

**IF**  
you plan a  
**CHRISTMAS**  
**TELEPHONE GREETING**  
..now is a good time

**CHRISTMAS** is only a few days away. Long Distance calling will be heavier than ever this year. On long calls—especially to Western Canada, the Maritimes and remote United States centres—there are sure to be delays at Christmas time. So if you plan to exchange greetings by Long Distance, why not do so now? We will do our best whenever you call, but your chances for avoiding delays are better if you telephone some time this week.



## Presents Farmers' Income Tax Case

In a two-hour discussion before the Senate Committee on the Income Tax Act, President H. H. Hannam, of the Canadian Federation of Agriculture, presented the case for the farmer in the matter of problems arising out of the application of the present Income Tax Act and its regulations to the business of farming. Accompanying Mr. Hannam before the Committee were W.J. Parker, of Winnipeg, and J.A. Marion, of Montreal, the two vice-presidents of the Federation, and C.G. Groff, Federation Secretary.

Mr. Hannam presented a brief to the Committee dealing in the main with three major problems the farmers meet in their efforts to comply with the Income Tax Act.

The first recommendation in the brief was that a farmer's income be averaged over a period of years for Income Tax purposes, a proposal which has been made to the Government on a number of occasions by the Federation. A period of four or five years was mentioned. Factors over which the farmer has no control, such as the weather, and the wide and rapid price fluctuations in normal times, made it difficult and unfair to use only one year as the accounting period for farmers in assessing Income Tax. In an extremely good year, a farmer's taxable income might be such as to lift him into high brackets of the Income Tax, in spite of poor condi-

tions he might have suffered over previous years. It was pointed out that a farmer with a total income, say, of \$10,000 over a period of five years, with extreme variations in that income from year to year, would pay much more Income Tax than the man with a steady average income of \$2,000 in each of the same five years.

The second major recommendation in the brief was that farm workers be exempt from deduction of tax at the source, and that they be required to report their own income. Farmers who fulfilled the regulations to deduct the tax from the wages of their help, often found themselves without the help, or found themselves having to pay the tax out of their own pockets rather than lose their help. It was mentioned that in the U.S. the tax is not deducted at the source from farm workers.

The third major recommendation was for the establishment of a "Basic Herd" plan to overcome the difficulties encountered in assessing Income Tax on returns from herd reduction or dispersal sales. At present, all proceeds from such sales were considered income, irrespective of the capital invested in the breeding herd. This had created hardship in some cases, and while Income Tax officials had endeavored to meet the situation by giving their own interpretations, there was a wide variation in these interpretations and much uncertainty existed as a result. The need was for some definite recognition in the act of a capital asset in the breeding herd.

These and other angles of the Income Tax situation in respect to the farming industry, were thoroughly discussed by the Committee with the Federation delegation. Among other things it was pointed out that the farmer, in computing his Income Tax each year, was not permitted any allowance in lieu of wages or salary, nor did his wife have the same advantage as women in other walks of life of being able to earn an income of \$660 a year without taxation, so far as her work on the farm was concerned.

Jan. 7—Jan. 11 inclusive—Belhaven  
Jan. 14—Jan. 18 inclusive—Sharon  
Jan. 21—25 inclusive—Unionville  
Jan. 28—Feb. 2 inclusive—Vellore  
Feb. 5—9 inclusive—Schomberg

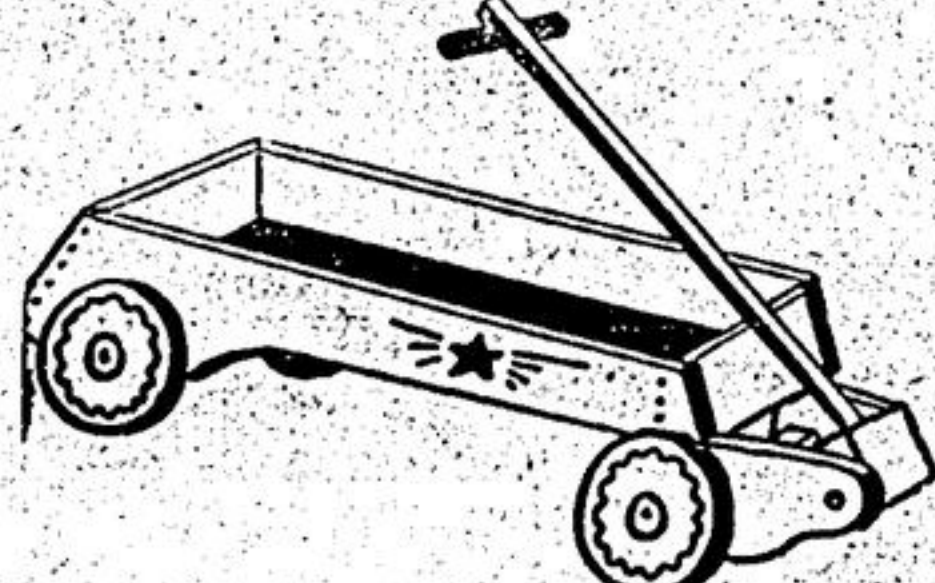
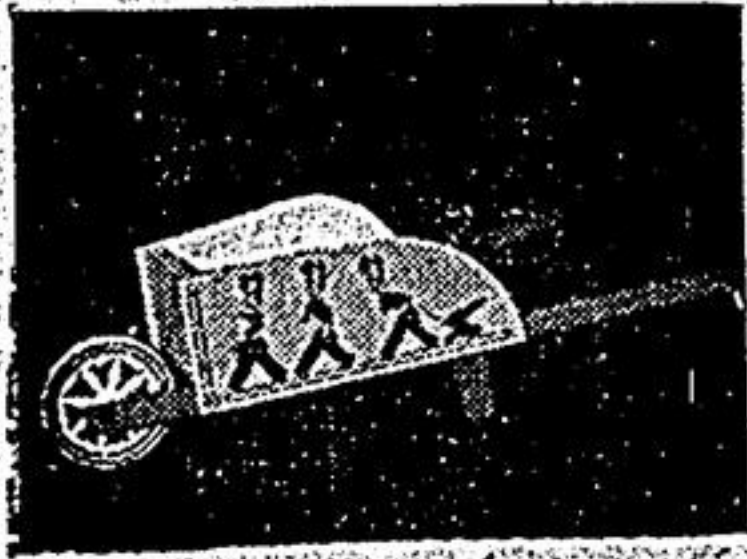
These courses will cover most phases of Agriculture and while primarily for Junior Farmers, they will be open to all ages. Regular courses of one month discontinued at the outbreak of the war will perhaps be revived by next year but these classes should prove popular in the meantime.

### Short Courses

Five one week short courses in Agriculture will be held in York County during January and Feb-

ruary, 1946. No course will be held at Stouffville owing to lack of a public hall. The courses will be held as follows:

**Santa Says**  
**Shop at**  
**AGNEW'S**  
**HARDWARE**  
for  
**TOYS**  
and  
**PRACTICAL HARDWARE GIFTS**



Straight from Santa's workshop have come many wonderful toys, wagons, wheelbarrows, games and "pull" toys for the toddler—all to delight a child's heart.



**Sleighs Tools Games**  
**Aluminium ware**  
**Pleasing Pyrex Pieces**

### WANDERING OLD LADY IS SANTA IN ITALY

Santa Claus doesn't visit children in Italy. It isn't because they are all naughty, but because there is no Santa Claus in Italy.

No one runs down to a well-decorated tree on Christmas morning to look for presents. Brightly colored flowers decorate the room instead of Christmas trees, and presents are not exchanged until January 6.

On that night, an old, old lady, La Befana, walks from house to house and leaves a present beside each little child she visits.

Exactly 1,940 years ago, according to the Italian legend, La Befana was very busy sweeping her kitchen when several men dressed like kings stopped in front of her cottage. They asked her where Bethlehem was, but she had never heard of it.

The men told her about a baby which had been born in Bethlehem, and mentioned a star which had been guiding them. The old lady wished she could accompany them when they left her in search of the infant Jesus.

But La Befana stayed home. It was getting too dark out, and besides, the baby could wait until tomorrow. Later that night she noticed the sky quivering with light. The clouds seemed to take the form of angels. All thought of sleep left her. Rising, she carefully wrapped two gifts for the Holy Baby, then ran out in the direction the kings had gone.

Fast as she hurried, she had not reached Bethlehem when the star disappeared and dawn filled the sky. She frantically asked the way to Bethlehem, but no one could tell her.

And so La Befana has constantly traveled since that day, searching for the Christ Child. On the Epiphany, 12 days after Christmas, she goes from house to house, looking into the faces of babies. With each she leaves a gift, hoping that at last she will give her presents to the right child.

### Admits Failure to Remain at Scene

Ajax Resident Is Remanded In Custody for Sentence

Lloyd Thompson, 23 Elm Street, Ajax, pleaded guilty to failing to remain at the scene of an accident, and was remanded in custody, for one week for sentence, when he appeared before Magistrate F. S. Ebbs, in police court at Whitby.

The plea of guilty was a sequel to a hit-and-run fatal accident which occurred late Friday evening, November 16, when the car Thompson was driving is alleged to have struck James MacDonald, 19 Markham Street, Toronto, a pedestrian, on the highway at the time.

The accident is reported to have occurred around 12 o'clock Friday night, and the body of Mr. MacDonald was found, lying in the ditch, early Saturday morning, by Orren Reid, 333 Pine Avenue, East Whitby, who was driving to Ajax.

In a signed statement to the police, which was read in court Thompson said he was driving some friends to Oshawa after a



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**After That Christmas Feast**  
**Let 'em Have ICE CREAM**

No treat can improve upon it, for popularity, deliciousness and enjoyability. Your guests will be especially delighted with our ice cream's smooth, flavor-full richness.

SILVERWOODS ICE CREAM

There will be no milk delivery on Christmas Day or New Year's Day

**MAPLE LEAF DAIRY**

party in Ajax. "I was travelling about 35 miles per hour and had dimmed my lights for an approaching transport. After passing the transport I suddenly saw someone walking along the highway. I felt a bump, and immediately started to slow down."

"My friend, sitting in the car with me, cried out, 'Don't stop now or you will be a dead duck,' I kept on driving. The next day I took the car into Oshawa and had the headlight fixed, and it was sometime later that police came to my house and arrested me."

Cross examined by Crown Attorney A.F. Annis, accused said he had had one drink about two hours before the accident. "I wasn't drunk," he said.

F.L. Button, accused's counsel, in pleading for a fine rather than a jail sentence, said, "Accused got into this jam through following the advice of an older man. He has been very frank about everything. This is the first time he has been in trouble."

His Worship, in remanding the case, said: "This is a very serious matter and should be given very serious consideration. As this is your first offence I feel that I would like to think it over before passing any sentence. I will not hold out any hope for a fine. This is too serious a matter."

The Tribune makes an ideal Christmas Gift.

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