

# Don't Bully Tax Collector Is Accountant's Advice

By HAROLD MORRISON  
Canadian Press Staff Writer  
KINGSTON, (CP) — Don't bully the tax collector. And don't let the tax collector bully you. So advised Howard Ross, veteran Montreal accountant, at Wednesday's wind-up of a three-day Queen's University income tax seminar for corporation executives.

Discussing how to deal with federal tax officials, Mr. Ross said it pays to remember that the tax assessor holds the upper hand. The taxpayer could lose money; the assessor could not.

The collector is human and human reactions could be expected. A mistake would be to bully him, crying "We were robbed." Righteous indignation was almost certain to have an unfavorable effect.

**KEEP IT SIMPLE**  
An alert and critical body of taxpayers was a great thing for

the country but where small amounts of tax are involved, it was best to seek a compromise. "And keep your case simple," said Mr. Ross. The assessor dealt with many cases and many industries. It didn't pay to overburden him with too many facts. They could lead him to wrong conclusions.

The students left the seminar the first of his kind, with the feeling that it was a success and should be repeated.

The lecturers were seasoned accountants and lawyers from Toronto and Montreal who dug deeply into the federal tax system, criticizing, analyzing and advising on such intricate problems as designated surpluses, the impact of tax on financing, profit-sharing and capital gains.

**ATTACK GRADUATE SCALE**  
George G. Richardson, Toronto accountant, said the federal law

on designated surplus creates "unwarranted difficulties" in the amalgamation of Canadian companies.

In former times, the surplus of one company taken over by another through amalgamation was tax-free. But now the surplus in most cases was subject to the regular corporation tax of 47 per cent.

Companies tried to get around it by having the old organization taken over by a charity corporation or investment dealer. In such cases the tax was much less.

Both Mr. Richardson and John G. McDonald, Toronto lawyer, attacked the graduated federal tax scale. They said it is illogical to charge a small corporation a tax of 20 per cent and a large one 47 per cent.

A small corporation may be owned by a millionaire; a large one by widows and orphans.



## 80TH ANNIVERSARY OF MONTAGUE CHURCH

Sunday, August 19, Trinity United Church, Montague, celebrated the 80th anniversary of the Building and Dedication of the Church for the worship of God. The minister Rev. J. M. Fraser, B. A. conducted the service, which was attended by very large congregations.

In the morning, Trinity Church Choir, with Mr. I. G. Phillip as leader, and Mrs. L.A. Johnston as organist, provided the music and sang the anthems: "Be Still, My Soul", while the quartet, Mrs. Arnold Wightman, Mrs. Douglas Coffin, Mr. J.G. Phillips and Dr. A. E. Ings sang "Cleanse Me."

The service included the dedication of new gowns for the choir. The guest preacher, Rev. E. Melville Aitken, D.D., Minister of First United Church, Hamilton, from the text: "Upon this Rock I

will build my church." In the evening service Rev. Dr. Harry Vickerson, a native son of the church and community, led in prayer. The Charlotteville Male Eight led the congregation in hearty singing, and sang several sacred selections.

Dr. Aitken preached on Deut. 8:10, "When thou hast eaten and art full—Beware that thou forget not the Lord, Thy God."

A generous offering at both services, with an additional cheque by Trinity Young People's Union will be applied to almost eliminating the debt on the Church Hall, which had been built, during the Ministry of Dr. A. D. MacKenzie.

A friendly hour was held after the evening service and a delicious lunch was served. Mr. Russell Finley, on behalf of the Charlotteville Singers, expressed thanks

to the ladies, recalling former days when as a resident of Montague he had sung in Trinity Choir. A hearty hymn Sing was closed with prayer by Dr. Aitken.

Squadron Leader, Rev. Father Howard Wight of the Royal Canadian Air Force, Greenwood N.S., has been spending his leave with his mother, Mrs. William Wight, Father Howard motored to Cape

## Potato Problems Discussed At Cardigan - Montague Field Day

A gathering of over sixty potato growers from the Montague Cardigan areas held a field day yesterday afternoon. Officials of the Department of Agriculture present were Mr. Henry MacLaren, seed certification branch, Mr. Lorne Callbeck, entomologist, and George Ayers of plant pathology branches. The party assembled at the farm of James W. Donahoe, Rosemeath, then proceeded to Cardigan to a field of Mr. Daniel Sanderson and thence to the farm of Everett Moore, Union Road. Before ending with a banquet at the Bison Restaurant.

In the fields and at the banquet, talks were given by the various officials on their subjects and many questions answered very satisfactorily for the growers. Subjects dealt with included: grading and packaging, spraying and insect control, soil analysis and treatment, and many others.

At the banquet, Mr. George Brookings, sponsor of the gathering spoke briefly and stressed among other matters the importance of good grading and packaging in the marketing of this fall's crop.

A hearty vote of thanks was tendered Mr. Brookings and the officials of the Department for their efforts in making the afternoon

and evening such an interesting and informative event. The motion was made by Mr. Webb Nicholson and seconded by Mr. James Donahoe. Mr. John A. MacDonahoe moved a vote of thanks, seconded by Mr. Brookings, to Mrs. Clay and her staff for the excellent meal served. The gathering closed with the singing of God Save The Queen.

## MURRAY RIVER

Mrs. Stafford MacDonald of Mass., U.S.A., is spending her holidays in Murray River. She is the guest of her son-in-law and daughter, Mr. and Mrs. Bert MacLeod.

Mr. and Mrs. Roy Cook and children Barry and Mary, of Toronto, Ont., are spending their holidays in Murray River. They are the guests of Mrs. Jane Cook.

Sincere sympathy is extended to the relatives of the late Mrs. (Dr.) Thomas Cook, whose death occurred very suddenly at Amherst. Mr. and Mrs. Roy Cook, Mrs. D.M. MacKinnon, Mrs. Percy Sharon, Mr. and Mrs. Wallace Scantlebury and Mrs. (Dr.) E.S. Giddings, motored over to Amherst to attend the funeral of their sister-in-law.

## Court Cases At Souris Yesterday

Before Magistrate Gilbert A. Gaudet at Souris yesterday a resident of St. Charles and one of Peakes Station, both charged with operating a motor vehicle with no driver's license were both fined \$5.00 and costs or five days.

A resident of the Baltic for permitting an unlicensed driver to operate his motor vehicle was fined \$10 and costs or 10 days.

A resident of St. Charles for operating a motor vehicle on the highway not properly equipped, lights, windshield wiper, etc., was fined \$5.00 and costs or five days.

A resident of Bristol, appeared on two charges under the motor vehicle Act. For operating without a driver's license he was fined \$5.00 and costs or five days; on the second charge, using a number plate on a car which properly belonged to a truck, was fined \$10 and costs or 10 days.

A resident of Rollo Bay for having care and control of a motor vehicle while impaired, was fined \$60 and costs or 30 days and automatic suspension of license for three months.

A resident of New Zealand for being intoxicated in a public place was fined \$20 and costs or 30 days.

A resident of South Lake for possession of liquor not purchased from a vendor \$25.00 and costs or 30 days.

Mr. John P. Nicholson, Crown prosecutor, represented the crown in all cases.

## EASTERN GUARDIAN

FOR SALE Grade 8 and Grade 12 books. Mrs. Percy Myers, Montague.

ROSENEATH BEAUTY Shop, will be closed for a vacation from September 1 to Sept. 15.

FURNITURE AND household effects for sale at Montague. Can be seen at Marshall Reynolds Thursday, Friday and Saturday, between 2.00 p.m. and 4.00 p.m.

## PERSONALS

Mr. and Mrs. Howard MacDonald and family and Mrs. McInnis, visited Pisquid recently.

Mr. and Mrs. Vernon McKinnon, motored to Charlottetown recently.

Mr. and Mrs. Robert Corran and family of New York, were visitors to Pisquid. They were the guests of Mrs. Curran's sister, Mrs. A. McKinnon.

Mr. and Mrs. George Preece, Montague, are leaving for Calgary, Alberta, next week, where they will make an extended visit with their son and daughter-in-law, Mr. and Mrs. Douglas Preece.

Master Fraser Inman, son of Doctor and Mrs. G. S. A. Inman, has left on a visit to Ottawa with his grandmother, Senator Elsie Inman.

Mr. and Mrs. Walter Beer had the pleasure of having as their guests, Mrs. Beers' sisters, Mrs. Harry Sanson and Mr. Sanson, of Kingston, Ontario, and Mrs. H. C. Stewart and her daughter, Margaret of Bowdoin, Maine.

Mrs. Minnie MacDonald has returned to Montague after visiting in Ottawa. On her return she was accompanied by her son-in-law and daughter, Mr. and Mrs. Roy Kennedy and their daughter, Margaret, who will visit in Montague and New Perth.

Mr. and Mrs. James E. Farmer and family returned to their home in Dorchester, Mass., after spending the past month visiting relatives in Montague, New Perth and Charlottetown. While in Montague they were guests of Mrs. Farmer's parents, Mr. and Mrs. P. J. McKana.

## FISH AND GAME MEETING

Morell Legion Hall, Thursday, Aug. 30, 8 p.m. Showing of films on recent pheasant release in Eastern King's.

## TODAY and FRIDAY

His first starring motion picture—the story of a famous pianist who brings a crescendo of love and faith and joy into a number of empty lives—including his own.

THE INCOMPARABLE

# Liberace

SINCERELY YOURS

IN HIS FIRST STARRING MOTION PICTURE!

SHOWS 2:30 - 7 - 9

CAPITOL

## STORE HOURS

Thur. 8 a.m. - 8:30 p.m.  
Fri. 8 a.m. - 9:30 p.m.  
SATURDAY  
8 a.m. - 9:30 p.m.

## FRUIT & VEG.

Sunkist  
ORANGES ..... 2 doz. 59c  
Ripe  
TOMATOES ..... 2 lbs. 29c  
Washed, New  
CARROTS, cello ... 2 lbs. 23c  
ONIONS, cello .... 2 lbs. 25c

## MAPLE LEAF

White Swan  
TOILET TISSUE ... 4 rolls 49c

FLORIDA FRUITS,  
JELLY RINGS, or  
ORANGE PEAKS  
lb. 29c

Peter Pan  
PEACHES, 15 oz. ... 2 for 37c

OGILVIE  
OATS  
5 lbs. 55c

GLEEM  
IS HERE

Here's a toothpaste for people who can't brush after every meal!

33c  
59c - 98c

15 oz.  
KETCHUP  
with coupon  
29c

SCHOOL Supplies

SCRIBBLERS — PENCILS — SCHOOL BAGS  
LUNCH CANS

## SPECIAL

5 HILROY SCRIBBLERS  
55c  
(Regular Price 60c)

## GEORGETOWN

Thursday, Aug. 30, 1956 The Guardian, Page 5

Mr. and Mrs. Clarence Stewart left recently by car for their home in Toronto, Ont. They had been vacationing in Georgetown, the guests of Mr. Stewart's parents, Mr. and Mrs. A.H. Stewart, on the return trip they were accompanied by Miss Mary Stewart, who will visit with them. Also accompanying Mr. and Mrs. Stewart to Toronto, was Mrs. Gordon Gottle and daughter Juanita and son Richard, who will visit with Mr. and Mrs. Arnold Murphy.

Mr. and Mrs. Laurie Babineau and family of Halifax, N.S. were recent guests of Mr. and Mrs. Bernard Batchelder.

Mr. Lloyd Walker is visiting at the home of Mr. and Mrs. Kenneth Fraser of North Lake.

Miss Nancy Hartman is vacationing in Boston, Mass. She is the guest of Mr. and Mrs. Alex V. Waye.

Mr. and Mrs. Spurgeon Walker and family, motored to points in Nova Scotia. Where they spent the past weekend the guests of relatives.

Breton and various Nova Scotia centers late last week. He was accompanied by his four nephews, Paul Batchelder, Lawrence Batchelder, Billy Wight, and Gerald Wight.

Mrs. Vincent Elorietta and daughter Jean, left early in the week for their home in Montreal. They were the guests of Mr. and Mrs. J.W. Lavers.

Mr. and Mrs. Stanley Walker and daughters Elaine and Dianne of Charlottetown, motored to Georgetown on Sunday, Aug. 26th. They were the guests of Mr. and Mrs. J.W. Lavers.

## ANNUAL MEETING

The annual meeting of the Third Kings Progressive Conservative Association, will be held in Cardigan Legion Hall Friday, August 31 at 8:30 p.m. Special speakers.

# YEO

## THEATRE MONTAGUE

Wed. - Thur.  
Aug. 29 - 30  
Time 8:30  
Adm. 30 - 46  
Inc. Prov. Gov. A. Tax  
"UNCONQUERED"

—Technicolor—  
PAULETTE GODDARD - GARY COOPER

The great American adventure told by Hollywood's most noted story teller Cecil B. DeMille. See the death march of the famed Black Watch. Never has one single entertainment massed so much and so many characters.

COMING FRIDAY & SATURDAY "ROBBERS ROOST"

## YOU BUY FOR LESS AT

# ELLIS BROS.

## SHANKLESS PICNIC

lb. 45c

## LAYER SLICED BACON

lb. 57c

## BULK DATES

2 lbs. 25c

## OGILVIE

Ogilvie  
Cocoanut  
and White  
2 Pkg. 57c

OGILVIE  
BABY FOODS  
6 tins  
59c

OGILVIE  
WHITE VINEGAR  
Pickling  
Vinegar  
Gal. 98c

## C. I. L.

TRUTONE WHITE  
999 Exterior Primer

To Reduce Stock  
1.35 OFF LIST  
for any gal. C.I.L. Paint Interior or Exterior

CLEARING!!  
20 Gals. BUFF PAINT, ..... 1.95 gal.