If the Marion-Polk County Medical Society’s President’s Achievement Award was based on quantity of service and accomplishment, Tom VanVeen should receive two. Dr. VanVeen, a long time Stayton family practitioner received the Society’s award at the January annual meeting. Dr. VanVeen spent the bulk of his medical career as a small town doctor, Marcus Welby in over-drive. Before he closed his practice a few years ago, a typical Friday might see him in clinic alongside his wife, Greta, caring for multiple generations of the same family – his record is four generations on the same day. After work and a quick six-miler, you could find him taping football ankles at Regis and standing on the side lines as the team doctor. The next day you might find him performing physicals for the National Guard in the morning and flying helicopters in the afternoon. Or – he might be updating his skills at the annual family practice refresher course. He has attended so many times that they don’t even charge him any more…buy 25, get one free!

VanVeen grew up in Portland and attended Central Catholic High School, where he played on the state championship football team. After a lackluster first year of college, he joined the Marines and spent three years in Japan and Okinawa. “The Marines was really a kick in the backside and a great incentive to grow up.”

Back home at University of Portland as a Korea era vet, he was able to complete his pre-med course of study in slightly fewer than three years and enrolled at the University of Oregon Medical School. After an internship at the Army Hospital in El Paso, he traveled to the St. Ignatius Mission Reservation in Montana to cover his brother’s practice while he went to pursue a residency. Fast forward a few years to find VanVeen having lunch in Stayton with a friend of one of his UP professors. “It was all a set-up,” VanVeen says with a chuckle. They wanted to recruit another

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This is my first President’s letter marking the beginning of a two year appointment. I would like to take the opportunity to discuss what the Marion-Polk County Medical Society is and does. If you go on line to www.mpmedsociety.org you can read the Mission Statement. My interpretation is that the Society’s goals are to support local physicians and their physician assistants; to increase our presences in the local community and by doing so allow us to have a positive influence on the health of our medical and local community.

We try to do this by bringing together local physicians from various groups: Specialists and primary care; group practices and independent physicians; self-employed and salaried; Marion and Polk county (Board members from each) under one umbrella. We are in a unique position of being physicians for physicians, with no conflicting motives. The more successful we can be at building the medical community the more we have to offer to the larger community in which we all live. You may be surprised at the potential influence we, as physicians, have in our community. Think “The Tipping point” by Malcolm Gladwell or the concept of the “butterfly effect.”

We also have the advantage of living near the state capital of a small state (27th), where even a small influence or series of small influences can lead to significant changes. I would expect that in politics, as well as life, times of crisis are times of change.

How do we do this? The Society has played a role in the formation of The Medical Foundation of Marion & Polk Counties, the charitable arm of our medical community; Project Access, MedAssist, as well as pre-med and nursing scholarships to outstanding local students fall under this Foundation. We organize mini-internships for health teachers, local business people, politicians and even lawyers, medical defense. We are often a voice of the medical community when civic or political leaders have questions or want to discuss medical issues or issues important to them. We offer a place for patients to express medical care concerns when their interests are more about being heard than suing. We host a yearly dinner for the new physicians and physician assistants in

Continued on page 14
I’m not a gerontologist, internist, psychiatrist, or a medical doctor. But as a “portfolio doctor,” I’ve seen first-hand what dementia—and especially Alzheimer’s disease—can do to one’s family and portfolio. And like you, I’ve also seen the good side when clients/patients admit they have a problem.

Dementia in its various forms is more common than you might think. The National Institute of Neurological Disorders and Stroke estimates that 6.8 million people and 50% of Americans over age 85 have some form of dementia. More than 1 in 5 women and 1 in 10 men will develop Alzheimer’s, according to the latest numbers from the Alzheimer’s Association. For many of us, it’s not a question of if, but of when. So what can you do to protect yourself, your family, and your wealth if it starts affecting you?

Many of you have taken Eden Rose Brown’s advice and had her or another estate planning attorney draft you a living trust. Unlike a will, which only takes effect upon your death, a living trust can arrange for a successor trustee to handle the management of your affairs while you are still alive but incapacitated. Powers of attorney are also useful. **The time to take action is in the early stages of decline. Unfortunately, this is also a time of denial.** I’ve noticed several clients in the early stages or even middle stages of decline that won’t “pull the trigger” and seek help, even if...
they have a living trust and/or a power of attorney. But here are true stories of three clients and what they did. (Their names and backgrounds have been changed to protect their identity.)

**George**

The first one I’ll call “George,” a retired high-level military officer who was used to giving orders to large numbers of people and having them followed. Even before I had observed any signs of memory loss, he compiled a three-ring binder “user’s manual” for his wife. It included everything from how to drain the lawn sprinklers in the fall, to the automobile maintenance schedule, to all the bill-paying procedures, and instructions to call my office about any financial questions.

George eventually started slipping in conversations, often forgetting what I had told him just days earlier, or what he had told me. Then one day he did something I never expected. He brought his wife and daughter into a regularly scheduled update meeting and instructed us to remove his name from their account. “I’ve been diagnosed with Alzheimer’s. I’m fine now, but I’m starting to slip up now and then, and I don’t want anybody to take advantage of me later,” he explained. That same day all three of them met with the family attorney to remove George as a trustee of his living trust and appoint his daughter as a co-trustee with her mother. Then they did the same at the bank.

Talk about courage! About a year later George started going downhill very fast. He died three years later in a care facility, and his family was able to focus on enjoying each other and life. The family finances are managed without interruption or irrational instructions, and his widow remains financially secure today.

**Mary**

“Mary” is a retired professional and a very successful investor. In fact, investing is a passionate hobby of hers, consuming at least an hour each day on the computer. Her husband has been totally uninvolved with family finances. She had a well-constructed portfolio and had done quite well on her own. About three years ago Mary sought us out to manage her portfolios. “Why?” we asked. Once again, we were privileged to witness foresight and courage. “I’ve just been diagnosed with Alzheimer’s,” she explained. “I’m starting to not trust my own judgment. I don’t want anybody to take advantage of me later,” she explained. That same day all three of them met with the family attorney to remove George as a trustee of his living trust and appoint his daughter as a co-trustee with her mother. Then they did the same at the bank.

Talk about courage! About a year later George started going downhill very fast. He died three years later in a care facility, and his family was able to focus on enjoying each other and life. The family finances are managed without interruption or irrational instructions, and his widow remains financially secure today.

**Susie**

Widowhood struck “Susie” somewhere in the early to moderate decline phase. Her husband had been a very successful business owner who controlled everything with an iron grip, and he left her a very large estate. The grief, stress, medical, and family issues seemed to accelerate her decline. Her two adult children aren’t very good with money, except at spending it. Susie is still cognizant most of the time, but just isn’t interested in money, unless she is giving it away. But she had the good sense to hire a trusted advocate (recommended by her attorney) who pays her bills, manages the cash flow, visits her regularly, and coordinates things between account for her to continue managing. It only lacked an extra “0” on the bottom line. She could afford to lose it. She turned her serious money over to us.

Lately, we’ve had to explain things repeatedly. Mary’s husband is worried. But once again, Mary is showing courage and wisdom. She recently gave her son a power of attorney and has him attend our update meetings. The side benefit is that the son is getting a quick education from us on wealth management and will be in a much better position to handle a large inheritance when it eventually arrives.

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so you’re ready to take it one step beyond getting to know your neighbors and mapping your neighborhood. The next place to turn might be the Community Emergency Response Team Program. CERT teams have played roles in many disasters, including Hurricane Katrina and the Northridge Earthquake. People want to volunteer when things go wrong, but where do you go and what do you do? In exchange for a time commitment of an evening a week for seven weeks, first responders teach you to be a volunteer disaster worker, and to do it safely.

So what do you learn in 7 weeks?

**SESSION 1:** Disaster Preparedness. After all, that’s what this is all about. If you’ve done my assignments so far, you will immediately move to the head of the class!

**SESSION 2:** Disaster Fire Suppression. How do you size up a fire and determine if you should attempt to extinguish it? How do you control utilities and identify hazardous materials? The best part of the session—hands-on practice putting out a small fire!

**SESSIONS 3 AND 4:** Disaster Medical Operations. Most of us know first aid basics like airway, bleeding and shock, but are you prepared to quickly set up a treatment area in the field and triage into immediate care, delayed care, or not savable/dead? (No sense in CPR if no emergency medical response.) How are your diagnostic trauma skills without access to labs or radiology? What about wound care, burns, and fractures with limited supplies?

**SESSION 5:** Light Search and Rescue. Most have no experience with this. How do you size up a damaged structure and develop a plan of action? How do you conduct a thorough search? How do you move victims? And how do you do it safely? In the Mexico City earthquake, 800 people were rescued by volunteers, but 100 were also killed while trying to save others.

**SESSION 6:** Team Organization. Disaster response requires an organizational structure to make sure disaster workers are safe, rescue efforts are effective, and communication is optimized. 50 volunteers without organization may do more harm than good. CERT team members provide leadership and organization to other team members as well as untrained volunteers until the pros show up.

**SESSION 7:** Disaster Simulation. You get to practice it all! Set up your control center, search your neighbor’s house, triage, carry your victims, do first aid, and hope you never have to do this in real life.

I know you can’t wait to start. CERT training programs are free and sponsored by cities and counties. They are usually offered once or twice a year. Consider putting together a neighborhood or workplace group—that way you get to play together, and also work efficiently as a team if there is a real disaster. Over 70 people in our Chinook neighborhood did CERT training together (although unfortunately not me). The CERT website is http://www.citizencorps.gov/cert/index.shtml, with a link to find near-by CERT’s. I certainly hope to see you at a CERT training soon!

Sheila Sund, M.D. is the Medical Director for Willamette Valley Hospice. She recently joined the MPCMS Disaster Preparedness Task Force, the Marion County Community Council for Emergency Preparedness, and the State Crisis Care Home Health/Alternate Care Site Workgroup. She can be reached at sheilas@wvh.org and welcomes any other physician who would like to help.
HSU’s Global Health Center offers a unique course for physicians interested in volunteering overseas in low income countries. Designed to cover a wide range of topics, from infectious disease to basic dentistry and dermatology, Professionals’ Training in Global Health is also open to PAs, RNs and NPs. Small class size allows hands-on training in ultrasound, casting fractures, regional block anesthesia, suturing, intubation, breech deliveries and microscopic examination of stool and blood samples.

For specialists, the course offers re-training in primary care both working 1-on-1 with preceptors in their offices, and also working free medical clinics, supervised by family practitioners. This is the only tropical medicine program in the country that offers clinical training in primary care. The reality of working overseas is that even specialists are expected to know how to treat diabetes, malaria, TB and schistosomiasis. Family physicians, PAs and nurses take the same course work, but without the primary care training.

The spring course is scheduled for Thursdays and Fridays, March 31 – June 3, 2011. Enrollment is limited to 12. This past fall OHSU School of Medicine, Division of CME, designated the course for a maximum of 76.0 AMA PRA Category 1 Credits™.

The course has been offered for just three years, and already graduates have served on 32 overseas missions to 18 countries world-wide. In addition, more than half of the graduates continue to volunteer in local free medical clinics where they are able to keep up their primary care skills while serving the poor and uninsured.

For more information, go to the website, www.ohsu.edu/ghc, and click on PTGH details. Or contact Andy Harris, course administrator, emailandyharrismd@comcast.net, cell phone 503-871-2011.
On December 17, 2010, President Obama signed into law the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (The “2010 Tax Act”). And while it’s a mouthful, at last taxpayers can plan for 2011 with some assurance they know the rules of the game. Our next two ChartNotes® columns will help explore and explain some of the provisions of the 2010 Tax Act.

**Tax Benefits Extended**

The latest federal tax law extended the so-called Bush-era tax cuts, which were scheduled to expire at the end of 2010. Additional elements of the tax package are designed to help the economy continue to recover from a deep recession.

In a nutshell, the 2010 Tax Act did five things: 1) extended current unemployment benefits to 99 weeks; 2) extended current income tax rates for all taxpayers for two more years; 3) made significant changes to the estate tax applicable to those dying in 2010, 2011 and 2012; 4) modified the gift tax for 2011 and 2012; and 5) modified the Generation Skipping Transfer Tax for 2010, 2011, and 2012.

As noted in the below table, current marginal income tax rates were kept in place through 2012. Without Congressional action, those rates would have reverted in 2011 to where they were 10 years ago, with a maximum rate of 39.6%.

### Where Key Tax Rates Stand

<table>
<thead>
<tr>
<th>Tax Benefit</th>
<th>Previous Law</th>
<th>New Tax Law</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marginal income tax rates</td>
<td>10%, 15%, 25%, 28%, 33%, 35%</td>
<td>Extended through 2012.</td>
</tr>
<tr>
<td>Long-term capital gains tax</td>
<td>0% (lowest two brackets) 15% (all others)</td>
<td>Extended through 2012.</td>
</tr>
<tr>
<td>Short-term capital gains tax</td>
<td>Taxed at ordinary income tax rates</td>
<td>Extended through 2012.</td>
</tr>
<tr>
<td>Qualified dividends tax*</td>
<td>0% (lowest two brackets) 15% (all others)</td>
<td>Extended through 2012.</td>
</tr>
<tr>
<td>Payroll tax</td>
<td>Employees pay 6.2% in Social Security tax.</td>
<td>Tax reduced to 4.2% for 2011 only.</td>
</tr>
<tr>
<td>Estate tax</td>
<td>None.</td>
<td>For decedents dying in 2010–2012, 35% rate on assets over $5 million (to be adjusted for inflation in 2012). Additional details below.</td>
</tr>
<tr>
<td>Gift tax</td>
<td>35% rate after $1 million exemption.</td>
<td>For 2010 gifts, 35% rate after $1 million exemption. For 2011–2012 gifts, 35% rate after $5 million exemption (to be adjusted for inflation in 2012).</td>
</tr>
<tr>
<td>Generation-skipping transfer (GST) tax</td>
<td>None.</td>
<td>Rate is 0% in 2010, 35% in 2011–2012. Exemption is $5 million in 2010–2012 (to be adjusted for inflation in 2012).</td>
</tr>
<tr>
<td>Child tax credit</td>
<td>$1,000 per child living at home.</td>
<td>Extended through 2012.</td>
</tr>
<tr>
<td>Tuition tax credit</td>
<td>$2,500 per college student.</td>
<td>Extended through 2012.</td>
</tr>
</tbody>
</table>

Among the other provisions, certain taxes on investments were clarified for next year. For example, lower tax rates on qualified dividends and capital gains were also extended for 2 more years.
Estate Tax Resolved for 2 Years

Your estate will have to pay state and federal estate taxes if its net value when you die is higher than the exempt amount in effect at that time. The legislation cleared away the cloud of uncertainty over the federal estate tax until the end of 2012. The tax had disappeared last year but, absent Congressional action, was going to return in 2011 with a top tax rate of 55% for assets over $1 million. The new rate will be 35% for assets over $5 million. In addition, estates filing tax returns for decedents dying in 2010 now have the choice of applying the new estate tax rules or the original 2010 rule, which imposed no estate tax but could result in beneficiaries paying additional capital gains tax.

So, if someone dies in 2010, 2011 or 2012 and their taxable estate is less than $5 million, no federal estate taxes will be due (assuming none of the exemption was used during lifetime to make gifts). If the taxable estate is more than $5 million, the excess over the $5 million will be taxed at 35%. Those who are married and have planned ahead can use both exemptions (more on this later).

To determine your current taxable estate, add the value of all your assets, including your home, business interests, bank accounts, investments, IRAs, retirement plans and death benefits from your life insurance policies, and then subtract all of the debts you owe.

It is important to remember two things: 1) these changes are only effective for the next two years. If Congress does not act again before the end of 2012, on January 1, 2013, the estate tax exemption will drop to $1 million (adjusted for inflation) with a top tax rate of 55%; and 2) some states, like Oregon, have a separate death tax, so your estate could be exempt for federal estate tax, but still have to pay a state death tax.

State Death Taxes Begin

Too many people focus on the federal estate tax and either forget or are ignorant about state death taxes. This could be a serious planning mistake if you are a resident from one of these states.

If you are an Oregon resident (Washington also has a separate death tax), that means your estate will have to pay death taxes if your taxable estate is greater than $1 million. One of the major differences between the federal tax and the state tax, however, is that for Oregon residents, as soon as your estate passes over the $1 million mark, the entire estate is taxed. In other words, there is no tax free “credit” threshold like there is with the federal estate tax. This is a critical distinction, and although the Oregon tax rate is lower (up to about 16%), failure to properly plan for this disconnect between the state and federal estate tax systems is a mistake one cannot afford to make.

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Take a quick look at your Oregon individual tax return and you might conclude that preparation of this two-page form is a simple process – NOT! To simplify the administrative burden, the State of Oregon has generally adopted the federal definition of taxable income. As with every rule, there are exceptions and as with many tax rules there are complicating circumstances.

First, let’s consider the complicating circumstances. The Oregon legislature has historically met in session every other year. During these biennial sessions the legislative body usually votes to connect Oregon law to federal law as it relates to the definition of taxable income. However, the federal rule makers meet annually. During these annual sessions of congress, new tax law is created and there arises a so called disconnect between Oregon law and federal law. Recently the people of Oregon voted to have the legislature hold annual sessions and this should help to eliminate some of the alternate year disconnect issues. Connectivity has been dealt with retroactively, currently, and on a rolling forward basis.

It has also been dealt with issue by issue. A rolling reconnect meant that when federal legislation changed the definition of taxable income, Oregon automatically adopted the change. The Oregon legislature was generally cautious about the idea of a rolling reconnect because of the potential changes to income tax revenue and the unpredictable effect on the biennial state budget. The rolling reconnect was aborted for tax year 2010.

The connectivity is centered around the definition of taxable income. Looking into the two-page Form 1040...
Chart Notes®, we find that to get to taxable income, we will consider all items of income (lines 1-22), several adjustments to income (lines 23 – 36), itemized deductions (line 40 and Schedule A), and personal exemptions (line 42).

The Oregon tax return starts with Federal adjusted gross income (Form 1040, line 37) and then the fun begins. The form provides space for additions and subtractions; there were approximately 100 possibilities in the 2009 tax return.

Oregon produces annually an Individual Income Tax Guide know as Publication 17 ½. It can be accessed online at http://egov.oregon.gov/DOR/PERTAX/docs/2010Forms/101-431-10.pdf. This publication devotes seven pages to discuss the various additions and thirteen pages to provide information about subtractions.

Two special areas of tax rules which have generally remained connected are depreciation and retirement plan deductions (contributions). Without connectivity in these two areas there would be significant accounting and record keeping burdens placed on all those involved. For instance, if Oregon did not recognize any single aspect of making a deductible contribution to a retirement plan that was afforded a deduction on the federal tax return, the result would lead to different tax timing and different tax basis with respect to your retirement account for Oregon. Different depreciation rules would lead to two sets of depreciation schedules.

For tax year 2010, Oregon is currently tied to the federal definition of taxable income as of December 31, 2009. Now, consider the flurry of tax legislation that has been enacted during 2010, and we have some items of uncertainty with respect to completing the 2010 Oregon tax return. As the legislative session begins there will no doubt be reconnect bills introduced and considered. With the outcome uncertain, the options include delaying the filing of the Oregon return until the legislative action is known or filing under current law, dealing with a number of add back items to adjust your federal income, and then potentially amending later when the legislative action is finalized.

Examples of items to add back to Oregon income as a result of the 2010 federal legislation are as follows:

- Bonus depreciation of either 50% or 100% (after 9/8/2010) of new equipment and machinery purchases
- Tax free distribution from IRAs directly to charities
- Contribution of capital gain real property for conservation purposes
- Above-the-line deduction of $250 for educators for items purchased for their classrooms or students
- Deduction of state and local sales tax in lieu of income tax as an itemized deduction
- Above-the-line deduction for tuition and fees
- Self-employed tax deduction for health insurance
- Imputed income for health coverage provided to certain adult children

Clearly, the Oregon tax return is NOT as simple as applying the Oregon tax rate to your federal taxable income. Be sure to ask your tax return preparer if there are any items of income or deductions that will be considered differently on your 2010 Oregon tax return. Also, ask if there are items of difference that may be resolved by legislative action during the 2011 session.

Doug Parham, CPA is a partner with the firm of Boldt, Carlisle & Smith LLC, Certified Public Accountants, which serves clients throughout the Willamette Valley and around Oregon from offices in Salem, Stayton, and Albany. He can be reached at (503) 585-7751 or at dparham@bcsllc.com. For more information please see www.bcsllc.com.
Catholic doctor for a heavily Catholic town, and I was it. The town fathers came by to encourage me and in the end, built a clinic and helped me set up my practice.

At that point, VanVeen was a young old-fashioned GP. However, a few years later, the Academy of Family Medicine established themselves as a board-certified specialty. The initial class “was made up of physicians who had been in practice for at least six years and passed the board exam.” VanVeen, a trend setter in the new specialty, became a charter member of the Academy.

VanVeen wasted no time in becoming an integral member of the community. With his obvious affinity for football, VanVeen became the team doctor for the teams at Stayton, Regis, and Cascade, taking up every Friday night of the season for several years. Ultimately, he limited his involvement to Regis High and began traveling with the team. Although most of his time involved teaching the young men the basics of healthy competition and tending minor sprains and strains, at least once his presence averted possible disaster. During a championship game in Southern Oregon, one of his players came out complaining of a sore neck after a rough play. VanVeen kept his eye on the boy and when his pain worsened and he began showing some neurologic signs, he sent the player directly to the hospital. Final diagnosis: unstable C-spine fracture. The team won the game; the player spent quite some time in a halo fixator and everyone lived happily ever after. Given the initial mild symptoms, the outcome could have been very different.

At some point, VanVeen decided that he was getting overweight and out of shape and elected to add running in place to his daily regimen. His wife, Greta, complained he was wearing a hole in the carpet and shooed him out the front door. That nudge led ultimately to the Boston Marathon, which he ran for the first time at age 50. “It was great fun and I must have enjoyed it because I went back and did it again three more times.” Back problems curtailed his running in his mid-60’s, but VanVeen has replaced that with “brisk walking.” One can only imagine.

When VanVeen and his wife decided to retire, those close to him may have been skeptical about his ability to walk away from medical practice and they would have been right. Within a short time, he was volunteering several shifts a month at the Free Clinic. Terry Fletchall at Santiam Hospital wondered if he might help out as a locum in the Mill City Clinic – just one day a week, honest. He now travels to Mill City three days a week and time will only tell where that ends up.

With VanVeen’s two children, Greta’s five, and their one, the family had a real Yours, Mine, and Ours quality. They now have 16 grandchildren, 10 great grandchildren, and counting.

Apparently, VanVeen had excess capacity because while building a practice and raising a family, he also joined the National Guard and became a flight surgeon. At the time he enlisted, all new members took
flight training and he learned to fly both fixed wing and helicopter, which has been an ongoing pastime and opened additional opportunities. While deployed to the air base at Klamath Falls, VanVeen got to fly F-16’s, an expensive toy unavailable to most other pilots.

Now in his alleged retirement, VanVeen has returned to the Catholic education that nurtured his creativity and curiosity. For several years he has served as the Chairman of the Regis School Board, a job he approaches with the same gusto as all his other endeavors.

Looking back at Tom VanVeen’s life from this vantage point, it is clear that his experiences, interests, and passions cycle and recycle. Whether education, medicine, family, or military, the loop closes on itself and starts off in a slightly new direction. It will be fascinating to see where the next years take him and how he continues to share his gifts with his community.

the handyman, accountant, attorney, and us. Things would be an absolute mess without her.

The Common Thread

All three of these individuals have things in common. They had good estate plans, and they relied upon professionals for financial advice. But most importantly, they had the courage and common sense to overcome the denial often associated with dementia. It wasn't easy, but they did it. As a result, their financial futures are secure and their families have less stress.

Maybe for some of us, dementia will hit too quickly before we have the competence to pass the baton. Therefore, it just makes sense to start building a deeper bench and have a serious discussion with your family and advisors about how you would want to see things unfold if Alzheimer’s or other forms of dementia strike you or your spouse. What are the trigger points or warning signs? Who will take over, and under what circumstances? You have control now—use it now to have at least some control over your future. Happy Valentine's Day!

Ron Kelemen is an independent CERTIFIED FINANCIAL PLANNER™ with 29 years of experience, and is listed by Medical Economics magazine as one of The 150 Best Financial Advisors for Doctors. He was also admitted to the MD Preferred Financial Advisor Network. He offers fee-only investment management and wealth management advice through The H Group, Inc., one of the largest independent registered investment advisory firms in the Northwest. Waterplace Building, 500 Liberty St. SE, Suite #310 · Salem, OR 97302 · (800) 285-6240 · website: www.PlanningVisionProcess.com
Take Action

The 2010 Tax Act provides tremendous planning opportunities to transfer wealth for families with estates of all sizes, but it is a limited time opportunity that expires on December 31, 2012. At the same time, individuals with estates of less than $5 million and married couples with estates of less than $10 million can focus on planning that concentrates on family goals and objectives without - at least for the next two years - having to jump through hoops to avoid federal estate taxes. Of course, state death taxes and income taxes must also be considered, and for all estates over $1 million, estate tax reduction will play a crucial planning role.

The unknowns surrounding the future of the estate tax have been causing anxiety for estate planners and clients alike. Although Congress has resolved the estate tax issues for the near term, now is the critical time to move forward with your estate, retirement and disability planning in light of the two year tax patch. Please take action and consult an estate planning professional to make sure your estate plan still fits your situation, that you have planned for the Oregon death tax, and that you are taking advantage of the incredible opportunities presented by the 2010 Tax Act.

Next month we will look at other provisions of the 2010 Tax Act and how they affect you, your business and your family.
The Medical Foundation of Marion & Polk Counties is proud to announce the dynamic featured speakers of the 7th Annual Benefit for MedAssist and Project Access. Award winning actors, producers and authors, Mr. Henry Winkler and his dear friend Ms. Marlee Matlin will take the stage at the Historic Elsinore Theatre on April 15, 2011 to support our programs and provide humorous anecdotes, inspirational life lessons and moving stories about overcoming adversity, believing in oneself and above all their shared belief that anything is possible if you follow your dreams.

For more information on how to become a valued sponsor, please contact Dean Larsen, CAE, Director of the Medical Society @ 503-362-9669, or William “Bud” Pierce, M.D., President of the Medical Foundation @ 503-561-6444.

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Doors open at 6 pm

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In anticipation of a “non-pandemic” influenza season, reporting requirements for influenza illness have been modified. Influenza is now reportable only for the following situations:

- Deaths in any Oregon resident under 18 years of age with laboratory-confirmed influenza;
- ICU admissions or deaths in pregnant or up to six weeks postpartum women with laboratory confirmed influenza.

Call Marion County Health Dept., 503-588-5621, at any time to report.

On December 21, 2010, CDC posted “Interim Guidance on the Use of Influenza Antiviral Agents During the 2010-2011 Influenza Season.” The guidance updates previous recommendations made by CDC’s Advisory Committee on Immunization Practices (ACIP) regarding the use of antiviral agents for the prevention and treatment of influenza.

To access it, go to: [http://www.cdc.gov/flu/professionals/antivirals/guidance](http://www.cdc.gov/flu/professionals/antivirals/guidance)
Beverly, who is uninsured and unemployed, was suffering from stomach problems and nausea, and was very worried because she didn’t know what was wrong with her. She received information about the Salem Free Medical Clinic, and was advised to get to the Clinic early to be seen by a volunteer provider because the clinic sees individuals on a first come, first served basis. Beverly arrived at the Clinic at 4:30 a.m. on a Saturday in August, and waited on line for her name to be placed on the list.

At the Free Medical Clinic, she was examined by Dr. Greg Potter, volunteer physician, who ordered lab tests through Salem Hospital. After review of the lab test results, Dr. Potter referred Beverly to a gastroenterologist through the Project Access program. Following completion of the Project Access enrollment process, Beverly was referred to Dr. Patricia Kao, at Salem Gastroenterology Consultants.

Beverly thanks Dr. Kao for her very thorough care, and for getting her on medications that have treated her symptoms. She said she is also very grateful for the medical care she received from the staff at the Free Medical Clinic and all the providers who donated her medical services through the Project Access program. She wants everyone to know that we are all so fortunate to have a program such as Project Access in our community.
MARCH

Annual Rotary Food Drive – all month

17th OMA Day at the Capitol

APRIL

15th 7th Annual Benefit for MedAssist and Project Access with Henry Winkler and Marlee Matlin

28th Annual Education/Scholarship Dinner with Speaker Tierney Cahill, Author of MS. CAHILL FOR CONGRESS

JUNE

18th New Student Welcome Dinner

AUGUST

26th Medical/Legal Golf Tournament

SEPTEMBER

Annual Poinsettia Sale Begins

15th Annual Speed Referral Event

23rd New Physician and Physician Assistant Dinner

OCTOBER

17th-19th Mini-Internship Program

18th Political Mixer

DECEMBER

4th Annual Holiday Carousel Event
2011 President’s Achievement Award

On Thursday, January 13, 2011, the Marion-Polk County Medical Society presented Thomas Van Veen, M.D. with the annual President’s Achievement Award.

The Medical Society first presented the President’s Achievement Award in 2005, as peer recognition of the notable deeds of local physicians. Previous honorees of this award have included Drs. David Shaw, William Drips, Duane Taylor, William “Bud” Pierce, Peter Bernardo and James Lace. The award is not limited to achievement in medicine or to any particular cause but rather denotes achievement in life. Dr. Van Veen was recognized for a lifetime of service on behalf of organized medicine through his volunteer work.

Van Veen began practice in our area 45 years ago and although he officially retired four years ago, he is still providing care through his volunteer efforts. At times he served as the only on-call physician for his local community and hospital. For thirty seven years and continuing still today, he served as team physician to one area high school and fills in at two others. He received the Governor’s Health and Fitness Award in recognition of his work to inspire young people to embrace health and physical fitness. At the age of 50 he began running marathons and before he was through he ran in thirty-seven including the Boston Marathon four times. Although retired from marathons, he remains an avid walker still today. He was awarded the Meritus Achievement for Family Medicine from OHSU recognizing outstanding alumni. He has hosted numerous medical students in his home over the years, encouraging them to seek practice in small communities like ours. He has served as flight surgeon for the Oregon National Guard attaining the rank of Colonel. He serves on the Board of Directors of the Medical Foundation and routinely volunteers his time at area free clinics.

In addition to the recognition by our local medical community, a $1000 donation is made to the charity of the winner’s choice. Dr. Van Veen selected Birthright of Oregon to receive the donation in his name.

“I LOVE MINE!”

Jan has matching red hearing aids. “I love my hearing aids! I take them out and show them to total strangers.”

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The annual GM Dinner, held Thursday, January 13, 2011, was a highly successful evening chalk-full of entertainment, presentation of awards and business of the Society. Feedback was extremely positive and the speaker, Frank Miles, had the audience laughing and gasping throughout his entire presentation.

President Mark Gilbert, M.D. opened the ceremonies at 7:00 p.m., recognizing sponsors of the event, invited guests and retired physician and musician Dr. Bill Hughes and his band. In addition, Gilbert recognized sponsors of the 7th Annual Benefit for MedAssist and Project Access, reminding guests that tickets are available for the event set to take place on April 15, 2011. Featured speakers for the benefit will be award winning actors, producers and authors, Mr. Henry Winkler and his dear friend Ms. Marlee Matlin.

Gilbert gave a brief “State of the Society” address, looking back on his two-year term as President and recognizing Medical Society accomplishments during that time. After a presentation of the President’s Achievement Award to Thomas Van Veen, M.D., Gilbert led the membership in business of the Society voting on a proposed change to the bylaws, providing physician assistant members the right to vote on Society business and allowing PAs to seek election or appointment to committees, task forces, and boards of the Medical Society. Changes to the bylaws were unanimously approved. In addition, the membership approved the Nominating Report and slate of Officers and Directors.

Following the votes, Mark Fischl, M.D. stepped to the podium as the newly elected President, recognizing Gilbert for his service to the Society and presenting him with a gift in recognition of his service as the Medical Society President for the last two years.

Peter Bernardo, M.D. gave a brief presentation on the Marion-Polk Food Share Sustainer Program and the audience viewed a moving piece produced by Food Share on the very real problem of hunger in our own community. Bernardo encouraged members of the medical community to become a sustaining donor for this worthwhile cause.

William “Bud” Pierce, M.D., PhD, President of the Medical Foundation of Marion & Polk Counties introduced Sue Miller, Executive Director of Family Building Blocks, and representative of the Oregon Community Fund. Miller spoke of the Fund’s history of giving, and announced the award of a $35k grant to the Medical Foundation of Marion & Polk Counties for its MedAssist and Project Access Programs. Pierce went on to speak of the art of giving on behalf of the local United Way as well.

Following a motion to close the business of the Society, President Fischl introduced the evening’s keynote speaker, comedian Frank Miles who dazzled the audiences with his feats as juggler and magician, all rooted in his message of confronting change and determining what is really important in life.
Thank You

TO THE SPONSORS WHO MADE THIS EVENT POSSIBLE:

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Capitol Surgery Center
Drs. Bud & Selma Pierce
First Call Home Health Care
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Liberty House
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MedAssist/Project Access
Mission Medical Imaging
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Valley Credit Union
Most people think of Fiji as an island paradise, but there are many residents in remote villages that are in tremendous need of medical care. Join a team of medical professionals on a journey of compassion and passion. The children and families of Koro Village, Fiji, have limited access to medical, dental and optometric care, screening and services. Our goal is to bring doctors, nurses and their support staff to Fiji May 5 to 14, 2011. Our focus this mission is general medicine and OBG screening and education. During our stay each team will conduct five afternoons of screenings and treatment for village residents. Divers, non-divers, fishermen, nature lovers are all welcome on this mission.

We’ll stay at the Matava Eco-Resort, located on the island of Kadavu. Matava is a secluded, manicured dive resort adjacent to the Great Astrolabe Reef, one of the most renowned dive destinations in the Pacific. Our stay will include 10 dives, including the world famous Manta dive. Matava also boasts great deep sea fishing, surfing, sea kayaking and snorkeling. The cash price of the trip is $2650 ppdo*.

The trip includes: Round trip air fare* Los Angeles to Kadavu, Fiji; 7 nights lodging; 5 days of two-tank boat dives, plus unlimited shore dives; all meals at the resort, coffee, tea, water; extra bag allowance to bring medical supplies and equipment (this was provided in 2010 but is not yet confirmed for 2011). The trip will not include: Air fare to Los Angeles; souvenirs, gratuities and beverages purchased at the bar. **Note: Air fare may change until paid in full.

Accommodations at Matava are in ocean view bures. Each bure is equipped with queen and/or double beds, gull bathroom faculties, patio overlooking the bay. Visit www.matava.com for resort information.

Working with a US based 501 (c) 3 non-profit, D.I.V.E. Northwest, a portion of your trip cost may be tax deductible; check with your accountant. This mission is a non-profit endeavor.

A non-refundable $300 per person trip commitment is needed with your reservation. Prices are cash prices; credit cards are welcome. Balance is due by March 1, 2011. Read observations from 2010 mission participants by going to www.hydrosports.com/MatavaMemories.html.

For further information please contact Mark Fischer, HydroSports Dive and Travel, (503) 304-5388.
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