

# IRS rulings reportedly may force some scientific journals to stop

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Some scientific and medical journals may be forced to stop publishing because of Internal Revenue Service rulings and other federal actions, according to an editorial published Monday in the Journal of the American Medical Association.

If the journals are forced out of business, "effective communication between scientists will be jeopardized, and scientific development will suffer," said Dr. William R. Barclay, the AMA journal editor. "Discovery benefits no one unless it is communicated."

The federal actions, for which no reason has been given, jeopardize publications in medicine, biology, chemistry, physics and other fields. Robert A. Day of the Council of Biology Editors in Washington, who has characterized the scientific journal as "an endangered species," said recently that such "journals could well move from the 'endangered' list to the 'extinct' list; and Uncle Sam, as well as scientists everywhere, will be left empty-handed."

The AMA editorial said, "The Internal Revenue Service has told the publishers of 90 percent of the chemistry and physics journals in the United States that it plans to revoke their tax-exempt status and has notified the American Chemical Society and the American Institute of Physics that they are no longer to be treated as tax-exempt organizations."

A spokesman for the IRS said that as a matter of policy the agency would neither confirm nor deny the report.

Officials of the American Chemical Society said they would have no comment.

Others in the scientific community have said the IRS was taking similar action against other scientific and engineering societies. Loss of tax-exempt status means higher postal rates, as well as taxing of advertising revenues and other income of the journals and societies.

The IRS has already taxed the advertising revenues of the Journal of the AMA. The association has paid \$9 million in back taxes on advertising revenues from the 10 journals it publishes and expects to pay the IRS about \$1.5 million each year for the next several years, Barclay said in an interview.

The journals are considered indispensable to science because they are the scientists' traditional means of communication. Scientists publish the results of their experiments and theories as open communication for the benefit of society. The aim is to allow their colleagues to try to duplicate the results, criticize the findings and make further scientific advances without duplication of efforts. Some scientists pay fees to journals with small circulations to publish the results of their experiments.

There are 59,000 scientific and technical publications in the world, and 9,000 of these are published in this country, according to a report that King Research of Rockville, Md., prepared for the National Science Foundation.

The AMA editorial said that in addition to the rising costs of printing, paper and other standard expenses, "the Postal Service is proposing a

new rate structure that will be prohibitively expensive for many scientific societies and may result in sharp curtailment of their publications."

It added, "The Interstate Commerce Commission is also studying AMA publications with the obvious intent of paralyzing the AMA in its legitimate and valuable role of disseminating scientific information."

Because it cost the AMA about \$90,000 each year to subsidize its Archives of Environmental Health and Preventive Medicine, the Chicago-based medical group stopped publishing it five years ago. It was sold for a token fee to an endowed foundation that now publishes it quarterly instead of monthly.