

12-1923

Book Reviews

Stephen G. Rusk

Follow this and additional works at: <https://egrove.olemiss.edu/jofa>



Part of the [Accounting Commons](#)

Recommended Citation

Rusk, Stephen G. (1923) "Book Reviews," *Journal of Accountancy*. Vol. 36: Iss. 6, Article 10.

Available at: <https://egrove.olemiss.edu/jofa/vol36/iss6/10>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Journal of Accountancy by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Book Reviews

THE WISCONSIN INCOME TAX LAW, INTERPRETATION, RULINGS AND COURT DECISIONS, by HENRY B. NELSON, A. B. *Trade Publishing Company, Milwaukee.*

Wisconsin is looked to to blaze the way in many matters of legislation and was one of the first states to adopt an income-tax law. Its experience upon the latter subject dates back to 1911, and it has, through the succeeding years, refined and improved upon its first attempt. Notwithstanding this experience, it still holds that a stock dividend constitutes taxable income at par value of the stock received. The surprising part of this phase of the law is that this view of stock dividends has been upheld by the supreme court of the state. How the court arrived at this conclusion and how Wisconsin met and solved its soldier's bonus problem can be found in this book by Henry B. Nelson, who, by the way, writes with the conscious authority derived from his experience as former chief auditor of the income-tax section, corporation department of the Wisconsin Tax Commission. The interpretations and rulings contained in this volume are the work of this commission and as such are written from the viewpoint of the taxing authority. The subject matter is compiled in four parts. Part one, consisting of six chapters, deals with the application of the law; Part two, with method of administration; Part three, with laws for refund and compromise; Part four, with surtax laws; Part five, with computation of surtaxes, and Part six, with synopses of court cases.

The book contains one hundred and sixty three pages of concise information and should be valuable to all who are subject to the Wisconsin income-tax laws, and to others for general information upon income-tax questions.

STEPHEN G. RUSK

Alex J. Boka announces the opening of an office under the name of Alex. J. Boka & Co., with offices at 1025 Planters building, St. Louis, Missouri.

Price, Waterhouse & Co. announce the removal of their Los Angeles office to the A. G. Bartlett building, 215 West Seventh street.

Schuessler, Keller & Company announce the opening of an office in room 716, Title Guaranty building, St. Louis, Missouri.

Horwath & Horwath announce the opening of an office in the Chicago Trust building, Chicago, Illinois.

Philip W. Johnson announces the opening of an office at 19 Congress street, Boston, Massachusetts.

Philip Sigmund Kantor announces the opening of an office at 277 Broadway, New York.