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Announcements

American Institute of Accountants

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Mr. Justice CLARKE took no part in the consideration or decision of these cases.

Mr. Justice VAN DEVANTER and Mr. Justice McREYNOLDS dissent.

(T. D. 3272—January 19, 1922.)

Income tax—Extension of time in which to file fiduciary returns (Form 1041), and partnership and personal-service corporation returns (Form 1065).

Under the authority of section 227 of the revenue act of 1921, a general extension of time is hereby granted up to and including May 15, 1922, in which to file fiduciary returns (form 1041), partnership and personal-service corporation returns (form 1065), and information returns covering compensation paid to employees (forms 1099 and 1096) which may be required to be filed in connection with the fiduciary and partnership and personal-service corporation returns. This extension is granted with respect to the returns above mentioned which are required to be filed for the calendar year 1921 or for any fiscal year ending in 1921.

(T. D. 3273—January 23, 1922.)

Income returns—Copies of—Access to returns.

Extension of T. D. 2962 to govern income returns made pursuant to Titles II and III and section 1000, Title X, of the revenue act of 1921.

The provisions of T. D. 2962, issued under date of January 7, 1920, governing the furnishing of copies of income returns, the giving to state officials of access to income returns of corporations, associations, joint-stock companies and insurance companies, and the examination by a stockholder of the annual income returns of a corporation made pursuant to titles II and III and section 1000, title X, of the revenue act of 1918, are, so far as applicable, hereby extended and adopted as regulations governing the same purposes under the similar provisions of titles II and III and section 1000, title X, of the revenue act of 1921.

Frank Hormuth & Co. announces the opening of offices at 605 Matthews building, Milwaukee, Wisconsin.

A. P. MacGregor and Lyle W. Hines announce the formation of a partnership under the firm name of MacGregor & Hines, with offices at 406 Metropolitan Bank building, St. Paul, Minnesota.

Gotthilf, Berkowitz & Co. announce the opening of an office in the Columbia building, Washington, D. C.

Carlton George Van Emon announces the opening of an office in the New Davidson building, Washington, D. C.

Robert M. Holzman announces the removal of his office to 608 Perry building, Philadelphia, Pennsylvania.

L. T. Diebels and A. F. Schumacher announce the formation of a partnership under the firm name of Diebels & Schumacher, with offices at 240 Montgomery street, San Francisco, California.

Murray Herron and A. K. Livingston announce the formation of a partnership under the firm name of Murray Herron & Co. with offices at 79 West Monroe street, Chicago, Illinois.

Book Reviews

In the pages preceding the main portion of the book there is a synoptic analysis or digest of the several laws. In this digest the law is presented by topics, such as merger and consolidation of corporations, stock, capital and capital stock, etc., in which the sections of the several laws relating to these topics are referred to. This digest increases appreciably the value of the publication to those who are not overly familiar with the technicalities of law.

Some of the more important 1921 amendments covered by these laws relate to the blue sky measure, the change of the basis of assessment on non-par-value shares, the increase in filing fees, the provision that public service corporations may now issue shares without par value and the changes in the non-par-value share provisions. Under the 1921 statutes it is possible, under certain conditions, to issue non-par-value shares with a declared value of less than \$5.00 per share.

The publication is well indexed and well printed. It is of convenient size for ready reference, and in the correlation of these much used statutes it should find a ready welcome by all who are brought continually into contact with these matters.

J. HUGH JACKSON.

Schwartz & Okoshken announce the removal of their offices to 235 Fifth avenue, New York.

C. O. Huntington announces the opening of an office at 99 Chauncy street, Boston, Massachusetts.

Bernard Metal, S. L. Randall and H. E. Van Cleef announce the consolidation of their practices under the firm name of Metal, Randall & Van Cleef with offices at 111 North Dearborn street, Chicago, Illinois.

J. H. Saypol & Co. announce the removal of their office to 3 East 42nd street, New York.

James H. Fortune announces the opening of an office at 321 Broadway, New York.

Fox, Hayes and O'Brien announce the removal of their offices to 751-3 Little building, Boston, Massachusetts.

G. Jackson Crumm announces the opening of offices at 1378-80 Arcade building, St. Louis, Missouri.

Maurice Kipperman announces the opening of an office at 1265 Broadway, New York.

Sayer-Wall & Co., Hospital Trust building, Providence, Rhode Island, announce the association with them of Charles S. Jenckes.

Correspondence

States." It will have to be admitted that there are more practising public accountants in the United States outside of the Institute than are united with it. Still another large contingent of reputable, desirable men seeking recognition in the profession is kept out from time to time, while the Institute, through THE JOURNAL OF ACCOUNTANCY, complacently justifies its position, which to me seems untenable, towards the large contingent of practitioners who should be *united* with the Institute, as well as many who are worthy and seeking admission to the profession.

Yours sincerely,

New York, February 6, 1922.

E. W. SELLS.

Philip H. Gray, Clyde H. Hunter and Harry M. Stenn announce the formation of a partnership under the firm name of Gray, Hunter & Co., with offices at 40 North Dearborn street, Chicago, Illinois.

D. A. Allen, W. B. Hanson and V. E. Bennett announce the formation of a partnership, practising under the firm name of Allen, Hanson & Bennett, with offices in the Union Arcade, Pittsburgh, Pennsylvania.

Mayer & Eisenkoff announce the removal of their offices to 233 Broadway, New York.

Owen Stanley Thompson announces the opening of offices in the Woolworth building, New York.

Touche, Niven & Co., New York, announce the admission to partnership of Victor H. Stempf.

Strickler Wright & Co. announce the removal of their offices to 916 Spruce street, Philadelphia, Pennsylvania.

Clarke, Oakes & Clarke announce the removal of their offices to 95 Liberty street, New York.

Orlando C. Moyer & Co. announce the removal of their New York office to 141 Broadway.

J. Fred Lynn announces the opening of offices in the Otis building, 10 South La Salle street, Chicago, Illinois.

Howard Clinton Beck announces the removal of his offices to 532-3 Southern building, Washington, D. C.

Rankin Audit Co., National Bank building, Houston, Texas, announces that V. G. Gillingham has been admitted a partner in the firm.

We announce with regret the death of Mrs. Mabel Graves Sells, wife of Elijah W. Sells, at Cromwell, Connecticut, on Monday, February 20, after a long illness. Mrs. Sells was born in Dubuque, Iowa, the daughter of Mr. and Mrs. R. E. Graves. Mrs. Sells is survived by her daughters, Mrs. Arthur H. Carter and Miss Dorothy Sells, and her brothers, Elbridge W. and Fred. Funeral services were held at her late home, Wattland, Kings street, Greenwich Township, Connecticut, Thursday, February 23, at 10.30 a. m., with interment at Putnam Cemetery, Greenwich, Connecticut.

George E. Anderson, member of the American Institute of Accountants, certified public accountant of Illinois, died at Chicago, January 25, 1922. Mr. Anderson was prominent in accounting circles in his state and active in the work of the state society and of the national organization.

William Deaver, member of the American Institute of Accountants, certified public accountant of Ohio, died at Columbus, January 15, 1922. He had been a member of the institute for many years and was much interested in the welfare of the profession.

Paulu & France announce the opening of an office at 50 Church street, New York.

E. G. Shorrock & Co. and Seth L. Roberts announce the consolidation of their practices under the firm name of E. G. Shorrock & Co., with offices at Central building, Seattle, Washington, and Northwestern Bank building, Portland, Oregon.

R. F. Busher announces the opening of offices at Third and Chestnut streets, Harrisburg, Pennsylvania.

L. A. Oates of Havana, Cuba, and C. A. Harper of Jacksonville, Fla., announce the consolidation of their practices under the firm name of Oates & Harper, with offices at 27 Blum building, Jacksonville, and O'Reilly 39, Havana.

Robert J. Hyland announces the removal of his offices to 126 Liberty street, New York.