

PRINCE EDWARD—TODAY and WED.

THE TOP-NOTCH NAMES OF RADIO, SCREEN, VAUDEVILLE AND CONCERT STAGE IN THE YEAR'S BIGGEST MUSICAL AND COMEDY HIT

THE BIG BROADCAST OF 1937. A Paramount Picture directed by Mitchell Leisen. Stars: Benny, Burns, Allen, Burns, Raye, Goodman, Fields, Stokowski.

FOX NEWS—Showing TEXAS SCHOOL DISASTER in which 455 Children lost their lives!

CAPITOL

Today—Wed. BAFFLING \$1,000,000 MYSTERY A grand old lady plays cupid and oop.

WOMAN IN DISTRESS with MAY ROBSON. A Columbia Picture.

GOING PLACES with LOWELL THOMAS—MUSICAL SNAPSHOTS

Professional Cards

EGAN & CO.

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Bell & Mathieson

R. R. Bell D. L. Mathieson, LL.B. Barristers & Solicitors. MONEY TO LOAN. Cameron Block, Charlottetown, P.E.I.

H. F. McPhee, B. A., K. C.

NOTARY &c. BARRISTER, SOLICITOR. Riley Building, Charlottetown.

Palmer & Haslam

H. J. PALMER, K. C. A. J. HASLAM, B. A., LL. B. BARRISTERS, ETC. Bank of Nova Scotia Chambers, Charlottetown, P. E. I. MONEY TO LOAN. Phone 85. P. O. Box 127.

Carter's Seeds

are now ready for early planting in the HOT BED and later on in the open garden. They are for sale at our SEED STORE, Queen Street and by upwards of 175 MERCHANTS on Prince Edward Island. CARTER'S SEED CATALOGUE tells you how to get and grow CARTER'S SEEDS.

Carter's Farm Seeds

A large stock of: CLOVER and TIMOTHY SEED, SEED GRAIN of all kinds at lowest prices. Book your orders with us early as some varieties of Seed and Seed Grain are very scarce and further supplies will be difficult to get. A few copies of our SEED CATALOGUE still on hand. Ask or send for a copy. Carter & Co. Ltd.

Fun, Music, Romance Fill Comedy

BIG BROADCAST 1937 AT THE PRINCE EDWARD

Easily the most delightful potpourri of beauty, wit, music and rhythm offered during the current season, "The Big Broadcast of 1937," which opened at the Prince Edward Theatre yesterday brings to the screen a generous helping of the air-wave's most outstanding performers aided by a host of the screen's best entertainers.

The story deals with the romance that blossoms between Miss Ross and Millard when the latter is assigned to trick her off the air by Forest, an orchestra leader, and Benny, the studio manager. She discovers the deception and breaks with Millard. Grace Allen, sponsor of a program, teams her with Forest and they become popular. An air wedding is planned for the two but when the moment arrives Miss Ross flees. She is found after a hectic chase and rushed to the studio to go through with the wedding as per schedule. She does—and finds herself married to Millard. All of this is done to excellent dancing and splendid music both "swing" and sweet.

"Women In Distress" Jammed With Action, Comedy and Romance

Filled with an abundance of comedy, romance and suspense, Columbia's production of "Woman In Distress," a fast-moving story of newspaper life, opened an engagement of three days at the Capitol Theatre yesterday.

The story is replete with unusual twists, telling a tale of the professional rivalry between a handsome young star reporter and a beautiful sob sister on an opposition daily. The rivalry, however, is confined only to business and throughout the story there is always an undercurrent of delightful romance. When the two attempt to aid an eccentric old lady in solving the mysterious theft of her valuable painting, complications arise that speed the story to a thrilling climax.

May Robson has never been seen to better advantage in her role of the grand old lady and the romantic interest is brilliantly handled by Irene Hervey, as the sob sister, and handsome Dean Jagger, as the star reporter.

Other members of the fine cast include Douglas Dumbrille, Gene Morgan, George McKay, Arthur Loft, Charles Wilson, Paul Fix and Russell Hicks.

USE FOR SOUR MILK

If you have sour milk on hand, and have no use for it in baking, try using it to clean the white keys of the piano.—Mrs. H. C., Toronto.

W. D. GILLIS Co. For Service for Quality. We supply the right grades for all uses. Ring us up on the telephone and learn of our reasonable prices for all kinds of the best Coal. We shall be pleased to serve you. PHONE 176



The Central Guardian

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FOR COLDS AND FLU

practical adjustments are invaluable. Dr. Carson. L-1500-4-13-11.

PLAY ENJOYED

The Stanley Bridge players presented their 3 act play "A Southern Cinderella" in Stanley Bridge hall to a large and appreciative audience. Each and appreciative audience. Each and appreciative audience.

M. R. E. C. SECRETARY

Mrs. Muriel Lawrence, Girls' Work Secretary of the Maritime Religious Education Council, has been on the Island this week conferring with leaders in girls' work, and making plans for the coming summer annual C. G. I. T. camp at Camp Cove. The type of camp suggested for this year is somewhat different from the one followed heretofore. The program will include a leadership training course, along with the regular C. G. I. T. camp program, and the leaders attending will have the benefit of watching demonstrations of model group programs by a staff of experts in teen-age work under the directorship of Mrs. Lawrence herself. The camp dates are July 19th to 29th, and Mrs. Lawrence plans to come again to the Island during the early summer, when in company with local workers, she will visit the 19 C. G. I. T. groups in various centres from Souris to O'Leary among interested workers attending the meeting of organization held Tuesday evening at the home of Mrs. F. M. Stewart, Rochford St., were: Mrs. J. A. McMillan, Mrs. G. A. Webster, Mrs. A. M. Douglas, Mrs. W. M. Rowe, Mrs. F. A. A. Mutch, Miss Wilson, Mrs. R. H. Rogers, Mrs. J. M. McPadden, Misses Emily Platt, Alice Partridge, Irene McDonald, and Margaret Webster, the Misses Platte and Partridge and Mrs. McPhee, being named a special camp committee. While in the city, Mrs. Lawrence, is the guest of Mrs. R. H. Rogers, Kent St.

WEDDING BELLS

A very pretty wedding took place at St. James Church, Arlington Heights, Mass., when Edward A. Walsh of Summerside, P. E. I. took Irene G. Walsh of Elliotville, P. E. I. for his bride. The pastor Rev. Maurice O'Connor, performed the ceremony, after which a nuptial high mass was sung. The church was prettily decorated with Easter lilies, snap dragons, and tulips. The bride was dressed in a Roosevelt blue ensemble with Marquise and white accessories, and wore a corsage of Gardenias, and lilies of the valley. Miss Marie Donahue, a niece of the bride groom, acted as bridesmaid, she was dressed in ripcord beige ensemble, with brown accessories and wore a corsage of tea roses and baby's breath. Mr. Edward A. Walsh, a nephew of the bridegroom, acted as best man. After the ceremony a wedding breakfast was served at the home of Mr. William Shea, a sister of the bride groom, to the immediate family. Later in the day a reception was held at Mr. Peter Walsh's home another brother of the bride groom where guests were present from Arlington, Melrose and Cambridge, Mass., New York and Rhode Island. Late that evening showers with confetti and rice the newlyweds left on the S. S. Yarmouth Boston Boat for Canada. Mr. Edward Donahue of Roseneath, P. E. I., a nephew of the bride groom, came to Boston for a visit and attended the wedding.

Minari's Liniment removes stains.

Income Tax Problem Discussed At Rotary

Mr. Frank Stewart was Chairman at Rotary Luncheon yesterday. "Dan" Archibald addressed the members on the subject of "Income Tax". Two guests, Mr. H. S. Wannamaker and Mr. T. Gordon Spencer were present on motion, Rotarian Hon. B. W. LePage, who is going to England to represent the Government at the Coronation, was also appointed Rotary delegate to the International convention to be held at Nice, France in June. Mr. Archibald spoke as follows:

"The Income Tax is so broad as to require definition, or perhaps I should say limitation, before starting to give a talk. Unless I do that, I might easily wind up my discussion by comparing the British Income Tax legislation, cumbersome as it is, with that of the United States, where the distinction between actual income, as we understand it, and what are termed "Capital Profits" is not made. Or I might go into the Provincial field and compare the efficiency of the Income and Personal Property Taxation Act with that of the other Provincial taxes. For that reason, I want to say right at the start that I am going to confine my remarks to The Income War Tax Act, Dominion, of 1917. I might further say that I am going to touch only a small portion of what might be said in connection with that Act. To cover the whole of the subject in the time provided at a Rotary luncheon, would be to achieve the impossible. That, I understand, is a feat which no man has yet succeeded in doing, and far be it from me to attempt it to-day.

"In the first place, I think it is best to go back to the year 1917, when this Act first saw the light of day. In that year, the War was in full swing, and there was little indication as to when it would be over. The Canadian Government was finding the question of making both ends meet just a trifle awkward, and, as Governments will, it began to look for new sources of taxation. As you all know, under the British North America Act, the principle was laid down that all Provincial taxation was to be of the type that is known as "Direct". Applying John Stuart Mill's definition of a direct tax, this means that a Province must levy its taxes so that the burden will not be shifted to persons other than those on whom the tax is imposed. This, incidentally, still holds, and if anybody wants to have some very expensive entertainment some day, it might be an idea to try to save eight cents on the price of a gallon of gas by challenging the constitutionality of the tax. There might be some doubt as to the outcome, but I am convinced that such a case would go to a very high court for a final decision, and that the decision, when it would be finally handed down, would take careful note of the provisions of the British North America Act.

"However, to get back a little closer to our subject, the general understanding prior to 1917 was that the Dominion would confine its taxing activity to the field of indirect taxation. By an indirect tax, of course, was meant a tax which would be levied on one class of persons with the intention that the burden should be diffused throughout the whole structure of the population of the country. This includes such things as the Customs duties, Sales Tax, and so forth. Consequently, it came as somewhat of a surprise and a shock when the Dominion deliberately invaded the field formerly thought to be the sacred property of the Provinces, and imposed the Income War Tax Act, 1917.

come, has simply been turned into cash, and there is no tax on the difference between what he paid for the house and what he received for it. It would take the same attitude if he had sold the house at a substantial loss, and would not allow him to deduct the amount of the loss from income.

"Don't think from that, though, that you can go into the real estate business and buy and sell houses without paying any tax on your income.

"The first tax imposed under this Act was 4% on all income over \$1,500.00 of unmarried persons, widows or widowers without dependent children, and the same tax on all income over \$3,000.00 in the case of other persons. Such other persons, of course, were married persons, widows or widowers with dependent children, and, strange as it may seem, corporations. In addition to all this, a super tax was imposed on all income over \$6,000.00, except in the case of corporations. No provision was made at this time for exemption from taxation because of dependent children. It all worked out so that a married man with an income of \$10,000.00 paid a normal tax of \$280.00, to gether with a super tax of \$80.00, making a total payment of \$360.00. Corporations having the same income, paid only the \$280.00, in addition, a discount of 20% was allowed on all taxes.

"Since that time, the rates have varied considerably, both upwards and downwards, and have become considerably more difficult to calculate. The general trend, however, has been upward, with the greatest increases coming between 1930 and the present time. In that year, a married man enjoyed an exemption of \$3,000.00 plus \$500.00 for each dependent child while corporations paid only 8% on all income in excess of \$2,000.00.

For the year 1936, however, the picture was vastly changed. The married man's exemption was reduced \$2,000, plus \$400.00 for each dependent child, and, in addition, he had to struggle with a new super tax. In that year, our friend with the income of \$10,000.00 who paid a tax of \$360.00 in 1917, \$232.00 in 1930, would pay a total of \$651.00, assuming in all cases that he has no dependent children, and that half of his income is from investments. The corporation that paid \$280.00 in 1917, \$640.00 in 1930, paid no less than \$1,500.00 for the year ended December 31, 1936.

"I don't intend to take up your time by a detailed description of the changes through which this Act has passed. The Prince Edward Island Trust Company print the Act in my hand. In addition to the Act itself, they include an admirable summary of the history and development of the Act. I believe that the purchase price is one dollar, but I can assure you that it is money well spent.

"As it stands now, the Income War Tax Act is relatively complex, and is administered by a large and efficient staff. Information as to the incomes of persons liable to tax is obtained from eight specific sources. In the first place, whenever any of us cash a coupon from a bearer bond, we are required to make out what is known as an ownership certificate. This, as you know, sets out principally the name of the person cashing the coupons, the name of the bond issue, and the value of the coupons cashed. These certificates are made out more or less continuously throughout the year, and reach the appropriate office of the Department usually within about a week at the most after they are cashed. There they are carefully placed in files for individual taxpayers, and later compared with the returns of the persons who have cashed the coupons in order to see that they have declared all the income they have received from this source. If anybody, either through carelessness or in an attempt to evade taxation, has omitted to declare all the income so received, the Department, on discovering the omission, has the power to double the amount of the income so omitted for taxation purposes. What usually happens is that, if the income so omitted is \$100.00 or less, the individual is assessed on the exact amount only; if the income is between \$100.00 and \$300.00, the

question of whether or not it is to be doubled is left to the officials of the local office, who are not likely to double it if they are convinced that the omission was a bona fide error, and not an attempt to evade taxation; if, however, such income is over \$300.00, it must be doubled except in the most extenuating circumstances, which are very rare indeed.

"The next source of information as to income are the three so-called "information returns", which provide information with regard to the calendar year ended the previous December, and which must be filed on the last day of February in each year. These returns are those designated T-4, T-5, and 609. The T-4 must be completed by all persons, whether individuals or corporations, who have other persons in their employ, which provide information with regard to the calendar year ended the previous December, and which must be filed on the last day of February in each year. These returns are those designated T-4, T-5, and 609. The T-4 must be completed by all persons, whether individuals or corporations, who have other persons in their employ, which provide information with regard to the calendar year ended the previous December, and which must be filed on the last day of February in each year. These returns are those designated T-4, T-5, and 609. 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