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

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**AWSCPA AWARD REPORT TO DATE**

<table>
<thead>
<tr>
<th>Location</th>
<th>Attendance</th>
<th>Chicago</th>
<th>Cleveland</th>
<th>Detroit</th>
<th>Grand Rapids</th>
<th>Indianapolis</th>
<th>Los Angeles</th>
<th>Milwaukee</th>
<th>New York</th>
<th>San Francisco</th>
<th>Spokane</th>
<th>Terre Haute</th>
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<td>324</td>
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<td>255</td>
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**Programs:**
- Regular Meetings: 150, 125, 100, 150, 125, 150, 125, 150, 100, 150, 125, 125, 150, 175
- Advance Organization: 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
- Study Groups: 50, 100, 50, 50, 100
- CPA Examinations: 100, 100, 100
- Annual Budget: 25, 25, 25, 25, 25
- Board Minutes: 125, 50, 75, 100, 150, 150, 125, 100, 125, 125

**Public Relations**
- Program: 50
- Speakers Furnished: 25
- Joint Meetings: 25
- Radio: 10
- Reports on Time: 125, 75, 75, 125, 125, 150, 150, 50, 125, 125, 25
- Total: 1229