Affix postage to communications and stamps to cheques.

Key NoCarded b	DOMINION OF CANADA
Code Occupational Income and Mtl. Status	
Income and Mtl. Status	INCOME TAX
No. of Dependents(Items 11, 12 and 13)	RETURN FOR THE YEAR ENDED 31st DEC

RETURN FOR THE YEAR ENDED 31st DECEMBER, 1941 (Form prescribed and authorized by the Minister of National Revenue)

Farmers and ranchers, on a calendar year fiscal basis, must prepare this form in triplicate and deliver, or mail, postpaid, two copies on or before 30th April, 1942, to the Inspector of Income Tax,

1.	Name (Surname) NAME AND ADDRESS IN BLOCK LETTERS	(Christian nan		
2.	Address of present residence	oe given)	(County) ((Province)
	Place of residence during 1940.			
	Location of farm or ranch			
6.	If tenant state name and address of tenant			
	State names and addresses of partners, if any			
8.	Married Widow(er) Name of wife Single As at 31st Dec. 1941 Wife Was your husband living in Canada in 1941? Married Name of wife husband If not, where?	Any marital ch	ange during 19	(Yes or no)
9.	If unmarried or widow(er) supporting dependent relative(s) in your self-contained do	Simestic establis	minent Compi	ete Itelli 40.
10.	. Has wife husband filed 1941 return? Was her total income over \$750? Was N.D. T	ax deducted of	total income	(Yes or no)
11.	Your own dependent children during 1941 12. Wholly depend		The state of the s	
	(a) Under 21 years (number)	ars (number)	(ages	s)
	(b) 21 years of age or over dependent on account of mental (b) 21 years of a	ge or over depo infirmity (num	endent on acco	ount of mental
13.	State number of (a) dependent brothers or sisters under 21, (b) parents, grand	parents, brothe	ers or sisters 2	1 years of age
	or over, dependent on account of mental or physical infirmity (For Claim	s under Item 13	(a) and (b) con	nplete Item 49)
14.	Did you, in 1941, transfer any property, securities or cash to (a) wife husband (excluding living	g expenses)?	(If yes, at	tach particulars)
	(b) other persons in the aggregate exceeding the exemptions in Item 37?			
15.	NOTE—Did you receive income from sources within the United States for or on account of (a) yoursel	f?	(b) any other p	erson resident in
	Canada?	swered "Yes" the	n file Canadian I	Form UST-1 and
+100	formation contained herein and in any statements or documents furnished herewith and those recognitions are true in every respect and that all expenditures claimed were actually incurred. Furti	or all taxes dedi	estible at the ea	
of 1	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones:	nspector.	ictible at the so	urce in respect
of 1	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: Ate	TAXPAYER'S USE	DEPARTME	ntal Use
of Da	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
of Da	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use
of Da	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
of 1 De	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: Bus Res Signature COMPUTATION OF TAX A. Total Income (See Item 30A) B. Deductions (See Item 45) C. NET INCOME SS D. 1941 donations to charitable organizations (List in duplicate with receipts) See Item 38. E. TAXABLE INCOME SS F. Exemption, \$750 or \$1,500 (See Item 34) G. (1) Dependent allowance—Items 11 and 12 \$400 each \$ (2) Item 13 Amount actually expended (Number) H. NET TAXABLE INCOME J. General Tax (See Item 31) K. Surtax (See Item 32) L. GENERAL TAX PAYABLE NATIONAL DEFENCE TAX (See Item 33) O. Income for purposes of National Defence Tax (Item 17C) P. Tax on Item 17–O of 3½% or 5% (See Item 33)	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate. 1942 Bus Res Signature. COMPUTATION OF TAX A. Total Income (See Item 30A). B. Deductions (See Item 45). C. NET INCOME. SS D. 1941 donations to charitable organizations (List in duplicate with receipts) See Item 38. E. TAXABLE INCOME. SS F. Exemption, \$750 or \$1,500 (See Item 34). G. (1) Dependent allowance—Items 11 and 12. \$400 each \$ (1) Dependent allowance—Items 11 and 12. \$400 each \$ (Number) (2) Item 13. Amount actually expended. (Not exceeding \$400 each) H. NET TAXABLE INCOME. J. General Tax (See Item 31). K. Surtax (See Item 32). L. GENERAL TAX PAYABLE. NATIONAL DEFENCE TAX (See Item 33) O. Income for purposes of National Defence Tax (Item 17C). P. Tax on Item 17—O of 3½% or 5% (See Item 33). Q. LESS allowance for. dependents resident in Canada, British Empire or U.S.A. @ \$14 each. R. N.D. Tax deducted at source (Item 30B). S. National Defence Tax (Item 17P) less Credits (Items 17Q and R).	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate. 1942 Bus Res Signature COMPUTATION OF TAX A. Total Income (See Item 30A)	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate. 1942 Bus Res Signature. COMPUTATION OF TAX A. Total Income (See Item 30A). B. Deductions (See Item 45). C. NET INCOME. SD. 1941 donations to charitable organizations (List in duplicate with receipts) See Item 38. E. TAXABLE INCOME. SS F. Exemption, \$750 or \$1,500 (See Item 34). G. (1) Dependent allowance—Items 11 and 12. \$400 each \$ (Number) (2) Item 13. Amount actually expended. \$ (Not exceeding \$400 each) H. NET TAXABLE INCOME. J. General Tax (See Item 31). K. Surtax (See Item 32). L. GENERAL TAX PAYABLE. NATIONAL DEFENCE TAX (See Item 33) O. Income for purposes of National Defence Tax (Item 17C). P. Tax on Item 17—O of 3½% or 5% (See Item 33). Q. LESS allowance for. dependents resident in Canada, British Empire or U.S.A. @ \$14 each. R. N.D. Tax deducted at source (Item 30B). S. National Defence Tax (Item 17P) less Credits (Items 17Q and R).\$ T. ADD Additional Tax where Item 17S is \$25 or over. (See Item 33) \$ U. Amount of National Defence Tax (Items 17L + U). W. LESS applicable portion of British and United States Income Tax. X.	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.
Da 17.	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate. 1942 Bus Res Signature COMPUTATION OF TAX A. Total Income (See Item 30A). B. Deductions (See Item 45). C. NET INCOME SS D. 1941 donations to charitable organizations (List in duplicate with receipts) See Item 38. E. TAXABLE INCOME. SS F. Exemption, \$750 or \$1,500 (See Item 34). G. (1) Dependent allowance—Items 11 and 12. (Number) (2) Item 13. Amount actually expended. (Not exceeding \$400 each) H. NET TAXABLE INCOME. J. General Tax (See Item 31). K. Surtax (See Item 32). L. GENERAL TAX PAYABLE. NATIONAL DEFENCE TAX (See Item 33). O. Income for purposes of National Defence Tax (Item 17C). P. Tax on Item 17—O of 3½% or 5% (See Item 33). Q. LESS allowance for dependents resident in Canada, British Empire or U.S.A. @ \$14 each. R. N.D. Tax deducted at source (Item 30B). S. National Defence Tax (Item 17P) less Credits (Items 17Q and R). T. ADD Additional Tax where Item 17S is \$25 or over. (See Item 33) U. Amount of National Defence Tax Payable. V. Dominion Tax, including National Defence Tax (Items 17L + U). W. LESS applicable portion of British and United States Income Tax.	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	NTAL USE \$ C.
of 1 Da 17. LES LES	Interest, Rents and Royalties paid to persons abroad have been deducted and remitted to the Phones: ate. 1942 Bus Res Signature. COMPUTATION OF TAX A. Total Income (See Item 30A). B. Deductions (See Item 45). C. NET INCOME. SD. 1941 donations to charitable organizations (List in duplicate with receipts) See Item 38. E. TAXABLE INCOME. SS F. Exemption, \$750 or \$1,500 (See Item 34). G. (1) Dependent allowance—Items 11 and 12. \$400 each \$ (Number) (2) Item 13. Amount actually expended. \$ (Not exceeding \$400 each) H. NET TAXABLE INCOME. J. General Tax (See Item 31). K. Surtax (See Item 32). L. GENERAL TAX PAYABLE. NATIONAL DEFENCE TAX (See Item 33) O. Income for purposes of National Defence Tax (Item 17C). P. Tax on Item 17—O of 3½% or 5% (See Item 33). Q. LESS allowance for. dependents resident in Canada, British Empire or U.S.A. @ \$14 each. R. N.D. Tax deducted at source (Item 30B). S. National Defence Tax (Item 17P) less Credits (Items 17Q and R).\$ T. ADD Additional Tax where Item 17S is \$25 or over. (See Item 33) \$ U. Amount of National Defence Tax (Items 17L + U). W. LESS applicable portion of British and United States Income Tax. X.	TAXPAYER'S USE \$ C.	DEPARTME \$ C.	ntal Use \$ C.

PAYMENT herewith by cheque payable to the Receiver General of Canada \$ See Item 35

(For Gift Tax payment see Item 46) 1940-T 6-1 No. 1941-T 6-1 No. Date 194 Assessor I.O. H.O. 1941

Fages 2 and 3							
19. RECEIVED IN 1941 FOR—					\$	c.	N.D. Tax deducted at source \$ c.
(a) Grain sold in 1941, grown in 194							
(b) Grain sold in 1941, grown in pre-	vious years						
(c) Advances on grain	-						
(d) Tobacco sold in 1941							
(e) Live Stock sold (Quantity)							
(f) Other farm produce sold (such vegetables, etc.,) specify							
(g) Other items sold including sand,	gravel, stone,	wood, etc. (spe	ecify)				
(h) Hail insurance							
(j) Producers' certificates of Canadia							
(k) Patronage Dividends from Whea							
(1) Wheat acreage reduction							
20. Value of products of farm consumed on							
21. GROSS INCOME	FROM FAR	M					4 1
22. (a) SALARIES, WAGES AND MUNI	CIPAL OR C	OUNCIL FEI	ES received from				
(b) CANADIAN ACTIVE SERVICE F	ORCE PAY	ND ALLOW					
★23. GROSS RENTALS	,						
(Give amount reco	eived from and ac	ddress of each pr	operty)				
24. GROSS COMMISSIONS(Give name and a	ddress of person	from whom recei	ved)				
★25. GROSS DIVIDENDS in cash or sto	ock (including ar	nounts credited	\$	c.			
through brokers) before deduction of Nation (a) CANADIAN CORPORATIONS (ex	al Defence Tax ((if any)	GROSS	-			
(a) CANADIAN CONTONATIONS (C.	cept those in 2						
		Total					
(b) MINING AND OIL L	ess carrying ch						
PRODUCING COMPANIES:	GROSS	DEPLETION	NET	,			
	. Ψ	Ψ					
		Total					
(c) BRITISH AND FOREIGN CORP	ess carrying ch						
25(b)):	NET RECEIVED	TAX AT SOURCE	GROSS	1			
	\$	\$					
		7					
L	ess carrying ch	Total arges (if any)					
★26. INCOME FROM BONDS—CANAD							
(a) Fully registered bonds and debentu		dule attached					
(b) Bearer coupons							
L	ess carrying ch	Total arges (if any)					
Interest from NON-CANADIAN Bonds							
L	ess carrying ch	arges (if any)					
★27. INTEREST from (a) Bank deposits							
(b) Mortgages as per schedule attache(c) Notes and other securities as per s							
28. INCOME FROM ESTATES AND TR							
20. INCOME I NOW ESTATES AND IN	acciuco						
Give name of Estate and name and address	of Trustee. Da	te of death					
29. INCOME FROM (a) Annuities received	from	,					
(b) Premium on Excha							
★(c) Royalties and other (d) Other sources not e				923			
whether or not b							
30. (A) TOTAL INCOME							
(B) TOTAL OF NATIONAL DEFENCE	E TAX DED	UCTIONS					
						¥ 0-	OMMONO
IMPORTANT.—Disclose all sources of in incurs either fine up to \$10,000.00				E IN	OKMATIO	N OR	OMISSION

* OMITTED Dividends, Rentals, Interest, Royalties, etc., are doubled, in addition to other penalties.

Where the space provided is not sufficient, supplementary sheets properly identified, containing full information, must be attached. 31. GENERAL TAX.

The rates are to be applied to NET TAXABLE INCOME as per Item 17H.

If Net Taxable Income (17H) is under \$1,000, Rate of Tax is 15%.

Between \$ 1,000 and \$ 2,000 Tax is \$ 150 + 20% on excess over \$ 1,000

" 2,000 and 3,000 " 350 + 25% " 2,000

" 3,000 and 4,000 " 600 + 30% " 3,000

" 4,000 and 5,000 " 900 + 33% " 4,000

" 5,000 and 6,000 " 1,230 + 36% " 5,000

" 6,000 and 7,000 " 1,590 + 38% " 6,000

" 7,000 and 8,000 " 1,970 + 40% " 7,000

" 8,000 and 9,000 " 2,370 + 42% " 8,000

" 9,000 and 10,000 " 2,790 + 44% " 9,000

" 10,000 and 15,000 " 3,230 + 47% " 10,000

" 10,000 and 15,000 " 3,230 + 47% " 10,000

For higher incomes see Chap. 18, Statutes of 1941.

EXAMPLE:—Taxable Income per Item 17E \$12,500. Exemption \$1,500. Net Taxable Income per Item 17H \$11,000. Above schedule shows tax on \$10,000 to be \$3,230, rate applicable on excess is 47%, i.e., 47% of \$1,000 = \$470. The total General Tax payable is therefore \$3,700.

If you have "Investment Income" see Item 32 and calculate your Surtax which is navable If you have "Investment Income" see Item 32 and calculate your Surtax which is payable with and in addition to the General Tax. The rate of surtax is 4%.
 Surtax is payable only on "investment income".
 "Earned income" includes salary, fees, and other personal earnings, also profits from a trade or profession. (Section 2(m) of Act).
 "Investment income" means any income not defined as earned income including royalties and rents (Section 2(n) of Act). rents (Section 2(n) of Act).

5. The following income shall be exempt from surtax—

(a) Investment income up to fifteen hundred dollars, or

(b) the sum of the exemptions and allowances (Items 17(F) and (G) (1) and (2)) whichever amount is the greater.

EXAMPLES:—Taxable income per Item 17E \$6,000 of which \$4,000 is earned and \$2,000 investment income. Taxpayer is single without dependents. The surtax exemption is \$1,500. Taxable investment income is \$2,000, less exemption of \$1,500, or \$500. \$500 at 4% = \$20, which is the total surtax payable. Taxable income per Item 17E \$20,000 of which \$17,000 is earned and \$3,000 investment income. Taxpayer is married and has two dependent children. The exemption (Item 32-5 (b)) is therefore \$2,300. Taxable investment income is \$3,000, less exemption of \$2,300 or \$700. \$700 at 4% = \$28, which is the total surtax payable. 33. NATIONAL DEFENCE TAX.

In the case of a married person, a widow or widower, with dependent son or daughter, a person maintaining a self-contained domestic establishment and supporting therein a dependent connected with him by blood relationship, marriage or adoption,

3½ % on the income of 1941 if the income for that year is over \$1,200.

If husband and wife have each a separate income,

3½ % on the income of 1941 if the income of each is over \$660.

In the case of a single person or a married person whose husband or wife is resident abroad (except in British Empire or United States),

3½ % on the income of 1941 if the income exceeds \$660 per year and does not exceed \$1,200, or 5% if the income exceeds \$1,200 per year.

The Act provides for deduction of this tax at the source in certain cases. Credit is given for the amount so deducted in Item 17R.

Where income has been received which has not been subject to deduction at the source and a Where income has been received which has not been subject to deduction at the source and a tax of \$25.00 or more is payable on the filing of this Return, Subsection 3 of Section 91 provides for the following additional tax:— \$1 if the tax is \$25 but not more than \$100.

3 % of the tax payable if the tax is more than \$100.

Farmers employing labour at rates (including board) for single persons of over \$55 per month and at rates (including board) for married persons of over \$100 per month must deduct National Defence Tax from such employees. (1) Unmarried \$750. Married \$1,500, unless husband or wife, as the case may be, has an income in excess of \$750, in which case the exemption is \$750 each (see Item 10); Married persons with husband or wife resident abroad (except in British Empire or United States) \$750; Unmarried person or widow or widower who maintains a self-comtained domestic establishment (i.e., a dwelling house, apartment, or similar place of residence containing at least two bedrooms, in which residence amongst other things the taxpayer as a general rule sleeps and has his meals prepared and served) and who actually supports therein one or more individuals dependent upon him and connected with him by blood relationship, marriage or adoption, is entitled to an exemption of \$1,500. (Complete Item 48). titled to an exemption of \$1,500. (Complete Item 48).

(2) Non-residents \$750 with allowance for dependents (if in British Empire or United States).

(3) The following income is exempt:

The service pay and allowances of

(i) warrant officers, non-commissioned officers and men of the Canadian Naval, Military and Air Forces while in the Canadian Active Service Forces, and

(ii) commissioned officers of the said Forces while on active service beyond Canada, or on active service in Canada whose duties are of such a character as are required normally to be performed afloat or in aircraft. (The tax may be paid under option 1 or 2).

1. The tax is due 31st March, 1942 or 30th April, 1942, if business fiscal year ends in December, 1941. One-third of the amount of the tax may be paid on the due date and the balance within four months thereafter, together with interest at 5% per annum om such balance from the due date. Any tax not so paid bears 3% additional interest thereafter. Any tax under-estimated bears 5% interest from the due date and one month after Notice of Assessment bears 3% additional interest interest from the due date and one month after Notice of Assessment bears 3%

35. METHODS OF PAYMENT-

2. One-twelfth of the 1940 estimated tax in each of the four months September-December, 1941; and one-eighth of the 1941 estimated tax (reeduced by the sum of the one-twelfth payments already made) in each of the eight months January-August, 1942.

Interest will not be payable if the taxpayer adopts option 2 andl makes payments regularly thereunder, except where the taxpayer under-estimates the tax payable. In such case, interest at 5% per annum is payable on the amount under-estimated from 31st March, 1942 or 30th April, 1942, until one month after Notice of Assessment and thereafter at 8% per annum. Upon one default in plan 2 then plan 1 operates.

Pay by postal notes, postal money orders or marked cheques wiith revenue stamps affixed. Avoid sending cash in envelopes.

NOTE.—If prepayment of 1942 tax is to be made under Option 2 then payment must mmence in September, 1942.

36. PENALTIES FOR

- (a) Failure to file return by 31st March, 1942, or 30th April, 1942 (See Item 35, par. 1) 5% of the net tax payable. Maximum penalty \$500.
 (b) Incomplete compilation of this form, 1% of the tax payable. Minimum \$1.00, maximum \$20.00.

- (c) Failure to deduct and remit 5% or 15% from interest paysable in Canadian funds to non-residents renders you personally liable for the tax.
 (d) Failure to pay the Gift Tax renders the donor and donee jointly and severally liable for the Tax.

- 37. GIFT TAX. The exemption for Gift Tax purposes is as follows::—

 (a) \$4,000 plus all gifts to charitable organizations and gifts (of \$1,000 or less to any one person, or
- (b) Half the net income of 1940 (after first subtracting therefrom the Dominion payable in respect thereof). (See Items 14(b) and 46).

38. "CHARITABLE" ORGANIZATIONS-

Claims for charitable donations are limited to 10% of net incorme (Item 17C). Donations to the Canadian War Services Fund are allowable to the extent of 440% of net income if (1) the amount was subscribed on or before 7th April, 1941 and (2) the amount was paid on or before 31st December, 1941. If charitable donations are to be distributed: abroad then the Canadian organization must be approved by the Minister of National War Services, otherwise the donation is not allowed.

DEDUCTIONS FROM	NCOM	E FOR CAI	ENDAI	R YEAR 1941	T 1A	-1941
DEDUCTIONS ON AC					Quantity	\$ c.
39. Seed actually purchas Feed actually purchas Cattle actually purch Horses actually purch Hogs actually purchas	sed for sased	stock				
Sheep actually purcha Repairs to machinery General expenses, no separate sheet)	, fences	, and building ding persons	gsal living	expenses (giv	re details on	
Interest paid on farm						
State principal due at beginning of mend of mack						
Interest paid on live		d address of person				
Rent paid for farm or		d address of perso				
Taxes paid on farm o	r ranch.		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Paid for threshing	(Name an	d address of pers	on to whom	paid)		
Paid hired farm help		letails below		1	1	
NAME AND ADDRES OF EMPLOYEES	55	TIME EMPLOYED	TIME		COST OF BOARD	
	•					
Have you deducted and remitted Na	ational Def	ence Tax where a		PAID AND CH		
10 Parrociations		COST	Rate per	Amount	vritten off	
40. Depreciation:		COST	cent per annum	Total previously charged	Amount this year	
(a) Buildings (other than dwelling)— Brick or stone (as-per schedule, Item 47) Frame (as per schedule,		•	21/2			
Item 47)			5 10	57-		A Company
(Used for farm only) (as per schedule, Item 47)	<u></u>		20			
41. GROSS EXPENSES	OF F	ARM	DEPRI	ECIATION CHAR	GED 1941	
42. Taxes not included a	bove	(Giv	e description	n of property)		
43. Interest paid on box No. 25, No. 26 a						
(Give name and address of pers	on to whor	n interest was paid	and state p	urpose for which mo	ney was used)	
QUESTION: Did you pa If yes, did you deduct and 15% on such Did you remit same	t 5% on paymen	such payments after 29th	nts made April, 1	prior to 30th 941?		
(See Item 36(c) a						

44. Canadian Active Service Force Pay and Allowances per Item 22 (b). (See Item 34 (3)). State rank.

45. SUM OF THE ABOVE DEDUCTIONS...

460	GIFT TAX—Value of gifts made during 1941 \$less ex	empti	ion of \$	
	referred to in Item 37	A	\$	
	Tax at% payable herewith (See Item C below)			

C. RATES OF GIFT TAX apply to total of Item 46A. (The tax is not graduated). 7% up to \$5,000; 8% between \$5,000 and \$10,000; 9% between \$10,000 and \$20,000; 10% between \$20,000 and \$30,000; 11% between \$30,000 and \$40,000; 12% between \$40,000 and \$50,000; 13% between \$50,000 and \$75,000; 14% between \$75,000 and \$100,000; 15% between \$100,000 and \$150,000; 16% between \$150,000 and \$200,000. For rates of tax on higher gifts see Section 27, Chap. 18, Statutes of 1941. EXAMPLE: If Item 46A amounts to \$60,000 then the rate is 13% and the tax is \$7,800. (See Sec. 36, Chap. 18, Statutes of 1941 if gifts were made prior to 30th April 1941) made prior to 30th April, 1941).

List of Threshers, Separators, Binders, etc. (Description)	Year Purchased	Original Cost	Frame (give location)—	Yea Acquir		Original Cost
Total cost pr Motor trucks and Autos including tractors and combines used for farm (Descrip-			Total co Brick or stone (give location)—	st price		
tion)						
Total cost pr	ice		Total co	st price		
48. EXEMPTION CLAIM—Form T 1C Any unmarried person, widow or widower who claims e taining a self-contained domestic establishment therein one or more individuals dependent upon hir blood relationship, marriage or adoption is required "'Self-contained domestic establishment' means a dr other similar place of residence containing at lea residence amongst other things the taxpayer as a his meals prepared and served." (Section 2(j) of th Did you, during the year 1941, maintain a Se Establishment as defined above? Address of such establishment Did you, during the said year, actually dependent person connected with you marriage or adoption? (Yes o	xemption by read who actument and who actument and connected to complete the welling house, set two bedroom general rule slee Act.) elf-contained (Yes or no) support the by blood re	ason of main- hally supports d with him by his statement. apartment or ms, in which leeps and has d Domestic herein any elationship,	Any person who claims allowance for the support or a dependent brother or sister under 21 ye if dependent on account of mental or physic this statement. Dependents must reside in DEPENDENTS (This does not include parents-in-law, grandparents in-law, brothers-in-law or sisters-in-law) Name (1) Address Name (2) Address State amount actually contributed	of a dependent pars of age, or 21 cal infirmity, is real to canada, British Relationship to Taxpayer	Pend	r grandparer of age or owd to complete or U.S.A. If over 21 years of age state if mentally o physically infirm
	SHIP MARRII YER OR WI M.	ED, SINGLE IDÓW(ER) S. or W.	No. 1 above No. 2 above Does any other person contributed dependent(s)? Total other income of dependent N	te to the	suppo	Total ort of the

Any Other Farm Receipts:

TOTAL FARM RECEIPTS
TOTAL FARM EXPENSES (from other

NET PROFIT FROM FARM OR RANCH.

DOMINION OF CANADA INCOME TAX

Farmers T 1 Supplemental

TO BE ATTACHED TO FORM T-1 SPECIAL OR FORM T-1 GENERAL

(Form prescribed and authorized by the Minister of National Revenue) Complete two copies if using Form T.1 Special. Complete three copies if using Form T.1 General. Keep one copy and file the others with the T.1 Special or T.1 General. Name of Taxpayer Address Acreage cultivated..... Location of farm or ranch If tenant owner state name and address of owner tenant State names and addresses of partners, if any Farm Expenses for Calendar Year 194.... Farm Receipts for Calendar Year 194. Crops and Seeds, etc.:

(Such as wheat; oats; barley; rye; flaxseed and fibre flax; corn; buckwheat; mixed grains, etc.; corn fodder, silages and other roughage, etc.; other seeds—alfalfa, clover, grass, vegetable, flower, etc.; tobacco, and hops) c. Purchases of: Seed, plants, trees, etc.. Hay, straw, bedding materials, etc ... Millfeeds and feed grain; stock and poultry feeds, salt, etc.. Veterinary fees and medicines

Formalia, insecticides, disinfectants, whitewash, fly spray and other spray material Fertilizer, manure and lime, etc... Binder twine Sacks, boxes, baskets, barrels, crates, etc. Harness, horserobes and blankets Live Stock, Meats, etc.:

(Such as horses, cattle and beef; hogs and pork; sheep and mutton; chickens, ducks, geese, turkeys, etc.; eggs; bees and honey; fur animals and fur pelts; wool; and hides and horsehair) Gasoline, oil and grease for farm use Produce bought for resale (milk, vegetables, etc.).. Small hardware, small tools, paints, etc... Sundry (such as bee supplies and ice)... Purchases of Live Stock:

(Such as horses; cattle; hogs; sheep; poultry, including hatching eggs; fur animals and pelts; colonies of bees or package bees.) Dairy Products:
(Such as milk; cream; butter; cheese; and buttermilk) Fruits and Vegetables:
(Such as apples; pears; peaches; plums; apricots; cherries; grapes; raspberries; strawberries; asparagus; beans; beets and sugar beets; cabbage; celery; onions; peas; potatoes; spinach; tomatoes; and turnips.) Cost of Repairs and Maintenance: Buildings (other than family dwelling). Fences, wells, flumes, etc. Machinery and equipment (including horse-drawn vehicles etc.) Trucks (including licence fees, purchase of tires, etc.) ... Other repairs and maintenance: General Farm Expenses: Electric power (other than dwelling). Telephone (total cost \$)—portion applicable to farm not to exceed one-half Cost of milk hauling, trucking, baling, silo filling, combining threshing and other custom work Miscellaneous Sales: (Such as maple syrup and sugar; cordwood and pulp wood; posts and lumber; trees, saplings, etc.; sand, gravel and stone; fertilizer and soil; ice; fish; and empty containers.) Insurance premiums (exclude life insurance and fire insurance on family dwelling) Automobile—portion of operating expenses when used for farm purposes (total expense \$ _____)—portion applicable to farm not to exceed two-thirds...... Other general farm expenses (such as seed cleaning; feed grinding; horseshoeing; pasturing and range charges re stock; breeding fees; registration and transfer fees re live stock; advertising, freight, express, parcel post.) Patronage Dividends, Rebates, Bonuses, etc. (See Note on other side) Produce Raised on Farm and Consumed in the Farm Home (See Note on other side)..... Miscellaneous Farm Receipts:
Hire of horses, truck, tractor, thresher, combine or other
equipment and breeding fees Hail insurance received Fire insurance, etc., received on crops or live stock destroyed (do not include amounts received on buildings, ma-chinery, etc., or on personal effects)..... Rentals Paid for Farm, Ranch or Pasture

SIGNED and CERTIFIED as supplemental to and forming part of my Income Tax Return for 194....

Taxes on Farm (do not include Income Tax)...

Interest Paid (on farm mortgage or purchase agreement; on machinery or live stock purchase agreements; and on other money borrowed for farm operations).

Wages Paid and Board Supplied to Hired Help (show details on other side).

Depreciation on Farm Buildings, Machinery and Equipment (show details on other side).....

TOTAL FARM EXPENSES (Carry to other column)...

DEPRECIATION

Description of Asset	Year acquired	Rate	Original Cost to Taxpayer	Amount of Depreciation this Year	NOTES RE DEPRECIATION Rates:
		2 DE []		47 4 1 74	Buildings (do not include family dwelling): Stone or brick
					Power Equipment20 % (list only if acquired in last 5 years) (motor trucks, tractors, combines, etc.)
					Other Machinery and Equipment 10% (list only if acquired in last 10 years)
			baa.		Automobile20% (list only if acquired in last 5 years) (Claim only that portion of depreciation on automobile which is applicable to its farm use, not exceeding two-thirds.)
					Small Items:
					Any item of machinery or equipment purchased during the year at a cost not exceeding \$25.00 may be charged as an expense of the year, in which case no depreciation may be charged on such item in any year.
					If "Original Cost" is not known:
		144.3			If you acquired your farm as a gift or by inheritance, you should determine the value of the property for depreciation purposes by reference to the value at
			30 30 30 30 30 30 30 30 30 30 30 30 30 3		which such property was probated and accepted for Succession Duty purposes or by reference to the assessed value at the time the farm came into your
					possession. In such a case, or if you acquired your farm as a
	•				unit for a lump sum, for depreciation purposes you must deduct the value of the land and then apportion the balance of the value as best you can over the
TOTAL DEPRECIATION	N (Carry to	Page 1)		\$	classes of assets which receive different depreciation rates.
WAGES PAID AN	ND BOA	RD SI	UPPLIED TO	HIRED HE	LP FOR CALENDAR YEAR 194

Full Name and Address of Employee	Single; Married; Widow or Widower 2	No. of Dependents	Time Employed	Time Boarded 5	Cost of Board	Total Wages Before Tax Deductions 7	Total Tax Deductions
						781 97308	en in building
							///
			-				
TOTAL COST OF BOARD (to be carried over to Column 7)		No. 3			\$	\$	\$
TOTAL WAGES PAID AND BOARD SUPPLIED 1	O HIRED	HELP (car	ry to Page 1)		\$	

Have Total Tax Deductions (Column 8) been sent to District Inspector?....(Yes or no) ...If yes, which Inspector?....

(Fill in name of city)

Notes re Hired Help

Where sons or daughters of the taxpayer (NOT CLAIMED AS DEPENDENTS) are engaged on the work of the farm the cost of their board, together with wages actually paid to them for their work on the farm, may be charged as an expense. Do not include the value of your own labour or board or that of your wife or dependents as an expense.

Where board is supplied to farm help it should be valued at what it cost you. Claim what you think is fair and reasonable, but keep in

mind that whatever amount you charge will, in turn, be regarded as income of the hired help.

The amount of wages paid and the cost of board for domestic help and persons engaged in household work will not be allowed except to the extent that the services of such persons are used in boarding or otherwise caring for farm labourers and for farm work done, apart from

NOTES RE FARM RECEIPTS AND EXPENSES

(1) A PARTNER is to show the full amount of income received and the amounts expended by the partnership as a whole, and carry only his share of the net profit into Form T.1 Special or T.1 General.

(2) A TENANT, operating on a crop or other share basis, is to show the total receipts produced by the farm and claim as a rental

the value of produce turned over to the owner.

(3) PRODUCE TRADED for articles or merchandise for farm or personal use, or applied as payment of purchase agreements, etc., is to be included in the receipts at the value received for such

(4) PRODUCE USED FROM "FAMILY GARDEN" and small sums usually termed "PIN MONEY" obtained by the wife, sons or daughters, by their own efforts, need not be taken into account.

Patronage Dividends, Rebates, Bonuses, etc.

Include all patronage dividends and rebates other than on purchases for personal and household use; and quality and other bonuses.

Include also Wheat Acreage Reduction Bonus, Prairie Farm Assistance
Act Receipts, and Prairie Farm Income Receipts.

Produce Raised on Farm and Consumed in the Farm Home

Include only commercial produce raised for sale as part of regular m operations. Do not include produce of unsaleable quality or duce from family garden. Value at price you would ordinarily farm operations. receive for the produce.

Interest and Rentals Paid to Persons Living Outside of Canada

If you are sending any amounts outside of Canada for-

- (a) interest in any amount payable solely in Canadian funds, or
- (b) a rental in excess of \$900.00 per year to an individual, or
- (c) rentals in any amount to other than individuals, for example, to corporations, estates, etc.

you must deduct 15%. If you are making such payments, you should obtain Form 603 for interest, or Form 700 for rentals, from the District Inspector of Income Tax, which forms contain the necessary instruc-

If Space is Insufficient under any heading of Farm Receipts or Farm Expenses, continue under any other heading where there are lines you are not using.

GENERAL INFORMATION

This Supplemental, for the use of Farmers and Ranchers, provides for reporting income on a CASH BASIS, which is the simplest method.

The alternative to the cash basis is known as the ACCRUAL BASIS which takes into consideration the values of opening and closing inventories, the revenues for the year whether or not actually received in cash during the year and the expenses of operation incurred for the year; whether or not actually paid during the year. If your farm books of account are kept on the accrual basis, financial statements must be submitted and the net profit from such statements shown in Forms T.1 Special or T.1 General and this Supplemental will not be required.

Those farmers and ranchers who have hitherto used the accrual basis will continue to do so. Any farmer or rancher who has determined his income on a cash basis may change to the accrual basis upon application, in writing, to the District Inspector of Income Tax. This may involve tax adjustments for prior years. Having made a change from the cash basis to the accrual basis, the taxpayer will thereafter not be permitted to change back to the cash basis.

In the case of large operators, the cash basis may not reasonably reflect the proper income for tax purposes, in which event the Inspector of Income Tax may request an accounting on the accrual basis.

If additional information is required, apply to the inspector of income Tax for the District in which you reside. (See also Farmers' Income Tax Guide, procurable from District Inspectors)