

8-1949

Coast-to-Coast

Virginia Thrush

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Recommended Citation

Thrush, Virginia (1949) "Coast-to-Coast," *Woman C.P.A.*: Vol. 11 : Iss. 5 , Article 4.

Available at: <https://egrove.olemiss.edu/wcpa/vol11/iss5/4>

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the progress and achievements of women in the profession. We appreciate this outstanding contribution by IAS, and the goodwill it represents.

Each chapter held at least one public relations meeting, to which other groups of the profession were invited as well as service clubs and civic leaders. Chapters have written and enclosed literature to their local mayors and Chambers of Commerce and to the Governors of their states. The response has been gratifying.

Our educational program continues, with chapters giving scholarships to girls majoring in accounting, and sponsoring teas and dinners to which are invited commercial teachers and bookkeeping students. Vocational counseling service has been rendered by many members. The practice of awarding a certificate of merit to the outstanding senior girl bookkeeping student in public and parochial schools is growing among our chapters. Practically all chapters have conducted at least two study groups for the benefit of members.

Our legislative program covered solici-

tion of the support of members of the House of Representatives for passage by the House Judiciary Committee of an equal rights amendment. Many members endorsed H.R. 2983, the tax court bill.

Chapters provided speakers to schools and civic bodies, and members participated in panel and round table discussions. The monthly programs of the chapters dealt almost entirely with accounting and economic subjects. Among our members a greater number achieved CPA certificates this year than in any past year.

ASWA was officially represented at the First Inter-American Conference on Accounting in Puerto Rico by Heloise Brown of Houston. Good fellowship with women accountants there was established earlier in the year, they having received *The Woman CPA* as a public relations contribution from New York chapter members.

Words cannot express my congratulations and gratitude for the enthusiasm, time, and hard work put forth by the entire membership in attaining the progress made this year.

COAST-TO-COAST NEWS

VIRGINIA THRUSH, Toledo, Ohio

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TAX NEWS

TENNIE C. LEONARD, C.P.A., Memphis, Tennessee

THE CULBERTSON CASE

Probably not since the Supreme Court decided in *Eisner v. Macomber* (1920) that stock dividends are not taxable, has there been a case more widely discussed, and affecting more taxpayers, than the opinion of our highest tribunal in the case of *Frances E. Tower v. Commissioner*, and its companion case, that of *A. L. Lusthaus v. Commissioner*.

Staggering under the impact of the excess profits taxes imposed during World War II, thousands of closely held corporations dissolved and turned to the partnership form of organization, usually taking into the firm wives, and sometimes children,

of the owners. Tax-conscious individuals seized the plan of dividing their businesses with their wives by taking them into partnership, thus dividing the income, with substantial tax savings in the aggregate.

The Commissioner refused to recognize such partnerships for income tax purposes where there had been no change in the economic interests, but merely a division of taxable income among members of a family, and in the *Tower* and *Lusthaus* cases in 1946, the Supreme Court upheld the Commissioner. The Bureau of Internal Revenue construed the Supreme Court's opinions to mean that where the wife had not contributed capital originating with her, and did not render services vital to the

Final Point Status of Chapters — AWSCPA Award

	<i>Atlanta</i>	<i>Chicago</i>	<i>Cleveland</i>	<i>Detroit</i>	<i>Grand Rapids</i>	<i>Indianapolis</i>	<i>Los Angeles</i>	<i>Muskegon</i>	<i>New York</i>	<i>San Francisco</i>	<i>Seattle</i>	<i>Spokane</i>	<i>Terre Haute*</i>	<i>Toledo</i>
New members	17	36	...	25	114	48	32	...	133	16	253	307	...	71
Attendance ..	517	538	414	452	641	638	358	872	471	455	548	602	628	516
Publicity:														
Local	435	450	625	435	510	330	190	105	120	170	220	95	50	170
National .....	...	...	100	...	10	...	...	...	...	50	...	...	...	...
Articles	150	100	...	...	10	...	15	...	300	...	25	...	...	...
Bulletins ..	100	100	110	100	90	100	110	120	100	120	60	70	90	90
Programs	250	225	175	225	250	250	250	250	175	250	225	225	150	225
Advance organi't'n ..	100	100	...	85	100	85	70	100	...	100	100	...	100	85
Feature articles	200	100	...	100	...	...	100	...	...	...	...	...	...	...
Idea exch. ....	...	...	...	...	10	...	...	...	30	...	...	...	...	...
Study group..	100	...	50	...	...	...	50	...	...	...	100	...	...	...
CPA cf. ....	...	...	300	...	...	...	100	...	...	100	...	...	...	100
Ann. budget..	25	25	25	25	25	25	25	25	25	25	25	...	25	25
Ann. finan. report	25	25	...	25	25	25	25	...	25	25	25	25	...	...
Ann. comm. reports	50	45	5	50	25	50	30	...	40	45	30	25	...	40
Board meetings	275	250	200	225	250	250	300	250	225	300	200	200	150	250
Award report	125	175	150	225	250	300	275	175	250	225	250	125	50	225
Public relations	50	...	50	50	50	...	50	50	50	...	...	...	...	50
Special programs ..	50	...	...	...	75	...	50	...	50	50	...	...	...	...
Scholarships .....	...	...	...	...	...	...	100	100	...	100	...	...	...	...
Speakers furnished ..	175	125	100	125	25	50	50	25	25	25	...	...	...	...
Radio	10	...	...	50	...	...	20	...	...	25	...	...	40	...
Other .....	...	...	...	25	15	...	...	25	225	...	...	...	...	...
Joint meetings	30	...	...	...	...	60	...	...	25	90	100	...	...	...
Total.....	2,684	2,294	2,304	2,222	2,475	2,211	2,200	2,097	2,269	2,171	2,161	1,674	1,283	1,847

* Through May only.

taxpayer's one way being the payment of whatever tax the Commissioner assessed. During this time, many taxpayers must have wondered if perhaps the courts were influenced by the dire need of the Government for revenue. At least one Supreme Court Judge thinks so.

The case of Pelham G. Wodehouse, U. S. Sup. Ct., will be of little interest to the average taxpayer since it involves the taxability of a nonresident alien author on profit from sale of serial rights. However, the dissenting opinion of Mr. Justice Frankfurter will be of interest to both taxpayers and tax practitioners. Seldom have we read a more scathing dissenting opinion. In Mr. Justice Frankfurter's words "... the Court

appears to be guided, in however low a key that consideration is pitched, in construing the applicable provisions of the Internal Revenue Code by the urgent need for revenue."

HOLLAND

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