

4-1947

## AWSCPA Award Report to Date

American Woman's Society of Certified Public Accountants

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“Second: A fair percentage of earnings to which risk capital is entitled would be considered separate earnings. The balance would be service earnings and, hence, community income.

“Third: Where inventory is negligible and services paramount (as public accountant or stock broker) the entire earnings are considered community property.

“Fourth: A fair appraisal of services to determine their earnings where other means would create inequity.

“The equal division of community income for separate tax reports brings the individual into a lower surtax bracket than would a combined report—and so a tax saving.

“Another feature also concerns the two classes of property. No gift tax is involved where separate property is transferred to

community property but the gift tax does apply where community property is granted as separate property.

“In the State of Washington the largest criticism against the statute is the provision that debts contracted before marriage are collectible only from the separate property of the debtor. This has caused considerable injustice and its required correction is certainly a challenge to our legislators.”

The most lovable quality that any human being can possess is tolerance. Tolerance is the vision that enables one to see things from another's viewpoint. It is the generosity that concedes to others the right to their own opinions and their own peculiarities. It is the bigness that enables us to let people be happy in their own way instead of our way.—Anonymous

### AWSCPA AWARD REPORT TO DATE

	<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>Spokane</i>	<i>Terre Haute</i>
Attendance .....	324	293	125	255	414	393	181	491	233	255	219	351
Membership Increase .....		140		170			36	307	85		108	242
Publicity .....	215	60	75	5	240	410	40	30	40	105	30	200
Chapter Bulletin .....	70		40	60	70	60	80	60	30	60	10	40
Programs:												
Regular Meetings ..	150	125	100	150	150	125	125	150	100	150	125	125
Advance Organization .....			175		150	150				175		
The Woman CPA.:												
Month. News Reports	20	30	15	20	30	25	30	30	10	20		
Feature Articles .....		50		50	50				100	100		
Idea Exchange .....					10				10			
Study Groups .....	50	50			100	50		50		50		
CPA Examinations ..	100		100	100			100		100			
Annual Budget .....	25		25		25	25			25	25		
Board Minutes .....	125	50	75	100	150	150	125	100	125	125		
Public Relations												
Program .....		50					50					
Speakers Furnished ..	25				25				25			
Joint Meetings .....				25	25							25
Radio .....					10			40				
Reports on Time .....	125	75	75	125	125	150	150	50	125	125	25	
Total .....	1229	923	805	1060	1574	1538	917	1311	1008	1190	517	983
Reports Through .....	Feb.	Feb.	Dec.	Feb.	Feb.	Feb.	Feb.	Feb.	Feb.	Feb.	Feb.	Feb.