

7-1922

Announcements

American Institute of Accountants

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missioner of internal revenue may, in those cases where the taxpayer has, within five years from the time the return for the taxable year 1917 was due, filed a waiver of his right to have the taxes due for such taxable year determined and assessed within five years after the return was due, allow a credit or refund of the excessive income, war-profits or excess-profits taxes paid for such taxable year 1917 within six years from the time the return for such taxable year 1917 was due, whether or not claim therefor is filed by the taxpayer.

EDWARD BOYLE JACOBS

Edward Boyle Jacobs, member of the American Institute of Accountants, practising in Virginia, died at South Roanoke, June 4, 1923. Mr. Jacobs had been in practice for many years, and maintained offices at Roanoke, Staunton, Winston-Salem, North Carolina, and Huntington, West Virginia.

ELI MOORHOUSE

Eli Moorhouse, a member of the American Institute of Accountants, certified public accountant of Washington, died May 6, 1923, at Wenatchee, Washington. Mr. Moorhouse had been an active member of the Washington society for many years, and was well known throughout the northwest.

William B. Isenberg and Arthur S. Purdy announce the formation of a partnership under the firm name of Isenberg, Purdy & Co., with offices in the Ford building, Detroit, Michigan.

Robert G. Sparrow announces the opening of an office with William C. Kirkpatrick under the firm name of Robert G. Sparrow & Co. in the Equitable building, New York.

Macintosh, Cole & Robertson announce the removal of their office to fourth floor, Trust & Loan building, 173 Portage avenue, Winnipeg, Canada.

John K. Laird & Co. announce the removal of their Chicago office to the Federal Reserve Bank building, La Salle street and Jackson boulevard.

Harold A. Epstein announces the removal of his offices to 128-130 Market street, Newark, New Jersey.

S. D. Leidesdorf & Co. announce the removal of their offices to 121 Park avenue, New York.

Albert J. Shapiro announces the removal of his office to 1 Madison avenue, New York.