

CENTRAL GUARDIAN

Detective Tom Boylan Ends 46 Years of Service

This column is reserved for news of local interest, but advertising of a newsy nature may be inserted at five cents a word, strictly payable in advance.

- COOK'S for Photographs.
CRASWELL for Photographs.
CONFEDERATION LIFE INSURANCE
SEND your donation of apples or money for sugar to Red Cross before Sept. 12.
WILTSHIRE CHURCH SERVICE

Terminating 46 years of service on the Brantford Police Force, Detective Thomas J. Boylan closes a police career that started in this City. He joined the Police Force in 1896, serving under five sovereigns.

Born in Drumore, Prince Edward Island, his home was a humble cottage in a forest that has since been cleared and made a beauty spot in the Garden Province of Canada.

Mr. Boylan came to Brantford in 1896 and joined the Police Force in 1896. His memoirs are a delectable record. Tom kept a diary and some "choice" items regale the privileged reader.

When Tom arrived in Brantford he was attracted by the number of Indians on the streets. He then knew he was near an Indian reservation and he made many friends among the Six Nations Reserve residents and their families.

He describes one incident. It was a not unusual call to remove an inheritance from the river bank. This fellow swore he was being called names by a band of criss fellows, but it was the hoarse cries of bullfrogs that were hurting the tender conscience of the drunk.

The veteran officer recalls the many notable men he met in this City. He was a friend of the well-known including Professor Alexander Graham Bell, who made his first telephone in this district.

He recalls the hardship of the early police days when a ten-hour beat in the heat and cold gave the police an endurance test. In the early days, law enforcement was more difficult than today.

He describes one incident. It was a not unusual call to remove an inheritance from the river bank. This fellow swore he was being called names by a band of criss fellows, but it was the hoarse cries of bullfrogs that were hurting the tender conscience of the drunk.

He does not regret moving to this City. He has enjoyed wonderful health and his record in attendance testifies to his physique, which withstood the hard days and nights of long ago.

Tom always mentions his mother when talking of his long career. He pays tribute to his early training and feels that his prayers meant much to him.

He does not regret moving to this City. He has enjoyed wonderful health and his record in attendance testifies to his physique, which withstood the hard days and nights of long ago.

Tom always mentions his mother when talking of his long career. He pays tribute to his early training and feels that his prayers meant much to him.

He does not regret moving to this City. He has enjoyed wonderful health and his record in attendance testifies to his physique, which withstood the hard days and nights of long ago.

Tom always mentions his mother when talking of his long career. He pays tribute to his early training and feels that his prayers meant much to him.

He does not regret moving to this City. He has enjoyed wonderful health and his record in attendance testifies to his physique, which withstood the hard days and nights of long ago.

Tom always mentions his mother when talking of his long career. He pays tribute to his early training and feels that his prayers meant much to him.

THE NEW INCOME TAX PART I - As it Affects SALARY AND WAGE EARNERS

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.

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 T-1-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.

5. Question: HOW MUCH DO YOU PAY?

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 dollar.

Table with columns for Single, Married, and Dependents, showing tax rates for various income brackets.

(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.

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

- (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 dependent (maximum \$100 for each).
(2) Married (or equivalent status)—the lesser of (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 each).

7. EXAMPLES OF AMOUNTS PAYABLE ON 1942 EARNED INCOME

Table showing tax amounts for single, married with no dependents, and married with dependents across various income levels.

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

CUT THIS ADVERTISEMENT OUT FOR FUTURE REFERENCE

C. FRASER ELLIOTT, Commissioner of Income Tax

WHY HAVE SORE FEET? JUST RUB IN MINARD'S KING OF PAIN LINIMENT

Protect Your Clothes From MOTHS LARVEX, MOTH BALLS, NAPHTHALENE FLAKES, DICHLORICIDE, SAPHEX, RENT OUR ELECTRIC SAPHEX SPRAYER for only \$1 per day to rid your house of moths. We have a variety of MOTH BAGS for your choice. BEACH BALLS 19c to 35c. COLGATES TALCUM 2 for 25c. SUNBURN PREPARATIONS. SKOL NOXEMA TANGEL NOXEMA SUN TAN OIL. EXTRA SPECIAL Petal Tone Face Powder. Petal Tone Toilet Water. Reg. 90c value Special — 69c REDDIN BROS. L. M. DOUCETTE R. M. SMALLMAN