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Coast-to-Coast; New AWSCPA Members

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Coast-to-Coast

HELOISE BROWN, C.P.A., *Houston, Texas*

Atlanta

At a meeting held Tuesday afternoon, July 25 at 5:30 in the Directors Room of The First National Bank, Atlanta Chapter was formally launched. Enthusiasm and interest manifested by the large group of outstanding women present assure its growth and development into a chapter that will contribute immeasurably toward the aim of ASWA.

Constitution and By-laws drawn up by the committee appointed at an earlier meeting were presented. After some discussion and minor changes they were unanimously adopted.

Election of officers was then held with the following being elected as the chapter's initial official staff: Susie Sudderth as President, Mrs. Marjorie P. Amandola as Vice President, Elizabeth Cathcart as Secretary, Mrs. Mildred Stanfield as Treasurer. Directors elected for a term of one year were Eugenia Pearson and Lucile Taylor; two years, Mrs. Elizabeth Kress and Virginia Wood; ex-officio, Ethleen Lasseter.

Concluding the meeting were remarks of the newly elected president who, in outlining tentative plans for the coming year, stated that an educational program would be offered in addition to constructive programs at the regular monthly meetings.

With her charming personality and demonstrated ability, Miss Sudderth is exceptionally well qualified for her post as chapter president. She has a B.S.C. degree from the Evening College of the University System of Georgia and is a member of Delta Mu Delta, national honorary commerce fraternity. In the business world she has a long and enviable record of service with the Retail Credit Company, being at present tax accountant. Her record of service toward the war effort is also noteworthy. A member of the Motor Corps of AWVS she generously devotes her Saturdays to driving for service men and women.

The first regular monthly meeting of the chapter will be held Tuesday evening, September 12, at the Atlanta Athletic Club. Mrs. Marjorie Amandola as program chairman has announced that guest speaker will be George B. Hamilton, Treasurer of the State of Georgia.

Virginia Wood as chairman of the educational committee has announced that for the remainder of 1944 educational meetings would be devoted to study of the Job Relations Train-

ing program under an able instructor. Beginning with the January meeting Taxes will be the subject for study.

Chicago

Newly elected officers of Chicago Chapter were installed at an impressive ceremony which was the principal feature of a beautifully appointed tea held on Sunday afternoon, June 18; in the Rose Room of the Knickerbocker Hotel. Mrs. Grace Dimmer of Detroit served as installation officer.

On this occasion guests were invited to attend which resulted in a pleasing number of new memberships.

Helen McCluer became the bride of Chester Niedwick, also of Chicago, on June 24th. Best wishes for a world of happiness to the newly-weds!

Detroit

The annual installation dinner of the Detroit Chapter of The American Society of Women Accountants was held June 27th. Several days prior to the meeting, an article regarding the activities of the society appeared in one of the Detroit papers and those attending the meeting were delightfully surprised to find a beautiful floral piece decorating the speaker's table—these flowers were sent by the Michigan Society of Certified Public Accountants.

This recognition won by the Detroit Chapter of ASWA is an honor that they should justly be proud of.

Mrs. Grace Dimmer and Mrs. Hazel Scott attended the tea given by Chicago Chapter for the installation of its newly elected officers. Mrs. Dimmer presided at the installation ceremonies.

Los Angeles

Mrs. L. T. Ellerbrook, Revenue Agent with the Bureau of Internal Revenue Department, was the guest speaker at the Los Angeles Chapter of ASWA at the meeting held July 25th at the Clark Hotel. Mrs. Ellerbrook spoke on *Operations of the Internal Revenue Department* and those attending that meeting have a clearer understanding of the many problems confronting the Revenue Department and the manner in which these problems are handled.

The regular monthly tax and board meeting of the Los Angeles Chapter met August 7th

with an informal discussion of current tax problems.

Aurora Dufaur, Victoria Regina Shainoff, Irma S. Hartwell, and Elsa Jaehne are being welcomed as new members into this Chapter.

San Francisco

The San Francisco Chapter of The American Society of Women Accountants held its organizational dinner meeting at the Whitcomb Hotel in San Francisco on June 22nd. Miss Helen J. Maddex, C.P.A. on the staff of Price, Waterhouse & Company in that city, presided at the meeting. Jane E. Goode, National President of ASWA, gave an interesting talk on the history, aims, and purposes of The American Society of Women Accountants.

The response to the idea of the formation of a chapter of ASWA in San Francisco was overwhelming. Those women present voted to appoint a nominating committee for the nomination of officers and a committee for the drawing up of a constitution and by-laws for the new chapter.

The second meeting of this chapter was held July 19th at the Riviera Restaurant. Thirty-eight women were present—this being an increase of 16 over those present at the initial meeting in June. The constitution and chapter by-laws were discussed and adopted by those present.

An election of officers was held with the following being chosen as officers of the new chapter for the coming year: Helen J. Maddex as President; Ann M. Drabek as First Vice President; Marilyn Barnett as Second Vice President; Mary Lanigar as Recording Secretary; Virginia K. Cary as Corresponding Secretary; Ruth A. Wallace as Treasurer; and Catherine Greene, Nora Delmar, and Margaret H. Clarke as Directors.

To date, thirty-five women have filed applications for membership and many more have expressed their interest in the organization.

Miss Helen J. Maddex, the sponsor of the San Francisco Chapter, was a charter member of the Seattle Chapter of ASWA and was the second president of that chapter. She received her C.P.A. certificate in May of 1942 in the state of Washington and is an associate member of the Washington Society of C. P. A.'s and the American Institute of Accountants. She has been on the staff of Price, Waterhouse & Company in San Francisco since January, 1943.

Members of ASWA and ASWCPA join in wishing Helen Maddex and the San Francisco Chapter continued success.

Spokane

In place of the regular monthly dinner program for July, the Spokane Chapter spent the evening of July 21st on a picnic at Manito Park. Seventeen members of the Chapter attended the social gathering—thoroughly enjoying the picnic lunch and an evening of relaxation at the park. An educational program has been planned for the meeting scheduled for August.

Amy Harrison, chairman of the program committee, has announced the following constructive program for the coming year which includes a variety of subjects and a pleasing balance between member speakers and guest speakers:

August	Remington-Rand showing of business machines
September	Member speaker: Economic Changes
October	Topic: CPA Examinations
November	Guest Speaker: Department of Internal Revenue
December	Xmas Party: State and City Taxes and Licenses
January	Guest speaker: Personal Income Tax
February	Member speaker: Corporate and Partnership Income Tax
March	Guest speaker: Credits
April	Elections: Member Personal Problems
May	Open: Question of the Day

Spokane Chapter welcomes as new members Pearl M. Hagar, Lillian L. Hall, Bernadine A. Conaty, Mrs. Lorraine Robertson, Mrs. Catherine E. Brown and Eleanor J. Elder.

Here and There

H. Claire Haines, prominent Certified Public Accountant in Salt Lake City, has been appointed as a member of the State Committee for Economic Development of Utah. This committee is finding many avenues of interesting and useful economic exploration, such as—the backlog of consumer purchasing power; what items, in particular, people will want after the war; what is needed to develop such resources; how many additional jobs can be produced by industrial expansion; and many other post-war plans.

The people in Utah, as in many other parts of our country, have experienced a transformation during the past few years due to production for war purposes and extensive military installations. They have had a considerable increase in civilian population in addition to military personnel, and from present indications, it seems possible that many people will

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rubber, oil, textiles, and foods were the basic raw materials discussed; their relation to the war effort and comparisons of the allied and axis resources were brought out. Potential manpower, plants and equipment, and consumers' goods were touched on in the course of the lively discussion. These play important roles on the homefront in that they constitute the backbone of the war-time set-up.

The relation of inflation in wages to former wages was discussed both from a national economic point of view and from a personal point of view. A few historical points were mentioned, such as the lagging of skilled labor wages in Germany after World War I. The fact that Germany was crushed after the last war and that the United States was victorious is significant here. Historical patterns are important for anticipating the future, but all the circumstances of any given pattern must be taken into consideration. An opinion was expressed that present real wages are relatively the same, if not somewhat less than in a period of relative non-inflation.

Inflation and social welfare was the last topic of the evening. From reliable sources, it was stated that through inflation, gifts to charitable institutions become fewer in the long run. However, the students did not quite agree and brought up a case where a local church recently paid off a \$125,000 mortgage with donations. Here income tax deductions probably had a great deal to do with it. Several community churches were mentioned in this connection.

Editor's Note: Peggy Kalpakian is a junior at the University of Southern California where she is majoring in Finance and Business Administration. She is vice-president of Xi of Phi Chi Theta and a member of Ephebian, an honorary civic betterment society, membership in which is given to the upper 2½% of high school graduating class. She is also a part-time employee of The Security-First National Bank of Los Angeles in the Escrow Department and office assistant in the office of the Dean of the College of Commerce, U.S.C.

Thanks, Peggy, and best wishes for a world of success. Certainly, the career of one so promising will be followed with keen interest.

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want to stay there permanently if post-war jobs are available for them. It is highly necessary that some sort of blueprint for the future be prepared so that the population shall have

an opportunity in private enterprise, thus avoiding a critical unemployment situation in the reconversion of industry from war to peace. It has been estimated that we should have at least 20% more jobs available after the war than we had available in 1940 and this is one of the important problems now confronting the Committee for Economic Development.

Miss Haines's appointment to this important committee is pleasing recognition of her ability.

New AWSCPA Members

AWSCPA welcomes as a new member Miss Viola Becklin of Brookfield, Illinois. Miss Becklin, who obtained her C.P.A. certificate in May of 1943, is employed by H. E. Snyder & Company, Certified Public Accountants, in Chicago. She holds a B.A. degree from the University of Chicago and has had accounting training at both the University of Chicago and at Loyola University.

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their return would be only \$900. Husbands and wives living in community property states, filing joint return will be entitled to \$500 each if the adjusted gross community income is in excess of \$1000. The limitation on medical expenses is computed on medical expenses in excess of 5% of adjusted gross income. The limitations on charitable contributions is based upon 15% of adjusted gross income.

The amount of charitable deductions and medical deductions may be a determining factor in deciding whether or not to elect to take the optional standard deduction or compute the deductions in the usual manner.

Every taxpayer has the right to elect the standard deduction. If adjusted gross income is less than \$5000, the deduction is 10% of adjusted gross income. If adjusted gross income is in excess of \$5000, the standard deduction is limited to \$500. If the taxpayer's income is less than \$5000, and he elects to use the standard deduction, then he pays the alternative tax, using the table on the optional tax forms. The decision to use the standard deduction in any year cannot be revoked for that year. A taxpayer might find that he should have saved by using his normal deductions, but cannot change his decision for that year. So extreme care should be used in arriving at correct adjusted gross income, and an accurate computation of ordinary deductions for net income, should be made before electing to use the standard deduction.