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TULSA, OKLAHOMA

THE BULLETIN

OF THE

TULSA COUNTY MEDICAL SOCIETY

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TULSA, OKLAHOMA



Annual Tax Issue

IN THIS ISSUE



1942 Income Tax Analysis



The Doctor And The Victory Tax



Evaluation Of Medical Credit



Lay Medical Articles

Vol. 9 ▲ Tulsa ▲ FEBRUARY ▲ Okla. ▲ No. 2

In the past a frequent complaint from mothers was the expense incurred when the large bottle of antiricketic was accidentally upset.



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\$20,000 Returned To Doctors in 1942, The Highest Collection Year In the History of the Bureau.

Record Number Two:

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Record Number Three:

Providing An Efficient Collection Service At Fees Based On Actual Costs. The Bulk of All Accounts Collected At 20 and 33 $\frac{1}{3}$ Per Cent. You Pay No Profit Margin.

Record Number Four:

Now Serving The Greatest Number of Accounts In The History Of the Bureau.

Record Number Five:

Now Providing Credit Information Without Cost To All Clients Of The Bureau.

Record Number Six:

Greatest Year In History Of The Bureau In Building Good Will Through Results Obtained.

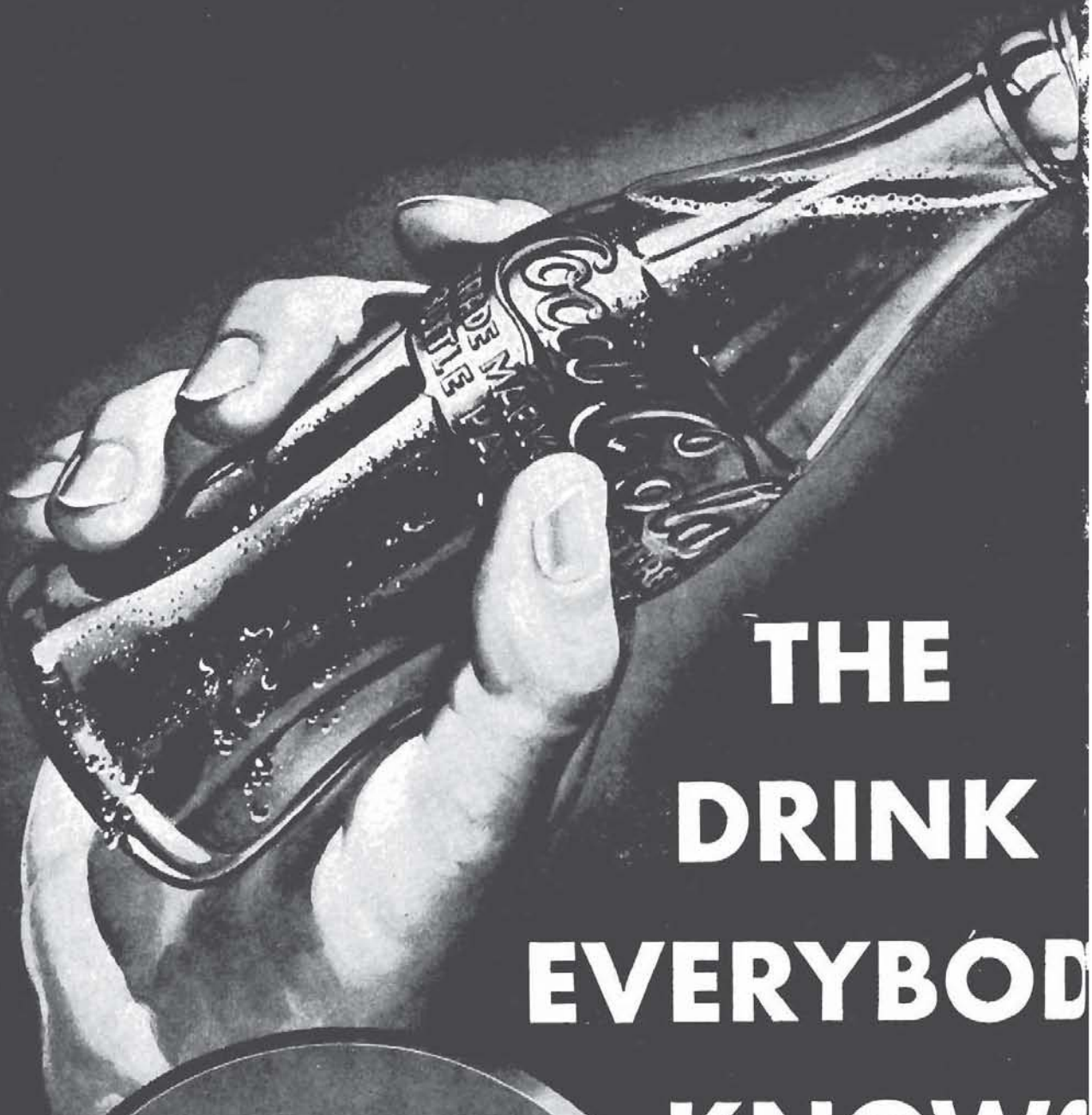
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Official Collection Agency of The Tulsa County Medical Society

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Tulsa



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TULSA, OKLAHOMA

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THE BULLETIN

OF THE

TULSA COUNTY MEDICAL SOCIETY

J. C. Peden, M.D., *President*R. A. McGill, M.D., *President-Elect*H. A. Ruprecht, M.D., *Vice-President* E. O. Johnson, M.D., *Secretary-Treasurer*Jack Spears, *Executive Secretary*

VOL. 9

TULSA, OKLAHOMA, FEBRUARY, 1943

NO. 2

Evaluation Of Medical Credit

Carelessness In Obtaining Essential Information About Patient Responsible For Medical Losses, Bureau Reports. Fair Play With Collection Agencies Prime Requisite For Maintaining High Standards Of Service.

The wise employment of a few practical "do's" and "dont's" by the physician and surgeon in his business relations with patients will do much to reduce credit losses and to decrease collection costs. The use of these same rules will greatly assist collection agencies to whom it may become necessary to refer delinquent accounts.

The Medical Credit Bureau, official collection agency of The Tulsa County Medical Society, has found through experience that the carelessness with which essential information about the patient is obtained may often result in a definite loss through non-payment. For instance, it is not an uncommon occurrence for the doctor to obtain nothing more than the name and address of the patient, and for these to be often mangled. A few extra pertinent questions and a few strokes of the pen may often mean the difference between collection and non-payment of an account.

The person entrusted to securing this information should take care to obtain the following:

- (1) The full name of the patient, including middle names and nicknames.
- (2) The permanent address of the patient.
- (3) The correct name and address of the person who will be responsible for payment of the bill, and his rela-

tionship to the patient. It is advisable that former addresses of this person be obtained. Information as to his or her occupation, and the correct name and address of employer is desirable.

(4) The marital status of the patient is also desirable, and it is important that this be correctly ascertained to avoid future embarrassments.

(5) The names of other physicians previously or currently being consulted by the patient, and the name of any person recommending the doctor to the patient.

The Medical Credit Bureau has found that in many cases collection of some accounts require little more than locating the patient. The doctor may have been unable to accomplish this for lack of correct basic information.

A few other suggestions designed to aid both the doctor and the professional collector:

Take care that the handwriting of the office clerk is sufficiently legible to read by anyone. If not, use printed letters in recording essential information. If not due directly, handwritten material should be typewritten on file cards or sheets as soon as possible. This avoids errors of memory in reading illegible handwriting.

Do not place a great deal of dependence in your ability to properly record

difficult names. Ask for a spelling of the name by the patient. Errors of this character are amazingly common. Names are quite often spelled differently from their pronunciation.

Be certain that in determining the place of employment of the person to pay the bill that it is also determined what his exact position is. In evaluating his credit it is important to know if he is a well-paid executive or a poorly-paid clerk.

It is desirable that a credit rating of a patient be made before any extensive treatment is provided by the doctor. The occupation of the bill-payer is a first consideration. Persons whose income is extremely unstable, such as taxi-drivers, door-to-door salesmen, etc., are not good credit risks.

The Medical Credit Bureau has found that few doctors make any sort of credit evaluation of the patient at all. In fact, a national survey made recently indicates that over 60 per cent of the nation's doctors do not bother to properly evaluate credit if at all. While it is commendable that medical treatment is commonly provided regardless of the chances for remuneration, the use of a credit rating is nonetheless of value. If for no other purpose, they may assist in determining the probable chances for collection, and thereby reducing the expense of collection attempts. Furthermore, such ratings serve as evidence in refuting the patient's claim of inability to pay. Without such information, a credit evaluation may be harder to obtain and less reliable.

With the United States at war, doctors are finding it advisable to secure additional information relative to draft classification, information concerning induction dates, dependency status. Losses through entrance of the patient into service are becoming more and more frequent.

The family status of an individual is also important as his ability to pay in most cases varies with the size of his family. Information concerning income is also desirable. However, the personal

character of this information is such that patients are easily alienated at any inquiry into actual figures. In cases where the fees are determined in advance to be substantial, it is not out of order to ask for such information.

The Medical Credit Bureau has files on several thousand Tulsa residents and doctors may be provided with valuable information concerning the patient's past record in paying the physician. The "drifter" type of deadbeat can often be detected by a single telephone call. While the Medical Credit Bureau has little or no information concerning other forms of credit, it is able to provide medical credit information. This service is free to any member of the Tulsa County Medical Society, or any other professional man whose accounts are accepted by the Bureau.

Much depends upon the effectiveness with which a secretary or business representative meets these problems of patient credit. The doctor should not place too much responsibility in the secretary, but should work out general rules or principles governing credit rules.

Finally, a few general rules should be noted by the doctor in turning accounts to professional credit or collection agencies for collection:

(1) Make sure that the collection agency receives as much and as complete information as you can advise. The Medical Credit Bureau provides printed forms which greatly simplify the reporting process. Include all such information as correct names, addresses, place of employment, and details of the case where some question exists.

(2) Play fair with the agency by prompt reporting of office collections or accounts turned for collection to an agency. The fees earned by the agency apply to these collections as well as those paid directly to the agency office. The doctor may safely assume that a patient who has not paid his bill for months or years, and who suddenly makes payment has done so through the efforts of the

(Continued on Page 17)

1942 Tax Provisions Complex

Income Tax Returns On 1942 Earnings Due March 15, 1943. Rates Revised Sharply Upward. Physician May Make Liberal Professional Deductions. Service Men Offered Deferred Payment Option.

Tulsa County medical men will find the filing of income tax forms more complex this year as major changes in the Revenue Act of 1942 place a moderately different interpretation on many tax questions.

The increase of the basic tax rate from four to six per-cent, the reduction of exemption maximums, a decreasing list of tax deductions, and new restrictions on capital gains will serve to complicate the filing procedure.

The increase of the tax rate, a measure designed to meet mounting war expenses, is augmented by sharp rises in surtax rate. The 1941 figure of six per-cent on the surtax rate has been upped to 13 per cent on the first bracket. Corresponding increases in succeeding brackets have been made.

Personal exemptions are also smaller than ever before. The exemption for heads of families has been cut from \$1,500 to \$1,200. In 1939, the family exemption was \$2,500, or more than a 50 per-cent reduction in a three-year period. Single individuals are now entitled to an exemption of \$500 in place of last year's \$750. The credit for individual dependents is now \$350 each.

The physician must pay special attention to the computation of his income tax since his net income figure must take into consideration the business expenses incurred through maintenance of an office, professional equipment, cost of professional calls, etc. Unless careful attention is given to this computation, the doctor may pay an unreasonable and unnecessary income tax.

The primary medical deductions permitted under law are:

(1) Automobile Operating and Up-keep Costs. The doctor may charge a portion of automobile operating expense as a professional expense deduction. The full cost may not be charged unless the

machine is used solely for professional purposes. The doctor should note that this does not include driving to and from his office and home. Pleasure and other non-professional driving must be taken into consideration. The item may include repairs, garage rent, oil and gasoline, insurance, license fees, and chauffeur's salary and uniform expenses.

(2) Equipment and Medical Supplies. This may include your furniture (when purchased new), books (of a medical character), and professional equipment providing their life is less than one year. When their life exceeds one year, a proportionate depreciation cost may be included. Depreciation may be assessed against automobiles, furniture, professional equipment, and office fixtures.

(3) Office Maintenance Costs. If your office is separate from your residence, the full maintenance cost may be deducted. This includes rent, redecorating and painting, heating and lighting, telephone, and other facilities. A proportionate charge must be made when office and residence are combined.

(4) Salaries. All payments for services rendered by persons directly in your employ, including secretaries, nurses, technical assistants, chauffeurs, and substitute workers. The portion of the Social Security Tax paid by you (one per-cent) may also be deducted.

(5) All state taxes may be deducted. However, the physician cannot make any deduction for federal taxes paid during the year.

(6) Traveling Expenses. All expense items incurred in traveling in connection with your practice, as to medical conventions, may be deducted. This includes travel costs by rail, bus, private automobile, or airplane as well as hotel accommodations, trips, meals,

transfer fees, telephone, etc. Trips not connected with your practice may not be deducted.

(7) **Bad Debts.** All losses arising from failure to receive remuneration for services rendered, and previously considered as income, may be deducted. Loans not repaid, and other losses not covered by insurance may be counted as a deduction. It is not necessary that such losses be practice connected.

(8) **Collection Expenses.** The costs of employing professional collection agencies or attorneys may be deducted. All reliable collection bureaus provide the exact collection cost on each statement rendered. Flat membership fees in credit bureaus or other agencies are likewise deductible.

(9) **Entertainment and Contact Maintenance.** This includes entertaining costs incurred to benefit medical practice, memberships in service clubs and the Tulsa Chamber of Commerce, Christmas gifts (for professional good-

will), and other gifts for the same purposes not exceeding 15 per cent of net income.

(10) Annual dues to the Tulsa County Medical Society, the Oklahoma State Medical Association, and the American Medical Association.

(11) **Bookkeeping and Legal Expenses,** providing such expenses are directly connected with your practice.

(12) Insurance costs, including accident, malpractice, indemnity bond, and natural hazard insurance.

(13) **Licensing Expenses.**

(14) **Professional Stationery and Office Supplies.**

(15) **Costs of Periodicals.** This may include publications of a medical character and periodicals used in waiting rooms.

(16) Expenses incurred in maintaining other forms of business not in connection with your practice. A strict accounting of other forms of businesses

(Continued on Page 21)

About The Victory Tax

Contrary to a general impression held by many doctors, members of the medical profession are not exempt from payment of The Victory Tax merely because they are not salaried workers. This tax will be collected each year, the 1943 sum due in full on March 15, 1944.

Furthermore, this tax must not be confused with the income tax which falls due on the same date. The Victory Tax is a separate war revenue measure taxing gross incomes up to five per cent of the total.

Each doctor is also reminded that he is required to withhold the tax from current salaries of any persons in his employ—technicians, secretaries, chauffeurs, etc.—and to forward these deductions to the Collector of Internal Revenue. These payments must be made each quarter, the first quarter of 1943 falling due in the month of April.

All persons earning \$12.00 a week or more are affected. A personal exemption of \$624.00 annually, or \$12.00 weekly is permitted. After subtraction of this exemption, which is not otherwise affected, a flat tax of five per cent is levied against the net total and withheld. The amounts withheld are credited against the total yearly tax obligation. If an excess exists, a refund will be made to the taxpayer.

The physician will be expected to pay on March 15, 1944, a total Victory Tax of five per cent of his total income less certain deductions (the \$624.00 personal exemption, gross income from certain government securities, allowable business deductions, and expenses incurred in the production and collection of income.)

The Tulsa doctor is invited to consult with the Executive Secretary concerning any problems he may have in regard to the Victory Tax.



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Medical Society



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RECENT ACCESSIONS

Cole D. Pittman, Capt., M.C., U.S.A., Washington, D. C., formerly of Tulsa:
The Middle Ear And Nasal Accessory Sinuses From A Flight Surgeons Point
Of View.

Morris Gleich, M.D., L.P., New York: The Premature Infant, Parts One and Two.

Abramson, Engel and Gettner, New York: Skin Reactions—Quantitative Studies of
Whealing.

Hosford, Stewart and Sugarman, San Francisco: Eye Worm (*Thelazia Californiensis*)
Infection In Man.

Franz M. Groedel, M.D., New York: The Differential Diagnosis Between Abdominal
Aneurysm and Other Abdominal Diseases.

Gifts of the month—

Dr. Joseph Fulcher, Clinical Biochemistry by Cantarow, Abraham, M.D., and
Trumper, Max, Ph.D., 1939.
Hugh Young, A Surgeon's Autobiography, first edition, autographed copy, 1940.

Dr. A. W. Roth, Year Books of Eye, Ear, Nose and Throat, 1941 and 1942.

Dr. T. B. Coulter, Journal of the American Medical Association, volumes one hun-
dred eighteen, nineteen and twenty, 1942.

ANNOUNCEMENT

Dr. W. S. Larrabee and Dr. Fred Y. Cronk are each contributing a journal subscription
to the Library for the year nineteen hundred forty three. Through error their names were
omitted from the list of doctors contributing journals, which was published on the
Library Page in the January issue of the Bulletin.

"Employ your time in improving yourself by other men's documents. So shall you
come easily by what others have labored hard for."—Socrates.

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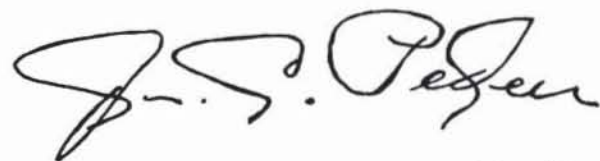
PRESIDENT'S PAGE

Within a few days the personnel of standing committees of the Tulsa County Medical Society for 1943 will be announced. In many cases, the exceptionally capable committees of last year will be asked to continue in office. The selection of committees this year presents a more difficult job than usual for the membership of the Society is depleted by the heavy demands of the armed forces on our younger doctors. Many of the members now in service are those who have proved to be energetic committee workers during previous administrations. Their place must be taken by others, and with the prospective loss of additional members to the forces, these in turn may have to be replaced by older, service-exempt doctors.

Naturally, changing committee personnels will involve a maximum of cooperation and attention to the duties of the position. While the Society does maintain professional representatives, the real organizational activity must originate with the doctors themselves. Only in this fashion can a maximum benefit be obtained.

I am certain that those of you who are asked to serve on committees will undertake your duties with a sense of increased responsibility. Likewise I feel that you derive considerable satisfaction from the results which you will attain by your generous cooperation.

Sincerely Yours,



President.

MEDICAL BROADCASTS ARE TEMPORARILY DROPPED

The "Your Family Doctor" series of medical broadcasts sponsored by the Tulsa County Medical Society has been temporarily discontinued pending assignment of a new broadcasting period by Radio Station KTUL.

Conflict of the local program with a new commercial series was responsible for the dropping of the medical broadcasts which were heard each Saturday at 12:30 p. m. Officials of KTUL said the series would be continued as soon as a spot became available.

The Publicity Committee wishes to thank Dr. Marvin D. Henley, Dr. H. Lee Farris, Dr. M. D. Spottswood, Dr. John Perry, and Dr. N. R. Smith for their recent appearances on the series.

On the honor-roll of the Tulsa County Medical Society as the first ten to pay 1943 membership dues are:

1. Dr. H. D. Murdock.
2. Dr. F. L. Flack.
3. Dr. James Stevenson.
4. Dr. B. H. Humphrey.
5. Dr. Hugh J. Evans.
6. Dr. Marshall O. Hart.
7. Dr. Mabel Hart.
8. Dr. P. P. Nesbitt.
9. Dr. C. H. Haralson.
10. Dr. Arthur H. Davis.

NEW SERIES OF MEDICAL BROADCASTS PROVE EFFECTIVE

Under the sponsorship of the American Medical Association, an exceptionally fine series of radio broadcasts entitled "Doctors At War" is heard over Radio Station KVOO, Tulsa, each Saturday at 4:00 p. m.

Produced through the cooperation of army and navy medical units, the programs have an effective dramatic quality that maintains audience interest throughout the 30-minute period. Designed to appeal to all types of audiences, the program is of special interest to medical men and women.

SERVICE MEN PAY ONLY \$4.00 STATE ASSOCIATION DUES

In answer to several inquiries, members in the armed services are not required to pay any dues to the Tulsa County Medical Society for the duration of their service. They are maintained in good standing as a gesture of appreciation on the part of the Society.

However, the Oklahoma State Medical Association does require a service membership of \$4.00. This should be paid through the Tulsa County Medical Society.

Members are again advised that the total dues for 1943 is \$34.00, an increase of two dollars over last year. This figure represents the normal county dues of \$22.00 and the state dues of \$12.00. The Oklahoma State Medical Association has increased its 1943 dues from \$10.00 to \$12.00.

Dues may be paid in two installments of \$17.00 each. The first installment is due not later than March 1, 1943, and the second due on August 1, 1943. Members not paid after those dates are suspended from membership until payment is made.

**CLINIC REPORT
 December 21 - January 20**

Medicine	626
Surgery	72
Cardiac	21
E. N. T.	9
Eye	21
Skin	31
Tumor	28
Tonsils	5
Gynecology	29
Urology	15
Diathermy	11
Varicose	19
Dental	59
Pediatrics	9
Rectal	7
Ultra Violet	1
X-Ray	1
Neurology	2
Total	968

The BULLETIN

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Committee.....

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Managing Editor.....JACK SPEARS



Published monthly on the 3rd day of each month at the executive offices of the Tulsa County Medical Society, 1202 Medical Arts Building, Tulsa, Oklahoma.

Vol. 9 FEBRUARY, 1943 No. 2

In Washington last month the Supreme Court of the United States upheld a conviction by lower federal courts of the American Medical Association and an affiliated society on charges of "criminal conspiracy to restrain trade."

The effects of this conviction are so far-reaching in character as to place the legitimate practice of medicine in the United States in deadly peril. How true or justified were the complaints aired in this particular case against organized medicine, we cannot say. But, there can be no doubt as to the truth of the statement that the decision rendered in one single stroke opens the way for nullification of the high standards of medical practice. Two hundred years of constant striving for maintenance of these standards as a safeguard to public health are jeopardized.

The decision assumes that the American Medical Association and, consequently, its component state and county organizations, have imposed criminal restraints on the practice of medicine. It is not outside logical reasoning to assume that these "criminal restraints" might include:

(1) The right of members of the medical profession to determine the educational and ethical standards necessary to qualify persons for rendering medical service.

(2) The right of members of the medical profession to 'practice medicine' as an exclusive privilege. Presumably, a lay person would now enjoy this right.

(3) The right of members of the medical profession to determine the standards of operating conditions in hospitals, to maintain control over qualifications for staff membership, and to exert influence over conditions of intern training.

Legal action can now be taken to remove these "criminal restraints", presumably through the use of injunction.

The potential results, which are as eminent as tomorrow, would include the removal of safeguards against quackery and charlatanism, the paralysis of medical societies as scientific bodies, and the sacrifice of the status of every legitimate physician in this country. The complexities arising from these basic results are not pleasant to consider.

Now that this conviction has been confirmed, there remains only one method of securing a permanent safeguard for public interests in medicine—federal legislation. The decision of the Court of Appeals clearly indicates that it is the function of the legislature to give professional groups enlarged powers, not the duty of the court "to recognize a privilege based upon preemption or usurpation."

A move is now on foot in Congress to give the professions—including medicine, dentistry, engineering, law—exemption from anti-trust law provisions and to accord professional organizations the same rights which are now accorded by law to labor unions. Every doctor can help by expressing to his congressional representatives a conscientious opinion on the matter. The time to act is now!

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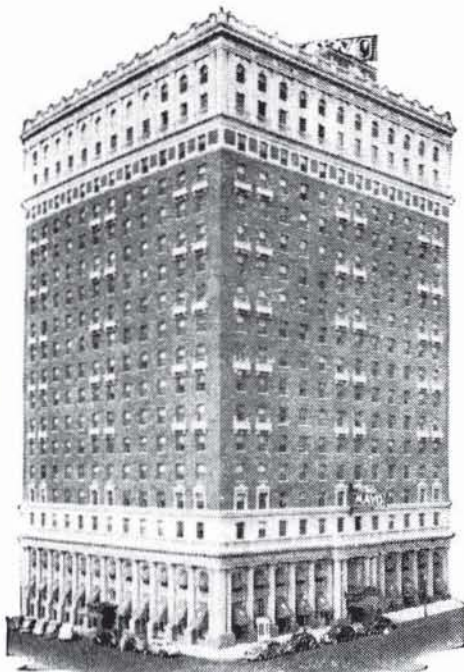
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MEDICAL CREDIT

(Continued from Page 8)

agency. Furthermore, the doctor should report the full amount of bills to the agency, and not split patient's accounts into two or more separate bills. For instance, if a doctor divides a patient's bill of \$80.00 into \$20.00, which he sends to a collector, and \$60.00, which he retains, it becomes an easy matter to collect the larger bill once the collector has prodded the patient-debtor into a payment schedule. This constitutes a fraud upon the collector. It is likewise unfair to apply office payments to the retained bill; if an agency is successful in securing a payment arrangement with the debtor, it is entitled to be paid first. Otherwise, the agency is defrauded.

In discussing these points of fair-play, it should be remembered that the collection agency takes accounts on a contingent basis. Often a sum in excess of the total bill is expended to secure payment. The doctor is not only relieved of collection expense, but receives a large share of the original bill.

(3) In selecting a collection agency, make sure that the costs are not out-of-line. Excessive fees, often as high as two-thirds of the total bill, may be assessed for collection. The Medical Credit Bureau, for instance, is collecting an exceedingly large amount of delinquent accounts at the rate of 20 per cent. This rate, which applies to accounts under six months in age, is becoming increasingly popular. The collection cost of \$1.00 on a \$5.00 account is unusually small.

Medical Calendar

MONDAY, February 1st:

Hillcrest Hospital Staff Meeting.

WEDNESDAY, February 3rd:

National Social Hygiene Day.

FRIDAY, February 5th:

Board of Trustees Meeting, Tulsa County Medical Society, 1202 Medical Arts Building, 1:00 p. m. Business Meeting.

MONDAY, February 8th:

Regular scientific meeting, Tulsa County Medical Society, Mayo Hotel, Tulsa, 8:00 p. m. Program to be announced later.

MONDAY, February 15th:

St. Johns Hospital Staff Meeting.

TUESDAY, February 16th:

Office and Dental Assistants Meeting, Michaelis Cafeteria, 6:00 p. m. Program to be announced later.

FRIDAY, February 19th:

Meeting of the Tulsa County Medical Society is indefinite for this date. Members will be notified in advance if meeting is to be held.

SATURDAY, February 27th:

Members are reminded that this is the last day to pay 1943 dues of \$34.00 to the Tulsa County Medical Society. Members not having paid at least half of this amount by February 28th will be suspended without action and removed from good standing. Checks may be sent to the Executive Office, 1202 Medical Arts Building, or to Dr. E. O. Johnson, Secretary-Treasurer, 208 Medical Arts Building, Tulsa.

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MEDICAL INSIGNIAS OUT FOR WAR'S DURATION

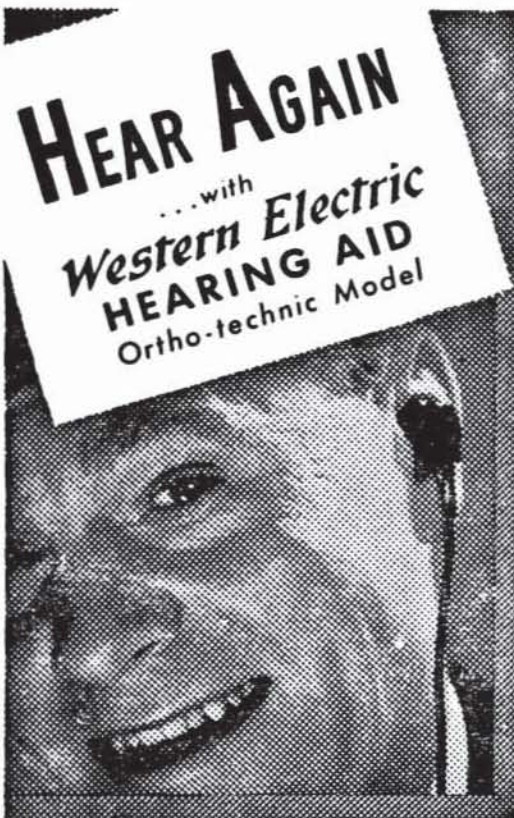
Due to shortages of necessary metals occasioned by war needs, the medical insignias formerly provided by the Tulsa County Medical Society are no longer available. Present stocks have been exhausted, and it is anticipated that none will be available for the duration of the war. Refunds have been mailed to members ordering insignias recently.

APPLICATIONS PENDING

Bowers, Joseph Samuel: 2712 W. 40th Street, Tulsa, Oklahoma. Application for resident membership.

Wendell, W. E.: 915 S. Cincinnati, Tulsa, Oklahoma. Application for resident membership by transfer letter from Reno County, Kansas, Medical Society.

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Lay Medical Articles

Leading medical articles in lay magazines for the month of January included:

"Pain Blackout." By Myron Stearnes. Saturday Evening Post, January 2, p. 20. The use of anesthesia in modern warfare.

"Surgery In Buna". Time, January 25, p. 46. Operating at the jungle outposts of the South Pacific.

"My Blood Is The War". Readers Digest, February, p. 35. By Donita Ferguson. More about the Red Cross blood-banks.

"Nectar From A Nanny". By Barbara Heggie. Coronet, January, p. 87. Health from goat's milk.

"How Long, How Long?" Time, January 11, p. 66. New figures on the average length of life.

"What Not To Believe About Menstruation". By Maxine Davis. Good Housekeeping, January, p. 36. Sensible facts for women.

"Exploring The Life Cell's Secret". By Lois Mattox Miller. Readers Digest, January, p. 75. A magic remedy for burns.

"War And The Mind". Time, January 4, p. 44. Mental crackups in the armed forces.

"Better Health For Your Town". By Sara Bullette. Saturday Evening Post, January 23, p. 20. The work of the Kellogg Foundations.

"Housing With Built-In Health". Time, December 28, p. 34. California tampers with state medicine.

"Cure For Color-Blindness". Time, January 18, p. 48. The Cadan method of treating a common disease.

"How We Can Wipe Out Whooping Cough". By Paul DeKruif. Readers Digest, January, p. 124. A DeKruif analysis.

"Amnesia—Civilian Shell Shock". By T. D. Murphy. Reader's Digest, February, p. 35. The facts on amnesia and loss of memory.

PERSONALS

DR. V. K. ALLEN has been absent from his practice due to illness.

MAJOR E. RANKIN DENNY, Tulsa doctor now stationed at Camp McCoy, Wisconsin, was a January visitor.

Service transfers include LT. W. B. BOONE, from Kelly Field, San Antonio, Texas, to Carlisle Barracks, Pa.; LT. A. T. KORNBLEE, from Camp Berkeley, Texas, to Camp McCain, Miss.; CAPT. F. D. SINCLAIR, from Fort Sam Houston, Texas, to Memphis, Tenn.; MAJOR COLE D. PITTMAN, from Rantoul, Ill., to Washington, D. C.

Promotions: MAJOR CHARLES PIGFORD to Lieutenant Colonel.

Visiting in Tulsa during New Year's were CAPT. HARRY GREEN and LT. COM. R. C. PIGFORD, both now in service.

DR. JOHN PERRY was elected to the House of Delegates, instead of DR. HUGH GRAHAM, as erroneously announced in the January Bulletin. Dr. Graham was named as alternate.

Heading the Program Committee again for 1943 is DR. H. A. RUPRECHT.

DR. NED R. SMITH is recuperating from an illness at Oakwood Sanitarium.

DR. A. RAY WILEY is directing the statewide immunization-law effort sponsored by the Chamber of Commerce.

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INCOME TAX

(Continued from Page 10)

must be made, of course.

In addition to these professional deductions, the physician may also deduct for other items of a common character. These include alimony payments (except for support of minor children), medical expenses, war losses, and income expenses.

Some of the newer regulations of the Revenue Act of 1942 include:

Provisions on Capital Gains. All capital assets which have been held in excess of six months are termed long-term assets, while those under six months are termed short-term assets. In computation of tax, half of the net gain or loss on long-term assets are considered while all short-term gains or losses are employed. Both short and long-term losses may be deducted from total capital gains in determining whether a net capital loss

or gain was incurred. A gain is taxable as a normal income, while losses up to \$1,000 are deductible. If losses in excess of \$1,000 are incurred, the excess may be carried forward into the subsequent year. Under the new law, an outright tax of 50 per cent may be levied on the total capital gains at the option of the taxpayer. This normally results in a slightly smaller tax.

Interest Income on Government Bonds. All interest earned on U. S. Bonds issued after March 1, 1941, is fully taxable. This is true of interest on private securities. Bonds issued before that date are exempt from the normal tax only except in certain cases where exemption up to \$5,000, total purchase value of the bonds, is permitted. In the latter case, it is wise to select for exemption bonds bearing the highest rate of interest. Doctors should bear in mind that this provision refers only to certain special issues.

Joint Returns are still permissible, some option to the contrary.

Tax returns for deceased physicians now include taxes only on such income as was earned during the portion of tax period in which the individual was actually alive. Sums realized subsequently are taxed as part of the income of the heirs of the estate.

The important question to many doctors is that of liability for payment of taxes as a member of some branch of the armed forces. Physicians now in service should understand that the tax liability is almost identical with that of civilian physicians and surgeons. A few differences exist which may be noted as follows:

(1) In determining service income only base pay, uniform allowances, and family transportation costs borne by the government. Rent and subsistence allowances, as well as traveling expense refunds, may not be counted as income.

(2) Deductions for additional uniforms are not permitted, or for additional equipment.

(3) Personal exemption deductions are unchanged.

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(4) The government discourages filing of joint returns for service men and their wives.

(5) Finally, any man entering service after October 17, 1940(may defer payment of taxes until three months after the termination of his service. The payment falls due, along with accumulated taxes incurred in the meantime, at that time. No installment or extension privileges are permitted. The deferment does not apply to filing of returns, only actual payment.

(6) Persons serving in the armed forces outside the continental United States are not required to file or pay taxes until three months after he re-enters the continental United States, or three months after the close of the war, or three months after his discharge from service.

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NOTICE

Transportation and mailing difficulties occasioned by wartime restrictions may result in your copy of The Bulletin being a few days late. The Executive Office makes every attempt to have the magazine delivered to you as quickly after publication date as possible. The copy deadline is now the 20th day of each month, with publication on the 3rd day of the following month.

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