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Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

INCOME TAX.

Production of Accounts.

"A. P. L." was last year called upon to produce accounts in support of his income tax return. He employed an accountant, with the result that his return was found to be somewhat excessive, but his gain in tax was less than the accountant's fees. He has now been asked to produce an account for the year 1925, but wishes to avoid further expense.

* * * We advise "A. P. L." to send in a statement, prepared and certified by himself on the same lines as the accountant's statements, with a covering note pointing out that, as the sufficiency of his previous returns was corroborated by the independent accounts last year, he is not prepared to incur the further expense of employing an accountant again.

Cash Basis.

"O. R." has been informed by his local inspector of taxes that in future the district commissioners of taxes "are not prepared to accept from professional men accounts which are on a cash basis only."

* * * This question crops up from time to time, and the attitude of the authorities has generally been that they are prepared to accept cash accounts in normal cases, reserving their claim to press for an adjustment for the value of outstanding book debts when they are increasing in a marked degree. It is undeniable that in theory accounts should include such adjustments, but it is only in the case of rapidly growing practices or where a practice changes hands that they affect materially the income tax result, and undoubtedly an accurate adjustment (involving as it does the probable value of each outstanding debt) is almost impossible to calculate. "O. R." has the choice of three courses: (1) to lodge a formal request that his assessment shall be made by the Commissioners for Special Purposes instead of by the district commissioners, seeing that the latter seem to have prejudged the issue in his case; (2) to maintain his refusal and appeal personally to either of the two bodies of commissioners if his accounts are not accepted; and (3) to send in the figures for each of the three years forming the average, quoting (a) the nominal amount of outstanding debts at the beginning and end of the year, and (b) the figures at which, after a careful examination, he estimates their actual value.

LETTERS, NOTES, ETC.

SPIROCHAETOSIS ICTEROHAEMORRHAGICA.

DR. ANDREW BALFOUR (Director, London School of Hygiene and Tropical Medicine, W.C.1) writes: I read with interest the paper on "Spirochaetosis icterohaemorrhagica in Norfolk" by Dr. Burton-Fanning and Dr. Cleveland, which appeared in the BRITISH MEDICAL JOURNAL (July 17th, p. 108). The symptoms of the cases they record certainly simulate those of the condition formerly known as Weil's disease, even though the account of

the spirochaetal findings in the urine of Case IV does not appear to me to be quite convincing. My object, however, in writing is to draw the attention of the authors to a paper which they have apparently missed—namely, that by Hindle and Brown in the *Lancet* for August 22nd, 1925 (p. 372). This paper, entitled "Spirochaetal jaundice in Great Britain," gives an account of two cases of the disease occurring in England which were undoubtedly associated with a small outbreak at a school in the Midlands. Hindle and Brown point out that there is some evidence that a mild form of the disease is widespread in this country. I note that the cases recorded by Drs. Burton-Fanning and Cleveland were all severe and that three of them ended fatally.

UNRECOGNIZED SMALL-POX IN POOR LAW INSTITUTIONS. THE Minister of Health has issued a circular letter to guardians stating that his attention has been drawn to recent instances in which unrecognized cases of small-pox have been admitted to Poor Law institutions and have been the means of spreading the infection before their true nature was discovered. The Minister points out that the regulations in force require every person on admission to be examined by the medical officer, and he requests that the attention of the medical officer should be drawn to any skin eruption observed on admission or afterwards noticed by the nurses or attendants. He asks further that at the larger Poor Law infirmaries the attention of the junior medical staff should be directed to the importance of immediate consultation with the medical superintendent if a patient should exhibit symptoms which might be due to small-pox. He adds that in all cases of doubt concerning the diagnosis the medical officer should at once inform the medical officer of health and request him to see the patient.

A FINE RIFLE SHOT.

EVERYONE will have noticed the fine performance of Dr. F. H. Kelly in tying for the King's Prize this year at Bisley. Dr. A. M. HUMPHREY sends us the following list of prizes Dr. Kelly has won at Bisley in recent years:

Grand aggregate 1914, 1922, and 1923. All comers' aggregate 1922 and 1923. Service rifle championship 1914. Elkington aggregate 1923 and 1925. In the King's Prize Dr. Kelly reached the final stage in 1910, 1921, 1922, 1923, and 1925. He won the Bronze Medal in the first stage in 1922, and in 1924 was again in a leading position in the aggregates, but was unable to remain at Bisley for the later part of the meeting. He was third in the King's Prize last year, and this year won the Silver Medal in a tie shoot of three. In the final stage this year he was one of four who tied with 286; in shooting off he was beaten by 1 point by the winner, Mr. Arthur Fulton.

THE AUTOMOBILE ASSOCIATION.

AT the twenty-first annual meeting of the Automobile Association, held at the Savoy Hotel on July 14th, Lord Donoughmore, one of the vice-presidents, was able to announce that the number of members of the Association now exceeded 300,000. The meeting was also memorable because, probably for the first time on record, four members arrived with a "grouse." Apparently these gentlemen were sympathizers with the general strike, and were annoyed that some minute portion of their subscriptions had been used to help in defeating it. Two of them spoke at great length and were admirable exponents of the art of drawing red herrings across the trail. They contended that the action of the committee in offering the assistance of the machinery of the association to the Government was *ultra vires*; but their resentment was not sufficient to permit them to accept a return of their subscriptions. It is curious to note that one of the speakers, Mr. W. J. Brown, is described as the secretary of the civil service clerks' trade union. The protesting resolution was rejected by an enormous majority. The Automobile Association is to be congratulated on its successful work for motorists during the last twenty-one years, and probably Mr. Brown will avail himself of its good offices if ever he gets into a motoring difficulty.

CORRECTIONS.

IN Dr. Horatio Matthews's letter on ophthalmic examination in infancy (July 17th, p. 136) for "presbyopia" read "hypermetropia."

MR. A. P. BERTWISTLE desires to call attention to two "inaccuracies" in the review of *A Descriptive Atlas of Visceral Radiograms* published in the JOURNAL of July 17th (p. 118). "Firstly," he says, "Dr. Rowden, senior, has been mistaken for junior; the former supplied about 120 [? radiograms] against the latter's eight." The second "inaccuracy" seems to be that sufficient prominence was not given to the name of Dr. Spriggs, who supplied ninety excellent abdominal radiograms. Mr. Bertwistle says that "Dr. Rowden, senior, and Dr. Spriggs provided the backbone of the book."

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 35, 37, 40, and 41 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 38 and 39.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 72.