

THE BULLETIN

OF THE

TULSA COUNTY MEDICAL SOCIETY



Annual Roster Number

IN THIS ISSUE



Physicians Must File Estimate
Of 1943 Income Taxes By
September 15



Annual Membership Roster

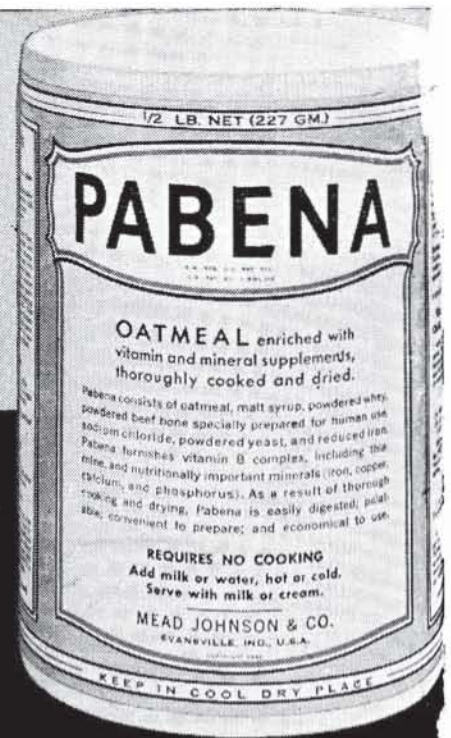
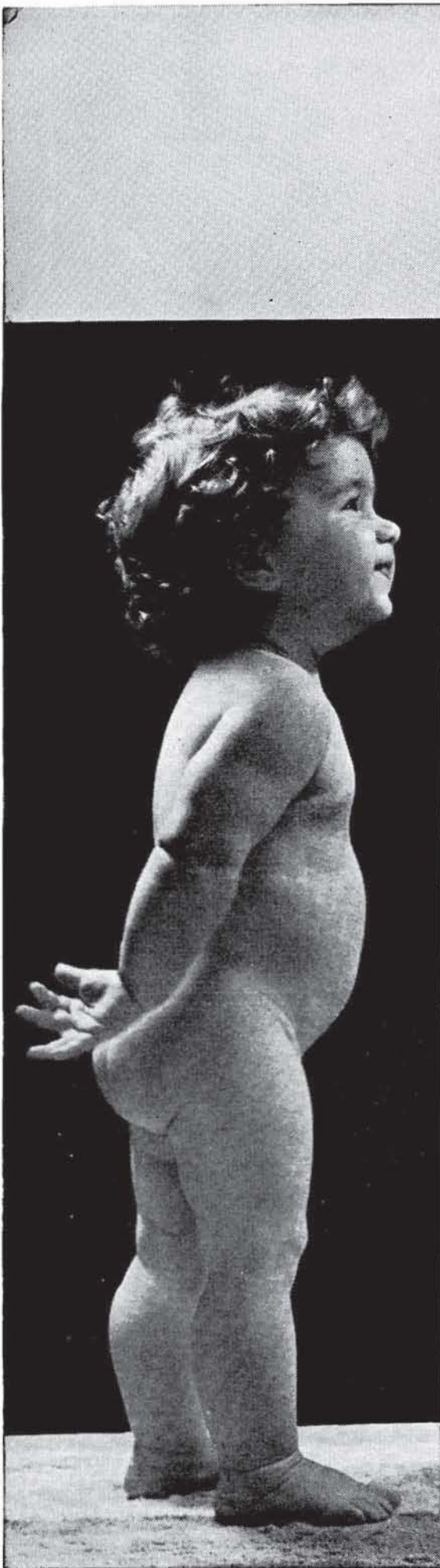


Doctor And Patient—An Editorial



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Vol. 9 ▲ Tulsa ▲ AUGUST ▲ Okla. ▲ No. 8



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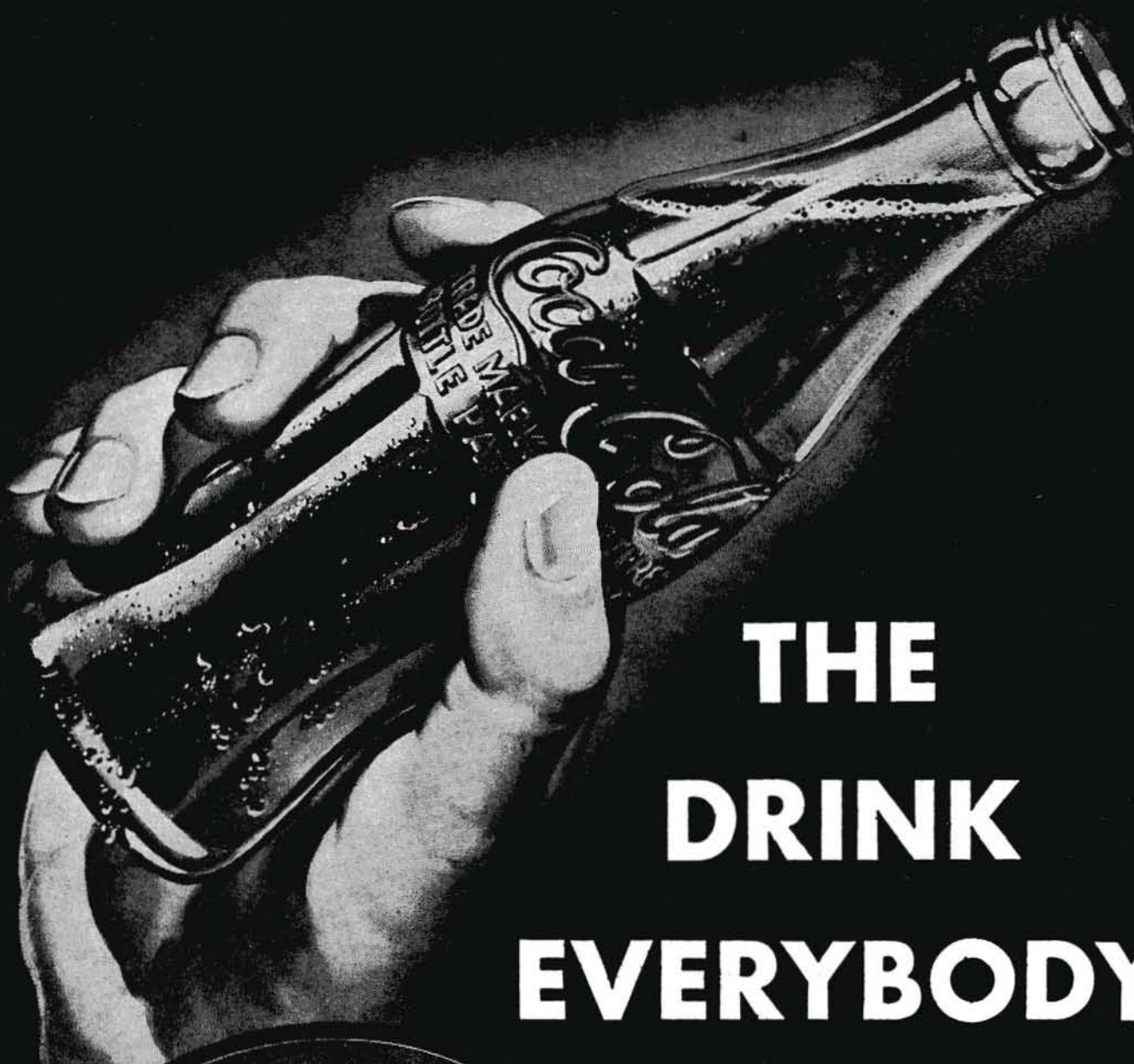
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THE BULLETIN

OF THE

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VOL. 9

TULSA, OKLAHOMA, AUGUST, 1943

NO. 8

TAX ESTIMATE DUE SEPT. 15

Tulsa County Doctors Will Find New Income Tax Laws Complex In Nature. Serious Losses May Be Incurred Through Incorrect Computation of Taxes Due. 1942 Income Taxes Forgiven Up To 75 Per Cent Of Total.

Tulsa County physicians and surgeons will shortly find themselves confronted with what may be a complex task—filing of an estimate of 1943 income taxes as required under provisions of the new federal income tax withholding legislation. Local doctors, most of whom fall under slightly different regulations inasmuch as few have a wage-earner status, must not only file this estimate by September 15 but must also remit one-quarter of the total estimated tax at that time.

The attempt of Congress to place the nation's tax-payers on a current basis will not quite be realized in the case of most doctors. Except for physicians who are employed under a monthly salary arrangement, all doctors will be three months behind in the payment of federal income taxes. Even so, this will be a decided improvement over the old system of owing a full year's taxes at any one time.

The professional medical man is affected by the new legislation in this fashion:

Since the majority of doctors obtain their income in the form of professional fees, the amount of which may vary greatly in any one period, it is impossible for a withholding tax be applied as in the case of regular salaries and wages. In lieu of a withholding levy, doctors are required to estimate their total income at for 1943 and file this estima-

tion by September 15, 1943. At the same time, one-fourth of this amount will be paid. This latter arrangement will, in effect, pay the doctor's taxes up to date. However, taxes will then accumulate until the next date of payment three months forward.

The income tax installments paid by the doctor on March 15 and June 15 of this year will also be applied on 1943 taxes. This is in accordance with legislation forgiving the bulk of 1942 taxes. Attention will be given to the payment of the balance of the 1942 income tax presently.

There are certain features of the computation of the estimated 1943 tax which the doctor should understand:

First, computation of the tax should include computation of the five per cent Victory Tax. Contrary to popular opinion, the new withholding levy does not abolish the five per cent Victory Tax. It merely places its collection in a new form—a combined withholding levy of income taxes and Victory taxes. The 20 per cent deduction now made from salaries includes a portion of the Victory Tax and no additional deduction is made on this account.

In computing the estimated tax, therefore, the doctor should estimate his actual income tax and then add to that sum five per cent of his net income. This will be the total estimated tax due for the year. By dividing this figure

by four, the doctor will then obtain the amount to be paid on September 15 and December 15.

Second, if the total tax for 1943 is less than the amount paid in 1942, the estimated tax should be the amount paid in 1942. This is in accordance with the legislation which forgives 1942 or 1943 income taxes up to 75 per cent, whichever year is the smaller.

If you prefer, the total tax balance due may be paid on September 15 rather than in two equal installments.

Failure to file a declaration on time carries a 10 per cent penalty, and failure to pay installments on time carries a penalty of 2½ per cent or \$2.50, whichever is greater.

Suppose you fail to estimate your tax properly? If as much as 80 per cent of your actual total tax is greater than the amount estimated, the doctor is open to a penalty of the difference between 80 per cent and the estimated tax or 6 per cent of the difference. In short, your actual tax must be within 80 per cent of the actual tax to avoid penalty. For the benefit of doctors who are also farmers, the estimate need only be within 66⅔ per cent.

Third, your estimate must include an estimate of credits allowed for income taxes withheld at source (wages and salaries), credits on tax-free covenant bonds, and credits for income taxes paid to a foreign country. Your actual estimated tax will be the difference between your combined estimate of income and Victory taxes less any credits of the nature listed above.

Suppose the doctor feels after filing his declaration that an error in estimate has been made. Additional income from other sources or extra-large professional fees may change the actual tax total materially. In this case, the doctor may file an amendment revising his estimates not more than once each quarter period. Amendments are not retroactive but apply only for the period for which filed and for future periods. A total of three amendments may therefore be filed during the year. In 1943, only one amend-

ment may be filed — on December 15, 1943.

Doctors who are on a salary basis must also file an estimate of income taxes due if such salaries are in excess of \$2,700 for a single person, or a gross income of \$3,500 in wages for married couples. You must also file an estimate if your income from sources other than wages was in excess of \$100.00 last year or can reasonably be expected to be above that figure this year. The only persons who do not file estimates are wage-earners with incomes from salaries or wages only less than \$2,700 if single or \$3,500 if married.

Now, to assure the accuracy of your estimate, the computation of the Victory Tax is especially important as the amount of this tax may be reduced in a certain manner. In the first place, the basis on which the Victory Tax is computed is not the same basis for computation of income tax. Deductions from your gross income for Victory Tax purposes must be directly connected with earning of your income. Deductions of a personal nature — contributions, taxes, interest, bad debts, etc. — may not be made. To estimate your Victory Tax deduct allowable items of this nature from your gross income. Then deduct the exemption of \$624 to which every person is entitled. This gives your Gross Victory Tax.

In addition, certain other credits are permissible against the Victory Tax. Repayment of debts contracted before September 1, 1942, purchase of war bonds, and payment of life insurance premiums may be deducted to the following extent:

(a) 25 per cent of the total Victory Tax, not in excess of \$500, for single persons.

(b) 40 per cent of the total Victory Tax, not in excess of \$500, in all other instances, with an additional deduction of 2 per cent or \$100.00 for each dependent.

On the regular date for filing annual income tax reports, March 15, each

OFFICIAL MEMBERSHIP ROSTER TULSA COUNTY MEDICAL SOCIETY

ACTIVE MEMBERS

Doctor	Office Address	Telephone
Adams, Richard M.,	521 N. Boulder	4-3128
Allen, Victor K.,	1001 Medical Arts Bldg.	3-0858
Armstrong, O. C.,	902 Medical Arts Bldg.	4-4388
Atchley, Roger Q.,	507 Medical Arts Bldg.	2-2239
Atkins, Paul N.,	1011 Medical Arts Bldg.	3-5295
Barham, J. H.,	Daniel Bldg.	3-9456
Beyer, J. Walter,	McBirney Bldg.	3-0208
Billington, J. Jeff,	706 Medical Arts Bldg.	3-0251
Birnbaum, William,	915 S. Cincinnati	4-0177
Black, Harold J.,	416 Medical Arts Bldg.	4-9332
Bolton, J. Fred,	212 Medical Arts Bldg.	3-5955
Bowers, Joseph S.,	2812 W. 40th	5-0557
Bradfield, S. J.,	607 Medical Arts Bldg.	2-2328
Braswell, James C.,	1109 Medical Arts Bldg.	3-0661
Brogden, J. C.,	815 Medical Arts Bldg.	2-2516
Browne, Henry S.,	615 Medical Arts Bldg.	2-4515
Bryan, W. J.,	801 Medical Arts Bldg.	4-0111
Calhoun, C. E.,	Sand Springs, Oklahoma	S. S. 36
Calhoun, Walter H.,	1104 Medical Arts Bldg.	4-6133
Carney, A. B.,	915 S. Cincinnati	4-0177
Chalmers, J. S.,	Sand Springs, Oklahoma	S.S. 100
Childs, Darwin B.,	1226 S. Boston	5-2248
Childs, J. W.,	505 Medical Arts Bldg.	4-6725
Clulow, George H.,	1307 S. Main	3-4848
Cohenour, E. L.,	1101 Medical Arts Bldg.	3-1076
Cook, W. Albert,	1106 Medical Arts Bldg.	3-6008
Coulter, T. B.,	1011 Medical Arts Bldg.	3-9963
Crawford, William S.,	National Bank of Tulsa Bldg.	2-6101
Cronk, Fred Y.,	801 Medical Arts Bldg.	3-5101
Daily, R. E.,	Bixby, Oklahoma	
Davis, Arthur H.,	710 Medical Arts Bldg.	2-3045
Davis, George M.,	Bixby, Oklahoma	
Dean, W. A.,	610 Medical Arts Bldg.	3-3900
Dunlap, Roy W.,	807 Medical Arts Bldg.	3-0963
Etherton, M. C.,	10-A S. Lewis	4-6663
Evans, Hugh J.,	202 Medical Arts Bldg.	2-4268
Farris, H. Lee,	303 Medical Arts Bldg.	4-5538
Flack, F. L.,	National Bank of Tulsa Bldg.	3-2612
Flanagan, O. A.,	912 S. Boulder	2-6625
Ford, H. W.,	915 S. Cincinnati	4-0177
Forry, W. W.,	Bixby, Oklahoma	
Franklin, Onis,	Broken Arrow, Oklahoma	
Fulcher, Joseph,	1008 Medical Arts Bldg.	3-4429
Funk, Robert E.,	304 Medical Arts Bldg.	3-2604
Garrett, D. L.,	701 Medical Arts Bldg.	4-1900
Gilbert, James B.,	National Mutual Bldg.	2-6326
Glass, Fred A.,	404 Medical Arts Bldg.	2-9176
Goddard, R. K.,	Skiatook, Oklahoma	
Goodman, Samuel,	603 Medical Arts Bldg.	4-3141
Gorrell, J. F.,	610 Medical Arts Bldg.	3-5378
Graham, Hugh C.,	1307 S. Main	5-3455
Grosshart, Paul,	302 Medical Arts Bldg.	3-5600
Haralson, C. H.,	310 Medical Arts Bldg.	3-0873
Harris, Bunn,	Jenks, Oklahoma	
Hart, Mabel M.,	1228 S. Boulder	2-5904
Hart, M. O.,	1228 S. Boulder	2-5904

Doctor	Office Address	Telephone
Hays, Luvern,	216 Medical Arts Bldg.	4-3631
Henderson, F. W.,	316 Medical Arts Bldg.	2-8421
Henley, Marvin D.,	911 Medical Arts Bldg.	2-6358
Hill, O. L.,	915 S. Cincinnati	4-0177
Hoke, C. C.,	Philtower Bldg.	2-8372
Hotz, Carl J.,	604 S. Cincinnati	7156
Houser, M. A.,	McBirney Bldg.	4-0617
Huber, W. A.,	205 Medical Arts Bldg.	2-9814
Hudson, David V.,	21 N. Cincinnati	4-6672
Hudson, Margaret,	1759 S. Victor	6-8958
Humphrey, B. H.,	Sperry, Oklahoma	
Hutchison, Austen,	Bixby, Oklahoma	
Hyatt, E. G.,	604 S. Cincinnati	7156
Ingram, Margaret,	915 S. Cincinnati	4-0177
Johnson, E. O.,	209 Medical Arts Bldg.	4-2010
Johnson, R. R.,	Sand Springs, Oklahoma	S.S. 102
Jones, Ellis,	311 Medical Arts Bldg.	2-9228
Jones, W. M.,	915 S. Cincinnati	4-0177
Kemmerly, H. P.,	902 Medical Arts Bldg.	4-9637
Kramer, Allen C.,	607 Medical Arts Bldg.	3-8874
Larrabee, W. S.,	411 Medical Arts Bldg.	4-3111
Layton, O. E.,	Collinsville, Oklahoma	
LeMaster, D. W.,	902 Medical Arts Bldg.	7925
Lhevine, Morris B.,	B-7 Medical Arts Bldg.	3-5294
Loney, W. R. R.,	301 Medical Arts Bldg.	4-9023
Lowe, J. O.,	915 S. Cincinnati	4-0177
Lynch, Thomas J.,	Stanolind Building	7115
McGill, Ralph A.,	1010 Medical Arts Bldg.	4-4215
McKellar, Malcolm,	604 S. Cincinnati	7156
McQuaker, Molly,	1552 E. 17th Place	4-4618
MacDonald, D. M.,	1739 S. Utica	6-7321
MacKenzie, Ian,	1105 Medical Arts Bldg.	2-3412
Margolin, Berthe,	1568 S. Yorktown Place	6-3345
Markland, James D.,	411 Medical Arts Bldg.	4-3111
Mayginnes, P. H.,	Palace Building	8425
Miller, George H.,	Atlas Life Bldg.	2-6669
Miner, James L.,	810 Medical Arts Bldg.	2-9062
Mishler, Donald L.,	604 S. Cincinnati	7156
Mohrman, S. S.,	Daniel Bldg.	3-0959
Murdock, H. D.,	1011 Medical Arts Bldg.	3-6915
Murray, P. G.,	506 Medical Arts Bldg.	3-2867
Murray, Silas,	501 Medical Arts Bldg.	2-8090
Neal, James H.,	1944 N. Denver Place	5-2466
Nelson, Frank J.,	401 Medical Arts Bldg.	4-0840
Nelson, F. L.,	Atlas Life Bldg.	3-7873
Nelson, I. A.,	1107 Medical Arts Bldg.	4-1835
Nelson, I. H.,	1107 Medical Arts Bldg.	4-1835
Nelson, M. O.,	510 Medical Arts Bldg.	4-3532
Nesbitt, E. P.,	917 Medical Arts Bldg.	2-8284
Nesbitt, P. P.,	917 Medical Arts Bldg.	2-8284
Northrup, L. C.,	1307 S. Main	3-0151
Osborn, George R.,	901 Medical Arts Bldg.	3-1413
Pavy, C. A.,	801 Medical Arts Bldg.	4-3207
Peden, James C.,	612 Medical Arts Bldg.	2-9018
Perry, Hugh,	Atlas Life Bldg.	3-5111
Perry, John C.,	808 Medical Arts Bldg.	2-7622
Piatt, Louis M.,	B-2 Medical Arts Bldg.	3-5294
Pigford, A. W.,	1001 Medical Arts Bldg.	7307
Presson, L. C.,	1948 N. Main	2-3383
Price, H. P.,	406 Medical Arts Bldg.	2-7728
Ramey, Clyde,	Palace Building	4-2975
Reese, K. C.,	1102 Medical Arts Bldg.	3-1114
Reynolds, E. W.,	915 S. Cincinnati	4-0177
Rhodes, R. E. L.,	509 Medical Arts Bldg.	3-4550

Doctor	Office Address	Telephone
Roberts, T. R.,	Wright Bldg.	4-2833
Rogers, J. W.,	406 Medical Arts Bldg.	2-7735
Roth, A. W.,	1616 S. Peoria	3-0297
Ruprecht, H. A.,	604 S. Cincinnati	7156
Ruprecht, Marcella S.,	604 S. Cincinnati	7156
Rushing, F. E.,	517 Medical Arts Bldg.	3-5542
Russell, G. R.,	604 S. Cincinnati	7156
Schreck, Philip M.,	603 Medical Arts Bldg.	4-3141
Searle, M. J.,	512 Medical Arts Bldg.	4-2901
Shapiro, David,	Atlas Life Bldg.	2-6801
Shepard, R. M.,	306 Medical Arts Bldg.	4-1821
Sherwood, R. G.,	Wright Bldg.	3-9849
Showman, W. A.,	409 Medical Arts Bldg.	3-7789
Simpson, Carl F.,	502 Medical Arts Bldg.	2-5403
Sippel, Mary Edna,	1542 E. 15th	2-6189
Sisler, Wade,	807 S. Elgin	5-3123
Smith, D. O.,	604 S. Cincinnati	7156
Smith, Ned R.,	703 Medical Arts Bldg.	4-2794
Smith, Ruric N.,	1017 Medical Arts Bldg.	3-3208
Smith, W. O.,	Stanolind Bldg.	3-5194
Springer, M. P.,	604 S. Cincinnati	7156
Stallings, T. W.,	724 S. Elgin	2-2641
Stanley, M. V.,	307 Medical Arts Bldg.	4-7531
Stevenson, James,	615 Medical Arts Bldg.	5-2562
Stewart, H. B.,	1923 S. Utica	6-8851
Stuart, Leon H.,	1107 Medical Arts Bldg.	5-2348
Summers, C. S.,	Daniel Bldg.	3-9011
Thompson, Oliver H.,	Stanolind Bldg.	7115
Trainor, W. J.,	1011 Medical Arts Bldg.	7545
Underwood, D. J.,	815 Medical Arts Bldg.	3-7475
Underwood, F. L.,	1001 Medical Arts Bldg.	3-5514
Ungerman, Arnold H.,	708 Medical Arts Bldg.	3-9755
Venable, S. C.,	602 S. Cheyenne	3-2427
Walker, W. A.,	Kennedy Bldg.	4-5257
Wallace, J. E.,	914 Medical Arts Bldg.	2-6501
Ward, B. W.,	Wright Bldg.	3-0081
Wendell, W. E.,	915 S. Cincinnati	4-0177
White, N. Stuart,	312 Medical Arts Bldg.	3-1181
Wiley, A. Ray,	812 Medical Arts Bldg.	3-0202
Williams, Theodore S.,	214 Medical Arts Bldg.	3-8443
Witcher, Robert B.,	909 Medical Arts Bldg.	2-4673
Woodson, Fred E.,	908 Medical Arts Bldg.	2-8233
Zink, Roy,	Daniel Bldg.	7653

HONORARY MEMBERS

Doctor	Address	Telephone
Beesley, W. W.,	1733 S. Lewis	9-3258
Brookshire, J. E.,	Ritz Building	3-5094
Brown, Paul R.,	1614 E. 35th	3-9903
Clinton, Fred S.,	Wright Building	3-0081
Hall, G. H.,	Palace Building	3-8316
Hooper, Joel S.,	1645 S. Boston	3-1481
Reynolds, J. L.,	306 Alexander Bldg.	3-5659
Richey, Sidney M.,	3830 W. 41st Street	
Wall, G. A.,	1202 N. Main	2-3710

IN-SERVICE MEMBERS

Doctor	Address	Doctor	Address
Akins, J. O.	Overseas	Denny, E. Rankin	Camp McCoy, Wis.
Bergener, Karl	Washington, D. C.	Eads, Charles H.	Richmond, Calif.
Best, Ralph L.	Big Spring, Texas	Edwards, D. L.	Oklahoma City, Okla.
Boone, W. B.	Philadelphia, Pa.	Edwards, John	Camp Maxey, Texas
Branley, B. L.	Overseas	Ewell, W. C.	Camp Hulen, Texas
Brocksmith, H. A.	Neosho, Mo.	Ford, Richard B.	Overseas
Davis, T. H.	Camp Atterbury, Ind.	Franklin, S. E.	San Luis Obispo, Calif.

Green, Harry	Camp Sibert, Ala.
Hammond, James H.	Andarko, Okla.
Hardman, T. J.	Enid, Okla.
Henry, G. H.	San Diego, Calif.
Hoover, W. D.	Pennsacola, Fla.
Kornblee, A. T.	Camp McCain, Miss.
Lee, J. K.	Denver, Colo.
Lusk, Earl M.	Camp Maxey, Texas
Matt, John G.	Camp Howze, Texas
McDonald, J. E.	Atlantic City, N. J.
Mitchell, Tom Hall	Mobile, Ala.
Munding, L. A.	Shreveport, La.
Perry, Fred J.	Oklahoma City, Okla.
Pigford, Charles A.	Mirianna, Fla.
Pigford, R. C.	San Diego, Calif.
Pitman, Cole D.	St. Joseph, Mo.
Pollock, Simon	Camp Hulen, Texas
Porter, H. H.	Beeville, Texas
Ray, R. G.	San Pedro, Calif.
Schwartz, H. N.	Camp Gruber, Okla.
Shepard, S. C.	Covington, Tenn.
Shipp, J. D.	Shreveport, La.
Sinclair, F. D.	Memphis, Tenn.
Smith, Roy L.	College Station, Texas
Spann, Logan A.	Overseas
Spottswood, M. D.	Bethesda, Md.
Stuard, C. G.	Jefferson Barracks, Mo.
Stuart, Frank A.	Amarillo, Texas
Swanson, K. F.	San Diego, Calif.
Turnbow, William R.	Overseas
White, Eric M.	Denver, Colo.
Wolff, Eugene G.	Augusta, Ga.
Yandell, Hays R.	Overseas

Uncle Sam's censorship office says The Bulletin can no longer print complete addresses of members of the Tulsa County Medical Society now in service. Such information may be of aid to the enemy in determining location of fighting units. All members, however, can obtain the complete address of any doctor in service by calling at the Executive Offices. Doctors in service are herewith reminded to keep the Executive Secretary informed of changes in address.

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Lay Medical Articles

Lay medical articles of interest appearing in lay publications last month included:

"Tap Your Hidden Energy". By Doron K. Antrim. Coronet, July, p. 32. How to meet the increased physical needs of wartime.

"Call A Doctor—But Whom?" By Emilie G. Sargent. American Home, July, p. 14. A competent analysis of the doctor shortage.

"New Faces". Time, July 12, p. 56. Jack Dawn, ex-movie make-up man, starts a new trend in plastic surgery for wounded soldiers.

"On Childbirth". By Gretta Palmer. Vogue, July 15, p. 44. Questions and answers on a popular subject.

"Let's Be Sick In Comfort". By Robert M. Yoder. Saturday Evening Post, July 10, p. 22. Chicago's Wesley Memorial Hospital is the last word in efficiency.

"Embarrassing Wounds". Time, July 19, p. 40. Many a soldier will find himself blushing when he explains the location of his wounds.

"Microbe Zoo". By J. D. Ratcliff. Colliers, July 17, p. 18. Science finds new uses for heretofore dangerous bacteria.

"The Menopause". By Maxine Davis. Good Housekeeping, July, p. 30. Sound observations on a problem of gynecology.

"Caudal Problems". Time, July 12, p. 58. The new caudal anesthesia for childbirth becomes safer with new methods of injection.

"Diet For Today". By William Atlas. Coronet, July, p. 32. Diet and health geared to wartime demands on the body.

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RECENT ACCESSIONS

New Books—

Atlas of Surgical Operations, by E. C. Cutler, M. D., and R. Zollinger, M. D., 1943. Purchased from the Special Book Fund.

Atlas of Obstetric Technique, by Paul Titus, M. D., 1943. Purchased from the Special Book Fund.

Gifts of the Month—

Dr. Lewis J. Moorman, Oklahoma City, 1942 Year Book of Pediatrics.

Dr. J. Fred Bolton, The Therapy of the Neuroses and Psychoses, by Samuel Kraines, M. D., 1941.

Anonymous, Medical War Manuals of World War I, including Military Orthopedic Surgery, prepared by the Orthopedic Council, 1918; Sanitation For Medical Officers, by Edward B. Vedder, M. D., 1918; Laboratory Methods of the U. S. Army, compiled by the Division of Infectious Diseases and Laboratories and Military Surgery of the Zone of the Advance by George De Tarnowsky, M. D., 1918.

MEDICAL MOMENTS

The June, 1943 issue of the *Annals of Surgery* is devoted to a symposium on the Coconut Grove Burns at the Massachusetts General Hospital. The monograph which consists of a series of twelve articles written by the members of the staff who were responsible in their particular fields, considers the problems of administration and psychiatry, peculiar to a civilian disaster, the course and treatment of the lung injuries, and the various aspects of the surface burns. A foreword by Dr. Oliver Cope, Assistant Professor of Surgery at the Harvard Medical School and a brief protocol of each case completes the symposium. This issue of the *Annals* merits your consideration.

ANNOUNCEMENT

The following members of the Tulsa County Medical Society are the most recent contributors to the Special Book Fund of the Medical Library. We take this opportunity to extend to them our heartfelt appreciation.

Dr. O. C. Armstrong
Dr. V. K. Allen
Dr. Paul N. Atkins
Dr. J. Jeff Billington
Dr. W. R. Birnbaum
Dr. H. J. Black

Dr. Joseph Fulcher
Dr. Luvern Hays
Dr. H. P. Kemmerly
Dr. Morris B. Lhevine
Dr. W. A. Walker
Dr. George R. Osborn

Dr. James C. Peden
Dr. H. B. Stewart
Dr. W. J. Trainor
Dr. F. L. Underwood
Dr. R. G. Sherwood

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PRESIDENT'S PAGE

Next Spring the Tulsa County Medical Society will again play host to the Oklahoma State Medical Association when state doctors meet in Tulsa for their annual convention. While this meeting is a full nine months away, preparations will get underway in a few weeks. It will be necessary to call upon many members of the Tulsa County Medical Society to assist in making the arrangements for the convention, in constructing a sound program, and in promoting an excellent attendance. The 1944 convention and its success will depend even more on the doctors themselves than in the past as the Executive Secretary of the Oklahoma State Medical Association, Mr. R. H. Graham, will soon enter the army. Fortunately, Dr. James Stevenson of Tulsa, president of the Association, will be able to absorb some of this work. Our own Executive Offices will provide every assistance possible. However, your cooperation is going to be essential. I ask that you give as much of your time as possible to this activity. Every effort will be made to conserve your time and to avoid needless duplication of work. Your cooperation in this matter will be well rewarded in the results obtained.

Sincerely,

A handwritten signature in cursive script, appearing to read "J. S. Peden". The signature is written in dark ink and is positioned above the printed name "President."

President.

Medical Calendar

MONDAY, August 2nd:

Hillcrest Hospital Staff Meeting.

Final date for payment of second installment on annual dues to the Tulsa County Medical Society to avoid suspension. Mail checks to Executive Secretary, 1202 Medical Arts Building.

Final date for return of venereal disease questionnaire.

FRIDAY, August 6th:

Board of Trustees Meeting, Tulsa County Medical Society, 703 Medical Arts Building, 1:00 p.m.

SATURDAY, August 7th:

Medical Broadcast, "Doctors At War", Radio Station KVOO, 4:00 p.m.

MONDAY, August 9th:

Members are reminded that regular scientific meetings of the Tulsa County Medical Society have been suspended until Monday, September 13th. No meeting on this date.

SATURDAY, August 14th:

Medical Broadcast, "Doctors At War", Radio Station KVOO, 4:00 p.m.

MONDAY, August 16th:

St. Johns Hospital Staff Meeting.

TUESDAY, August 17th:

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

FRIDAY, August 20th:

Board of Trustees Meeting, Tulsa County Medical Society, 703 Medical Arts Building, 1:00 p.m.

SATURDAY, August 21st:

Medical Broadcast, "Doctors At War", Radio Station KVOO, 4:00 p.m.

Copy deadline for September issue of The Bulletin.

MONDAY, August 23rd:

No Society meeting on this date.

WEDNESDAY, August 25th:

Members are advised to renew gasoline ration books "B" and "C" in accordance with regulations to be announced later. Ration renewal forms and information will be available through the Executive Offices.

SATURDAY, August 28th:

Medical Broadcast, "Doctors At War", Radio Station KVOO, 4:00 p.m.

TUESDAY, August 31st:

Members in arrears on payment of first installment of 1943 dues on this date will be certified to hospitals as not in good standing.

The BULLETINEditorial
Committee.....B. W. WARD, M.D.,
Chairman
PHILIP SCHRECK, M.D.
ROBERT E. FUNK, M.D.

Managing Editor.....JACK SPEARS



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VOL. 9 AUGUST, 1943 NO. 8

DOCTOR AND PATIENT

It has always been the general aim of organized medicine and its agencies to promote an understanding of its policies in the minds of the public. The misinterpretation of the basic and supplementary principles of organized medicine has led to severe criticism of the medical profession. In many instances this misunderstanding has resulted in adverse legislation or worse, a lack of legislation where it was badly needed. This same misunderstanding has been the open door to state medicine.

It is generally felt that adequate publicity on controversial points would do much to clear up this situation. The American Medical Association and its component units has been often criticized for its failure to make its position clear on contested principles and problems. The attitude of the profession has too often been that of the ostrich—to bury its head in the ground and remain oblivious to public opinion.

However, the fault does not lie solely with the profession. Attempts at fair and honest publicity have been seized upon by the American press for unreasoned criticism and unjust editorial conclusions. The profession is almost powerless to fight back; its own press is limited to its members and fails to

reach the general public. The failure of the press to analyze and understand the professional viewpoint has resulted in a detrimental twisting of the facts.

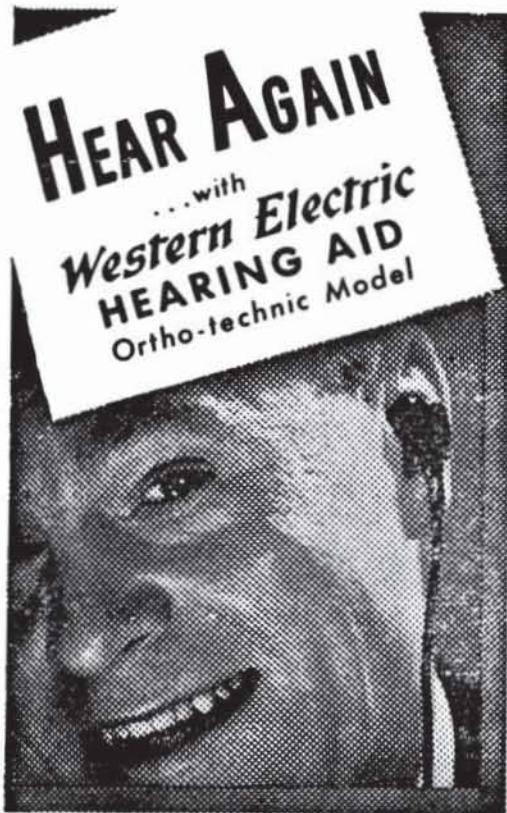
The medical profession is not completely without weapons. In its thousands of members scattered throughout the world there is the weapon to combat this growing misunderstanding between doctor and patient. If each and every member of the Tulsa County Medical Society and all other medical organizations would make it a point to promote understanding of the professional viewpoint in his daily relations with the public, much of this dissension would be liquidated.

The doctor may answer that he has not the time for his daily practice to engage in this work. That may be true, but the important results to be obtained will justify the effort.

As an example, the local public is making a strong criticism of doctors who do not participate in the maternal care plan now in operation by the Oklahoma State Health Department. Yet, much of this criticism is derived from the doctor's failure to explain his reasons for refusing to participate. Most patients, when informed that the doctor is not recompensed to an extent of meeting the actual costs of child delivery, readily understand and appreciate the physician's attitude. They may harbor resentment against those legislators who so unfairly imposed this burden on the obstetrician and pediatrician, but the resentment is diverted from the doctor. The impression is not left that the doctor is acting from a selfish standpoint.

There are other points of conflict of equal or greater importance between doctor and patient which the doctor can assist to clear up. It is the most reliable form of publicity and serves a valuable purpose in itself. Unless this understanding is adjusted, the prospects for free practice of medicine are indeed poor.

Return your Venereal Disease questionnaire at once.



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CALVIN EDWARD BRADLEY, M.D.
1885 — 1943

Dr. C. E. Bradley, veteran Tulsa County pediatrician prominent in state medical circles, died in Tulsa July 6th after an illness of several weeks. His death takes from the profession a tireless worker in the interests of organized medicine and a leading figure in the field of pediatrics.

Born in 1885, Dr. Bradley received his medical education at Barnes Medical College in St. Louis. He entered practice in Oklahoma in 1911, interrupted his career during the First World War to serve with both the American and British abroad. For gallantry under fire, he was decorated by the British Army.

In Tulsa for the past twenty years, Dr. Bradley contributed much to the progress of the Tulsa County Medical Society and the Oklahoma State Medical Association. His activities in the interests of organized medicine and medical legislation led to his appointment on the State Board of Medical Examiners, a post which he held until the time of his death. He was very active in Tulsa civic affairs.

MATERNAL CARE PLAN UP TO INDIVIDUAL PHYSICIAN

In an official action taken last month, the Board of Trustees of the Tulsa County Medical Society ruled that participation of members in the Maternal Care Plan of the Oklahoma State Health Department would be an individual proposition with each doctor. The Trustees' resolution asked that members consider each request for care under the plan on its own merits.

This action in no way affects the official position taken by the Society in regard to the plan. Disapproved last fall by the membership, the Society's stand has not been altered since that time.

Mimeographed material of details of operation of the plan circulated to members last month by the Executive Offices were intended for information purposes only and should not be construed as a Society endorsement of the proposal. The material was prepared by the U. S. Army.

PATRONIZE OUR ADVERTISERS

CLINIC REPORT

June 19 - July 19

Medicine	522
Gynecology	23
Surgery	77
Dental	50
Urology	21
Pediatrics	5
Eye	34
Dermatology	27
Tumor	33
Cardiac	8
Varicose	6
E. N. T.	13
Rectal	4
Tonsils	6
Total	830

Doctors in need of office assistants are invited to inspect the application file in the Executive Offices, 1202 Medical Arts Building, Tulsa.

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PERSONALS

DR. J. E. WALLACE is recuperating from an operation performed at Colonial Hospital, Rochester, Minnesota.

CAPTAIN J. O. AKINS is reported with army medical units in North Africa.

MAJOR T. H. DAVIS is on a brief leave from his hospital unit duties in Indiana to attend a medical training school at the Mayo Clinic, Rochester, Minnesota.

DR. JOSEPH FULCHER has moved to attractive new offices at 1008 Medical Arts Building.

DR. JAMES D. MARKLAND has returned from a week's vacation in the Ozark mountains.

DR. M. V. STANLEY has been visiting relatives in Arkansas.

LT. LOGAN A. SPANN is now with a Naval hospital unit on a "beautiful South Seas island".

July visitors included CAPTAIN JOHN EDWARDS, CAPTAIN EUGENE G. WOLFF, and LT. COM. S. C. SHEPARD.

DR. H. H. PORTER has been transferred to Beeville, Texas, and raised by the Navy from Lieutenant-Commander to a full Commander's rating.

DR. J. W. CHILDS has taken new offices at 505 Medical Arts Building.

DR. C. E. CALHOUN has been playing host to his son. The latter, an Army Air Forces pilot, recently suffered severe burns when his plane crashed in North Africa.

DR. A. RAY WILEY has been added to the fact-finding committee of the Tulsa Council of Social Agencies.

Members of the staff of the Executive Offices will be on vacation at various times during August and September. If the person you call for is not present, please ask another staff member to assist you.

INCOME TAX ESTIMATE

(Continued from Page 8)

doctor will be required to submit receipts for taxes withheld, quarterly taxes paid, and previous installments paid. Any difference between the amount due and the amount withheld or prepaid must be paid in cash on that date. It is likely that most persons will have a small sum to pay next March 15 to place them on a completely paid-up pay-as-you-go basis. This results from the fact that the income of most individuals exceeds the income of 1942, the basis on which the first two installments paid this year were made.

What about income taxes due on 1942 income.

Under the law, 25 per cent of the 1942 tax is all that must be paid providing 1943 income is in excess of 1942 income. This 25 per cent may be divided into four equal installments payable on March 15 of each year through 1947, or it may be paid in a single sum at any time, providing quarterly payments are met on time. If your 1943 income is smaller than 1942, you need pay only on the smaller of the two.

The doctor as an employer is also interested in the operation of the withholding tax levy. Each doctor who employs a receptionist, nurse, technician, or other assistant, must withhold 20 per cent of the total salary less allowable deductions. Deductions begin at \$12.00 per week for single persons, ranging upwards as the dependency status increases. The doctor is advised to consult the official tables furnished by the Collector of Internal Revenue and to use such tables for determining the amounts to be withheld from each check.

Accurate records should be kept on the amount withheld. This sum must be remitted to collection agencies to be designated by the Treasury Department once each quarter, or within thirty days after the close of each quarter. The first remittance will be due on or before October 31 for the three-months period which began July 1.

At the close of each year, the doctor

will be required to furnish employees with a receipt for Victory Taxes withheld in the first two quarters and for income taxes withheld in the last two quarters. Carbon copies must be retained and filed with an annual report on taxes withheld. All forms will be furnished in advance of the filing date by the Treasury Department.

Tulsa County doctors are reminded that when any employee leaves the employer the latter must furnish the employee with a receipt for taxes withheld.

Medical officers must pay taxes only on income received from sources other than the United States government, and on army pay in excess of \$1,500 annually. All of the usual personal exemptions apply in determining tax on income from outside sources.

Doctors must continue to make the regular one per cent deduction for purposes of social security. This sum is in addition to the 20 per cent deduction for income tax purposes.

Tulsa County doctors will find record-keeping more of a problem than ever before. They will also find estimation of taxes a complicated process. Where possible, expert advice should be obtained.

Doctors with questions concerning income taxes should consult with the Executive Secretary, 1202 Medical Arts Building, Tulsa.

DUES NOW PAYABLE

Members who have not paid their second and final installment on 1943 dues to the Tulsa County Medical Society are now suspended without action from membership. Reinstatement may be made by sending checks at once to Executive Secretary, 1202 Medical Arts Building, Tulsa, or to Dr. E. O. Johnson, Secretary-Treasurer, 209 Medical Arts Building, Tulsa.

Members not having paid any portion of 1943 dues by August 31 will be certified to hospitals as no longer with standing in the Society.

Professional Directory

VICTOR K. ALLEN, M. D.
Proctology
1001 Medical Arts Building
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W. S. LARRABEE, M. D.
Roentgenology
411 Med. Arts Bldg. Tel. 4-3111

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Cardiology
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Surgery-Radium
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JAMES C. BROGDEN, M.D.
Surgery and Diagnosis
414-415 Med. Arts Bldg. Ph. 2-2516

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