July 1955

Wisconsin Architect

Madison Residence
Tilt-up, the fast, modern and economical method of concrete construction was used in building the Luthe Hardware Company warehouse in Des Moines, Iowa—a structure with more than two acres of floor space.

Tilt-up construction is adaptable to individually designed or standard buildings and is practical for one-story or multi-story structures. It is quick and easy and reduces form building and form handling to a minimum.

Wall panels are cast flat in simple edge forms—usually right on the concrete floor—and then tilted up into position with power cranes or hoists. Panels can be sized to meet a wide variety of requirements. Cast-in-place piers and beams tie the panels together into one integrated unit.

Structures built by the tilt-up method have all the desirable properties of any concrete building. They are firesafe, decay-proof, trim and neat in appearance. Their first cost is moderate, they last a lifetime and cost little to maintain. They are truly low-annual-cost construction.

Learn more about this time-saving, economical method. Write today for free technical bulletins, containing design and construction details. Distributed only in the United States and Canada.

The new Luthe Hardware Company concrete warehouse in Des Moines is a 240 x 420 ft. structure with a two-story, 45 x 75 ft. office wing. Tilt-up construction was used throughout, except for the office wing projection, which is cast stone.

Tilt-up panels are 11 ft. high, 13 ft. 8 in. long and 6 in. thick. Only seven sets of edge forms were used to build 73 wall panels.

Engineering and construction work by The Weitz Company, Inc.; Brooks-Borg, architects of Des Moines, consultants on architectural design.

Upper photo shows 5½-ton wall section being tilted into position. Lower photo is a view of the completed building.

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Editor's Note

the recent immoderate hot spell has wilted all the capital letters on the editor’s typewriter which probably is just as well since the gizmo that raises the carriage to make capital letters has also been melted and weakened so that it has no tensile or torsion or some kind of strength. anyway it's about the consistency of a wet noodle.

no coherent or sagacious editor's note this month.

COVER COMMENT

The William V. Kaeser designed residence on the cover was commissioned by Mr. and Mrs. Charles Thompson. Built in Shorewood Hills, Madison, the home sits at the crest of a steep slope. Exterior materials are redwood siding and hard burned red face brick.

THE WISCONSIN ARCHITECT

Volume 23, No. 7
Official Publication of
Wisconsin Architects Association
N. I. Russell, Jr., Editor and Publisher
Published Monthly
Subscription, $1.00 per year
Business and Editorial Offices
828 N. Broadway, Milwaukee 2, Broadway 2-0822
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A Chapter of the American Institute of Architects

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D. E. Rowland, President; Charles Haeuser, Milwaukee. Charles Haeuser and G. E. Bader, both of Milwaukee are the new Associate members. Haeuser is the son of the late H. C. Haeuser, well known Milwaukee architect whose national practice ended with his death in 1951.

Raymond Loer, Durand, Earl Scherlin, Eau Claire, and Wladyslaw R. Prokopowicz of Milwaukee are the new Junior Associates.

Registration Board Calls Meeting on Fall Legislation

In response to a request by the Wisconsin Legislature for architects and engineers to agree upon legislation "which will meet the needs of their profession", a preliminary meeting has been called by the Wisconsin Registration Board of Architects and Professional Engineers on July 29 in Madison.

Representing the Wisconsin Architects Association will be J. J. Weiler, A. O. Reddemann, Mark Purcell and Gerald Rice, Association legal counsel.

The result of this and future conferences will be discussed with a special committee set up by the Legislature to consider this matter. Named to the committee are Senator Arthur L. Padrutt and Assemblymen Thomas J. Duffey and John Crawford.

Efforts will be made to create a bill satisfactory to architects and the various branches of the engineering profession so that the Legislature may consider it at the adjourned session which will convene October 3.

The companion bills which began the current controversy were introduced in the Spring Session of the Legislature. By elimination of the adjective "industrial" before the word "plants" in Section 101.31 (2) (d) of the statutes, and certain other revisions, these bills would have opened the entire field of construction to all types of engineers.

The Wisconsin Architects Association protested passage of the measures on the grounds that they widened the fields of privilege and responsibility without setting up corresponding educational or experience qualifications to safeguard the public interest.

The Wisconsin Society of Professional Engineers did not, as far as is known, formally support the legislation. Representativies of this group appeared at hearings before legislative committees and stated that their organization had agreed to a Code of Interprofessional Practice with the architects, one provision of which was that any legislation affecting both groups would be jointly sponsored. Further, they said this legislation had not been jointly sponsored and while they sympathized with its intent, they could not appear in its favor.

Fire Underwriters Give Scholarship to Baraboo Student

A Baraboo architectural student attending the University of Florida has been awarded an $800 scholarship by the National Board of Fire Underwriters to be used during his last two years of school.

Lynn L. Bortles was notified in June of his selection as one of six to receive a scholarship. Thirty-two applicants were considered.

Bortles, who has a summer job as a carpenter, will receive the $800.00 check at the architects mid-summer convention at the Athearn Hotel, Oshkosh, on August 5. Assisting in the presentation will be John H. Arnold, Chicago, representing the National Board of Fire Underwriters.

Gerrit DeGelleke Nominated for New Term on Registration Board

Gerrit DeGelleke has been nominated to succeed himself when his current three-year term on the Wisconsin Registration Board of Architects and Professional Engineers expires in September.

Asked to submit two names for election to the post, the Wisconsin Architects Association Board of Directors felt it desired to nominate only Mr. DeGelleke.

SEVEN NEW MEMBERS APPROVED BY ASSOCIATION

Three Corporate, two Associate and three Junior Associate applications for membership in the Wisconsin Architects Association were approved at the July meeting of the Board of Directors.

The two applicants for Corporate membership were D. E. Rowland of Green Bay and R. C. Klocksin of Milwaukee. Charles Haeuser and G. E. Bader, both of Milwaukee are the new Associate members. Haeuser is the son of the late H. C. Haeuser, well known Milwaukee architect whose national practice ended with his death in 1951.
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Weigh Merits and Disadvantages of Incorporating, Architects Charged

This is the concluding installment of an address given by Edward T. Bardwell, agent of the Equitable Life Assurance Society of the United States, at the February Wisconsin Architects Association Convention. Previous chapters ran in the April and May issues.

I have spoken so far of the advantages of the corporate method of operation and have failed to take cognizance of some of the disadvantages. One of the most important disadvantages is the fact that certain states do not allow specific professions to practice as corporations. Architecture is one of the professions so specified. In such states it is quite a simple matter to accept the job as an individual architect; allow the corporation to do all the drawings and technical work; and the corporation bill you for all services rendered and thereby circumvent a possible adverse situation. Public acceptance of the corporate method could be a factor, yet I feel that in the majority of the cases it will not even be discussed. The State of Wisconsin, as an example, has indicated that it would not be a factor in bidding on any of its public construction projects. Perhaps the greatest opponent you will have is your own personal stigma based on the time worn theory that the professions should not be incorporated. This theory, I fear, has long since outlived its usefulness.

Perhaps the best way to understand the effect of taxation and its application to the partnership versus the corporation is to set up a typical situation. Let us assume that we have a partnership with two partners, each having a 50% interest; the partnership employs 10 other people. It has a net earned income, including the partnership drawing accounts, of $70,000 per year. The effect on the two partners would be as follows:

**PARTNERS A & B**

<table>
<thead>
<tr>
<th>Annual Income</th>
<th>$35,000</th>
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<tbody>
<tr>
<td>Federal Tax</td>
<td>10,760</td>
</tr>
<tr>
<td>State Tax</td>
<td>1,445</td>
</tr>
<tr>
<td>Soc. Sec. Tax</td>
<td>42</td>
</tr>
<tr>
<td>Total Tax</td>
<td>7,787</td>
</tr>
</tbody>
</table>

Net income $19,713

The same situation on a corporation basis with same net profit, but having a qualified pension plan, you can set up a corporation and get a deduction of $15,000 a year of the profit of which $12,000 is going to the two stockholders.

**PARTNERS A & B**

<table>
<thead>
<tr>
<th>Annual Income</th>
<th>$35,000</th>
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<tbody>
<tr>
<td>Federal Tax</td>
<td>6,300</td>
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<tr>
<td>State Tax</td>
<td>1,445</td>
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<tr>
<td>Soc. Sec. Tax</td>
<td>42</td>
</tr>
<tr>
<td>Total Tax</td>
<td>7,787</td>
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</tbody>
</table>

Net income $19,713

**Total Tax Free Value Received from Corporation** 24,713

It becomes very apparent from the above example that the two stockholders in this situation would have improved their individual position considerably through reorganizing the partnership into a corporation. At the same time it would provide very generous and welcomed benefits for other employees of the firm.

The pension and profit sharing philosophies have many advantages to modern business. They are definite aids in attracting and holding high caliber men. They tie these people more closely to your organization so that your turnover factor can be reduced to a minimum. They provide for the orderly replacement of older employees as well as the stockholders so that room can be made for the younger men in the field. You set up depreciation reserves for your equipment, why not carry the same thinking to the factor that is instrumental in making your profit, i.e., the human element.

Above all these plans offer the necessary tax relief the professional man so desperately needs in the establishing of a vehicle for the accumulation of funds. No other method available today can accomplish this as well as a qualified pension and profit sharing trust. These plans however are available only to employees of the business and as partners or sole proprietors, you are not classified as employees. Only on the corporation basis can you who are now partners or sole proprietors be considered employees.

Section 401 of the Internal Revenue Code spells out very clearly the do's and don'ts of pension and profit sharing plans. To go into the details of these plans at this meeting would require more time than is presently available. However if you desire counsel regarding these plans, your individual situations can be considered at a time convenient to each of you.

In closing, let me say that it is not my suggestion to have a mass movement toward the corporate operation, but rather it has been my purpose to give you an awareness of the advantages which might result from such a reorganization. Your individual situation will determine the most appropriate basis for each of you to operate on.

It is evident, however, from my travels in the State that many of you haven't had the time or haven't taken the time to determine which of these methods would be the most advantageous. I urge each of you to review and analyze your particular case in the light of this discussion. A few hours well spent could mean tens of thousands of dollars to each of you during the course of your life's practice. If I have accomplished nothing else, I trust that I have stirred your imagination, at least to the curious point so that upon your return to your respective communities, you will have been moved enough to peruse the matter more completely. I want to take this opportunity to thank you and thank each of you personally for your kind receptance of this discussion.
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Product Advertising May
Use Architect's Portraits, AIA Says

Members of the American Institute of Architects now have the permission of their national organization to comply with requests of manufacturers who wish to use portraits of architects in their advertising.

As a result of action taken at the A.I.A. national convention in Minneapolis, the Institute will permit the use of members' portraits in advertising by manufacturers, institutions and commercial firms, so long as that advertising is in good taste and works toward the advancement of the profession of architecture.

The resolution passed by the A.I.A. Convention states:

"RESOLVED, That the use of the portrait of an architect in connection with advertising material published by factors of the building industry will be permitted, provided the manner of its use is dignified, neither exaggerated nor misleading, and will be of benefit to the profession or the Institute and that is not accompanied by any statement by the architect which could be construed as an endorsement of a product or use, and provided the proposed use has been submitted to the Public Relations Committee and has been approved by it prior to its use."

Requests for permission to use portraits in large-scale national advertising programs will first be channeled through the Octagon, 1735 New York Avenue, N.W., Washington 6, D.C., national A.I.A. headquarters.

Use of architects' portraits in advertising by local concerns will be approved by the A.I.A. Chapter in the area involved.

-- at AIA Convention

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<td>- Vermin and Decay Protection</td>
<td>- Easy Installation</td>
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<tr>
<td>- Standard Thickness Veneers</td>
<td>- Moderate Cost</td>
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