The continued need for education on multiple fronts will give us great opportunity to come together and pool our experience and resources as a state society. During the constant flux of healthcare we find ourselves looking for answers and trying to strategically position ourselves to provide the best care for our patients while remaining abreast of alterations in the landscape. Scott McKenzie our executive secretary recently sent out a letter from the APMA. Specifically with regard to an ongoing effort to in conjunction with the American Podiatric Medical Association involve our young members. I believe we are doing a reasonable job to enfranchise them. Let us make sure these physicians feel welcome and are integrated into our ranks and have the tools in their individual practices during these critical years out of school. Our list of young members defined by the APMA as members who have been in practice less than 10 years include these physicians: Dr. Layne A. Dameron, DPM, Dodge City, Timothy B. Gately, DPM, Topeka, Andrew M. Hall, DPM, Overland Park, Mickey Matsuda, DPM, Wichita, John Morgan, DPM, Wichita, Kristen Paulsrud, DPM, Hutchison, Brooks Young, DPM, De Soto.

These young members represent the current reality of the outstanding training of our profession. Involving them in local journal clubs, lecturing at local medical societies meetings and community events will continue to be important. Both from the perspective of keeping the role of foot and ankle surgeons in high profile for the great care rendered as well as helping to facilitate their integration into their respective communities and hospitals. On another matter for members of the association. Our office recently received a communication from the Department of Revenue, State of Kansas, Topeka. With a request for a three-year audit (9/10-9/13) of all taxable supplies, goods and materials that have come into and go out of our office. First, a little historical review of import.

For any of our podiatric medical offices which, in addition to, providing professional services, and durable medical equipment have another business entity where any commercial products are sold such as: a running store, cosmetics, or other non-durable medical equipment, it is required that those who purchase these items pay the local county rate of sales tax. In addition, on the side of your equipment and supplies: there is a rather exhaustive list of supplies that are used in your office that are taxable under current Kansas law. During this review of our books we went back through all of our supplies received and were obligated through this audit procedure to submit overdue taxes to the Department of Revenue, State of Kansas.

Heads up, and a word to the wise. This request for self-audit can be requested of any medical, or podiatric doctors offices. An inquiry sent out to the members of the Association to see whether any of our other members had passed through a similar audit. I received a response from Dr. David Laha who had had also undergone a similar audit process. It would be wise to consider your vendors. As many out-of-state vendors from whom you buy supplies, computers, chairs among many others do not routinely charge sales tax. Bottom line: on non-prescription supplies and equipment that the vendor does not add on a sales tax, your office is obligated to pay the state sales tax at the rate of your location.

At the close of our audit going forward, a quarterly submission of unpaid tax is then required to be sent to Topeka on your non-taxed supplies to comply with the tax laws in the state of Kansas. Please be aware of this obligation and plan your practice revenue accordingly.