

All communications addressed to the Inspector of Income Tax must have sufficient postage affixed.

70, 1939



Form T-2 **1933**
For use by Corporations

Key No.....
Carded by.....
Occupational Code.....
Income Code No.....

DOMINION OF CANADA
INCOME TAX

DATE
REC'D
BY
INSP.

RETURN OF INCOME FOR THE FISCAL YEAR ENDED March 31st, 1933
(Form prescribed and authorized by the Minister of National Revenue)

This return is to be prepared in triplicate. One copy is to be retained by the taxpayer and two copies must be delivered or mailed postpaid to the **Inspector of Income Tax, Winch Building, 739 Hastings Street W., Vancouver B.C.** in every case within four months from the close of the 1933 fiscal year of the Company.

- Name of Corporation Pioneer Laundry & Dry Cleaners Limited
(Print Name and Address plainly)
- Head Office Address 910 Richards Street, Vancouver, B. C.
- Address of Main Office in Canada do
(Street and Number) (City or Town) (Province) (If Ontario or Quebec please give county)
- Nature of Business
- Telephone No.

6. ESTIMATE OF TAX PAYABLE	For Taxpayer's Use	For Departmental Use
A. Income subject to tax (from Item 40, Page 3) <u>No Profit earned.</u>	\$.....	\$.....
B. Tax at 12½% on Item "A"	\$.....	\$.....
or		
C. Tax at 13½% on Item "A" (in case of consolidated return of more than one corporation.)	\$.....	\$.....
D. Penalty of 5% for late filing of this return	\$.....	\$.....
E. Amount Payable <u>No tax payable.</u>	\$.....	\$.....

7. PAYMENT. Amount of Tax paid herewith by marked cheque payable to The Receiver General of Canada \$.....
The tax is due within four months from the close of the company's fiscal year and may be paid by four equal bi-monthly instalments subject to 6% interest commencing with the due date. Any tax under-estimated bears the same interest. Instalments in arrear bear 4% additional interest.

8. IT IS HEREBY CERTIFIED on behalf of the above named Company that this return and the statements and schedules attached contain a full and complete disclosure of the total income of the said Company from all sources, that the information given herein is true in every respect, that the expenditures claimed were actually incurred on behalf of the Company, and that the trading, operating and profit and loss accounts and statements of assets and liabilities and other statements submitted or furnished herewith truly reflect the affairs of the said company.

S. T. Creelman (Sgd.)
Signature of an authorized Officer of the Company

Date July 7th 1933 Secretary.
Telephone No. Sey. 8334 Rank of Officer

9. INSTRUCTIONS:—
- Note carefully that Page one is to be completed in detail.
 - The information requested on Pages two and three positively must be furnished.
 - Every company should attach to its return a copy of auditor's unabridged report with certified financial statements in duplicate including Assets and Liabilities, Trading or Operating and Profit and Loss Statements for the accounting period covered by this return. If financial statements cannot be filed the schedules on page four of this return must be completed.
 - Taxes assessed and unpaid one month thereafter bear 4% additional interest.

10. PENALTIES:—
For failure to file return within four months from the close of the Company's fiscal year—
Five per centum of the tax payable with a maximum penalty of Five Hundred Dollars.
For False return—
Upon summary conviction a fine not exceeding Ten Thousand Dollars or six months' imprisonment or both fine and imprisonment.
If any person omits to declare any dividends, rentals, interest, royalties or other like income, such person may be assessed as if double the income so omitted had been received. This is in addition to all other penalties.

FOR DEPARTMENTAL USE

1932 Assessed on T. 6-2 No.
1933 Assessed on T. 6-2 No. Date

Assessor { I.O.....
H.O.....

The following questions are to be carefully answered and supplementary statements attached where necessary.

11. Did you make a Dominion Income Tax Return for 1932? **No** If not, why not? **New Incorporation**
Yes or no
12. Was an audit of the company's books made for 1933? **No**
Yes or no
13. Have any capital or personal items been charged to merchandise, manufacturing, revenue or expense accounts? **No**
Yes or no
If so, give particulars.....
14. Are the financial statements submitted herewith in accordance with the books of the company? **Yes** If not, detailed statements reconciling the differences are to be attached hereto.
Yes or no
15. Were inventories taken at (a) cost price? **Yes** If not, on what basis?
(b) market value?.....
16. Are there any reserves against inventories? **No** If so, give:—
Yes or no
(a) total \$..... (b) amount added in fiscal year 1933 \$.....

17. DESCRIPTION OF EACH RESERVE	Reserve at commencement of fiscal year 1933		Amount added reserve during fiscal year 1933		Amount charged reserve during fiscal year 1933		Balance reserve at end of fiscal year 1933	
	\$	c.	\$	c.	\$	c.	\$	c.

Are there any other Reserves not disclosed herein.....
Yes or no

INFORMATION REGARDING INCOME REFLECTED IN PROFIT AND LOSS ACCOUNT

All questions are to be answered either by giving the information applicable or by the word "nil"

18. RENTS OR ROYALTIES—
Rents received from..... \$.....
(Furnish name and address in full)
- Royalties received from..... \$.....
(Furnish name and address in full)
19. INTEREST FROM DOMINION OF CANADA BONDS
(a) issued exempt from Income Tax (state year of maturity.....) \$.....
Less carrying charges..... \$.....
- (b) issued liable to Income Tax..... \$.....
Less carrying charges..... \$.....
20. BAD DEBTS RECOVERED..... \$.....
21. DIVIDENDS (including Stock Dividends)—
(i) CANADIAN CORPORATIONS: (Names and amounts)
..... \$.....
..... \$.....
..... \$.....
..... \$.....
..... \$.....
..... \$.....
..... \$.....
..... \$.....
Less carrying charges (if any)..... \$.....
- (ii) BRITISH AND FOREIGN CORPORATIONS: (Names and amounts)
..... \$.....
..... \$.....
..... \$.....
..... \$.....
..... \$.....
..... \$.....
..... \$.....
Less carrying charges (if any)..... \$.....

Where space provided is not sufficient, supplementary sheets properly identified containing full information must be attached

INFORMATION REGARDING DEDUCTIONS CHARGED IN PROFIT AND LOSS ACCOUNT
All questions are to be answered either by giving the information applicable or by the word "nil"

22. RENTS OR ROYALTIES—

Rents paid to Pioneer Properties Limited \$ 4,000.00
(Furnish name and address in full)

Royalties paid to _____ \$ _____
(Furnish name and address in full)

23. INCOME OR CORPORATION PROFIT TAXES—

(a) Dominion _____ \$ 4.60

(b) Provincial (specify) 1931 - \$2,492.75 ; 1932 - \$28.00 \$ 2,520.75

(c) Municipal (specify) _____ \$ _____

24. BAD DEBTS actually ascertained to be worthless and written off during the year (net) \$ 524.28

25. CHARITABLE DONATIONS paid in 1933 fiscal year as per list herewith in duplicate and receipts attached \$ _____

26. DEPRECIATION—

Nature of Asset If building, state material and date of construction If machinery, give description and date of purchase	Year Acquired	Cost (not including land)	Rate per cent per annum	Depreciation charged as reflected by the books of account	
				Total previously charged	Amount this year
Machinery & Equipment	1932	146,690.00	10	\$ -	14,131.15
Automobiles,	1932	14,675.00	20	-	2,935.08
Horses & Wagons	1932	1,352.00	10		135.25
Furniture & Fixtures	1932	5,740.00	10		574.07
					17,775.55

NOTE.—Do not include Depreciation on Stock in Trade, Land or Securities or other Assets not subject to exhaustion through wear and tear.

INCOME FOR FISCAL YEAR 1933

27. NET INCOME for fiscal year ended March 31st 1933 per (a) Financial Statements attached
or
(b) Page 4 of this return

28. Section 6 of the Income War Tax Act, provides that—In computing the amount of profits to be assessed a deduction shall not be allowed in respect of (a) disbursements or expenses not wholly, exclusively and necessarily laid out or expended for the purpose of earning the income; (b) any outlay, loss, replacement or payment on account of capital; (c) amounts transferred or credited to a reserve, contingent account or sinking fund, except limited reserves for bad debts and depreciation; (d) Carrying charges of property the income from which is exempt except to the extent that such carrying charges exceed the exempt income.

If any of the following items, or like items, were charged as an expense in arriving at "net income" (Item 27) they must be added to the said net income as indicated below. If no such charge has been made insert the word "nil".

	\$	c.
ADD		
29. Income or Corporation profit taxes	2,525	35
30. Entertainment expenses and social club fees		
31. Life Insurance Premiums		
32. Loss on capital assets		
33. Any charge on account of goodwill or trade marks		
34. Expenses of incorporation, reorganization or cost of supplementary letters patent		
35. Bond discount or expenses of Bond Issues or redemption		
36. Reserves other than for depreciation of wasting assets and bad debts		
37. Any other outlay or expenditure within the meaning of Item 28 (a), (b), (c) or (d) (specify)		
Total of additions	2,525	35
DEDUCT		
38. Net Interest from Dominion of Canada bonds issued exempt from Income Tax		
39. Net dividends received from corporations taxable under provisions of the Income War Tax Act (item 21 (i), page 2)		
Total of deductions		
40. Income, transferred to item 6A page one		

THE FOLLOWING STATEMENTS MUST BE COMPLETED IF OTHER FINANCIAL STATEMENTS, IN DUPLICATE, CANNOT BE FILED (SEE INSTRUCTIONS, ITEM 9(c), PAGE 1.)

41. STATEMENT OF PROFIT AND LOSS for fiscal year ended March 31st 1933

Merchandise sold during the year.....			\$ 171,122.04
Inventory of merchandise at commencement of year at cost or market price	\$		
(specify which.....)			
Add merchandise purchased (including freight and duty).....	\$		
	\$		
Less Inventory of Merchandise at end of year at cost or market price.....	\$		
(specify which.....)			
Gross Trading Profit for year.....			\$ 171,122.04
Additional Income derived from:—			
Rents or royalties (give details on page 2 item 18).....			
Interest Dominion of Canada bonds (give details on page 2 item 19).....			
Bad debts recovered.....			
Dividends (give details on page 2 item 21).....			
Other income (specify).....			
Gross Profit.....			\$ 171,122.04
Less Expenses—			
Salaries and wages.....	\$ 104,585.	73	
Rents paid (give details on page 3 item 22).....			
Depreciation (give details on page 3 item 26).....	17,775.	55	
Bad debts.....		524.	28
Interest paid <u>Royal Bank of Canada</u>		400.	00
Taxes paid.....		2,525.	35
Insurance premiums Fire \$ Life \$.....			
General expenses.....	52,565.	65	
Repairs.....			
Other expenses (attach supplementary statement if space insufficient).....			
			178,376.56

42. Net Income to be transferred to item 27, page 3..... \$

43. STATEMENT OF ASSETS AND LIABILITIES

As at close of Fiscal Year.....			1933		
ASSETS	\$	c.	LIABILITIES	\$	c.
Cash on hand and in bank.....			Bank loans.....		
Accounts receivable.....			Accounts Payable—		
Bills receivable.....			(a) (Trade).....		
Loans or advances to shareholders.....			(b) (Other).....		
Merchandise on hand.....			Bills Payable—		
Investments in Dominion of Canada bonds.....			(a) (Trade).....		
Other investments.....			(b) (Other).....		
Real estate (land).....			Other indebtedness (specify).....		
Real estate (buildings).....			Reserves for—		
Plant and machinery.....			(a) Depreciation.....		
Tools and equipment.....			(b) Bad debts.....		
Furniture and fixtures.....			(c) Other (specify).....		
Deferred charges.....			Capital—paid-up—		
(Fire insurance and other prepaid expenses).....			Shares (a) Preferred..... \$		
Goodwill or other intangible assets (specify).....			(b) Common..... \$		
Deficit Account (if any).....			(c) Other..... \$		
			Undivided profits or surplus account.....		

44. UNDIVIDED PROFITS OR SURPLUS ACCOUNT

DEBIT	\$	c.	CREDIT	\$	c.
Deficit at beginning of period (if any).....			Undivided profits at beginning of period (if any).....		
Dividends to shareholders—			Profits for 1933 accounting period.....		
On preferred shares.....			Other Items (specify).....		
On common shares.....					
Other items (specify).....					
Loss (if any) for 1933 accounting period.....			Deficit at end of period (if any).....		
Undivided profits at end of period.....					

INCOME TAX

CORPORATION

NOTICE OF ASSESSMENT FOR 1933

OFFICE COPY ONLY

NO. 347

Pioneer Laundry & Dry Cleaners, Limited,
910 Richards Street,
Vancouver, B. C.

FILE No. 887 ACCOUNT No. Pioneer /11 CODE 11/10

1. DISTRICT OFFICE Vancouver

DATE MAILED 19th February, 1935

2. TAXABLE INCOME \$ 12,893.30
(See Item 6 below for adjustments (if any) of the income as declared by the taxpayer.)

3. TAX AT 12 $\frac{1}{2}$ % \$ 1,611.66

PENALTY FOR LATE FILING \$

PENALTY FOR INCOMPLETE RETURN \$

4.

SUMMARY

	Tax	Penalty	Interest	Total
AMOUNT LEVIED.....\$	1,611.66		\$ 157.90	\$ 1,769.56
AMOUNT PAID ON ACCOUNT.....	nil		-	nil
BALANCE DUE.....	1,611.66		157.90	1,769.56
	(A)	(B)	(C)	

5. AMOUNT PAYABLE as at 19th March, 1935 \$ 1,769.56

6.

ADJUSTMENT OF INCOME DECLARED

NET INCOME DECLARED.....	- Loss -			\$ 7,254.52
DEDUCT:- Dominion & Prov'l taxes			\$2,525.35	
Depreciation - Machinery			14,131.15	
- Furn. & Fixt.			574.07	
Autos -	\$2935.08			
Less, Allowed	255.08		2,680.00	
Horses and Wagons			135.25	
Club dues			92.00	
Donations	111.50			
Less, Allowed	101.50		10.00	
Adjusted Profit				\$ 12,893.30

TAXABLE INCOME, ITEM 2.....\$

INSTRUCTIONS AS TO PAYMENTS

7. PREPAYMENT:

FOR EACH DAY THAT PAYMENT IS MADE IN ADVANCE OF THE DATE STATED IN ITEM 5 THE TAXPAYER MAY DEDUCT \$ 267

8. ADDITIONAL INTEREST:

ONE MONTH FROM THE DATE HEREOF, ADDITIONAL INTEREST MUST BE ADDED AT THE RATE OF 8% PER ANNUM ON BALANCE OF TAX DUE (ITEM 4A).

9. REMITTANCE MAY BE MADE BY POSTAL NOTE, POSTAL MONEY ORDER, MARKED CHEQUE, EXPRESS OR BANK MONEY ORDER, TO THE INSPECTOR OF INCOME TAX AT THE DISTRICT INDICATED IN ITEM 1. AVOID SENDING CURRENCY IN ENVELOPES.

C. Frank Elliott

Commissioner of Income Tax.

SIGNED COPY
 RIDDELL, STEAD, HODGES & WINTER
PIONEER LAUNDRY AND DRY CLEANERS LIMITED
 VANCOUVER, B.C.

BALANCE SHEET as at MARCH 31st, 1933
ASSETS

<u>CASH ON HAND</u>	\$	150.00	
<u>ACCOUNTS RECEIVABLE</u>			
Trade Accounts	\$	11,592.77	
Sundry		1,415.82	
	\$	13,008.59	
<u>Less Reserve for Bad Debts</u>		1,000.00	12,008.59
<u>INVENTORY OF SUPPLIES ON HAND</u>		1,368.45	\$ 13,527.04
<u>MACHINERY and EQUIPMENT</u>	\$	146,690.13	
<u>Less Reserve for Depreciation</u>		14,131.15	132,558.98
<u>AUTOMOBILES</u>	\$	14,675.35	
<u>Less Reserve for Depreciation</u>		2,935.08	11,740.27
<u>HORSES and WAGONS</u>	\$	1,352.50	
<u>Less Reserve for Depreciation</u>		135.25	1,217.25
<u>FURNITURE and FIXTURES</u>	\$	5,740.74	
<u>Less Reserve for Depreciation</u>		574.07	5,166.67
<u>DEFERRED CHARGES</u>			7,156.89
			\$171,367.10
<u>DEFICIT</u>			7,254.52
			<u>\$178,621.62</u>

LIABILITIES

<u>ROYAL BANK OF CANADA</u>	\$	4,560.46	
<u>SUNDRY CREDITORS</u>		181.54	
<u>ACCRUED LIABILITIES</u>		4,540.45	
<u>PROVINCIAL COLLECTOR</u> re Income Tax adjustment		1,756.72	\$ 11,039.17
<u>B. C. TOWEL & LINEN SUPPLY</u>	\$	1,107.72	
<u>VANCOUVER TOWEL SERVICE COMPANY LIMITED</u>		1,377.72	
<u>HOME SERVICE COMPANY LIMITED</u>		155,097.01	157,582.45
<u>SHARE CAPITAL</u>			
Authorized \$10,000. divided into 100 shares of \$100. each			
Subscribed and Issued, fully paid. 100 shares of \$100. each			10,000.00
			<u>\$178,621.62</u>

I have audited the Books and Accounts of the Pioneer Laundry and Dry Cleaners Limited for the fiscal year ended March 31st, 1933, and in accordance with Section 148 of the B.C. Companies Act I report to the Shareholders that in my opinion the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs at the date thereof according to the best of my information and the explanations given to me and as shown by the books of the Company. I have obtained all the information and explanations I have required.

(Sgd.) G. E. Winter
 of the firm of Riddell, Stead, Hodges & Winter

Vancouver, B.C.
 May 18th, 1933

Chartered Accountants.

PIONEER LAUNDRY & DRY CLEANERS LIMITED

VANCOUVER, B. C.

PROFIT & LOSS STATEMENT for the Year ended MARCH 31st, 1933

By Work for the Year (net)		\$171,122.04
To Wages paid and accrued	\$ 98,585.73	
Expenses, including Supplies, Collection & Delivery Charges, Energy, Claims, Maintenance, etc.	51,054.57	
Insurance - Fire, Group and Workmen's Compn. Board	1,511.08	
Rent	4,000.00	
Management Salary & Expense	2,000.00	
Depreciation:		
Machinery & Equipment 10%	\$14,131.15	
Automobiles 20%	2,955.08	
Horses & Wagons 10%	135.25	
Furniture & Fixtures 10%	574.07	
	17,775.55	
By <u>BALANCE</u> , being Net Operating Loss for the Year, carried down		3,804.89
	\$174,926.93	\$174,926.93
<hr/>		
To Net Operating Loss, brought down	\$ 3,804.89	
Bank Interest	400.00	
Bad Debts written off	524.28	
Provincial Income Taxes - 1931	2,492.75	
do do - 1932	28.00	
Dominion Income Taxes - 1931	4.60	
By <u>BALANCE</u> , being Net Loss for the Year ended March 31st, 1933		7,254.52
	\$ 7,254.52	\$ 7,254.52
<hr/>		

Pioneer Laundry & Dry Cleaners, Ltd.

1933

Sch. A. Not applicable

Sch. B. Deficit per Balance sheet

<u>Reserve for Bad Debts</u>	
per Opening entries	<u>\$1,000.00</u>

Sch. C. As assets of former company were all fully depreciated, depreciation has been allowed on 1933 additions (autos) only.

Sch. D. <u>Machinery & Equipt.</u>	
per opening entries	\$141,311.49
Organization expenses of this and	
affiliated companies	5,378.64
Per Balance sheet	<u>\$146,690.13</u>

<u>Furniture & Fixtures</u>	
Per Opening entries	<u>\$ 5,740.74</u>
(included in former company in machinery and	
equipment account).	

<u>Autos</u>	
Per Opening entries	\$ 13,343.10
1933 additions May 1932	815.00
July	230.75
Nov.	286.50
	<u>\$ 14,675.35</u>

<u>Horses & Wagons</u>	
Per opening entries	\$ 1,637.50
Less sales	285.00
	<u>\$ 1,352.50</u>

Opening entries

Accounts Receivable	\$12,074.68	
Inventory of supplies	6,263.44	
Machinery and Equipt.	141,311.49	
Furniture & Fixtures	5,740.74	
Autos	13,343.10	
Horses and Wagons	1,637.50	
Shareholders	200.00	
Deferred Charges	1,255.98	
Accounts payable		\$ 10,277.23
Reserve for Bad Debts		1,000.00
Home Service Company Ltd.		160,549.70
Capital		10,000.00
	<u>\$181,826.93</u>	<u>\$181,826.93</u>

Copy of balance sheet of former company is attached.

Depreciation allowed

Autos	1933 Additions		
	815.00 @ 25%	10 mos	186.77
	230.75 "	8 mos	38.46
	286.50 "	5 mos	29.85
			<u>\$ 255.08</u>

Subsidiary of Home Service Co. Ltd. reported concurrently.

Forward

Pioneer Laundry & Dry Cleaners, Ltd.

1 9 3 3

Expenses - \$51,054.57

Supplies	\$12,950.54
Maintenance	6,744.47
Fuel	8,796.85
Water	2,087.30
Power	2,271.18
Light	890.78
Collection & Delivery	266.37
Claims	847.34
Office supplies	423.25
Advertising	2,570.79
Donations	111.50
Dues	358.75
Administration	2,546.48
Stable expense	74.92
Wagon "	53.84
Auto "	5,505.12
Full truck expense	215.57
Printing supplies	1,243.58
Audit	275.00
Licenses	931.41
Stable & auto wages etc.	2,429.66
	<u>51,594.70</u>

Discounts earned	\$500.63	
Garage rental	<u>39.50</u>	<u>540.13</u>

\$51,054.57

Gross sales		\$176,575.78
Free work	\$ 1,635.07	
Overcharges	375.97	
Commissions	3,442.70	<u>5,453.74</u>
		<u>\$171,122.04</u>

FG:P

PIONEER LAUNDRY & DRY CLEANERS LTD.

VANCOUVER, B. C.

BALANCE SHEET as at MARCH 31st 1932

LIABILITIES

<u>ROYAL BANK OF CANADA - Balance at Credit</u>	\$ 512.88	
Less Outstanding Cheques	<u>7,986.16</u>	7,673.28
<u>SUNDRY CREDITORS</u>		
Workmen's Compensation Board - Medical Aid		100.50
<u>ACCRUED LIABILITIES</u>		
Wages Payable	2,103.45	
Municipal Taxes (Estimated)	<u>400.00</u>	2,503.45
<u>MORTGAGE ON PROPERTIES</u>		
		42,000.00
<u>RESERVE FOR MORTGAGE INTEREST</u>		
		691.25
<u>RESERVE FOR DEPRECIATION</u>		
		218,699.21
<u>SHARE CAPITAL</u>		
Authorized \$250,000.00 divided into 2,500 Shares of \$100. each.		
Subscribed and Issued, fully paid:		
For Cash	224 Shares	22,400.00
For Other Consideration	2276 "	<u>227,600.00</u>
		<u>250,000.00</u>
		<u>\$521,667.69</u>

ASSETS

<u>Real Estate at Valuation June 1st 1914</u>	50,000.00	
<u>BUILDINGS at Valuation June 1st 1914</u> (Subject to Mortgage as per Contra)	<u>47,000.00</u>	97,000.00
<u>MACHINERY & PLANT at Book Value</u>	154,142.28	
Less Sales made by Pioneer Investment Co. Ltd.	<u>1,625.00</u>	152,517.28
<u>DELIVERY EQUIPMENT at Book Value</u>	35,964.82	
Less Sales made by Pioneer Investment Co. Ltd.	<u>1,561.75</u>	34,403.07
<u>SUNDRY DEBTORS</u>	\$11,876.83	
Less Reserve for Bad Accts.	<u>1,000.00</u>	10,876.83
<u>INVENTORIES OF SUPPLIES ON HAND</u>		
	2,332.44	
<u>CASH ON HAND</u>	322.00	
Returned Cheques	<u>75.85</u>	397.85
		13,607.12
<u>DEFERRED CHARGES</u>		
Unexpired Insurance	230.00	
General Maintenance Charges	3,000.00	
Licences Prepaid	635.43	
Workmen's Compensation Board Assessment	<u>390.55</u>	4,255.98
<u>PIONEER INVESTMENT CO. LTD.</u>		
		100,375.20
<u>AMOUNT TO BE PAID BY SHAREHOLDERS</u>		
		42,000.00
<u>GOODWILL</u>		
		<u>77,509.04</u>
		<u>\$521,667.69</u>

CERTIFIED CORRECT:

"RIDDELL STEAD HODGES & WINTER"
Chartered Accountants.

DOMINION OF CANADAINCOME TAX.

CLAIM FOR ALLOWANCE FOR CHARITABLE DONATIONS

Under the provisions of 5, Subsection 1 (j) of the Income War Tax Act, 1917, claim is hereby made for the following charitable donations made by the undermentioned taxpayer during the taxation year 1929:

Name of Charitable Organization	Year Donation Paid	Amount of Donation.
<u>PIONEER LAUNDRY & DRY CLEANERS LTD.</u>		
Lyons Glee Club	\$ 4.00	
United Farmers Assoc'n	10.00	
Police Sports	2.00	
B.C. Olympic Games	3.00	
Home Immaculate Conception	1.00	
Kitsilano Boys Band	5.00	
Olympic Training Fund	2.00	
Naval Veterans Assoc'n	1.00	
Robson Memorial	5.00	
Miscellaneous - Petty Cash	5.00	
Fireman's Ball	3.50	
Miscellaneous - Petty Cash	5.00	
Salvation Army	10.00	
Christmas Seal Committee	5.00	
Employment Service Plan	50.00	\$111.50
<u>CASCADE LAUNDRY & DRY CLEANERS LTD.</u>		
Mt. View Church	1.00	
Police Sports	2.00	
S.D.A. Mission-Province Bldg.	2.00	
Illuminated Address	2.00	
Rotary Club Picnic	3.00	
Fireman's Ball	3.50	
Misc. - Petty Cash	2.00	
Christmas Seal Committee	5.00	
Rotary Club	20.00	
Misc. - Petty Cash	2.70	
Salvation Army	5.00	\$ 48.20
<u>EMPIRE CLEANERS LIMITED</u>		
Cleaners & Dyers Assoc'n	6.50	6.50

Receipts for such Charitable Donations are attached hereto.

For year ended March 1933.

HOME SERVICE CO. LTD.

Signature of Taxpayer "(S.R. Leonard)?"

Address 900 Richards Street, Vancouver, B.C.

Date November 17th, 1934.

Form T. Donations.

Section 5, Subsection 1 (j) of the Income War Tax Act, 1917, provides for the following deduction,--

- (j) Not more than ten per centum of the net taxable income of any taxpayer which has been actually paid by way of donation within the taxation period to, and receipted for as such by, any charitable organization IN CANADA operated exclusively as such and not operated for the benefit or private gain or profit of any person, member or shareholder thereof."

DEFINITION OF A CHARITABLE ORGANIZATION: A charitable organization in its legal sense comprises four principal divisions --

- (a) Organizations for the relief of poverty,
- (b) Organizations for the advancement of education,
- (c) Organizations for the advancement of religion,
- (d) Organizations for other purposes beneficial to the community not falling under any of the preceding heads.

- - - - -