

STATE OF OHIO
THE STATE MEDICAL BOARD
77 South High Street
17th Floor
Columbus, Ohio 43266-0315

(614)466-3934

March 16, 1990

Gregory P. Calkins, M.D.
570 Reily Road
Cincinnati, Ohio 45215

Dear Doctor Calkins:

Please find enclosed certified copies of the Entry of Order; the Report and Recommendation of Wanita J. Sage, Attorney Hearing Examiner, State Medical Board of Ohio; and an excerpt of the Minutes of the State Medical Board, meeting in regular session on March 14, 1990, including Motions approving and confirming the Report and Recommendation as the Findings and Order of the State Medical Board.

Section 119.12, Ohio Revised Code, may authorize an appeal from this Order. Such an appeal may be taken to the Franklin County Court of Common Pleas only.

Such an appeal setting forth the Order appealed from and the grounds of the appeal must be commenced by the filing of a Notice of Appeal with the State Medical Board of Ohio and the Franklin County Court of Common Pleas within fifteen (15) days after the mailing of this notice and in accordance with the requirements of Section 119.12 of the Ohio Revised Code.

THE STATE MEDICAL BOARD OF OHIO



Henry G. Cramblett, M.D.
Secretary

HGC:em

Enclosures

CERTIFIED MAIL RECEIPT NO. P 746 514 707
RETURN RECEIPT REQUESTED

Mailed 3/19/90

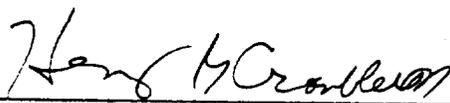
STATE OF OHIO
STATE MEDICAL BOARD

CERTIFICATION

I hereby certify that the attached copy of the Entry of Order of the State Medical Board of Ohio; attached copy of the Report and Recommendation of Wanita J. Sage, Attorney Hearing Examiner, State Medical Board; and attached excerpt of Minutes of the State Medical Board, meeting in regular session on March 14, 1990, including Motions approving and confirming the Report and Recommendation as the Findings and Order of the State Medical Board, constitute a true and complete copy of the Findings and Order of the State Medical Board in the matter of Gregory P. Calkins, M.D., as it appears in the Journal of the State Medical Board of Ohio.

This certification is made by authority of the State Medical Board of Ohio and in its behalf.

(SEAL)



Henry G. Cramblett, M.D.
Secretary

3/16/90

Date

BEFORE THE STATE MEDICAL BOARD OF OHIO

IN THE MATTER OF

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GREGORY P. CALKINS, M.D.

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ENTRY OF ORDER

This matter came on for consideration before the State Medical Board of Ohio the 14th day of March, 1990.

Upon the Report and Recommendation of Wanita J. Sage, Attorney Hearing Examiner, Medical Board, in this matter designated pursuant to R.C. 4731.23, a true copy of which Report and Recommendation is attached hereto and incorporated herein, and upon the approval and confirmation by vote of the Board on the above date, the following Order is hereby entered on the Journal of the State Medical Board for the above date.

It is hereby ORDERED:

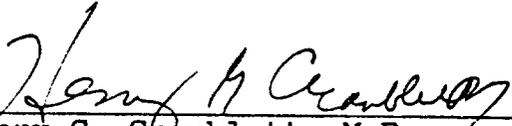
1. That the certificate of Gregory P. Calkins, M.D., to practice medicine and surgery in the State of Ohio shall be REVOKED. Such revocation is stayed, and Dr. Calkins' certificate is hereby SUSPENDED for a period of thirty (30) days.
2. Upon expiration of the period of suspension, Dr. Calkins' certificate shall be reinstated subject to the following probationary terms, conditions, and limitations for a period of five (5) years:
 - a. Dr. Calkins shall obey all federal, state, and local laws, and all rules governing the practice of medicine or surgery in Ohio.
 - b. Dr. Calkins shall submit annually to the Board a report from an independent certified public accountant consisting of a financial statement and tax return for each calendar year from 1990 through 1994.
3. If Dr. Calkins violates this Order in any respect, the Board, after giving him notice and an opportunity to be heard, may set aside the stay order and impose the revocation of his certificate.
4. Upon successful completion of probation, Dr. Calkins' certificate shall be fully restored.

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Gregory P. Calkins, M.D.

This Order shall become effective immediately upon the mailing of notification of approval by the State Medical Board of Ohio.

(SEAL)


Henry G. Crumblett, M.D.
Secretary

3/16/90

Date

REPORT AND RECOMMENDATION
IN THE MATTER OF GREGORY P. CALKINS, M.D.

The Matter of Gregory P. Calkins, M.D., came on for hearing before me, Wanita J. Sage, Esq., Hearing Examiner for the State Medical Board of Ohio, on February 1, 1990.

INTRODUCTION AND SUMMARY OF EVIDENCE

I. Basis for Hearing

- A. By letter of October 11, 1989 (State's Exhibit #7), the State Medical Board notified Gregory P. Calkins, M.D., that it is proposed to take disciplinary action against his certificate to practice medicine and surgery in Ohio based upon his conviction on or about December 18, 1987, in the United States District Court for the Northern District of Indiana, pursuant to his plea of guilty, of one felony count of income tax evasion in violation of Title 26, United States Code, Section 7201. The Board alleged that such acts, conduct, and/or omissions constituted "a plea of guilty to, or a judicial finding of guilt of, a felony", as that clause is used in Section 4731.22(B)(9), Ohio Revised Code. Dr. Calkins was advised of his right to request a hearing in this Matter.
- B. By letter dated November 5, 1989 (State's Exhibit #8), Dr. Calkins requested a hearing in this Matter.

II. Appearances

- A. On behalf of the State of Ohio: Anthony J. Celebrezze, Jr., Attorney General, by Bryan L. Jeffries, Assistant Attorney General
- B. Dr. Calkins, in lieu of personal appearance, submitted a written statement of his position which was identified and admitted on his behalf as Respondent's Exhibit B.

III. Exhibits Examined

In addition to those listed above, the following exhibits were identified by the State and admitted into evidence in this Matter:

- A. Presented on behalf of the State:
1. State's Exhibit #1: Copy of Dr. Calkins' renewal application for the 1989-1990 biennial registration period.
 2. State's Exhibit #2: Certified copy of docket sheets pertaining to Case No. HCR 87-105, United States v. Calkins, filed in the United States District Court, Northern District of Indiana, on September 18, 1987.

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3. State's Exhibit #3: Certified copy of three-count indictment filed on September 18, 1987, in the United States District Court, Northern District of Indiana, in Case No. HCR 87-105, United States v. Calkins.
4. State's Exhibit #4: Disposition Entry filed on December 18, 1987, in the United States District Court, Northern District of Indiana, in Case No. HCR 87-105, United States v. Calkins, showing acceptance of a plea agreement, imposition of sentence, and dismissal of counts one and three of the indictment.
5. State's Exhibit #5: December 18, 1987, Judgment and Probation/Commitment Order of the United States District Court, Northern District of Indiana, in Case No. HCR 87-105, United States v. Calkins, accepting Dr. Calkins' plea of guilty, convicting him of one count of income tax evasion, dismissing counts one and three of the indictment, and imposing sentence.
6. State's Exhibit #6: September 24, 1988, Order of the Texas State Board of Medical Examiners, pursuant to an informal settlement conference, finding that Dr. Calkins was convicted of income tax evasion, a felony offense, and requiring him to comply with certain notice provisions and statutes regulating the practice of medicine in Texas.
7. State's Exhibit #9: November 20, 1989, letter to Dr. Calkins from the State Medical Board advising that a hearing initially set for November 27, 1989, was postponed pursuant to Section 119.09, Ohio Revised Code.
8. State's Exhibit #10: November 27, 1989, notice of the appearance of Bryan L. Jeffries, Assistant Attorney General, as counsel for the State in this Matter.
9. State's Exhibit #11: December 14, 1989, letter to Dr. Calkins from the State Medical Board scheduling the hearing for February 1, 1990.

B. Presented on behalf of the Respondent:

1. Respondent's Exhibit A: January 14, 1990, letter to Bryan L. Jeffries, Assistant Attorney General, from Dr. Calkins proposing terms of settlement.
2. Respondent's Exhibit B: January 25, 1990, written statement of Dr. Calkins, explaining the circumstances with regard to his conviction and enclosing letters of reference from Frank A. Buese, M.D., Director of Emergency Services, Silver Cross Hospital; Robert J. LaBarge, Vice President, Silver Cross Hospital; and David J. Mock, M.D., Chief, Infectious Disease Unit, Park Ridge Hospital.

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FINDINGS OF FACT

1. On or about December 18, 1987, Gregory P. Calkins, M.D., pled guilty to Count 2 of a three-count indictment which had been filed against him in the United States District Court for the Northern District of Indiana in Case No. HCR 87-105, United States v. Calkins. Count 2 of the indictment charged Dr. Calkins with willfully attempting to evade and defeat federal income tax due and owing by him for the calendar year 1983, "by failing to file an income tax return with, and by failing to pay income tax to, the Internal Revenue Service, and by concealing and attempting to conceal from the proper officers of the United States of America his true and correct taxable income", in violation of Title 26, United States Code, Section 7201.

These facts are established by State's Exhibits #3 through #5.

2. As a result of his guilty plea, Dr. Calkins was convicted of income tax evasion, a felony offense, as charged in Count 2 of the indictment. As a result of that conviction, Dr. Calkins was sentenced to imprisonment for five years, a \$1,000 fine, and a \$50 special assessment; the term of imprisonment was suspended upon conditions of a five-year probation. Counts 1 and 3 of the indictment were dismissed.

These facts are established by State's Exhibits #2, #4, and #5.

3. In his January 25, 1990, written statement, Dr. Calkins admitted his conviction, and stated that he had not filed his tax return for 1983 until April, 1987, because of a dispute with the IRS over the nature and amount of tax owed. He claimed that he had corresponded with the IRS; however, the IRS had chosen to prosecute him, rather than answer his questions.

These facts are established by Respondent's Exhibit B.

CONCLUSIONS

Dr. Calkins' felony conviction, pursuant to his plea of guilty, constitutes "a plea of guilty to, or a judicial finding of guilt of, a felony", as that clause is used in Section 4731.22(B)(9), Ohio Revised Code. Violation of this Section provides grounds for disciplinary action by this Board, regardless of whether or not the felony was committed in the course of practice.

* * * * *

STATE MEDICAL BOARD

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Despite Dr. Calkins' claim that his conviction resulted from a "good-faith misunderstanding of the Internal Revenue Code", it must be presumed that every citizen of this country, including Dr. Calkins, knows that he or she has a legal obligation to file federal income tax returns and to pay income taxes owing in a timely manner. Dr. Calkins' three-year delay in so doing does not suggest either good faith or good judgment. Further, Dr. Calkins, who was represented by counsel at the time, chose to plead guilty to a charge of "willfully" attempting to evade and defeat his income tax obligation.

This Board has in the past taken the position that the conviction of a licensed physician for a felony, even though not committed in the course of his practice, seriously violates the public trust and denigrates public perception of the medical profession. This position is reflected in the Board's disciplinary guidelines, which suggest revocation as the appropriate sanction for conviction of a felony. This Board can condone neither Dr. Calkins' willful evasion of a duty of citizenship nor his resulting status of convicted felon. Nevertheless, the absence of evidence of direct harm to patients may be considered as a substantial mitigating factor. It is noted that Dr. Calkins is currently practicing in Illinois.

PROPOSED ORDER

It is hereby ORDERED that:

1. The certificate of Gregory P. Calkins, M.D., to practice medicine and surgery in the State of Ohio shall be revoked. Such revocation is stayed, and Dr. Calkins' certificate is hereby SUSPENDED for a period of thirty (30) days.
2. Upon expiration of the period of suspension, Dr. Calkins' certificate shall be reinstated subject to the following probationary terms, conditions, and limitations for a period of five (5) years:
 - a. Dr. Calkins shall obey all federal, state, and local laws, and all rules governing the practice of medicine or surgery in Ohio.
 - b. Dr. Calkins shall submit annually to the Board a report from an independent certified public accountant consisting of a financial statement and tax return for each calendar year from 1990 through 1994.
3. If Dr. Calkins violates this Order in any respect, the Board, after giving him notice and an opportunity to be heard, may set aside the stay order and impose the revocation of his certificate.

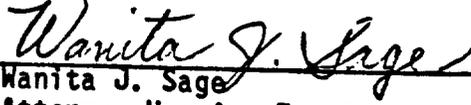
STATE MEDICAL BOARD

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Report and Recommendation
In the Matter of Gregory P. Calkins, M.D.
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4. Upon successful completion of probation, Dr. Calkins' certificate shall be fully restored.

This Order shall become effective immediately upon the date of mailing of notification of approval by the State Medical Board of Ohio.



Wanita J. Sage
Attorney Hearing Examiner

STATE MEDICAL BOARD

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EXCERPT FROM THE MINUTES OF MARCH 14, 1990

REPORTS AND RECOMMENDATIONS

Ms. Ross, Mr. Dowling, Mr. Jeffries, Mr. Schmidt, Ms. Thompson, Mr. Dilling, Mr. Compton, Mr. Huston, and Ms. Herman left the meeting at this time.

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Dr. Kaplansky asked if each member of the Board had received, read, and considered the hearing record, the proposed findings, conclusions, and orders, and any objections filed in the matters of Gregory P. Calkins, M.D.; Bartis T. Mazeika, D.O.; Jonathan W. Singer, D.O.; and Mattie Vaughn, M.D. A roll call was taken:

ROLL CALL:	Dr. Cramblett	- aye
	Dr. Gretter	- aye
	Dr. Stephens	- aye
	Mr. Jost	- aye
	Dr. Ross	- aye
	Dr. Rauch	- aye
	Mr. Albert	- aye
	Dr. Daniels	- aye
	Ms. Rolfes	- aye
	Dr. Agresta	- aye
	Dr. Kaplansky	- aye

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REPORT AND RECOMMENDATION IN THE MATTER OF GREGORY P. CALKINS, M.D.

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MS. ROLFES MOVED TO APPROVE AND CONFIRM MS. SAGE'S PROPOSED FINDINGS OF FACT, CONCLUSIONS, AND ORDER IN THE MATTER OF GREGORY P. CALKINS, M.D. DR. AGRESTA SECONDED THE MOTION. A roll call vote was taken:

ROLL CALL VOTE:	Dr. Cramblett	- abstain
	Dr. Gretter	- aye
	Dr. Stephens	- aye
	Mr. Jost	- aye
	Dr. Ross	- aye
	Dr. Rauch	- abstain
	Mr. Albert	- aye
	Dr. Daniels	- aye
	Ms. Rolfes	- aye
	Dr. Agresta	- aye

The motion carried.

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STATE OF OHIO
THE STATE MEDICAL BOARD
77 SOUTH HIGH STREET
17TH FLOOR
COLUMBUS OH 43215

October 11, 1989

Gregory P. Calkins, M.D.
570 Reily Road
Cincinnati, OH 45215

In accordance with Chapter 119., Ohio Revised Code, you are hereby notified that the State Medical Board of Ohio intends to determine whether or not to limit, revoke, suspend, refuse to register or reinstate your certificate to practice medicine and surgery or to reprimand or place you on probation for one or more of the following reasons:

- (1) On or about December 18, 1987 you were convicted in the United States District Court for the Northern District of Indiana, on your plea of guilty, of one count of having violated Title 26 United States Code, Section 7201, Income Tax Evasion. Said conviction constitutes a felony.

Such acts, conduct and/or omissions as alleged in paragraph (1) above, individually and/or collectively, constitute "a plea of guilty to, or a judicial finding of guilt of, a felony", as that clause is used in Section 4731.22(B)(9), Ohio Revised Code.

Pursuant to Chapter 119., Ohio Revised Code, you are hereby advised that you are entitled to a hearing in this matter. If you wish to request such hearing, that request must be received in the offices of the State Medical Board within thirty (30) days of the time of mailing of this notice.

You are further advised that you are entitled to appear at such hearing in person, or by your attorney, or by such other representative as is permitted to practice before the agency, or you may present your position, arguments, or contentions in writing, and that at the hearing you may present evidence and examine witnesses appearing for or against you.

In the event that there is no request for such hearing received within thirty (30) days of the time of mailing of this notice, the State Medical Board may, in your absence and upon consideration of this matter, determine whether or not to limit, revoke, suspend, refuse to register or reinstate your certificate to practice medicine and surgery or to reprimand or place you on probation.

Gregory P. Calkins, M.D.
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October 11, 1989

Copies of the applicable sections are enclosed for your information.

Very truly yours,



Henry G. Cramblett, M.D.
Secretary

HGC:jmb

Enclosures:

CERTIFIED MAIL #P 569 363 978
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