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The *Journal of Pharmaceutical Sciences* is published monthly by the American Pharmaceutical Association (APhA) at 2215 Constitution Ave., N.W., Washington, DC 20037. Second-class postage paid at Washington, D.C., and at additional mailing office.

All expressions of opinion and statements of supposed fact appearing in articles or editorials carried in this journal are published on the authority of the writer over whose name they appear and are not to be regarded as necessarily expressing the policies or views of APhA.

Offices—Editorial, Advertising, and Subscription: 2215 Constitution Ave., N.W., Washington, DC 20037. Printing: 20th & Northampton Streets, Easton, PA 18042.

Annual Subscriptions—United States and foreign, industrial and government institutions \$50, educational institutions \$50, individuals for personal use only \$30; single copies \$5. All foreign subscriptions add \$5 for postage. Subscription rates are subject to change without notice. Members of APhA may elect to receive the *Journal of Pharmaceutical Sciences* as a part of their annual \$70 (foreign \$75) APhA membership dues.

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IRS'S MYOPIC VIEW OF RESEARCH

Deep in the forest, a dead tree topples over and falls to the ground. The resultant sudden disturbance caused by the impact of the tree hitting the ground sets air waves in motion. However, many technically trained people contend that there is no *sound* because this happened far out of earshot. In the absence of an ear to hear, they say there is no such thing as "sound."

We are inclined to draw a similar conclusion with respect to research.

In our view, research is more than simply performing certain manipulative functions off somewhere in a laboratory. Embodied in the concept of research is the element of recording results, interpreting the findings, and communicating the conclusions.

Now we come to the point of this editorial. Specifically, the all-knowing, all-seeing "feds"—affectionately referred to as "big brother" and formally known as the Internal Revenue Service—have their own view of what constitutes research.

For over a hundred years, the American Chemical Society has enjoyed the status of a tax-exempt organization. For many years, the American Institute of Physics has been similarly classified. The tax codes list these as "501(c)(3) organizations." Moreover, the tax codes are rather persnickety about what such organizations may or may not do without running afoul of the law.

From what we know, both the ACS and the AIP have carefully abided by these stipulations and have principally devoted themselves to operating scientific conferences and meetings at which their members can verbally present papers reporting on their research and to publishing a spectrum of scientific journals through which chemists and physicists can communicate written reports of their research findings.

It is estimated that these two societies publish about 90 percent of the physics and chemistry journals in the United States; AIP has 40 different scholarly journals and ACS has 18.

Anyone having the remotest connection with publications—even if it is simply buying a daily newspaper or magazine at the corner newsstand—is aware that publication costs have skyrocketed in recent years. This is due to big jumps in the cost of paper stock, in the cost of printing, in the cost of postage, and in just about every other aspect of publication production. Simultaneously, circulations of most journals have been dropping, which has escalated a cost squeeze into a serious cost crunch for virtually all technical and scientific periodicals.

Indeed, one of the saving features that has kept most of these journals and their sponsoring publishers afloat has been their tax-exempt status.

But the IRS has a well-deserved reputation for being able to extract "blood from a turnip," so not surprisingly its covetous eye has fallen on these organizations and specifically their publication programs. The ax fell recently when IRS notified the two organizations that it was revoking their tax-exempt status on grounds that they are no longer research organizations.

Apparently, the IRS ruling is based on its view that a scientific organization does research, while the ACS and AIP role in publishing research results is not regarded as scientific, or at least a part of the research process.

This strikes us as an astonishing conclusion for a number of reasons. For example, about five years ago other branches of the federal government concluded that publication of findings and results is such an integral part of research that government grants and contracts would recognize the payment of page charges as a legitimate line item cost in research funding proposals. The same thinking and philosophy has long recognized the similar need to provide travel allowances in order to present verbal reports of research findings.

Although this initial IRS attack is directed at the chemistry and physics societies, other scientific and technical organizations are closely watching the proceedings. If the IRS challenge is successful here, it will undoubtedly be broadened to all other groups in a similar position and functioning in a similar manner.

This prospect has triggered predictions that the effects will be to doom the majority of the scholarly scientific periodicals now published in the United States. We are generally skeptical of such ominous predictions because they are often made more in self-serving interest of persuading opinion than as objective prognostication. However, in this instance, we are fearful that the predictions are not exaggerated one bit—indeed, they are right on target!

Edward G. Feldmann