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Saves time because it's ready-baked - Warm in oven and serve with hot milk - Healthful protection for the whole family

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Ontario Government to be Praised for Budget

In an editorial comment on the provincial budget speech for this year, The North Bay Nugget says:—

"Another surplus was announced by the provincial treasurer, Hon. Dr. Joseph Monteth, who presented his third budget statement to the Ontario legislature Tuesday. For the fiscal year ended October 31, public revenue exceeded expenditure by a sum of \$228,000, and it is predicted that at the end of the present financial year a surplus of \$198,000 will be realized. When income exceeds outlay it is always a matter of congratulation, so citizens have every reason to feel satisfied with the financial position of the province. When it is remembered that, in addition to this surplus, more than \$3,000,000 was written off the public debt, in conformity with the debt retirement plan of the government, grounds for satisfaction are further increased. Dr. Monteth expresses his confidence that the debt reduction proposals will be carried out without modification, so that the whole amount will be completely paid off in the stipulated forty-year period. There is to be no new taxation, except that in the coming year an extra two cents per gallon will be imposed on gasoline, bringing the tax up to five cents. The users of the highways in this way contribute to their construction and upkeep. A fair enough principle. More than eight million dollars, including sale of permits, is expected from liquor profits. Hydro is an important factor in government receipts and the T. & N. O. railway contributes \$1,300,000. By such payment, it is stated, the railway "is about meeting its interest charges and paying its way." The various items dealt with in the treasurer's report made interesting reading, and the statement was scrutinized with considerable satisfaction. The government

INCREASE OF \$10,000,000 FOR ONTARIO'S MINERALS

Estimate by Department of Mines Shows Increase of Nearly Ten Millions Over Previous Year.

With a gain of nearly \$10,000,000 over 1927, mineral production in the province of Ontario during 1928 reached an estimated value of \$100,238,933, according to the annual report of the Department of Mines, made public at Toronto on Monday by the Minister of Mines, Hon. Charles McCrea.

This is a record figure for the province, production in 1927 was valued at \$90,283,447.

Production of metallics was valued at \$71,199,917, non-metallics \$7,679,133; structural materials \$14,688,310, and clay products \$6,671,573. Increases were noted in all groups, the greatest being 13.7 per cent. for metallics and 14 per cent. for clay products.

Metallics accounted for 71 per cent. of the total production. In this group the gold mining industry, which includes some silver, was the leading item, accounting for \$32,688,817. The value for the nickel-copper industry, which is also credited with platinum metals and a small quantity of gold and silver was \$32,494,723.

Gold dropped almost \$1,000,000 in value and silver production decreased by 2,000,000 ounces. The great increase in the nickel-copper output was responsible for the highest metal record in the history of the province.

is to be congratulated on its good record, and there will be general approval of its promise to continue the same policies of efficient and businesslike administration which have been responsible for the favourable results attained."

INCOME TAX COLLECTIONS MUCH BETTER LAST YEAR

Hon. Mr. Euler Attributes Part of the Increased Collections to the Power of Advertising

Once again, Hon. W. D. Euler, Minister of National Revenue, is using newspaper advertising to assist taxpayers in complying with the requirements of the Dominion Income Tax Act.

In this issue an advertisement appears reminding the public of the law which stipulates that certain information must be in the offices of the Income Tax Inspectors by March 31 next. This information is required from employers, corporations, and trustees or persons acting in a fiduciary capacity. It applies to year ending December 31, 1928.

For instance, employers have to file a return giving the amounts paid each person in salaries, bonuses, commissions, and fees where the amount was \$1,000 or more, or where the salary or wages was at a rate of \$1,500 or more. Corporations have to file the names of those who were paid dividends, whether in cash or stock, and the amount of each. Persons acting in a fiduciary



HONOURABLE W. D. EULER
Dominion Minister of National Revenue

capacity, such as assignees, executors, administrators, receivers, trustees are required to file details of the trust they represent, together with the names of and amounts paid to beneficiaries.

Those mentioned in the act as having to produce this information are asked to secure the proper forms from the nearest Income Tax Office, fill in their forms according to instructions, and mail them to the Income Tax Inspectors at these offices before March 31. These forms are known as T3 for persons acting in a fiduciary capacity; T4 for employers and T5 for corporations. Each form contains complete instructions about what the law requires. These are information forms only, and no cheques are sent with them.

Officials of the Department fully appreciate the trouble required in making out these forms, but are doing everything in their power to facilitate matters by reminding the public in plenty of time respecting the demands of the law.

The total collections under the Income Tax Act for last year are some millions of dollars ahead of the year before, in spite of a ten per cent reduction in the tax. Mr. Euler attributed this increased collection to three things:

1. More efficient methods of collection.
2. The increased prosperity of the country.
3. Advertising.

MARKET NOT AFFECTED YET BY THE TAX ANNOUNCEMENT

Stockbrokers and others have been objecting very strenuously to the change proposed in the amount of stock transfer tax on the lower-priced stocks, as outlined by the Robb budget speech last week. In commenting on the matter The Mail and Empire says:

"Notwithstanding the feeling of uneasiness which prevailed as to the future of trading in the lower-priced mining stocks should the proposal to change the amount of the transfer tax be enforced, the mining market paid little attention to the development on Saturday. In no section of the list could it be said that any fluctuation was caused by the announcement, the apparent indifference being due, no doubt, to the fact that the regulation would not come into force until May 1 and to a general belief that representations to be made to the minister of finance would be of sufficient weight to prevent so drastic a measure being carried through. In all quarters the opinion was expressed that the brunt of the proposed tax would fall on the shoulders of those least able to bear it, as in many cases stocks now in the penny class were purchased by investors from the companies at much higher prices and were not bought on the open market at all. Recent complaints that the trade in lower priced issues was being throttled by high brokers' commissions fade into insignificance beside the latest development. Saturday's volume of sales on the Standard Mining exchange stood at 656,482 shares, the highest in many weeks, but the transfer tax under the amended scale would have amounted to \$7,448,211, of which \$5,858.85 would have been contributed by vendors of stocks quoted at less than \$3."

Troy (N.Y.) Times.—A mule can't kick while he is pulling.

OTHER COUNTRIES HAVE CONSERVED THEIR FORESTS

Experience of Norway, Sweden, Finland in the Matter of Forest Wealth.

Often when the question of the conservation of the forest wealth is being discussed the query is made as to the practicability of the proposed plans for retaining and fostering the forests and their value. The question has been frequently asked in regard to the proposals of Hon. Wm. Finlayson, Minister of Lands and Forests for Ontario, as to whether or not the suggestions are practical. The best way to answer such a question is to study the success and the general working of plans in other countries where conservation methods have been adopted in years past and the fruit of the same has had time to develop. This is what The Mail and Empire does in a recent editorial article. This article should be of more than passing interest to readers of The Advance and is hereby passed on for consideration:—

"Hon. William Finlayson, Ontario's minister of lands and forests, has given in his speeches in the legislative assembly detailed explanations of his pulpwood supply bill and his bill providing for the establishment and management of eight forest reserves, with a total area of 19,500 square miles, in the province. The pulpwood supply bill is intended to enable the Ontario government to co-operate with lessees of pulpwood limits in the formulation and application of reforestation schemes. The other bill would empower the government to employ modern methods of forest management, lumbering and reforestation on the eight reserves.

"In short, the object of the two bills is to allow the government to test, under conditions existing in Ontario, plans for placing the forest resources of the province on "a sustained yield

basis." In that connection, the advantage that certain European countries have derived from conservation of their forests is worth noting. In Great Britain, where forest resources have been seriously depleted, a reforestation scheme was adopted at the close of the great war and is being carried out for the purpose of providing the country in the future with a domestic supply of timber. In Germany forests occupy a considerable portion of the area of certain of the federated states. These forests have been carefully managed for many years and to this day they furnish raw materials for wood-working industries that have been long in existence. In Norway and Sweden and in the new republic of Finland, too, a large proportion of territory is occupied by forests that after many years of exploitation are still the basis of important industries. In Finland, which has a total area of some 150,000 square miles, some 97,000 acres are occupied by forests. Of these forests, according to an article contributed by Mr. O. F. Lukkala to Canadian Forest and Outdoors, the government owns 40 per cent.; private landowners hold 51 per cent.; operators of wood-using industries own 8 per cent., and towns, parishes and rural communities own the remaining one per cent. In Finland the government, through the state forestry board, forbids lumbering practices that would hinder the natural reproduction of forest trees and restricts timber-cutting to a rational thinning of the trees. It also encourages scientific study of forestry problems and the employment of trained foresters in the management of the forests.

"In Finland the forests furnish raw materials for saw mills, pulp and paper mills, cellulose plants and kindred industries that give employment to 45 per cent. of the industrial wage-earners of the country and that produce 90 per cent. of the country's exports. Finland, Norway, Sweden and Germany are all countries in which men have lived and used timber for centuries. If those

countries have been able to place their timber resources on "a sustained yield basis" and make those resources an enduring foundation for great and valuable industries, surely Ontario should be able to do likewise and reap in the future the advantages that will flow from perpetuation of timber supplies and permanence of wood-using industries."

NEW GEOLOGICAL MAP FOR PART OF WESTERN QUEBEC

A geological map of interest to prospectors and miners has just been published by the Geological Survey. It is known as the Piedmont sheet, is published on a scale of one mile to one inch, and covers an area in the vicinity of Barraute on the Canadian National Transcontinental railway, western Quebec, including the townships of Landrienne, Barraute, La Corne, and Piedmont. The area is underlain by Precambrian formations among which are the Keewatin volcanics covering a considerable stretch of country. The rock outcrops are indicated and the probable extension of the various formations shown. Copies of this map may be had on application to the Director, Geological Survey, Ottawa.

The Elk Lake correspondent of The Northern News last week says:—"Several men were in town this week to investigate matters for the installing of an electric light plant here in the spring. It is hoped that work will continue along this line and that the town will do its best to have lights as soon as possible."

The Cochrane Northland Post, says:—"A diamond drill and about thirty-five men went north on Tuesday morning, bound for the lignite deposits at Blacksmith's Rapids, where tests are to be made of the coal fields there and to ascertain the extent and depth of the deposits. The work is being done under contract, Smith and Travers of Sudbury having their tender accepted."



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He remembers how and when you like the early morning cup he looks after your clothes as if he had valetted you all his life. — A great fellow, your Cunard Bedroom Steward he makes you feel at home. Sail Cunard!

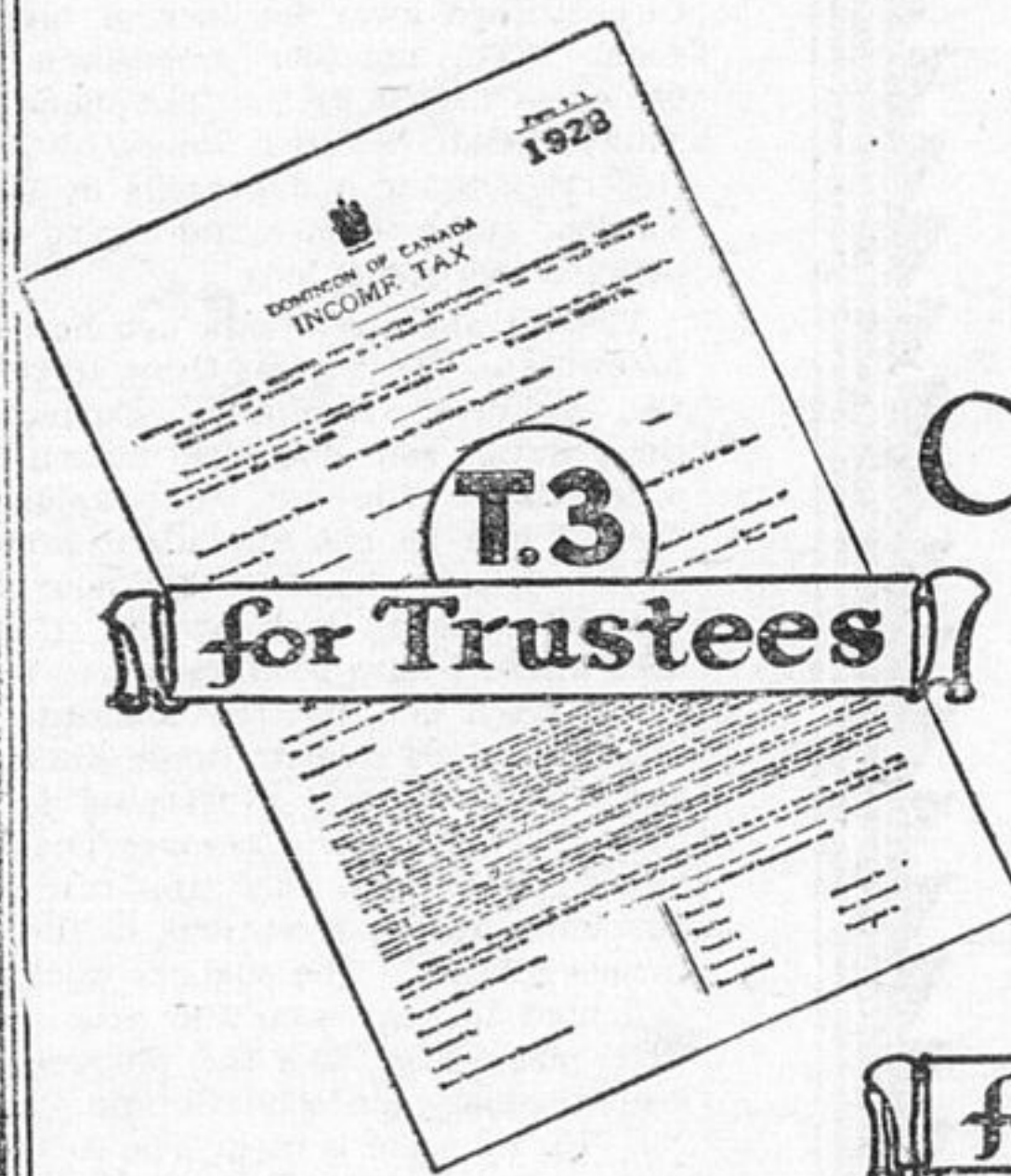
Book through The Robert Reford Co., Limited, 230 Hospital St., Montreal (Tel. MAR. 5651), or any steamship agent.



Dominion of Canada Income Tax Information Reports Are due March 31, 1929

This advertisement is directed to:

Trustees Employers Corporations



Do not incur the penalties which the law imposes for delay.

What is Required of Persons Acting as Trustees

All trustees, executors, administrators, assignees, receivers or persons acting in a fiduciary capacity are required to make a detailed return of the income of the estate or trust which they represent.

This return should be made on Form T3.

What is Required of Employers

Each employer in Canada must make a return giving particulars of salaries, wages, commissions, fees, bonuses and other remuneration of all direc-

Locations of Income Tax Offices

Inspectors of Dominion Income Tax are located in convenient places throughout Canada. They will comply promptly with written requests for information. They will supply you with the proper forms upon which to make returns. Consult the Income Tax Office nearest to you. Address "Inspector of Dominion Income Tax." The offices are at:

Halifax	Nova Scotia
Saint John	New Brunswick
Quebec City	Quebec
Montreal	Quebec
Ottawa	Ontario
Kingston	Ontario
Belleville	Ontario
Toronto	Ontario
Hamilton	Ontario
London	Ontario
Port William	Ontario
Winnipeg	Manitoba
Regina	Saskatchewan
Prince Albert	Saskatchewan
Saskatoon	Saskatchewan
Calgary	Alberta
Edmonton	Alberta
Vancouver	British Columbia
Dawson	Yukon Territory

tors, officials, agents, employees, professional men or other persons who received \$1,000 or more during the calendar year 1928, and who were paid at a rate of wage or salary (including bonus) equal to \$1,500 or more per annum during the same period.

Employers should ask for Form T4.

What is Required of Corporations

Every corporation in Canada is required to file a return of its dividends or shareholders' bonuses paid or credited during the calendar year 1928.

This return should be made on Form T5.

Get Your Forms at Once!

Blank forms may be obtained by writing your nearest Inspector of Dominion Income Tax, or Postmaster, or the Income Tax Division, Department of National Revenue, Ottawa. The addresses of inspectors are given herewith. Full instructions appear on each form.

Do not delay because of the absence of officials who generally sign such reports. Any responsible member of a firm or corporation, or any person acting as agent for the trustee, may sign these returns and so avoid the penalty. March 31 is the last day for making information reports required under the Income War Tax Act.

The Income Tax Division respectfully asks for the fullest co-operation of taxpayers required by law to make these returns.

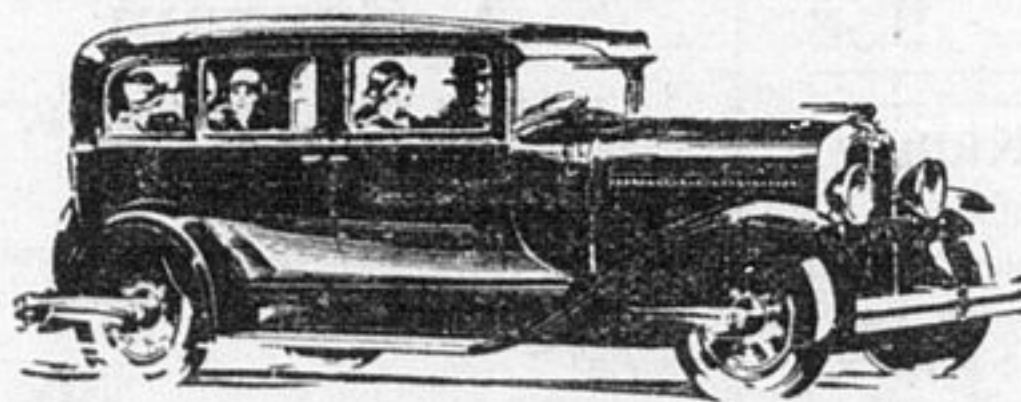
THE DEPARTMENT OF NATIONAL REVENUE

Income Tax Division

Honourable W. D. EULER,
Minister of National Revenue.

C. S. WALTERS,
Commissioner of Income Tax.

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THE Pontiac Big Six is a low-priced car yet in performance, in beauty and style, in luxury, it offers all the advantages of a truly fine, big car.

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