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Coast-to-Coast

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Coast-to-Coast

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

Atlanta

Mrs. Gertrude Harris, one of Atlanta's outstanding professional women, was the guest speaker at the meeting of the Atlanta Chapter of ASWA on November 14. Mrs. Harris, who is a member of the American Bar Association, is Second Vice-President of the Georgia Federation of Women's Clubs and Past President of the National Association of Women Lawyers. The discussion of the *Equal Rights Amendment* by Mrs. Harris was a very interesting one with the members taking part in the open discussion which followed this address. Another topic discussed by Mrs. Harris at this meeting was the relationship existing at the present time between the accounting and legal professions.

Chicago

The Importance of OPA Regulations was the interesting subject discussed by Sidney M. Libit, consultant to the Director of the Food Division of the OPA, before a recent meeting of the Chicago Chapter of ASWA at the Central YMCA Restaurant.

Helen Bergren, Myrtle Denney, Marie Glasen, Alice A. McLean, Edna L. Lange, and Estelle Snow are being welcomed as new members in this chapter.

Chicago was well represented at the annual meeting in St. Louis in October. Among those in attendance at this meeting were Mabel Brillhart, Harriet N. Challenger, Mary C. Gildea, Edna Grambort, Grace S. Keats, Josephine Kroll, Beatrice Lenth, Laura Leoffler, Claire O'Reilly, Leontine Reilly, Frances Sadauskas, Adorine M. Winter, Helen Kisonos, and Valerie Yudell.

The members of the Chicago Chapter were cordially invited to a Thanksgiving party at the home of Celeste Brensley on Sunday afternoon, October 19. The hostess' husband served a delicious dinner, after which, in order that no one departed without knowing everyone else, each member introduced and spoke briefly about her neighbor at the table. A short business meeting followed.

Cleveland

Invitations which were issued by Marion A. Frye, C.P.A., for the organization of a

Cleveland Chapter of the American Society of Women Accountants brought together a very fine group of Cleveland business women on October 7. The occasion was a Tea—held in the Rose Room of Hotel Cleveland—at which sixty-eight women assembled. Maggie Breen, Cleveland's only other woman C.P.A., acted as co-hostess.

Miss Frye gave a short talk outlining the activities of the ASWA and the great need of such a chapter in Cleveland. Much enthusiasm was shown, evidenced by the fact that by the end of the following week over fifty applications for membership had been received.

Two weeks later, a dinner meeting was held in which officers were nominated and committees appointed. The following were elected to serve as officers of this new chapter for the coming year: Marion A. Frye as President, Katherine E. Pfeifer as First Vice-President, Jean E. McElroy as Second Vice-President, Hazel I. Larson as Corresponding Secretary, Theia Gebbie as Recording Secretary, and Darwina DeMarzy as Treasurer.

The number of people who have inquired regarding the qualifications for membership and the interest shown in this chapter has been very gratifying. Many of the names of the persons to whom invitations were issued were secured through the cooperation of the men members of the Cleveland Chapter of Certified Public Accountants who have shown a great interest in the progress of the organization of this ASWA Chapter.

Mr. John L. Reeves, President of the Cleveland Chapter of the Ohio Society of C.P.A.'s, was the guest speaker at the meeting of this chapter on November 30.

Members of ASWA and AWSCPA join in wishing Marion Frye and the Cleveland Chapter continued success.

Detroit

The Detroit Chapter recently had a meeting on *Withholding Taxes as They Affect the Employee and the Employer*. This meeting was led by Miss Rosemary Hoban, a member of the staff of the Detroit office of Ernst and Ernst, and Grace Dimmer, C.P.A. Members brought their own tax problems to be

discussed and the discussion of these many tax problems proved to be a very interesting one.

Recognizing the vast importance of income taxes today, the November meeting of this chapter was planned with the cooperation of representatives of the Collector of Internal Revenue Office in Detroit. The discussion of individual income tax returns was thoroughly enjoyed by all of those present at this meeting.

Crystal Kilgour, the first President of the Detroit Chapter of ASWA, was recently elected Treasurer of the American Federation of Soroptimist Clubs at their Biennial Convention held in St. Louis. Congratulations!

Grand Rapids

Grand Rapids reports a very interesting dinner meeting held on November 15th at Wurzburgs with Lee W. Finch, Vice-President of the Michigan National Bank, as their guest speaker. Mr. Finch, who is in charge of Trust Investments at this bank, spoke on the *Cost of the War and How It Will Affect You*.

The Grand Rapids Junior College has prepared a bulletin in the interest of the opportunities for women in accounting and related fields. Particularly interesting is the fact that the Public Relations Committee of the Grand Rapids Chapter of ASWA was asked to help in the compiling of the material for this bulletin.

Indianapolis

Francis Hughes, an outstanding attorney in Indianapolis and an instructor at Butler University, was the guest speaker at the meeting of the Indianapolis Chapter on November 20. He chose as his subject *Court Procedure*—a subject that proved to be of interest to all present. Five new members were welcomed into the chapter at this meeting.

The Wage and Hour Law was the subject chosen by George E. Brickley and W. W. Runge of the U. S. Department of Labor when they recently addressed this chapter. These two speakers gave the members valuable information regarding this law.

Ida S. Broo, Mabel Jane Hamilton, Emily Berry, Johanna Sullivan, Marguerite McCoy, Charlotte McHugh, Phoebe Comer, Katherine Kaercher, and Evelyn Vick attended the joint annual meeting of AWSCPA and ASWA in St. Louis in October.

Los Angeles

Harry C. Westover, with the Collector of Internal Revenue Office in Los Angeles, was the interesting speaker at the November meeting of this chapter. Mr. Westover discussed the new W-4 Forms which give effect to the new method of determining exemptions from withholding prescribed by the Individual Income Tax Act of 1944.

On November 4th, Jane Goode invited the officers and new members of the Los Angeles Chapter to her home for luncheon and a social meeting. The afternoon was thoroughly enjoyed by everyone.

Vera Jean Bobsene, President of the Los Angeles Chapter of ASWA, recently attended a Congressional Tea at Pickfair, the home of Mary Pickford. This tea was sponsored by The National Woman's Party assisted by Miss Pickford, The Business Women's Legislative Council of California, and The School Woman's Council and was given for those groups endorsing the Equal Rights Amendment.

Jane Goode, Alberta Crary, and Eunice Moseley attended the annual meeting of AWSCPA and ASWA in St. Louis.

San Francisco

Percy Sackett, Certified Public Accountant and a professor of accounting at the Golden Gate College, was the speaker at the November meeting of the San Francisco Chapter at Hellwig's Restaurant. He spoke on the *Personal Income Tax*. Fifty-two members and guests were present at this meeting.

In the future, the San Francisco Chapter, in addition to their guest speaker, hope to invite to their dinner meetings at least one man prominent in the accounting field. This program is being planned to acquaint a greater number of people of the value of membership in local ASWA Chapters and in appreciation to those who have contributed to the development and success of this chapter.

Spokane

Price Control and Regulations was the topic of discussion at the November meeting of the Spokane Chapter of ASWA. The principal talk was followed by questions and discussion of many of the price regulations in force today.

The Ledger, local bulletin of ASWA, stepped forth in a newly designed cover this

month. This interesting cover is pleasing recognition of the growth of this Society.

Terre Haute

Accounting of Today was the subject chosen by Harry Brown, President of the Wabash Valley Chapter of the National Association of Cost Accountants, when he addressed a recent meeting of the Terre Haute Chapter. Mr. Brown pointed out that accounting is a basic need and that adjustments are being made in the approach to accounting.

LaFerne Williams and Marie Biewend attended the joint annual meeting of the American Woman's Society of Certified Public Accountants and the American Society of Women Accountants in St. Louis, Missouri, in October.

Christmas Parties

The Christmas spirit is coming early this year—listen to some exciting plans for December ASWA meetings!

Detroit is planning a Christmas party complete with decorations and a grab bag; Indianapolis reports that their December meeting will be a gala party; Jane Goode is offering her home to the Los Angeles Chapter for their dinner party scheduled for December 20—turkey and dressing head the list of the good things planned for this dinner; the San

Francisco Chapter plans to forget work and have fun at their December meeting; and Betty Lucas of the Spokane Chapter has graciously consented to open her home to her chapter's Christmas party—it is rumored that a war bond raffle will even take place during the evening.

Welcome to New AWSCPA Members

Miss Anita L. Burns of Seattle, Washington, is an associate member of the American Woman's Society of Certified Public Accountants. Miss Burns, who is employed in Seattle by Pan American Airways, Inc., passed the the C.P.A. examination in the State of Washington in November of 1943. She holds a B.A. degree from the University of Washington. Miss Elinor Jane Hill of Clifton, New Jersey, is a new member of AWSCPA. Miss Hill received her C.P.A. certificate in May of 1944 and is employed in Passaic, New Jersey, by H. B. Richardson & Company.

Mrs. Magdalene M. Pershing of Chicago, Illinois, a new member of AWSCPA, is also a member of the Chicago Chapter of the American Society of Women Accountants. Mrs. Pershing attended Purdue University, Northwestern and Loyola University and holds a Bachelor of Science and Master of Science degree. Her C.P.A. certificate was issued to her in 1943.

Tax News

Alberta R. Crary, *Whittier, Calif.*

THE TAX CALENDAR

December 1, 1944—

Before this date, every employee must sign and return to his employer, the new Withholding Certificate, Form W-4. This new certificate and the old W-4 must both be signed by every employee entering new employment during the month of December.

January 1, 1945—

The new withholding rates, and the new withholding certificates, W-4, signed prior to December 1, 1944, will go into effect.

January 15, 1945—

This date takes the place of December 15th of last year, extending the date for the last quarterly payment of estimated tax. Final revision of 1944 estimates and farmers' only required estimate of tax, must be filed by January 15, 1945.

January 31, 1945—Employers' "musts" for this date are many:

1. Every employee who has been employed during the year 1944 must be given a W-2 Withholding Receipt in duplicate, showing the amount of wages earned and tax withheld.

2. Employers must file form W-3, the Reconciliation of Quarterly Withholding Tax Returns. To this, copies of the W-2 (Rev.), given each employee showing wages paid and tax withheld for each employee 1944, must be attached.

3. Returns for fourth quarter 1944 Federal Old Age Benefit Taxes are due, as are State Unemployment Insurance Tax Returns in many states.

4. Form 940, Annual Return for Excise Tax on Employers of Eight or more Individ-