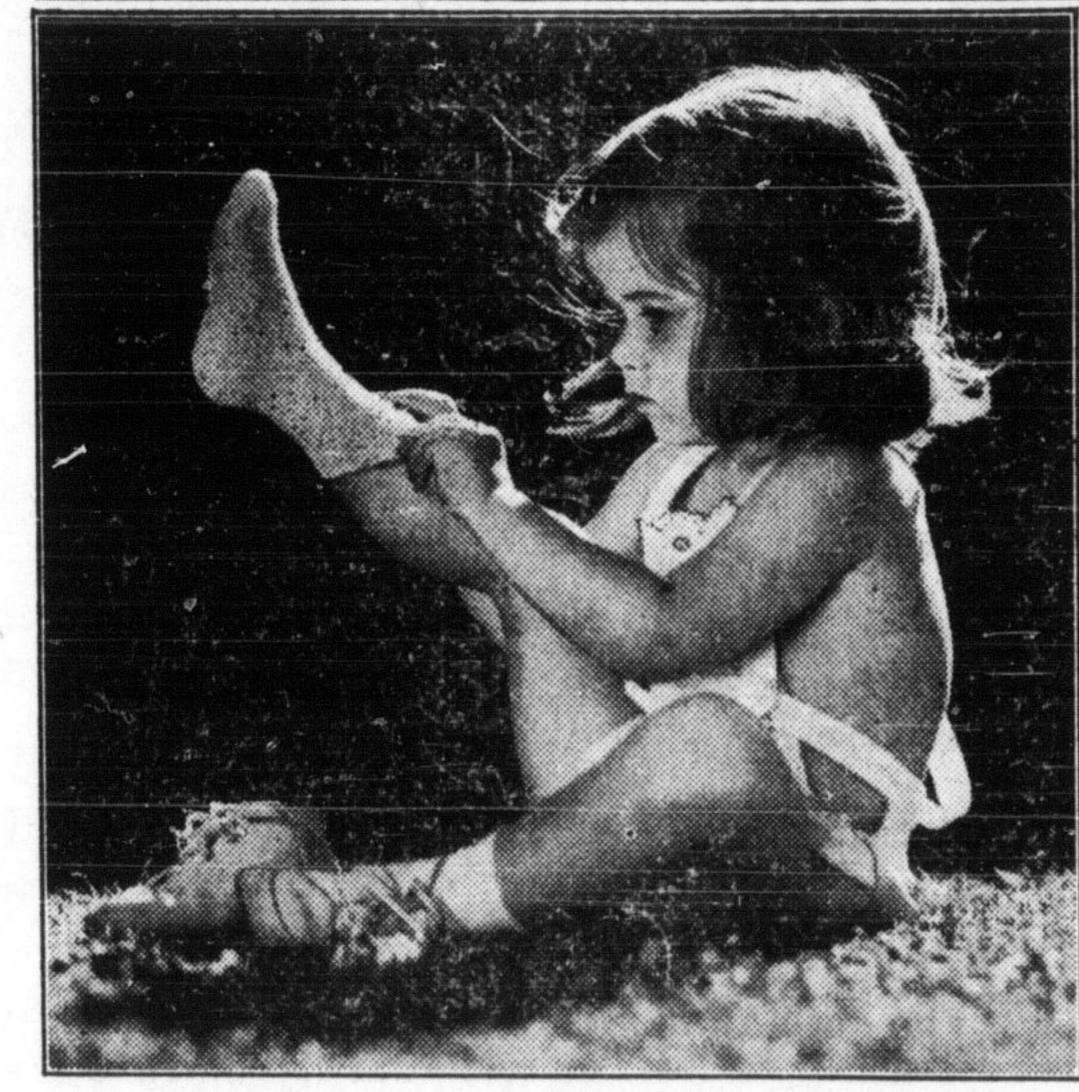
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The SNAPSHOT GUILD

MAKING BETTER USE OF LIGHT



A combination of back and top lighting is principally responsible for the fine pictorial effect of this snapshot. Keep an eye on the direction of the light, and you'll be able to produce equally effective results.

that in most instances light strikes ing-the kind that exists when the of those types produces a definite of the subject nearest the camera. effect. Remember that, and you'll It's just the thing too for making trol the quality and mood of your houette, pictures. It's good for landsnapshots.

the kind you get when the sun is of your subjects, it's a highly efbehind the camera, is, for instance, fective ' lighting for portraiture. rather routine and ordinary in ef- There's just one thing to watch out fect. It does not result in too attrac- for: don't let the sun shine directtive black-and-white prints, but it ly into the camera lens. Use a lens will give you perfectly acceptable hood or shade your camera with record pictures. Pictorially the your hand. the most pleasing effect.

Side lighting is probably much move steadily upwards. better suited to general purpose 392

MONG the fundamental tools of photography. It almost invariably all photographers, light holds an provides a pleasant balance of unequaled position. But most of us highlights and shadows; it helps to take the sun, and flash or flood achieve a third dimensional effect lamps, almost for granted. We do in your pictures; it emphasizes texnot stop to realize how much the tures; and it provides the basic direction of light means to a pic- contrast necessary to brilliant pictures. Use it often.

If you watch carefully you'll see | The third division is back lightyour subjects from one of three sun is shining directly at the cammajor directions-front, side, or era. With back lighting you'll get back. Outdoors those forms of il- the type of effect found in our illuslumination are normally tempered tration, but in this case a reflector by a touch of top lighting, but each was also used to brighten the side find that you can use light to con- outdoor silhouette, or semi-silscape studies. And, if you use a re-Front, or flat lighting, which is flector to brighten the shadow side

light is too low in contrast to give | Watch the light, and you'll be able to see your picture quality

John van Guilder

Shrub to Be Grown

As Rubber Source A native American plant, which for years has been of minor importance as a source of rubber, may be coming into its own in the emergency. . The lowly desert shrub guayule (the pronunciation "wy-OO-lay" is about as close as English can come to the Spanish word) got the green light in March, 1942, when congress authorized the department of agriculture to develop the plant as a source of rubber for the United Nations.

Cultivation of guayule-now almost entirely a wild plant-is the essence of the program, says Dr. E. W. Brandes, in charge of rubber investigations, writing in the department publication, "Agriculture in the Americas." A substantial acreage is planned, but Dr. Brandes points out that guayule can be grown successfully only in the western and southwestern parts of the United States and in the countries south of

The immediate program, he says, calls for maintenance of the present 560 acres of plantings in the Salinas valley of California; additional commercial plantings as soon as an increased seed supply permits; and test plantings to find suitable producing areas in California, Texas, Arizona, New Mexico and in Mexico: also tests in Argentina, Chile, and possibly other countries of the Western hemisphere, where natural conditions seem favorable.

Aerial Bombing Born

During World War I Bombers, the backbone of the army air forces, are heavy artillery on wings, designed to carry destruction to the enemy's industrial areas, transportation, lines of communication, and other vital points.

Aerial bombing as an organized weapon of offensive warfare was born in the World war. In the first year of the war, the few planes in action were used almost exclusively for observation purposes, and were not even armed. Pilots of opposing sides often would wave to each other in passing. As bitterness increased, the fliers took to shooting at each other with pistols. Then came machine guns.

The first bombs were ineffective. and bombsights, when used at all. were crude, so that the results were pretty much on a hit-or-miss basismore noise than damage.

After the World war, the army air corps continued building and experimenting with bigger and better, harder-hitting bombing planes. In 1921 a Martin bomber, in a test off the Virginia Capes, dropped a ton of bombs on the obsolete battleship Alabama, and sank it. Each succeeding year, army air corps pilots were at the controls of bombers that flew faster and with a greater bomb The uncannily accurate American bombsight was an accompanying development.

Plowing on the Contour Pastures and meadows which are subject to erosion and which are plowed for the production of corn or soybeans can often be plowed on the contour, leaving buffer strips of sod to mark the contour lines and wide grass waterways in the draws that tend to erode. The use of contour farming with contour buffer strips, 18 feet to 30 feet wide, and grass waterways not only helps to reduce soil erosion losses, but also makes contour farming much more satisfactory by reducing point rows and making possible turns in the contour rows and grass waterways. Furthermore, this practice permits cultivating the more productive parts of the field and leaving out those areas low in productivity, gullied or so steep that they can not profitably be farmed without excessive wear and tear on the machin-

Fund for Transients

Bryan Mullanphy's will, executed in August, 1849, provided that: "I, Bryan Mullanphy, do make and declare the following to be my last will and testament: One equal undivided third of all my property, real, personal and mixed, I leave to the city of St. Louis, in the State of Mistute a fund to furnish relief to all vacation. poor immigrants and travelers com-Mullanphy died June 15, 1851, and things to make it grow. the city of St. Louis accepted the trust fund on November 16, 1857, as in process of being built. Much of the Bryan Mullanphy Emigrant and the concrete has already been poured. Travelers' Relief fund. The trust | The cost is being met by private submaintains and operates the Mullan- scription. phy Travelers' Aid society and coers' Aid society.

Vampire Bat The vampire bat has the kind of face and figure that would never endear it to humans. Small beady likely to be greeted with, "Hello dad, eyes and a set of needle-like teeth what's cookin'?" in an ugly mouth seem to go with clusively on a diet of blood. The vampire, which is not one of the it has a wingspread of only a little formed and may be seen at this office over a foot-does its flying and its feeding at night. And it isn't fussy about the kind of blood it drinks. just so the liquid is fresh and warm. During its nocturnal flights it may drop with surprising lightness cn a cow, a horse, a dog, a bird-or a human being. And its teeth are so small and sharp that it frequently drinks its fill without waking the vic-

The Cookstown Advocate is the latsouri, in trust, to be and consti- est newspaper to take a two-weeks'

her his whise in the same

COLIN GIBSON,

Minister of National Revenue

You can't make a town grow by siting to St. Louis on their way, bona | ting around and criticizing everything fide, to settle in the West." Mr. being done by those who try to do Up in Palmerston a wading pool is

ATTENTION! Ladies' and gentle operates with the National Travel- | men's clothing alterations, repairs, &c. by E, Wilkinson, practical tailor, C.P.

R. Street, South. Babies of the future, says a physician, will talk at a much earlier age, When to morrow's papa visits the hospital for his first sight of junior, he's

its unpleasant habit of living ex- Valley, has forwarded to The Star and Robert Robson of R. R. No. 2, Grand Vidette a deformed snowapple upon which is emblazoned in a green tinge larger members of the bat family- the letter V. The letter is perfectly -Grand Valley Star and Vidette.



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Designs Submitted



THE NEW INCOME TAX

PART I - As it Affects

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

If 3/4 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 3/4 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

Answer: (A) Normal Tax-(whichever rate is applicable is applied to the full amount of

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

your taxable income from the first to the last

(1) Singlewith 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 10% on next 3000 80% on next 30,000 81% on excess over \$100,000

(2) Married (or equivalent status)-tax credit-\$150

(3) Dependents-tax credit for each-up (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.

(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

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

National Defence Tax-This tax does not apply after 31st August, 1942. The deductions made during January to August 1942 apply as a pay-

ment on account of your 1942 tax. 6. Question: HOW MUCH OF YOUR TAX IS SAVINGS?

Answer: (1) Single—the lesser of

(a) 1/2 the total of your Normal Tax, Graduated Tax and Surtax; or (b) 8% of your taxable income (maximum \$800) plus 1% for each

(2) Married (or equivalent status)—the

(a) 1/2 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

dependent (maximum \$100 for

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

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

1942 INCOME	SINGLE -NO DEPENDENTS		MARRIED - NO DEPENDENTS		MARRIED - 2 DEPENDENTS	
	TAX INCLUDING	TAX	TAX INCLUDING SAVINGS	TAX	TAX INCLUDING SAVINGS	TAX
\$ 750	\$ 54.50	\$ 14.75				-
1,000	138.67	58.67				0
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

It is now ILLEGAL

total of 500 pounds or more unless he has a permit.

quantity, and location of his scrap metal.

The order also provides:

used in manufacturing.

20 days.

to HOARD scrap steel

or UNUSABLE machinery

The Steel Controller has ordered that, after September 15, 1942, no

person may retain in his possession scrap iron or steel weighing a

(For the purposes of the new regulations, scrap metal includes machin-

ery, structural steel, or any other article or commodity containing

That anyone, coming into possession after September 15 of scrap

iron or steel weighing 500 pounds or more, must dispose of it within

That any person having a valid reason for not disposing of scrap

metal as scrap metal or who believes that it can serve some essential

purpose, must send in a report by September 15 to the Used Goods

Administrator of the Wartime Prices and Trade Board, Lumsden

Building, Toronto. His report must reveal the exact description,

The provisions of the order do not apply to scrap dealers who are

already subject to previous orders; nor do they affect metal fabri-

cators and processors who are in legal possession of metal to be

A copy of the order, S.C. 16, may be obtained from the Steel

Infractions of the new regulations are subject to

a fine of up to \$5,000, or imprisonment of up

to five years, or both fine and imprisonment.

Department of Munitions and Supply

HONOURABLE C. D. HOWE, MIMISTER

Controller, Department of Munitions and Supply, Ottawa.

iron or steel, which is not serving an immediate vital purpose.)

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

CUT THIS ADVERTISEMENT OUT FOR FUTURE REFERENCE

C. FRASER ELLIOTT, Commissioner of Income Tax 111



Never was the need for fire prevention so great as it is to-day. Why? Because buildings are next to impossible to replace. Because farm fires destroy food along with the power to produce it. Fires are the Nation's loss

Contain the state of the state

Get everybody on your farm to be a fire warden. Crack down on smoking in or around your barns. Insist that no matches be carried unless in tight tin boxes-and not at all while threshing.

See that the lamps and lanterns are filled before dark. Always hang the lantern well up-snapped on with a good strong snap. Don't takes chances with kerosene oil or gasoline.

Don't tamper with electric wiring. Keep your lightning rods and cables in good repair-always. Fight by preventing fires.

North Waterloo Farmers' Mutual Fire Insurance Company, Waterloo, Ontario.

... Advertise in The Champion