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was incurred to conserve the remainder of his income-producing property by freeing it from gift tax liability but thought the expense only indirectly related to such conservation. *U. S. v. Joseph T. Lykes*, 188 Fed (2d) 964.

Present day taxpayers might be happier with more "broad substantial justice" in their tax laws and regulations, and less upholding by the courts of technical regulations designed to secure more tax than the law allows.

IDEA EXCHANGE—MICROFILMING

By THEIA A. CASCIO, Sherman Oaks, California

Microfilming is the process of photographing records on very small film. The film is usually of the cellulose acetate form, which is slow burning and quite safe to handle. A storage manual put out by National Furniture Warehousemen's Association has some pertinent data on microfilm which should be of interest to those who have the responsibility for the long-time storage of old files and records.

Microfilming has a limited field by reason of its cost and the physical limitations of photography. Its best application is where large quantities of uniform size records can be duplicated; such as a lot of 100,000 record cards, all the same size, or a quantity of insurance policies or similar uniform documents, bank checks, government records, ledgers, military records, etc. For most efficient photographing, filing and reading back, records that are filed numerically are best adapted to microfilming.

There are many limitations as to what can be photographed successfully. Colored papers, faint mimeographed records, blurred carbon copies, tissues and hectographed forms are not recommended. Records to be kept less than five years are not considered generally for microfilming.

The cost of microfilming records is considerably higher than the usual system of record storage such as can be offered by storage warehouses. Equipment is usually sold on a rental basis, allowing rentals for a designated period to apply on the outright purchase. A government publication states that the cost of photographing a four-drawer file is about \$70.00, exclusive of the cost of film and the time and service of a person to select, remove clips, etc., in preparing the papers for the camera, also the time necessary for indexing. A service company that microfilms records quoted a price of \$100.00 to \$125.00 per four-drawer file unit, or the filming of 1000 uniform letters 11 x 8½ inches for \$8.00. These costs deliver the microfilms in the roll. If the records are to be referred to, reader equipment is an additional cost.

The *Advantages* of microfilming will be better ascertained after a longer trial and

error period. The greatest advantage is the saving in space. Space saving is approximately 90%. One roll of film held in the palm of the hand contains 3,000 records of letters 11 x 8½ inches, which explains the advantage of transportation of records.

Microfilmed records cannot be altered in any way; and it is contended that misfiling is eliminated.

There are the *Disadvantages*, too. Reductions are so small the information is not easily read, even with the reader projector. When the records are arranged numerically from No. 1 up, or alphabetically, it is simple to locate a record; but when you have miscellaneous data in files, not easily arranged alphabetically or numerically, it is difficult to index for rapid reference.

The time required to find a record is much greater than would be required if the record were available in the regular file drawer. The War Department reports cases where 25 cards were located in 17 minutes from a regular file, whereas the same searches on microfilm required 75 minutes. When you have to read a microfilm record you must go to a reading projecting machines, which may or may not be near at hand. Thus, microfilm record cannot be sent to someone who has no reading machine.

Courts question the legality of microfilm records in some cases, when introduced as evidence. For example, the Bureau of Internal Revenue has found it undesirable and impractical to attempt to make tax determinations on the basis of microfilm reproductions of general books of accounts, such as cash books, journals, voucher registers, ledgers, minute books, etc. However, taxpayers can use microfilms of supporting records provided certain facilities are maintained such as projectors, etc. (Ruling of Bureau of Internal Revenue I.T. 3866, 1947-2C.B.)

Tests show that when microfilm is exposed for a long period of time to a tempera of 200 degrees in the presence of steam or to a dry temperature at 300 degrees for a short period the film warps and is no longer usable.