

planned by a group in Hawaii. The Bishop Museum and the Hawaiian Sugar Planters Association have each pledged financial support over a period of five years, and it is likely that the Association of Hawaiian Pineapple Cannery will join with them. A local committee has been organized with Dr. C. M. Cooke, of the Bishop Museum, as chairman, assisted by John E. Russell, chairman of the experiment station committee of the Hawaiian Sugar Planters Association, Charles R. Hemenway, chairman of the board of regents of the University of Hawaii, Charles S. Judd, executive officer of the Board of Agriculture and Forestry, and A. L. Dean, director of the Experiment Station of the Association of Hawaiian Pineapple Cannery. This committee, no one of whom is an entomologist, has secured Dr. C. F. Baker, dean of the Agricultural College of the University of the Philippines, to be the scientific head of the survey. Dr. Baker will have his headquarters in Honolulu. The present plans contemplate one or more field parties which will send all collections to Honolulu where some material will doubtless be identified, but much of it will be sorted and sent to specialists to work up. According to the present plan Dr. Baker will devote all his time during the first year to the work of the survey, and in subsequent years divide his time between that and the University of Hawaii.

A. L. DEAN

ALASKAN EXPLORATIONS

THE U. S. Interior Department has announced that plans have recently been approved for further geologic and topographic surveys by the U. S. Geological Survey during the coming field season in the Alaska Range in the vicinity of Mount Spurr. This is part of one of the large unexplored regions of Alaska lying between the head of Cook Inlet and the Kuskokwim basin. Although its eastern edge borders on the coast, the rugged glaciated mountains that occupy most of the area are almost untraversable and are separated from the shore by a high marshy lowland that is difficult to cross and that so far has discouraged exploration of the inland region.

This project is part of the general program of mapping our northern territory that has been carried forward by the Geological Survey for the last 30 years as rapidly as funds and personnel have been available and that has resulted in the publication of accurate maps and definite knowledge of the mineral resources of a large part of Alaska. The object of this party is to map as much as possible of the tract of country lying between the region north of Mount Spurr, which was surveyed during the field season of 1926, and the areas covered by earlier surveys in the vicinity of Tuxedni Bay and Lake Clark. The work will be done

by a surveying party in charge of S. R. Capps, geologist, with R. H. Sargent, topographic engineer, and four camp hands. The party will probably reach Anchorage early in June and then, together with the necessary pack horses, supplies and provisions for four months, will embark on a launch and a barge, proceed to the west shore of Cook Inlet, and land on the beach near the West Foreland. From that time as long as forage for the horses lasts or until snow flies, which will probably be about the middle of September, the party will be entirely out of communication with the rest of the world and will travel into the mountains, carrying with them their entire store of supplies and equipment and mapping the land forms and geology as they go.

It is expected that as a result of this expedition information will be obtained concerning several thousand square miles of the public domain, about which at present almost nothing is known.

DEDUCTION OF TRAVELING EXPENSES TO SCIENTIFIC MEETING FROM TAXABLE INCOME

PROFESSOR A. SILVERMAN, head of the department of chemistry at the University of Pittsburgh, has won a decision from the Federal Board of Tax Appeals making traveling expenses to conventions deductible as expenses ordinary and necessary to the teaching profession. The text of the decision follows:

UNITED STATES BOARD OF TAX APPEALS

ALEXANDER SILVERMAN, Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE, Respondent.

Docket No. 10389. Promulgated May 12, 1927.

Amounts expended by petitioner, a professor of chemistry and a member of the faculty of the University of Pittsburgh, in connection with the carrying on of his profession, in attending scientific meetings and conventions, constitute an ordinary and necessary business expense.

S. Leo Ruslander, Esq., and A. E. James, Esq.,
for the petitioner.

D. D. Shepard, Esq., for the respondent.

This proceeding results from the determination of a deficiency in income tax for the year 1921 of \$55.88 by reason of disallowance of a deduction of \$558.75 claimed by petitioner as ordinary and necessary business expense for the taxable year in carrying on his duties as a professor of chemistry and a member of the faculty of the University of Pittsburgh. The facts are found as stipulated.

FINDINGS OF FACT

The petitioner is a resident of Pittsburgh, Pennsylvania. He keeps his accounts on the basis of actual receipts and disbursements. Prior to and during the year 1921 he was

at the head of the Department of Chemistry of the University of Pittsburgh, with the title of Professor of Chemistry, and has for the past twenty-one years been a member of the faculty of that university.

As the head of the department of chemistry, it was expected of and incumbent on him as such to keep abreast in his particular field of work and in touch with other scientists in the same field, which was done among other ways by the preparation and publication of papers, by the reading of technical periodicals and by the attendance at such conventions where consideration of subjects of a scientific nature were presented and discussed.

The petitioner attended like conventions prior to 1921, did so attend in 1921 and has since so attended, such action on his part being expected and necessary, as it was of others similarly employed at the university, for the purpose of keeping thoroughly informed in his field of work and in touch with other scientists, and in order to advance the interests of the university, though his contract of employment does not specifically make mention of any such activities and there was no provision made for repayment to him of expenses so incurred.

In the taxable year mentioned, petitioner, for the purposes and objects mentioned, attended the American Ceramic Society at Columbus, Ohio; the American Chemical Society at Rochester, New York, and a meeting of the same society in New York City, and, in so doing, incurred and paid reasonable and actual expenses for hotel rooms, meals and railroad fare to and from said conventions, the sum of \$558.75, no part of which sum has been repaid him by the university, nor by any person, society or organization, whatever. Each of the three trips mentioned occupied a week and petitioner was in attendance the full length of each convention, and for each convention prepared and delivered a paper or papers. By reason of the fact that petitioner was a member of the council of the American Chemical Society, he was in attendance prior to the general convention seasons.

OPINION

LITTLETON: The Board has held that expenditures of the character and made under circumstances involved in this proceeding are deductible as ordinary and necessary business expense. *M. D. Shutter*, 2 B.T.A. 23. We have also held that expenditures made by a professional cartoonist for periodicals and other current literature and in attending political conventions, when properly proved, were proper deductions as ordinary and necessary business expense. *J. N. Darling*, 4 B.T.A. 449.

The Board is of the opinion from the facts in this proceeding that the petitioner is entitled to the deduction claimed.

Judgment will be entered on 15 days' notice, under Rule 50.

FOREIGN WORKERS AT THE U. S. FOREST PRODUCTS LABORATORY

THERE has assembled at the U. S. Forest Products Laboratory within recent months the largest group of foreign research men ever gathered at the federal

laboratory at one time. Foresters and chemists from England, Australia, Sweden, Finland and Mexico have been detailed to the laboratory by their various governments and employers for periods ranging from thirty days to two years.

Mr. Wilhelm Rosen, a graduate of the Technological Institute of Stockholm, Sweden, and fellow of the Scandinavian-American Foundation, has just finished nine months of research on the distillation of softwoods in the Forest Products Laboratory's chemical utilization section. Mr. Eric Ostlin, also a fellow of the Scandinavian-American Foundation, will conclude observations of Forest Products Laboratory methods within a few weeks. In his native country, Mr. Ostlin, who is an expert on forest mensuration, has been directing a general forest survey which the Swedish government started ten years ago.

Messrs. J. E. Cummins and H. S. Dadswell are on detail from the Australian Council for Scientific and Industrial Research to engage in general forest products research at the Madison laboratory for a period of two years.

Mr. W. G. Campbell, who is a fellow of the Commonwealth (British) Foundation, has concluded a two years' stay at the laboratory, during which time he has been engaged in research on the fundamental chemistry of wood. He expects to accept an appointment with the Forest Products Laboratories of England on his return to that country.

Sr. Hermenegildo Barrios, a member of the first class to graduate from Mexico's new forestry school, has spent a year in studying the methods of various Forest Products Laboratory sections.

Mr. Uno W. Lehtinen, of the Finnish State Forest Service, has just concluded a month of study at the Forest Products Laboratory. Mr. Lehtinen, who is a graduate of the Yale Forest School, has spent three years in this country and is to return to Finland soon. He is expected to take an important position in the forest products research laboratory which his government is to organize.

SCIENTIFIC NOTES AND NEWS

PROFESSOR A. A. MICHELSON, of the University of Chicago, has been elected an honorary member of the Russian Academy of Sciences. Professor Albert Einstein (Berlin), Mme. Curie (Paris), Professor W. Nernst (Berlin) and Professor M. G. Mittag-Leffler (Djursholm, Sweden) have also been elected honorary members of the academy.

DR. L. W. AUSTIN, physicist of the radio research laboratory of the U. S. Bureau of Standards, has been awarded the 1927 medal of honor of the Institute of Radio Engineers. The medal carries the citation: