

12-1916

Announcements

Institute of Accountants in the United States of America

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The Journal of Accountancy

deputy collector. In case of any failure to make and file a return or list within the time prescribed by law or by the collector, the commissioner of internal revenue shall add to the tax fifty per centum of its amount except that, when a return is voluntarily and without notice from the collector filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to willful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is willfully made, the commissioner of internal revenue shall add to the tax one hundred per centum of its amount.

The amount so added to any tax shall be collected at the same time and in the same manner and as part of the tax unless the tax has been paid before the discovery of the neglect, falsity, or fraud, in which case the amount so added shall be collected in the same manner as the tax.

State Board of Public Accountancy of Texas

At an examination held by the state board of public accountancy of Texas on August 14th last, out of eleven applicants only one passed the examination. It is expected that another examination will be held at Fort Worth on December 21st, 22nd and 23rd.

Virginia State Board of Accountancy

At the examinations held by the Virginia state board of accountancy on October 11, 12 and 13, 1916, twelve applicants set. The successful candidates were L. B. Harvey, Roanoke, and R. L. Bateman, Norfolk.

Pennsylvania Board of Examiners

Horace P. Griffith, C.P.A., of Philadelphia, has been appointed a member of the Pennsylvania board of examiners.

A. Wenzelburger announces that E. M. Shipley has become associated with him in the practice of accountancy under the name of Wenzelburger and Shipley, certified public accountants, with offices in the Foxcroft building, 68 Post Street, San Francisco, California.

E. E. Dadson, C.P.A., L. D. Burnell and Wm. C. Rowland, C.P.A., announce the formation of a partnership under the firm name of Dadson, Burnell and Rowland, with offices in the Dime Savings Bank building, Detroit, Michigan.

W. H. Dennis, C.P.A., and Eugene V. Young, C.P.A., have formed a partnership under the firm name of Dennis and Young, at 87 Nassau Street, New York.

The Mainwaring, Raffel, O'Brien Company announces its formation with offices in the Mayo building, Tulsa, Oklahoma.

Jasper & Herington announce the removal of their offices to 110 West 40th Street, New York.

R. E. Brotherton, C.P.A., of Oakland, California, announces the opening of branch offices in the Chronicle building, San Francisco.

A. F. Rattray Grieg announces the removal of his office from 4208½ Berkeley Avenue to 4552 Ellis Avenue, Chicago, Illinois.