

Grant.

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MAN OF THE YEAR. . .THE GUY WHO CAN FIX ANYTHING

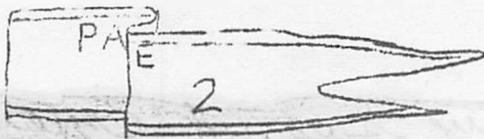
Have you ever had anything to do with fixing appliances? Have you ever tackled a back-firing refrigerator or beaten down a vacuum cleaner that got out of control?

Appliance servicing is getting more complicated every day. And manufacturers are always coming out with new gimmicks to plague the guy who had to keep these things in shape. Nowadays we have stoves with clocks and TV in technicolor. Some people think that by 1960 we will have room air conditioners with Musak; outboard food mixers that can drive a boat; automatic frying pans with springs for flipping pan cakes.

And housewives can develop the darndest problems: "My husband got his tie caught in the Mix-Master. Come quickly!" "My pop-up toaster exploded! It's all your fault." "I can't turn the vacuum cleaner off. We'll suffocate!"

So patient Joe, the fellow in the service shop puts on his coat, crawls into his truck and braces himself for trouble. But he has a philosophy that somehow makes his day bearable. His motto: "The customer is usually wrong. . .but I never mention it." or more often: "I'd like to shove that. . .machine down her throat. But I'll settle for a beer at 5."





So to start 1954 on the right foot we hereby salute that sadly-underrated, often-undernourished diplomat-mechanic: The appliance serviceman. Fellows, take a bow!

--Canadian Industrial Equipment News, Jan. '54.

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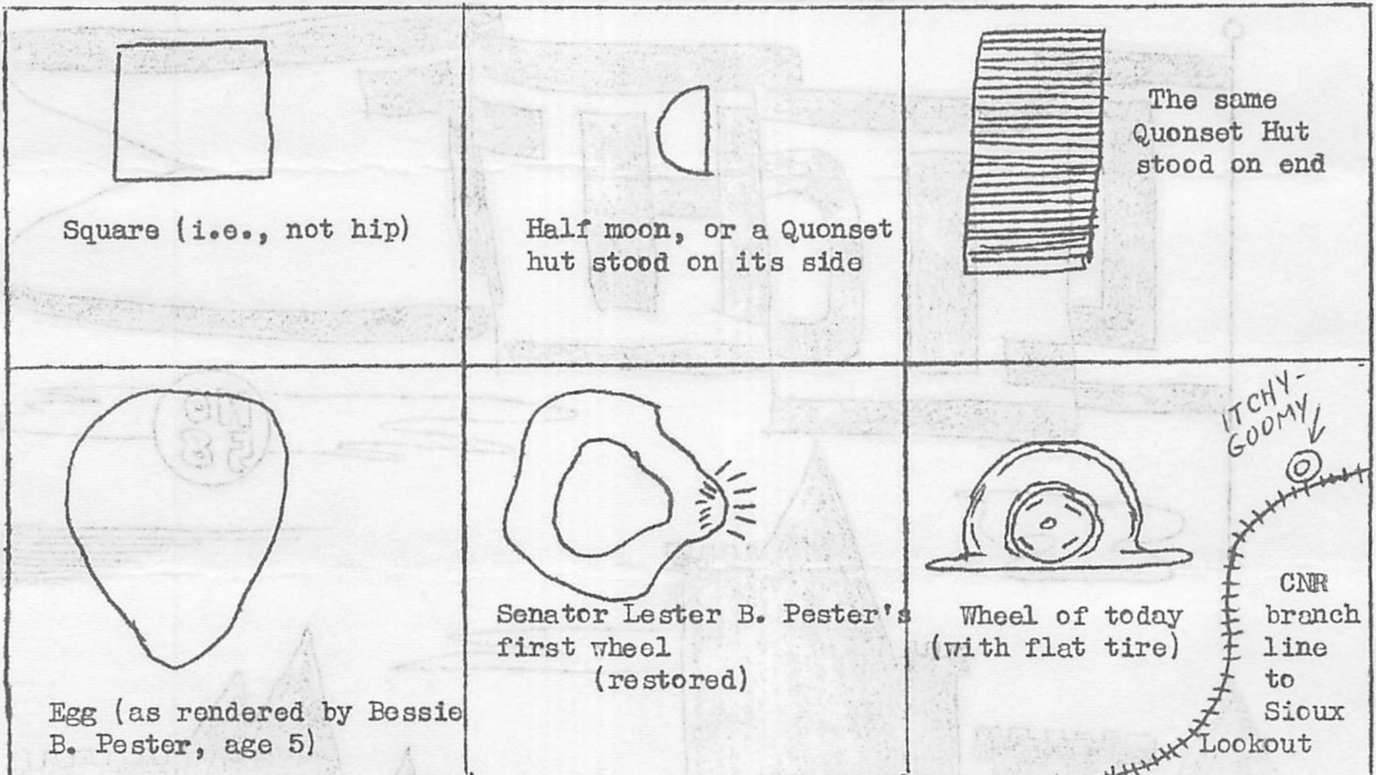
THE ROMANCE OF THE WHEEL

by Jasper P. Bibulous.

(With footnotes, appendices, charts, diagrams, and a free year's supply of dehydrated kelp)

Before the days of the wheel, man led a bucolic, carefree, happy-go-Sweet Caporal¹-type of existence, unencumbered by speed cops, pressure cookers, alarm clocks and similar circular objects². He did not find it necessary to drive to the office every day, for (1) there was nothing to drive to and (2) there was no office to drive to³. But such an existence was not to prevail for long; the Democrats were running short of ready cash⁴, so, in secret caucus, it was decided to invent the wheel. This, of course, would result in automobiles, and the federal government would collect the tax on piston rings, alleviating the acute pain in the exchequer. A revolution was sure to result, but no one knew whether that would be good or bad, since hitherto a revolution had been a scientific impossibility due to the absence of wheels.

What a veritable Pandora's Box was opened to the world!⁵. The wheel was actually the brainchild of one Lester B. Pester⁶ (Dem., Iowa), who originally got the idea from his five-year-old daughter (she was trying to draw an egg). The following diagram graphically illustrates the development of the Wheel.



With the invention of the Wheel, many previously tedious operations became easier. No longer was it necessary to lose money on the awkward, motion-wasting throw of cubical dies or the turn of insanitary pasteboards. The roulette wheel was

now an actuality!

A whole new vista of luxurious living came within man's sight. Circular coins would not be made to fit slot machines. Scotch bottles could be manufactured with circular necks, and could be corked⁸. Circular staircases opened whole upstairs previously out of reach. Doorknobs were invented⁹, letting thousands of people outside for the first time. The billiard ball industry sprung up overnight. The Heffelfinger Bicycle Pump Co. was established in West Ghastly, Ontario, giving employment to fourteen people¹⁰. Airplanes could now land on airfields instead of water. Round pegs were found for round holes¹¹.

And so it is with full heart that we render to Lester B. Pester his due. As we gaze around at the various circular and wheeled objects in our civilized world today-- the roller skates on the chair, the raspberry seed under the lower plate, the marbles in the bathtub-- we say, regardless of color, creed¹², or political affiliation, to the esteemed Lester B. Pester:

"Blossings on thee, lulu man!"

- 1-- Might as well advertise a Canadian brand.
- 2-- Speed cops get around a lot.
- 3-- Ulcers hadn't been invented yet.
- 4-- Mink coats cost a lot, even in those days.
- 5-- She had no modesty.
- 6-- Who died of an avalanche shortly after viewing some mountains in Switzerland and remarking "Every bit Alps!"
- 7-- See my article on Quonset Huts in the National Quonset Hut Weekly, Vol. III No. 17, May 17, 1902.
- 8-- Corking was especially helpful when Scotland wished to export the product.
- 9-- See Light, No. 39.
- 10-- The Heffelfinger family.
- 11-- See reference to Pandora's Box, above.
- 12-- Holy Rollers are notable admirers.

THE DAMNDEST STORY

by Fred Hurter

"Yes, sir, the strangest things can happen," said old Pete, pulling thoughtfully on his long tobacco-stained whiskers. "Thet was right lucky all right, thext meteor hittin' the pirate, but nothin' as to what happened to me once."

Old Pete cleared his throat. I took the hint and turned to the bar-tender.

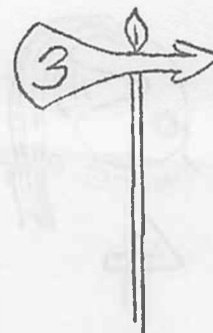
"Set one up for Pete."

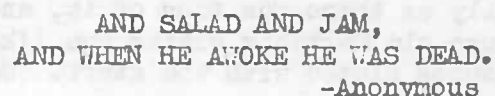
"Err-- make it whiskey-- straight."

A few spacemen moved closer as Pete took a sip. The whiskey seemed to loosen his vocal cords.

"Yes, sir, strange things can happen in this here universe, and many of them have happened to me. When you told of that meteor hittin' the pirate, it minded me of something that happened to me out on Mars. Well, sir, I had a ship at the time, yes sir I had a ship of my own; an MM2 cone. That was way back about thirty years ago. Wasm't more than ten-fifteen years after contact with them Martians was re-opened, and there weren't many ships up. Well sir, I wasn't makin' much space freightin' so I got the idea of raidin' one of them deserted cities on Mars."

"Didn't seem nohow right to me for them Martians to want to keep all they gold especially as there was tons of it, and as they didn't use it for money. You know what those old Martianx cities are like; solid gold ornaments everywhere, sometimes whole houses plated with the stuff. Well, back about thirty years ago there weren't





"Whatever they may say about LIGHT, "quoth Sadie McPimples, "They sure won't be able to say you wasted any space this time!"

BOX 121

Hell and high water; mistakes and bad grammar by some of the readers of this illustrious journal, with appropriate inserts by His Majesty, The Most High, His Excellence, THE EDITOR. Editorial comments in SQUARE BRACKETS-- /.

SAM W. MCCOY, NIAGARA FALLS, ONTARIO, JAN. 13, 1954.

Dear Meatbeater: It's a sad reflection on our present-day civilization (sic) that one can be smeared-- with no come-back or opportunity to defend oneself-- for what one said, wrote, read, or associated with at ANY time in one's past. No allowance is made, apparantly, for change of heart, change of outlook, or learning better; the tar from the McCarthy-type brush apparantly never comes off. Anyway, I hope the excerpt from my letter starts some thoughtful stuff coming in; as you say, there's no point in listing someone's likes and dislikes.

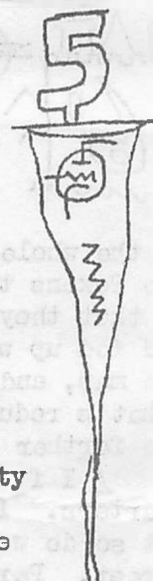
/ From the news these days of Joe's run-in with that big-shot in the U.S Army, it looks from where I am sitting, that it all depends on who you are, or how big you are whether you have a chance to fight back and preserve your good name. Maybe Joe will leave the important citizen alone from now on, figuring "I'll pick on Joe Blow-- he's just a little citizen and nobody will listen to him so I can ruin hell out of his life with no come back!"

Glad to find another body who agrees with me that all that gingerbread bright-work is a goddam pain in the ass, as well as hellishly expensive. Perhaps you've heard my conception of the classic American family car that would probably sell 20,000,000 per year in the U.S. & A (and, sadly enough, in Canada too)-- the All-Chrome V-8. No paint, all "chromium"; no wheels, all tire. No brakes; the whole front seat floorboard is connected to the accelerator. No speedometer, but 117½ other dials, gadgets, knobs, levers, buttons, switches, and complete 24-bottle bar, with refrigerator. Also a pair of 5,000,000-watt searchlights for blinding oncoming drivers. Somebody could make a fortune marketing these cars.

Built-in television optional at extra cost.

/ Or how about the Optional 600-- you buy the gas tank and everything else is optional. When you have all the motor parts assembled you can go 600 miles per hour behind a 600 horse-power power plant that will keep you poor maintaining it. And don't forget the deep-foam seats-- you sink so low you need a hole in the floor to stick your head through to be able to see with 24 feet in front of you. Also don't forget wolf-whistles as factory equipment for curb-cruising.

It seems to be a common fault with current model cars that they have all the weight in the front, none at all in the rear where the traction is. / That is because cars have to look "sexy" and please the average woman-- what woman would be seen dead in something with a heavy rear-end? / Apparantly if you want rear-end weight, you have to go into something big, Lincoln, Chrysler, Cadillac, to get it, and then the weight is large only relative to that of the smaller cars. The front end is always heavier, no matter what you buy in an American car. Of course, if you lived in Florida or (God forbid) Texas, you wouldn't have to worry so much about traction. / You can buy a Chrysler-- and the new DeSoto, too-- for all of me. These cars have so much extra space stuck out in front of the radiator that you have to start cranking the steering wheel an hour before you reach the corner. Of course, you COULD use that space to put rocks in so you could hit the other guy with more interia: /





I picked up a back-issue of Esquire awhile ago, about May 1953 or something, and got involved in the letter column. Seems about two months previously they'd published an article entitled "Let's Secede from Texas", and the whole letter column was taken up with comments on this article. The most amazing thing about the whole deal is that apparently the Texans are quite serious about the way their state is so much better than anything else in the whole wide world-- they were quite up in arms at the author. So it seems that the Texans themselves have been dishing out the s--(censored) about how good Texas is that they've finally convinced themselves that it's true. Personally, I am good and fed up with the entire mess of crap that exudes continuously from that part of the map, and I'd feel it no loss if the whole goddam state were excised entoto (that's redundant but I love it) from Terra and transported to another planet-- and the farther the better.

[I feel quite sure those words are going to raise a lot of ginger in some quarters. I can't say I entirely agree. I do admit Texans appear to love to brag, but so do we all-- about our home province-- our country-- our town-- even our own street. Personally I get a lot of laughs from some of the Texas stories, though I have yet heard of Texas women claiming they have the biggest (censored) in the U.S!]

The same feeling applied, not too long ago, to California, and, in a lesser way, to Florida; but the hogwash from these two states has decreased considerably over the past few months. It's about time. Indeed, it was a long past time that the various Chambers of Commerce realized that the general public-- moronic as they may be-- reach a saturation point, the point of diminishing returns, where they begin to disbelieve every new publicity release they see or hear, and start working back from that to disbelieve all that they had previously believed.

Hawaii, look out! You're next!

[Do you suppose this theory of yours could also be applied to the present slackening off of Christian belief and poor attendance at churches? That the idea of being better than us other poor slobs has finally backfired?]

NORMAN V. LAMB, SIMCOE, ONTARIO. JAN. 10, 1954.

So this is another year-- Gad! I liked your burlesque of an American film announcement-- hell it isn't much exaggerated after all. I fear you and I both think along similar lines as far as movies are concerned.

Now for "Going to the Movies". I enjoyed it and agree with you as far as my knowledge goes. The ~~dam~~ English pictures do not get much play around here and I have seen very few of them, hence cannot comment on them very much. But-- although I like them-- they have one grave defect in my opinion. The accent is enjoyable after the ~~immense~~ current Hollywood dialect-- but goddam it to hell the sound is usually lousy on any I have heard-- the bloody words come out all in a mixup-- like the characters are speaking through a large bowl of hash. For all the good the speaking is the characters might as well be conversing or shrieking in Choctaw-- I just can't make them out. I have compared notes with other people and they have the same complaint. It isn't the soundequipment in the local shows-- for the American films come through plain.

[Some British films do have poor sound, I agree. It appears as though the highs are all missing and only the bassy notes are left, giving the sound a sort of muffled quality. However I have difficulty with only about 10%, so that doesn't bother me at all.]

There is one large defect in American films and that is their utter childishness. Their so-called "daring" films merely leave me bored. I saw "From Here To Eternity" and damn near went to sleep-- everytime I thought of how they had "cleaned" up the book I suffered from nausea. Now I don't expect to see boys and girls playing "hide the wienie" in a publicly released film but gawdammit Hollywood doesn't

have to "puritanize" everything so completely. Last week I went to see a real oldie-- "Cleopatra"-- not being such an avid film fan I can't remember when it came out but would think it was nearly 20 years ago. I enjoyed it-- but the teenagers laughed at the more hammy acting in the pic. [Which doesn't mean a thing-- teenagers would laugh if God Himself walked on the stage plying Himself instead of a stand-in.] But those costumes-- hell if Hollywood tried to dress females that way in current pictures the League of Decency would be after their scalps. [Well after all, the poor old League has to do something so people will know it is still around. Personal glory, like Commie-chaser Joe.] Can't say I've ever heard of anyone being "damaged" from seeing those old pics-- have you? Then again along comes a film like "The Master of Ballantra" in which a dancing girl has a practically transparent blouse-- sans any undies-- she appears in three scenes and one can really determine her breasts have nipples. How did that pass the censor? [The old women I am sure they stuff censor boards with have no sex-- therefor how would they recognize the fact that nipples were present? You've never seen a Martian-- would you know for sure one if he walked into the post office and asked for his mail? It might be some masquerader in disguise!]



I saw the highly touted "War of the Worlds". Like your ad about Hollywood improving on the original Garden of Eden-- they did the same to H. G. Wells. Now the technical aspects of the film were fine-- dandy-- really swell-- but the story. Oh brother-- I wonder if H. G. Wells is laying soundly in his grave? [Surely you don't expect Hollywood to follow a story line in every respect, do you?]

Like you I saw "Salome"-- they must have cut hell of a lot of the celebrated "Dance of the Seven Veils" for when it showed locally she appeared to finish with still $6\frac{1}{2}$ of them intact. I was enthralled by the way they depicted the little bitch as a poor little Christian girl just trying to beat out her damnable mother. Oh joy oh Hollywood. [Nope, when "Salome" showed here the famous dance was very short, very poor, and she ended almost as fully clothed as when she began.]

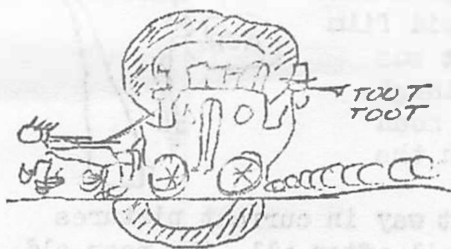
As far as films are concerned I, for one, will go to see Italian films ahead of any other. They are so damn natural and even if one can't understand all the dialogue one can sit and admire the acting-- which seems to be positively marvellous. I see as many of them as I can and rue the fact that none are shown around here. What I admire is their realism-- when the hero falls into a pile of horse dung he doesn't arise looking like a page out of Esquire -- he looks goddam filthy. Hollywood has never learned the fact that people are not always perfectly groomed-- especially in fights, etc.

NORMAN. V. LAMB, SIMCOE, ONTARIO. FEB. 20, 1954.

Box 121-- I will take up my speak with Sam regarding the material that appears in the average fan magazine that I have seen. Unfortunately for the martial department I fear me that I must stand shoulder to shoulder with him as I agree 101%. While it is faintly interesting to pick up a magazine and read one man's impressions of other fanzines-- the second similar one slightly palls and the third and succeeding publications leave one bored to the highest degree. That is why I begged Sam not to send the mailings back to you via me. Two mailings were sufficient to prove to me that I could never become a true fan; for one thing I actually don't give a lead plated damn what someone else thinks of someone else's magazine. Nor am I interested deeply in the resurgence of splinter fractions of fandom. Maybe I am getting old-- another birthday yesterday-- like the semi-immortal J. Benny Esq. my official age is now 39-- but the juvenile pranks and antics leave me somewhat cold.

SAM W. MCCOY, NIAGARA FALLS, ONT. JAN. 28, 1954.

[My original intentions were to put a title to this and run it as an article. However it fits into this column just as well.]



The stuff / "Going to the Movies", LIGHT 56/ that you wrote and about which I agreed was fairly obvious to anybody, and hence required, in my opinion, no comment. This is the confusing change of character which historical individuals undergo from film to film. Thus, Jesse James is alternately a hardened, kill-for-the-pleasure-of-it bad man, and a hard-done-by poor settler and respecter of family life, who was persecuted by the penny-pinching big-city-operated-railroad. Ergo, ergo, I agree. I am also somewhat biased in favor of the British film, but not so far as to say 99% of them are mighty good. Your asertions are too sweeping.

Our trouble here is that we see all, or damn near all, of the stuff ground out by Hollywood. But what we see of British production is NOT representative or cross-sectional of all British production; believe me, the British can (and do) turn out some perfectly God-awful material. Have you, for instance, seen a British musical? I have-- in England; and I've regretted it. They know better than to ship that stuff out here for viewing; they just cannot make a reasonable musical. And they turn out B movies, too; potboilers on a par with the Dead End Kids or those second-rate detektivem fillers used in double-feature movies. They are just as crummy as the equivelant Hollywood product-- but they don't export it!

Our movie houses are tied in pretty well with Hollywood distributos, and have to accept and show those monstrosities which are foisted upon a disgruntled and ever-more-reluctant (to part with the admission) discriminate public. Besides this, the B movie is the life-blood of the "neighborhood" theatre, with its throngs of Saturday-matinee kids lining up religiously to see the show, no matter what it is. The supposedly mature adult, like us for example (I'M A GREAT BIG MAN), can afford better-- supposedly-- and should exercise a certain amount of choice in visiting the movies.

You say that you miss only $\frac{1}{2}$ of 1% of the films coming to Parry Sound. / Since making that statement, the percentage has increased greatly. I probably miss about 1 out of every 10 now- Edd / Assuming one theatre and three bills a week, 156 in a year, that means you miss less than one billing per year on the average. If these are double bills, you see 312 "feature" movies per annum-- indiscriminately. / Ouch, such spelling! But I fancy myself to be something like a tea taster. I have to see most of them in order to tell the good from the bad -ED / Even Hollywood, with its mass-production methods, cannot turn out that many GOOD movies in a year, especially when it has no need to-- with customers like you about the place; people who will take in a movie steadily once, twice, three times a week regardless of what is being screened. In a way, you bring it on yourself. / But that isn't 312 NEW pictures a year. Our theatre brings back on the average 2 to 3 old films each month. And look how many times a GOOD new picture is teamed with a bad one on a double bill, and almost without exception they run the oldie first to make sure everyone wanting to see the new one has had a chance to be there- ED / T

To get specific; I have reread, for the third time, your objection to the scene from "The Juggler"; and I cannot for the life of me see your objection-- the why of it, I mean. To me, that is a legitimate type of scene, and perhaps in its small way it was poking a sly dig at Hollywood itself for producing movies showing American heroes invariably to be clean-shaven-- so much so that a little girl in Palestine cannot conceive of Americans being otherwise in appearance. / I have got to admit THIS explanation never occurred to me. But then I was particularly browned off because we had been "treated" recently to a spate of particularly obnoxious American filmed propaganda. -ED /

Certainly I agree with you wholeheartedly when it comes to US-produced crap about how thee U.S Marines won all the wars since Thermopyle, and with out the help of anyone else. I have yet to see a U.S movie that admitted, even grudgingly, the

historical fact that Britain (and Canada) fought the U.S.'s war on two occasions, for three (1914-1917) and two (1939-1941) years before this proud and mighty nation got into the hassle, and won it for us. [I have wondered many times whether the U.S would have got into things at all if it hadn't been given such a healthy shove both times--

ED/ Nowhere is it admitted, for example, that if Britain hadn't held out against the Nazis in 1939-41, that it is entirely possible that the U.S & A would now be a German colony, or, at best, a surrounded and sadly harassed country. No. I second your motion there.

But I don't see how you can condemn the US movies industry so generally when you take them in so indiscriminately; the mass of sub-juvenile material turned out by Hollywood is intended for a multitude of ~~many~~ tastes, which you, I, or anyone else doesn't have. You like westerns; I can't stand them, and consider them an excrement on the entertainment industry-- but I still can't condemn Hollywood for turning them out, for millions of yuk will pay to see them, and enjoy them. So Hollywood turns out 80% crap-- that's the way the public likes it; and if you don't like it, you'll have to pick and choose your movies, as many do. As for 99% of British films being better-than-average, phooey. 99% of them as gets over here may be above average (I haven't see a bad one), but they sort out the culls before shipping them here. [When I said that "99%" I was thinking of those that got here. So I stand corrected on making a misleading statement. -ED/

(30)

These are not syn pips.

LIGHT FLASHES

I figure it is about time the poor old editor got a little space to himself.

Perhaps I better explain what happened to the front page of the last LIGHT. First, what looks like bad duplicating leaving out something over the title on the left top of the page. I originally had the date up there, but I got the wrong year down, so I had to block it off with some gummed tape I have handy for just that sort of thing. On the stencil the tape covered everything up, but when it was printed that bottom edge showed up. Creeping ink or something? My name not coming out properly at the top right is my own fault entirely. I apparently just didn't have the new ink pad properly inked.

Now the story of that new ink pad. When I went to run off LIGHT I found the old ink pad just wouldn't pass the ink anymore. It was gummed up to a fare-the-well. After all, it had been on the drum for all of 6 years or so. So, seeing I would have to make a new one, I

decided I might just as well clean the whole drum up and start out fresh.

The drum was cleaned at the garage where I get my car repairs done. I just soaked it in the vat they have there for washing cars parts off in. This removed almost all the ink. There was still some left in the seams and corners where it was gummed up. At home good old carbontet cut this out like home water will cut snow. After this treatment the drum was as clean as a new one.

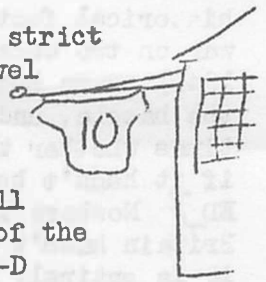
The new ink pad was cut from a piece of green baize I'd had kicking around since Hector had kittens. It took the new ink well and seems to work better than the manufactured one. It may be a different story for this issue as it has had a chance to sit around for a few weeks and things may have gone flooey.

I think the reason the old ink gummed up the way it did was due to my habit of occasionally thinning out my ink using turps. Turps as it dries seems to leave a gummy residue. Now I am wondering whether kerosene would work better as a thinner if I ever need it. Anybody have any experience along this line?

Reading the wonderful and colorful dittoed magazines in recent mailings has been making me more and more interested in this spirit duplicating process. I must get some prices on Canadian machines and see whether a change-over might be feasible for me. Does anyone know anything about the Sears Tower machine? It is available through Simpsons-Sears in Canada for approximately \$54.00. If memory serves me correctly, the exact price is \$54.95. Can the "carbon" sheet be used more than once or isn't that practical? If it can be used more than once, how many times is a practical limit?

Last night I sat through a showing of "War of the Worlds". I agree that technically the picture is excellent but that it doesn't follow the H. G. Wells story, as I remember it, too closely. However, the best way to enjoy any Hollywood film is NOT to expect it to be like the original story, but to judge it on its own merits as a separate story. Judging "War of the Worlds" on this basis I rank it with "The Day the Earth Stopped". I cannot include "Destination Moon" as a comparison as that hasn't shown here yet. However, I judge "The Day the Earth Stopped" and "War of the Worlds" as the two best science fiction films of modern output. "War of the Worlds", in my estimation, is a genuinely absorbing piece of work and well worth seeing. It wasn't a hoked up melodramatic piece of goods played for out and out sensationalism as so many science fiction movies are. I think one of the best accolades I can give it is that while it was being screened, the audience watched it absorbedly, without the usual snickers and background of talk. Only one other picture merited equal attention, and that was "The Day the Earth Stopped". Regardless of what the average citizen says about fantasy films and science-fiction films, I believe well-made films seriously presented and without the old "dream" letdown or what-have-you, will capture the theatre-goers' approval. If all science-fiction movies could be made as well as these two, I think it wouldn't be long before we found other major studios allotting good budgets to like epics.

. IF you want to see a strict adaptation of the Wells' novel then you will be disappointed. But if you want to see a really GOOD sci movie, then by all means DON'T pass up "War of the Worlds". I don't think 3-D would have added a thing!



Around this time last year Sam McCoy came up with the idea that I should bind in LIGHT a copy of the Tl Short Canada Income Tax return form, just to show the American readers what the Canadian taxpayer is up against each year. I agreed with him, but we didn't get enough forms for the job. This year however Sam has done so. Pages 11 and 12, then, is comprised of this bit of Canadianana. If somebody yells "what's fantastic about this", and I know someone is bound to, let me hasten to explain that it is not presented in that light. No pun intended! It's for comparison only, and as a bit of educative matter.

-30-

 LET'S SWAP
 [listing number 126]

These items are offered under the same terms as last time. You bid for what you want. I'll pay the postage. Make your bid in cash or swap form.

6 copies of Canadian
UNCANNY TALES-- Dec.
 1941 issue. (1 copy
 has covered marred
 by charred spot.)

3 copies of Canadian
UNCANNY TALES-- Nov.
 1941 issue.

4 copies Astounding
Science Fiction--
 Feb. 1950 issue. All
 in good condition.

Will dispose of singly or by lot. Apply
 Les. Croutch.

Table and Rates of Tax

Your OLD AGE SECURITY TAX is 2% of taxable income, maximum \$60.

If TAXABLE INCOME is \$3000 or less you may use the TAX TABLE.

TAX TABLE—Including Old Age Security Tax

Taxable Income	Total Tax	Taxable Income	Total Tax	Taxable Income	Total Tax	Taxable Income	Total Tax	Taxable Income	Total Tax
OVER NOT OVER	\$	OVER NOT OVER	\$	OVER NOT OVER	\$	OVER NOT OVER	\$	OVER NOT OVER	\$
0 - 10	1	600 - 610	109	1200 - 1210	221	1800 - 1810	341	2400 - 2410	471
10 - 20	3	610 - 620	111	1210 - 1220	223	1810 - 1820	343	2410 - 2420	473
20 - 30	5	620 - 630	113	1220 - 1230	225	1820 - 1830	345	2420 - 2430	475
30 - 40	8	630 - 640	114	1230 - 1240	227	1830 - 1840	347	2430 - 2440	478
40 - 50	6	640 - 650	116	1240 - 1250	229	1840 - 1850	349	2440 - 2450	480
50 - 60	10	650 - 660	118	1250 - 1260	231	1850 - 1860	351	2450 - 2460	482
60 - 70	12	660 - 670	120	1260 - 1270	233	1860 - 1870	353	2460 - 2470	485
70 - 80	14	670 - 680	122	1270 - 1280	235	1870 - 1880	355	2470 - 2480	487
80 - 90	15	680 - 690	123	1280 - 1290	237	1880 - 1890	357	2480 - 2490	489
90 - 100	17	690 - 700	125	1290 - 1300	239	1890 - 1900	359	2490 - 2500	491
100 - 110	19	700 - 710	127	1300 - 1310	241	1900 - 1910	361	2500 - 2510	494
110 - 120	21	710 - 720	129	1310 - 1320	243	1910 - 1920	363	2510 - 2520	496
120 - 130	23	720 - 730	131	1320 - 1330	245	1920 - 1930	365	2520 - 2530	498
130 - 140	24	730 - 740	132	1330 - 1340	247	1930 - 1940	367	2530 - 2540	500
140 - 150	26	740 - 750	134	1340 - 1350	249	1940 - 1950	369	2540 - 2550	503
150 - 160	28	750 - 760	136	1350 - 1360	251	1950 - 1960	371	2550 - 2560	505
160 - 170	30	760 - 770	138	1360 - 1370	253	1960 - 1970	373	2560 - 2570	507
170 - 180	32	770 - 780	140	1370 - 1380	255	1970 - 1980	375	2570 - 2580	509
180 - 190	33	780 - 790	141	1380 - 1390	257	1980 - 1990	377	2580 - 2590	512
190 - 200	35	790 - 800	143	1390 - 1400	259	1990 - 2000	379	2590 - 2600	514
200 - 210	37	800 - 810	145	1400 - 1410	261	2000 - 2010	381	2600 - 2610	516
210 - 220	39	810 - 820	147	1410 - 1420	263	2010 - 2020	383	2610 - 2620	518
220 - 230	41	820 - 830	149	1420 - 1430	265	2020 - 2030	386	2620 - 2630	521
230 - 240	42	830 - 840	150	1430 - 1440	267	2030 - 2040	388	2630 - 2640	523
240 - 250	44	840 - 850	152	1440 - 1450	269	2040 - 2050	390	2640 - 2650	525
250 - 260	46	850 - 860	154	1450 - 1460	271	2050 - 2060	392	2650 - 2660	527
260 - 270	48	860 - 870	156	1460 - 1470	273	2060 - 2070	395	2660 - 2670	530
270 - 280	50	870 - 880	158	1470 - 1480	275	2070 - 2080	397	2670 - 2680	532
280 - 290	51	880 - 890	159	1480 - 1490	277	2080 - 2090	399	2680 - 2690	534
290 - 300	53	890 - 900	161	1490 - 1500	279	2090 - 2100	401	2690 - 2700	536
300 - 310	55	900 - 910	163	1500 - 1510	281	2100 - 2110	404	2700 - 2710	539
310 - 320	57	910 - 920	165	1510 - 1520	283	2110 - 2120	406	2710 - 2720	541
320 - 330	59	920 - 930	167	1520 - 1530	285	2120 - 2130	408	2720 - 2730	543
330 - 340	60	930 - 940	168	1530 - 1540	287	2130 - 2140	410	2730 - 2740	545
340 - 350	62	940 - 950	170	1540 - 1550	289	2140 - 2150	413	2740 - 2750	548
350 - 360	64	950 - 960	172	1550 - 1560	291	2150 - 2160	415	2750 - 2760	550
360 - 370	66	960 - 970	174	1560 - 1570	293	2160 - 2170	417	2760 - 2770	552
370 - 380	68	970 - 980	176	1570 - 1580	295	2170 - 2180	419	2770 - 2780	554
380 - 390	69	980 - 990	177	1580 - 1590	297	2180 - 2190	422	2780 - 2790	557
390 - 400	71	990 - 1000	179	1590 - 1600	299	2190 - 2200	424	2790 - 2800	559
400 - 410	73	1000 - 1010	181	1600 - 1610	301	2200 - 2210	426	2800 - 2810	561
410 - 420	75	1010 - 1020	183	1610 - 1620	303	2210 - 2220	428	2810 - 2820	563
420 - 430	77	1020 - 1030	185	1620 - 1630	305	2220 - 2230	431	2820 - 2830	566
430 - 440	78	1030 - 1040	187	1630 - 1640	307	2230 - 2240	433	2830 - 2840	568
440 - 450	80	1040 - 1050	189	1640 - 1650	309	2240 - 2250	435	2840 - 2850	570
450 - 460	82	1050 - 1060	191	1650 - 1660	311	2250 - 2260	437	2850 - 2860	572
460 - 470	84	1060 - 1070	193	1660 - 1670	313	2260 - 2270	440	2860 - 2870	575
470 - 480	86	1070 - 1080	195	1670 - 1680	315	2270 - 2280	442	2870 - 2880	577
480 - 490	87	1080 - 1090	197	1680 - 1690	317	2280 - 2290	444	2880 - 2890	579
490 - 500	89	1090 - 1100	199	1690 - 1700	319	2290 - 2300	446	2890 - 2900	581
500 - 510	91	1100 - 1110	201	1700 - 1710	321	2300 - 2310	449	2900 - 2910	584
510 - 520	93	1110 - 1120	203	1710 - 1720	323	2310 - 2320	451	2910 - 2920	586
520 - 530	95	1120 - 1130	205	1720 - 1730	325	2320 - 2330	453	2920 - 2930	588
530 - 540	96	1130 - 1140	207	1730 - 1740	327	2330 - 2340	455	2930 - 2940	590
540 - 550	98	1140 - 1150	209	1740 - 1750	329	2340 - 2350	458	2940 - 2950	593
550 - 560	100	1150 - 1160	211	1750 - 1760	331	2350 - 2360	460	2950 - 2960	595
560 - 570	102	1160 - 1170	213	1760 - 1770	333	2360 - 2370	462	2960 - 2970	597
570 - 580	104	1170 - 1180	215	1770 - 1780	335	2370 - 2380	464	2970 - 2980	599
580 - 590	105	1180 - 1190	217	1780 - 1790	337	2380 - 2390	467	2980 - 2990	602
590 - 600	107	1190 - 1200	219	1790 - 1800	339	2390 - 2400	469	2990 - 3000	604

RATES OF TAX—Including Old Age Security Tax

Taxable Income	Tax	Taxable Income	Tax
\$1000 or less	18 %	\$40000	\$17265 plus 57.5 % on next \$10000
1000 \$180 plus 20 %	on next 1000	50000	23015 plus 60 % on next 10000
2000 380 plus 22.5 %	on next 1000	60000	29015 plus 62.5 % on next 15000
3000† 605 plus 25.0 %	on next 1000	75000	38390 plus 65 % on next 15000
4000 810 plus 25.5 %	on next 2000	90000	48140 plus 67.5 % on next 10000
6000 1280 plus 28 %	on next 2000	100000	54890 plus 70 % on next 25000
8000 1840 plus 32.5 %	on next 2000	125000	72390 plus 72.5 % on next 25000
10000 2490 plus 37.5 %	on next 2000	150000	90515 plus 75 % on next 75000
12000 3240 plus 42.5 %	on next 3000	225000	146765 plus 77.5 % on next 25000
15000 4515 plus 47.5 %	on next 10000	250000	166140 plus 80.5 % on next 150000
25000 9265 plus 52.5 %	on next 10000	400000	286890 plus 83 % on remainder
35000 14515 plus 55 %	on next 5000		

†The maximum Old Age Security tax of \$60 is reached and included from this point.

Taxable Income	\$	Tax is	\$
On the first			
On remaining		Tax at % is \$	
Total Tax \$			

INCOME FROM UNITED STATES

Did you receive income from sources within the United States for or on account of:

(a) Yourself? (b) Any other person resident in Canada?

(c) Any other person not resident in Canada?

If (c) is answered "Yes" file Canadian form UST1 and United States form 1042 by 15th March 1954. These forms may be obtained at your District Taxation Office.



CANADA

INDIVIDUAL

Income Tax Return

- FOR USE BY INDIVIDUALS, except those claiming foreign tax credits, whose earned income of any amount is solely from salary, wages or pension and whose investment income, if any, is not over \$2,400.
- ALL OTHER INDIVIDUALS will use form T1 General 1953.
- ONE SIGNED RETURN together with payment of balance of tax is to be mailed or delivered not later than 30th APRIL, 1954, to the DISTRICT TAXATION OFFICE, ST. CATHARINES, ONT.
- LATE filing penalty is 5% of tax unpaid at 30th April, 1954.

1. MY FAMILY OR LAST NAME IS (Print)

Mr. Mrs. Miss

2. MY CHRISTIAN OR FIRST NAMES ARE

3. MY PRESENT ADDRESS IS (Print)

(Number, Street, P.O. Box No. or R.R. No.)

(City, Town or Village, County or Rural Municipality, Province)

4. THE NAME OF MY WIFE (HUSBAND) IS (Christian or first names in full)

HER (OR HIS) ADDRESS IS: AS ABOVE ☐ OR

5. MY TYPE OF WORK OR POSITION IN 1953 WAS

Unemployment Insurance No.

6. MY LAST INCOME TAX RETURN WAS FILED FOR THE YEAR 19

AT THE TAXATION OFFICE.

MY NAME AND ADDRESS ON THAT RETURN WERE: AS ABOVE ☐

OR

IF YOU DID NOT FILE A 1952 RETURN, STATE REASON; OR IF YOU DID NOT RESIDE IN CANADA FOR 12 MONTHS IN 1953, GIVE DATE OF ENTRY OR DEPARTURE.

7. GIFT TAX—Did you, in 1953, transfer any property, securities or cash of a value

in excess of \$1,000 to any person? If "yes" and the total of such gifts exceeded \$4,000 you must complete and file a Gift Tax Return not later than 30th April, 1954. The form may be obtained from your District Taxation Office.

- Do not send cash through the mails. Make payment by cheque or money order payable to the Receiver General of Canada.

CERTIFICATION

I HEREBY CERTIFY that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

SIGN
HERE

TELEPHONES
Date Business Residence

19

It is a serious offence to make a false Income Tax Return

The material on this form is condensed from The Income Tax Act and Regulations which contain the terms of the law on which your tax is determined.
Form authorized and prescribed by the Minister of National Revenue.

2 Claim for Personal Exemptions

BASIC EXEMPTION FOR EVERYONE—ENTER \$1000 ▶ \$ _____

ADDITIONAL EXEMPTIONS IF APPLICABLE:

- If this is wife's return, read "Husband" for "Wife".
- Income of your wife or dependents includes Old Age Security Pension or Assistance. You may not claim a dependent whose income was over \$750 in 1953.*

1. AGE: If you were 65 or over in 1953, state your year of birth _____ and enter \$500 ▶ \$ _____

2. MARRIED OR EQUIVALENT EXEMPTION

If wife's income while married exceeded \$1000 in 1953 you may not claim married or equivalent exemption.*

(Check ☒ and claim only one of these five items)

MARRIED ON OR BEFORE 31st DEC. 1953 and

- ☐ Supported wife whose income while married was not over \$250 in 1953. ENTER \$1000
- ☐ Supported wife whose income while married was over \$250 but not over \$1000 in 1953—Enter \$1250 less wife's income.

EQUIVALENT EXEMPTION

- ☐ For support of a Wholly Dependent Child—Under age 21 OR any age, if in full-time attendance at a school or university or if mentally or physically infirm. ENTER \$1000
- ☐ For support of a Wholly Dependent Person (any age)—Related by blood, marriage or adoption and maintained by you in a dwelling. ENTER \$1000
- ☐ An unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a dwelling and employed therein a full-time servant. ENTER \$1000

(State name of dependent or servant) _____

3. DEPENDENTS EXEMPTIONS

If you have claimed \$1000 on account of a wholly dependent child you MAY NOT claim for that child here unless you supported the child in a dwelling wherein you employed a full-time servant. If you did, state name of servant.

WHOLLY DEPENDENT CHILDREN

Qualified for Family Allowances

Number _____

× \$150 ▶ \$ _____

Not qualified for Family Allowances—Under age 21 OR any age, if in full-time attendance at a school or university or if mentally or physically infirm.

Number _____

× \$400 ▶ \$ _____

OTHER DEPENDENTS

You may claim the amount SPENT in support of the following up to a maximum of \$150 for each dependent qualified for Family Allowances or \$400 if not qualified but you MAY NOT claim here for any dependents claimed above.

Parents or grandparents (including in-laws) who are mentally or physically infirm. ▶ \$ _____

Brothers or sisters (including in-laws)—Under age 21 OR any age if mentally or physically infirm. ▶ \$ _____

TOTAL PERSONAL EXEMPTIONS—ENTER ON PAGE 3 ▶ \$ _____

Note: If you became, or ceased to be, a resident of Canada in 1953 your "Total Personal Exemptions" must be reduced pro rata to the period in Canada.

LIST CHILDREN AND OTHER DEPENDENTS CLAIMED EXCEPT WIFE

Attach list if space is insufficient

NAME (Address also, if not residing with you)	Relationship	Age (1953)	Dependent's	
			Income	Other Support
			\$	\$

Note: If claim is made above for a child over 21, (a) give name of school or university attended or (b) state whether mentally or physically infirm.

*For the purpose of calculating your personal exemptions only, you may reduce the income of wife to \$1,000 or income of dependent to \$750 but, if you do, the amount of such reduction MUST BE ADDED to YOUR OWN "TAX PAYABLE" on Page 3.

Your Income and Deductions

3

Do NOT include Family Allowances, Unemployment Insurance Benefits, Workmen's Compensation payments, War Disability Pensions.

SALARIES, WAGES, Subsistence Allowance, Pension, Bonus (Before Income Tax or Pension Deductions)

NAME(S) OF EMPLOYER(S)

Number of Months Employed

ATTACH
T4
SLIPS

Explain if the total months employed is less than 12

Value of free board and lodging received - - - \$ _____

Tips and gratuities - - - - - \$ _____

TOTAL \$ _____

LESS: Approved pension plan contributions \$ _____
Allowable union, professional or like

dues paid to _____ \$ _____ \$ _____

OLD AGE SECURITY PENSION - - - - - \$ _____

INVESTMENT INCOME—Attach your information slips

and details of any deductions made to arrive at net amounts shown.
Interest - - - - - Net \$ _____

Dividends from taxable Canadian corporations - Net \$ _____

Other dividends - - - - - Net \$ _____

Rents (Attach statement) - - - - - Net \$ _____

Other income (Specify) _____ Net \$ _____

TOTAL \$ _____

DEDUCTIONS—Not already Claimed Above (Specify)

_____ \$ _____

NET INCOME ▶ \$ _____

DEDUCT

Personal Exemptions - - - - - \$ _____

Charitable Donations—Attach receipts \$ _____
(Maximum 10% of "Net Income")

Medical Expenses (See footnote)

Total of attached receipts \$ _____

Less 3% of "Net Income" \$ _____

Amount Deductible

Not to exceed maximum allowable \$ _____ \$ _____ \$ _____

TAXABLE INCOME ▶ \$ _____

CALCULATION OF INCOME AND OLD AGE SECURITY TAX

TOTAL TAX on taxable income—See page 4 \$ _____
(Old Age Security Tax is included)

Less: 20% of NET dividends from taxable

Canadian corporations—Not to exceed the increase in your Income Tax due to including such dividends in income. The Old Age Security Tax (2% of Taxable Income—maximum \$60) may not be reduced by this credit. \$ _____

TAX PAYABLE \$ _____

LESS:

Tax deducted at source - \$ _____

Tax paid by instalments - \$ _____

BALANCE OF TAX OR REFUND - \$ _____

PAYMENT HEREWITH BALANCE UNPAID* REFUND CLAIMED

\$ _____ \$ _____ OR \$ _____

*Unpaid taxes bear interest at 6% per annum.

Medical Expenses

You may deduct only that portion of your medical expenses which is over 3% of your Net Income. The amount which may be deducted must not exceed \$1500 for a single person, \$2000 for a married person, and \$500 for each dependent up to a maximum of \$2000.

All expenses must be on behalf of yourself, your wife or your dependents and proved by signed and dated receipts. Submit the receipts with your Income Tax Return.

The expenses must not have been claimed on a previous Income Tax Return and must have been PAID in any twelve-month period ending in 1953 or have been billed in that period and paid later under a contributory Insurance or Hospitalization Plan.

The following are the expenses which you may claim:

1. Payments to a hospital or qualified medical practitioner, dentist or nurse;
2. Payments for injectible liver extract or vitamin B12 for pernicious anaemia, insulin, cortisone, ACTH, if such drugs have been prescribed by a medical practitioner;
3. Payments for an artificial limb, spinal brace, brace for a limb, hearing aid, or wheelchair.

ATTENDANTS AND BLINDNESS: There are special allowances for those who require full-time attendants and for the blind. Enquire at your District Taxation Office.