

institutions to come to the United States this winter to give information on Swedish methods of forest conservation.

DR. A. CEBALLOS, professor of surgical pathology at Buenos Aires, is visiting medical centers in the United States.

DR. MICHAEL I. PUPIN, president of the American Institute of Electrical Engineers, will deliver the charter day address at the University of California on March 23.

COLONEL E. L. JONES, director of the United States Coast and Geodetic Survey, will give a lecture at the Franklin Institute on March 17 on the subject of "Science and the Earthquake Peril."

DR. ARTHUR D. LITTLE delivered an address, "The Application of Research to Industrial Development," before the Swarthmore chapter of Sigma Xi on February 2 at Swarthmore College.

DR. W. J. HUMPHREYS, meteorological physicist of the U. S. Weather Bureau, gave an illustrated lecture on "Clouds and Cloud Phenomena" under the auspices of the Sigma Xi fraternity at McGill University, Montreal, on February 25.

PROFESSOR HENRY FAIRFIELD OSBORN, director of the American Museum of Natural History, gave an address on "Convincing Evidence of the Geologic Antiquity and Creative Evolution of Man" at Cornell University on February 19.

DR. CHAS. P. BERKEY, professor of geology at Columbia University and for the past two seasons geologist with the Third Asiatic Expedition of the American Museum of Natural History, described the results of his explorations in the desert of Gobi, in Mongolia, with this expedition, in a lecture at the Missouri School of Mines and Metallurgy on March 3.

PROFESSOR HERBERT OSBORN, of the Ohio State University, gave an illustrated address on "Early Workers in American Entomology" before the Sigma Xi Club and the Entomological Society of the University of Florida on the evening of March 1.

ON February 20, Dr. A. P. Coleman, department of geology, University of Toronto, delivered an address to the Royal Canadian Institute on the subject "The Earth as the Heat Engine."

PROFESSOR F. E. LLOYD, of McGill University, lectured before the University of Illinois on March 3 and 4 on "Romance and Tragedy under the Microscope," with motion pictures showing the activities of *Spirogyra* and *Vampyrella*, and on "The Fluorescence of Living Plants," with a demonstration of results obtained with dark-field illumination.

PROFESSOR W. CHATTIN WETHERILL, of the depart-

ment of mechanical engineering of the University of Pennsylvania, lectured before the Franklin Institute on March 11, on the subject of "The Elimination of Waste in Industry."

F. C. BISHOPP, in charge of the work of the U. S. Bureau of Entomology on insects affecting live stock, gave a series of talks on the external parasites of domestic animals and poultry at the Iowa State College during the farmers' short course which was held at Ames, February 1 to 6. At a dinner of the Osborn Research Club of the same institution on February 1 he gave an illustrated lecture on "Myiasis and Related Skin Afflictions of Man in the United States."

DR. EDWARD UHLENHUTH, associate professor of anatomy at the University of Maryland Medical School and formerly of Rockefeller Institute, gave a lecture on "The Secretion Process in the Thyroid Gland," on March 4, at George Washington University, Washington, D. C., before the Association of the Scientific Personnel of the Public Health Service.

PROFESSOR CHARLES-EDWARD A. WINSLOW, of Yale University, president of the American Public Health Association, spoke on "The Health Department and the Individual" at the annual dinner of the Boston Health League, on February 17.

DR. SUTHERLAND SIMPSON, professor and head of the department of physiology and biochemistry at Cornell University, Ithaca, died on March 3, aged sixty-three years.

UNIVERSITY AND EDUCATIONAL NOTES

THE late William W. Crapo, of New Bedford, Mass., among other bequests has left \$100,000 to Yale University.

ACCORDING to press reports, the regents of the University of Wisconsin have issued instructions to prepare plans to expend about \$1,500,000 on a new building and equipment for the University of Wisconsin Medical School; the first unit will cost about \$450,000; bids will be issued by July 1.

MAJOR MAX TOLTZ, of St. Paul, Minn., has given \$15,000 to the American Society of Mechanical Engineers to establish a fund for the assistance of students in engineering.

ON February 2, Oxford University confirmed a decree authorizing a special allowance of £200 a year, in addition to his ordinary stipend, to each professor being the head of a scientific department.

PROFESSOR J. H. FRANDSEN has been elected head of the department of dairying and animal husbandry at the Massachusetts Agricultural College.

DR. LLEWELLYN T. SPENCER has been promoted to assistant professor of psychology at Yale University.

At the Harvard Dental School, Dr. Frank T. Taylor has been promoted to clinical professor of operative dentistry and Dr. Percy R. Howe has been appointed Thomas A. Forsyth professor of dental science.

DR. VICENTE G. LAVA, Ph.D. in physical chemistry from Columbia University, has been appointed associate professor of agricultural chemistry at the University of the Philippines.

DR. JOHN SAMUEL DUNKERLY, senior lecturer in zoology in the University of Glasgow, has been appointed Beyer professor of zoology and director of the zoological laboratory at the University of Manchester, in succession to Professor Hickson, who will retire in September.

L. G. SIMS has been appointed lecturer in electrical engineering at the University of Birmingham, vice Dr. O. R. Randall, who has been appointed professor of electrotechnics at the Witwatersrand University, Johannesburg.

PROFESSOR W. FISCHER, director of the Pathological Institute at Rostock, has been elected rector of the Rostock Medical Faculty.

DISCUSSION AND CORRESPONDENCE

SCIENTISTS AND THE INCOME TAX

ACTING on the request of the executive committee of the American Association for the Advancement of Science, I have tried to assemble such information as may be had regarding the operation of the income tax on scientists. It is assumed that the general provisions are easily understood, such as, individuals required to file returns, exemptions on account of family relationships, etc., but in applying the general provisions of the law to scientists some points have come up that have required interpretation. This report is intended to deal only with these less obvious matters.

One feature chiefly has raised questions of doubt, that of exemptions. In 1924, Committee O, of the American Association of University Professors, with the help of Professor Thomas S. Adams, of Yale University, undertook to secure solutions of several of these problems. The results of this inquiry were published in the *Bulletin* of that association in December, 1924.

Similar inquiries have been made for the engineering profession and the substance of the result was published in the *Proceedings* of the American Society of Civil Engineers, Vol. 52: 72, 1926.

The American Medical Association has carried on

an active investigation into the relation of the income tax to physicians, the outcome of which was summed up in the *Journal of the American Medical Association*, Vol. 84: 446-448, 1925 (Feb. 7).

Since these groups have much in common and since rulings made on test cases brought out in one group often clarify the situation for the others, an attempt has been made here to present briefly the substance of pertinent decisions made on points involving scientists. In this I have tried to follow closely the authoritative wording where practicable.

SOCIETY DUES

Dues paid to charitable and professional organizations not run for profit are deductions permitted in computing the tax. All dues paid during the taxable year are included. This deduction should be made on the income tax blank entry under business expense.

TRAVELING EXPENSES

While business men and engineers traveling solely for business purposes may deduct travel expenses, including cost of entertaining others, when it can be shown that the sums were spent on prospective clients, physicians attending medical conventions and scientists attending scientific meetings may not deduct traveling expenses. In the latter case these exemptions are regarded as personal expenses not undertaken in the hope of profit as a major consideration.

When, however, a member of a college or university faculty while on sabbatical leave travels, "especially for the purpose of study, travel and research work," the information gathered being used to supplement courses of study on which they usually prepare a report to their superiors, traveling expenses incurred are allowable deductions from gross income. This is considered as comparable to the case of a clergyman whose traveling expenses incurred in attending a general convention of the church are deductible from gross income.

Scientists, traveling as experts in connection with their profession, are allowed to deduct traveling expenses on the same basis as the faculty member traveling on sabbatical leave referred to above.

SALARIES OF STENOGRAPHERS, CLERKS, ETC., STATIONERY, OFFICE SUPPLIES AND EQUIPMENT

When college professors employ stenographers and clerks in connection with the activities from which they derive their income directly, the salaries paid by them are deductible, as also sums paid personally for stationery, office supplies and equipment.

ATTENDANCE ON SUMMER SCHOOLS, POST-GRADUATE COURSES, ETC.

Although college and university people attend sum-