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Dr. Bijan Anvar Prepares to Assume the Leadership As President of the Queens County Dental Society



Incoming QCDS President Dr. Bijan Anvar, his wife, Dr. Jennifer Laino-Anvar, and their children, Bijan and Isabella.

By Boris Arbitman, D.D.S.

As we bid farewell to 2013 and embark into 2014, QCDS once again prepares for the Society's Annual Installation Dinner Dance. As the year begins, the Society is preparing to welcome its new incoming QCDS president, Dr. Bijan Anvar.

Dr. Anvar has maintained an active role and has been very instrumental in QCDS operations since joining the Society in 1996. He was raised in California and attended college at Pace University. He earned his D.D.S. degree at New York University College of Dentistry in 1996 and has been practicing dentistry in Flushing ever since.

In addition to clinical dentistry, Dr. Anvar is a member of the prestigious Pierre Fauchard Academy, as well as NYSDA and the ADA. Since becoming active in QCDS and the other arms of organized dentistry, Dr. Anvar has played a critical role in many groups and committees. He is the ICDE past president, the NYSDA state chair for the Council on Dental Practice, and has served on reference committees, including the NYSDA Information and Tech-

nology Task Force. Dr. Anvar is also a graduate of the ADA's Institute for Diversity in Leadership Program.

Outside of clinical and organized dentistry, Dr. Anvar lectures on oral cancer, is the co-founder of the Persian Dental Association, and enjoys writing. In addition to having served as the co-editor of the QCDS Bulletin and submitting numerous articles featured in the publication, Dr. Anvar is proud to have au-

thored a numismatic book.

Most importantly, outside of work and dentistry, family plays a big role in Dr. Anvar's life. He is married to his "best friend," Jennifer. They have two children, Bijan and Isabella. Together, they enjoy fishing, skiing, surfing, mountain biking, and skateboarding.

Dr. Anvar says he is "looking forward to an exciting and busy year" at the helm of QCDS. He said he feels, "there are many important issues facing the Society, including encouraging membership to re-enroll and become more active. There has been an attrition of members joining the Society and it's important to get former and present members to re-enroll; it's important to educate Queens' dentists as to the importance of organized dentistry and how the society, NYSDA, and the ADA work for the betterment of the profession and its members," he said. "The Society is facing an issue of younger dentists and their lack of involvement in the running and leadership of QCDS. It's important to incorporate young blood into the leadership structure of

—Continued on page 19

QCDS Is Well Represented At ADA's Annual HOD Meeting In New Orleans



Representing QCDS were, left to right, Executive Director William Bayer and delegates Drs. Krishnan, Quarcoo, Jhaveri and Chad and Rekha Gehani. See story on page 16.

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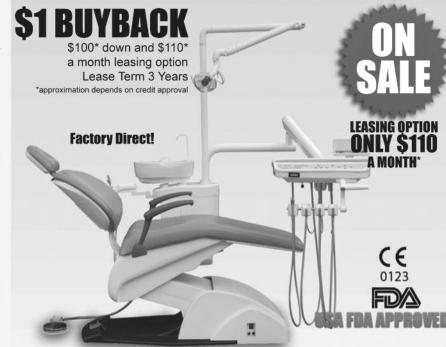
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Deadlines for manuscripts is six weeks prior to the date of publication. For example, the deadline for March/April issue is January 10th. All Submissions must be typed as a word doc ment and emailed to QCDSBulletin@gmail.com.

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From the President

drbanvar@gmail.com

Thanks, Now Please Join Me!

I am

honored to

give back

to my profession

and my

friends...

I am honored to have been elected as the 2014 president of the Queens County Dental Society and I am grateful for the trust bestowed upon me by the membership.

Growing up in California, I never would have dreamt that I would be where I am today. I am, easily, the luckiest man I know. I am surrounded by great people, family, friends, and colleagues. I would like to take this opportunity to thank my parents for their patience and support. They have always been great role models for me, and con-

tinue to this day to set a great example for my family and me. I would also like to thank QCDS for affording me the opportunity to serve in so many different ways. I am honored to give back to my profession and my friends, as well as those who have served before me. I hope to follow their example in leading our society and elevating it to an even higher level. Organized dentistry has given me more opportunities than I ever could have imagined, and I especially thank Drs. Chad Gehani and Jay Ledner for their friendship and for convincing me to get involved in organized dentistry. I have to admit that initially I thought I was doing them a favor, but now I clearly understand that it was I who was receiving the favor. Organized dentistry is so much more than I thought it was. I learned so much over the years thanks to all of the QCDS leaders and members. The monthly member-

ship meetings are a great place to learn, find out what's lives on and is the lifeblood of our organization. You make new, and stay in contact with each other, and it was there that I was able to meet everyone. It is also a great place to bring a friend, and I would encourage everyone to attend our free membership meetings and bring a colleague, and take advantage of what your society has to offer.

This year I will also be serving my last year as chair for the New York State Dental Associations Council on Dental Practice. It has been a pleasure to serve in this position. As many of you know, within our own component we have councils that mirror those of NYSDA and the ADA. I can't emphasize enough the importance of staying connected to your society and encourage everyone to get involved in one of the councils within our society.

We face challenging times and our profession is changing. We will need to adapt to things like e-prescribing, ISTOP, and more. We also need to grow our membership to

> maintain our voice and protect our patients and our profession.

> We should be proud to be QCDS members, and with membership comes a duty for all of us to help create the kind of society that will help and support us. The only way to ensure this is to get involved. I have spoken to some who say they do not agree with this or that and that's why they do not participate. My response to them is: "We need people with different ideas." Queens is an extremely diverse community, and in looking forward, we would be best served working together. While we may have cultural differences, our professional needs are similar. Our practices face the same challenges. We may have different perspectives, but the goal is the same. This is your dental society. Each president that came before, and everyone who comes after, has only a limited time to serve, but the membership

the difference. Please, get involved and keep the blood

Lastly, and most important, I would like to thank my wife. Her patience, love, and support have made this all possible, and quite frankly (and literally), I owe her my life. Thank you, Jen, for being the most miraculous person that could ever enter my life.

Be sure to check the OCDS website for the latest Society events and news: www.qcds.org

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From The Executive Director

execdiracds@aol.com

It's Time To Move On

By William Bayer

I have advised our Board of Trustees of my intention to leave the position and the Board will be taking steps to identify a successor to be the new executive director. It has been a pleasure working for the members and hopefully we have provided the services to which you not only deserve, but should expect from a membership driven organization.

I can honestly say that I have tried to treat all members fairly and with respect in all interactions. Every leader of an organization hopes their legacy will be that the organization is better off today than it was when one began the position. That decision is ultimately left up to others to decide. However I am confident that all actions we have taken over the past seven years were taken with the intention of improving the organization and providing better service to our members.

I will remain in the position pending the hiring of a replacement and have offered to remain in place to work with my successor to minimize any disruption to the Society. Therefore, you will probably be seeing me at a few more QCDS programs. I am grateful to all those who expressed

concern with my personal situation involving the destruction of my home by Hurricane Sandy and I can truly understand the impact the storm had on those members whose practices or homes were similarly affected. These events are not easily overcome and there are many still trying to recover from that devastation.

On a business note, I would ask that you encourage colleagues who are non-members to call QCDS and explore membership. The strength of the tripartite is derived from the majority of practitioners who have decided to become members and without this "strength in numbers," organized dentistry would be in danger of having a diminished voice or, in the worst case, no voice at all in presenting its views to policy makers, regulators and legislators. You have made the decision to be a member of organized dentistry—others may simply be waiting for your invitation.

I wish the Society nothing but the best in all its future endeavors and ask your support of your voluntary leaders who dedicate their time and effort on your behalf.



Simon Galeas A.A.S, MDT, President

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Getting to Know Your 2014 QCDS Officers



Bijan Anvar President

Dr. Bijan Anvar, the incoming Queens County Dental Society president, has served in many positions within QCDS. In addition, he has also been president of the Institute for Continuing Dental Education and is currently serving his final term as chair of the Council on Dental Practice for the New York State Dental Association, having been a member of that council for many years. Dr.

Anvar has served as the QCDS EDPAC and Dental Practice chair, and sits on the NYSDA task force for information and technology. He is a graduate of the one-year Institute for Diversity in Leadership ADA program and is on the ADA committee for the Institute for Diversity in Leadership, with the goal of expanding the program. Dr. Anvar was instrumental in creating the New York Missions of Mercy event, which will be held in June 2014 in Albany, and co-chaired the committee that created the event. He also created the first New Dentist Conference in New York State. Dr. Anvar has lectured on oral cancer for QCDS, and has served as the QCDS Bulletin co-editor. He received his D.D.S. and graduated with honors in oral surgery from the New York University College of Dentistry.



Sudhakar Shetty President-Elect

Dr. Sudhakar Shetty is the president-elect of the Queens County Dental Society. He initially completed his dental training at the University of Bombay, India, and then went on to complete his advanced dental training at the New York University College of Dentistry. Dr. Shetty has been in private practice in Woodhaven, Queens, since 1980. Dr. Shetty has been very active in organized den-

tistry and is the immediate past-president of the Indian Dental Association and the past president of ICDE. Additionally, he has served on numerous committees including past chairman of the Chemical Dependency program at QCDS, Nominating Committee, Ethics Committee, and the Membership Committee. He continues to serve on the board of trustees of the QCDS.



Ronald Garrett Vice President

Dr. Ronald Garrett is the new vice president of the Queens County Dental Society. He graduated from Howard University College of Dentistry in 1988. Prior to studying at dental school, he attended Queens College and has been practicing for over 20 years. Dr. Garrett completed a residency at Harlem Hospital and remained on staff for six years. He is currently on staff at Jacobi Medical

Center in the Bronx. His private practice has been located in Springfield Gardens, Queens, since 2001. Dr. Garrett is a faculty member at Albert Einstein Medical College, where he is involved with HIV/AIDS research in children. Dr. Garrett is married to his wife, Claire, and the couple has three children, Bryan, Brandon and Blair.



Eric Huang Secretary

Dr. Eric Huang, the new QCDS secretary, obtained his D.D.S. degree from the NYU College of Dentistry in 1993. He has been a OCDS Board member since 2005 and has served on the Peer Review Committee for the past few years. Dr. Huang is a member of the Board of Directors of the Chinese Dental Association, a member of the Academy of General Dentistry,

and the International Association of Orthodontics. Currently, Dr. Huang is also an attending doctor at the New York Hospital, Queens.



Richard Yang Treasurer

Dr. Richard Yang, the new QCDS treasurer, graduated from Columbia University, School of Dental and Oral Surgery. Dr. Yang was later trained as an oral surgery fellow in Bronx Veterans Hospital and Mt. Sinai Hospital, New York. Dr. Yang started his private practice in 1997 and has managed two private dental clinics ever since. He served as the president of Chinese Ameri-

can Dental Society, New York Chapter, from 2006 to 2008 and has been an active member of QCDS since 2004.



Craig Tischler Hīstorian

Dr. Craig Tischler, the new OCDS historian, has been a member of the Queens County Dental Society since 1986. Dr. Tischler, born and raised in Flushing, completed his dental training at the SUNY Buffalo School of Dental Medicine. He completed an advanced training fellowship in oral pathology and oncology, and has maintained his private practice

in Rego Park for the past 27 years. In addition to his private practice, Dr. Tischler enjoys teaching and has been involved in training new dentists at Maimonides Medical Center and at Flushing Hospital, where he currently holds an attending position. Outside of the office, Dr. Tischler enjoys spending time with his wife, Lori, and their two children, Michael and Amanda.

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We need your help. In Albany, the state's Capital, we are fighting to protect your practice, your patients and your future, as we have always done. But, while dentistry has many friends among the policy makers in Albany, we also have foes, and they are formidable - insurance companies, trial lawyers, hostile government bureaucracies, just to name a few. These entities pose threats as real as they are dangerous, and we, as concerned doctors, must be both vigilant and aggressive in defending our professional prerogatives.

This year we defeated a proposal to reduce reimbursement to dentists providing services under Medicaid. Even if you don't participate in the program, this victory is important. In other states, when dentists can't afford to treat the poor, mid-level providers have been brought in to the detriment of practicing dentists and patients alike. If you do participate in Medicaid, then our efforts relate directly to your ability to make a living. In addition, and perhaps of more significance, the inclusion of adult dental services in Medicaid was made statutory, making it an "Essential Health Benefit" thereby assuring the inclusion of adult dental services in Medicaid when Medicaid is moved into New York's Health Benefit Exchange.

But with every "victory", there arise more challenges. Already this legislative session, there have been eleven bills introduced which have some bearing on professional liability. Some we support, most we oppose – but those are supported by a strong Trial Lawyer's lobby. In addition, bills relating to expanded hygiene, mid-level provider and denturology are on the table. We are also supporting legislation to allow qualified dentists the opportunity to provide a broader array of facial cosmetic procedures for their patients who desire them – legislation opposed by our medical colleagues. So you can see, our profession cannot stand still and you cannot afford to be apathetic.

Effective political action takes effort and it takes money. The New York State Dental Association will make the effort, but it relies on EDPAC for the resources necessary to give it a powerful voice. Your contribution to the EDPAC Capitol Club is critical to ensuring that organized dentistry's efforts are effective and that our political strength is main-

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By Lewis J. Altfest, Ph.D., CFP®, CFA, CEO

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The most important advice I can give you is, don't panic. Don't go on a financial "starvation diet" to try to instantly recreate your prior financial situation. It won't work.

Here's how to get back in your financial comfort zone: First, determine how much money you'll need to save to reach your goals. You can do that with your financial adviser or, if your situation is simple, by using a retirement calculator, which you can easily find on the Web sites of many financial services firms. Once you know how much you need to save each month, develop the discipline to do it. Your choice of portfolio holdings will be vitally important, but first you need to have something to in-

Be realistic about the value of your less liquid assets, such as your home(s), practice, and any anticipated inheritances to provide retirement funds. It may also be useful to get a valuation of your practice from a practice valuation consultant. Use realistic current and future values for real estate versus peak values. I used to have to fight folks

who would say, "Gee, I didn't save much, but my house is gaining in value and that will give me savings." It's important to turn a corner in your thinking.

To make saving feel like less of a chore, make sure your program fits your temperament. Keep your spending cuts moderate. If you're used to going out to dinner with friends three times a week, don't suddenly resolve to eat canned tuna at home every night, but cut back to once a week, or twice a week at a less expensive restaurant. If your regimen bites too deeply into your lifestyle, you'll probably find a way to rationalize giving up on your efforts.

Tell your friends about your intended cutbacks. Some may find this difficult, but supportive friends can help you stick to your savings program.

One relatively painless tip is to save the amount of income increases (if your income is increasing) and continue living on your prior income. You won't miss what you never had to spend. It often helps wanna-be savers to put money in separate accounts, each targeted for a particular purpose: one account for the kids' college education, one for your retirement income, etc. That way, you'll feel guilty if you withdraw money early. My clients tell me this is more effective than simply having one amorphous account.

Where to Invest

Next, develop a broadly diversified investment portfolio that has the potential to provide the returns you need. Work with your financial adviser or find a model portfolio that gives you a reasonable balance of equity mutual and bond funds; typically, about two-thirds in equities for a 50vear-old with a moderate risk tolerance. It should include large, mid, and small-cap funds; value and growth funds; international funds; and some real estate or REITs.

When planning your investments, always choose the Did you fall behind on your savings strategy? Have you most tax-efficient methods. I use the mantra "Pension savbeen zapped by an unexpected setback, health problems or ings above all." Contributions to your 401(k), profit-sharing plan, Keogh, IRA, or qualified pension plan are best because you are saving pre-tax dollars and the earnings grow tax deferred.

> I recommend choosing mutual funds based on their performance for the last three to five years, by judging returns not relative to the market, but to those of other funds of a similar asset class, such as small-cap, large-cap, etc. Narrow the field to those funds that have had the same management team over the same span, because that enables you to more accurately judge what you're getting.

> Fight the urge to invest too aggressively in hopes of making lots of money quickly. If your choices are far more aggressive than vou're comfortable with, you'll get nervous. And if you're too aggressive and the market sinks when you need money, you'll be committing one of the biggest investment nonos: buying high and selling low.

> There is one exception to the "don't get more aggressive" rule. If you've been a supremely conservative investor recently and have kept the vast majority of your holdings in bonds, as many people I have

talked to have, you should find a way to get comfortable enough to put more money into equities. Bond returns might disappoint going forward with government induced inflation cutting into our country's deficit and your bond

Once your plan is up and running, monitor and measure it against your savings goals, and reward yourself if you've done a great job. My advice—which may grate on psychologists—is, if you've reached one of your intermediary goals, buy something you consider a treat, whether it's a modest weekend vacation or some small luxury. Just don't drain everything you've put away.

Finally, if you're very close to retirement age and are still way behind, think about retiring a few years later than you had planned. Or, consider part-time work in retirement. On the upside, it's good for both the brain and the bank account.

Altfest Personal Wealth ManagementSM is the nationally recognized, fee-only investment management and financial planning firm that is endorsed by NYSDA Support Services and Queens County Dental Society for their members. Altfest contributes articles to help members of the Queens County Dental Society plan and think intelligently about their finances. If you would like to reach Altfest, you can call David Novak at 212-406-0850 or <dnovak@altfest.com>.

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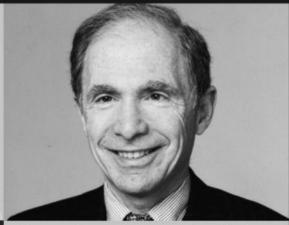
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Reminder Checklist of 42 Timely Tax Deductions For Every Dentist's 2013 Tax Return

By Stuart A. Sinclair, CPA

- **Dental Supplies:** Almost all dental supplies are tax deductible. If the item is equipment rather than a consumed item, you will have to depreciate it.
- Dental Lab: All lab bills are deductible.
- Payroll/Payroll Taxes: Your employee's gross payroll and the employer's share of payroll taxes are deductible. This would include FICA and Medicare tax expense, state and federal unemployment taxes, and the MTA payroll tax.
- Outside Dentists/Temps: Outside dentists imply people who are not your employees, but do contract work for you and are issued a form 1099. The IRS sometimes challenges this "contractor" classification and is able to collect payroll taxes if it can show an "employer-employee" relationship exists.
- Malpractice Insurance: This major expense is deductible.
- Other Insurance: Workers compensation, some disability insurance, liability insurance, and general business insurance are deductible.
- Uniforms: The rule on uniforms is if it is something that cannot be properly worn somewhere other than the person's office, then it is deductible.
- Cleaning of Uniforms and Office: The cost of cleaning uniforms and the cost of cleaning your office are tax deductible.
- Alarm and Other Security: Security guards, watchdogs, alarm servicing and security cameras are deductible.
- Education Courses: All education that improves your current professional skills is deductible. (If the education qualifies you for a different profession, then it is not deductible.)
- **Professional Dues and Subscriptions:** The costs of joining professional societies and of magazines and books for your practice are deductible.
- Travel and convention expenses: The cost of business related travel and professional conventions/meetings expense is deductible. This includes meals (50 percent), lodging and train, plane, car or taxi (100 percent). Your spouse's expenses may also be deducted if your spouse works for you.

- Licenses: The costs of your various professional licenses are deductible.
- Entertaining: Half the cost of entertaining your business associates is deductible. You must save your dated receipts and keep a record of who you entertained and how they are business related.
- Business Gifts up to \$25 Each: These are deductible, but keep a list of the folks that you gifted and of how they are business related.
- Office Rent: It is deductible and be sure to know where your lease is. The IRS sometimes asks to see it when they do an audit.
- Equipment Rental: Rental of equipment is deductible.
- Depreciation of Dental Equipment: Depreciation is an accounting concept that accounts for the fact that equipment or buildings get older each year and therefore the taxpayer should get a deduction for this. The rules are very complex, but it can be a major deduction for dentists since they use a lot of equipment.
- Depreciation of Office Building: Depreciation on an owned office building is also allowed, though you must depreciate buildings over a higher number of years than you may depreciate equipment.
- Depreciation of Business Vehicles: You are allowed to depreciate qualified business vehicles according to complex IRS depreciation schedules.
- Amortization of Goodwill: The goodwill which you paid for when you purchased your practice can be deducted over 15 years.
- Office Administrative Expenses: Office administrative expenses, which might include ink cartridges, pads, pens and pencils and many other office items, are deductible.
- Stationery and Printing: The costs of printing business cards, stationery and invoices are deductible. Printing flyers and brochures would also be deductible.
- State and Local Income Taxes: The general rule is that state and local income taxes are deductible on federal tax returns. They are not deductible on state and local returns.
- Repairs and Maintenance: The costs of repairing and maintaining your dental equipment, office, or business car are deductible. Save your receipts and always pay by check or credit card rather than cash.

- Pension/Retirement Expenses: Pension/retirement plans have evolved into a very complex area. These expenses can be deductible, but must comply with IRS regulations. I advise dentists to consult a pension/retirement specialist. There is usually a plan that is right for you. Remember that you must cover your employees as well. The IRS has been known to audit these plans.
- Employee Benefits: Some of the benefits you give your employees, such as health insurance or meals on premises are deductible.
- Waste Removal: The costs of disposing of hazardous and non-hazardous waste and trash are deductible. Save your invoices.
- Telephone/Cable (land lines, cell phones, internet connection, TV connection): Telephone, fax, cell phone, Internet, long distance, local phone and cable television bills, as long as these costs are business related, are deductible. Save the telephone and cable company logs/bills of your service detail to show they were business related.
- **Utilities:** Water, gas, electric, cable and most business phone charges are deductible.
- **Patient Refunds:** Keep a record of all refunds to patients, giving their name, date and the reason the refund was made to them.
- Business Promotion: Expenses of promoting your business are deductible, such as parties, signs, and community projects or services sponsored by you.
- Advertising: The costs of advertising are deductible, including creative, set-up, artwork and media. The costs of printing your brochures and flyers is also deductible.
- Professional Fees: The costs of lawyers, accountants, bookkeepers, human resource professionals, engineers, architects, practice management consultants, technology consultants and others are deductible if their work pertains directly to your business.
- Interest Expense: Interest on business indebtedness is deductible. Interest paid on business taxes is deductible. Personal credit card interest is generally not deductible.
- Bank Charges: Bank charges on your business accounts are deductible.

- Computer Expenses: The costs of your hardware, software, maintenance and repairs and IT consultants are deductible, subject to some complex IRS limitations.
- Holidays/Tips: The costs of holiday parties and tips to those who serve at that party are deductible. Keep a list of who attended and how they are business related.
- Auto Expenses, But Not Commuting: It has been my experience that the IRS audits dentists about their auto expenses more than any other item. Commuting, that is going to and from work, is not deductible. However, the mileage when you go from your office to a second office, or to a lab, or a patient's residence, or to a nursing home or hospital, in the course of doing your work, is deductible. You should keep a log of your odometer readings and a record of the business related stops you make. Save your auto logs for at least three years. For 2013 returns, you can deduct a flat 56.5 cents per mile or deduct the exact amount of your auto expenses supported by detailed records of those expenses (gas, oil, maintenance, tires, repairs, wear and tear, etc.).
- Pro Bono Service: Many dentists provide pro bono services to patients. Your labor is not deductible, but all expenses involved in providing that service to the patient is deductible, such as dental materials, dental supplies, dental assistant time, dental hygienist time, and the portion of rent, utilities and other practice expenses prorated to the amount of time you spend on your pro bono cases. This could be a considerable deduction, but you must keep accurate records of those patients and the services you render. Note: In the case of patients who are supposed to pay but do not pay, if you are on a cash basis (as most dentists are), it is not deductible. If you are on an accrual basis these uncollectible expenses may be deductible.
- Charitable Contributions-You must give to a qualified charity to deduct it. Save your receipts. The charitable deduction is usually limited to 50 percent of your adjusted gross income and you can carry the unused portion forward.
- Small Business Health Insurance Tax Credit: To be eligible, you must cover at least 50 percent of the cost of single health care coverage for each of your employees. You must have fewer than 25 full-time employees and their average wages must be under \$50,000. For 2013, the maximum credit is 35 percent of premiums paid, but it can be less subject to a formula.

QCDS Is Well Represented At ADA's Annual House of Delegates Meeting in New Orleans

...resolutions

approved

addressed

a variety

of topics...

The American Dental Association held its 154th annual Session on the banks of the Mississippi in New Orleans, Louisiana, from October 31 - November 5 at the Morial Convention Center. In addition to the 473 voting delegates at the ADA House of Delegates, over 23,000 attendees from across

the country and the world came together to experience a wide range of continuing education opportunities and browse the marketplace of dental exhibitors, while delegates handled the business of the ADA—the ADA's supreme authority as its legislative and governing body.

Dr. Robert Barsley, as general chair of the Annual Session meeting, was ably assisted by his various committee volunteers in preparing New Orleans for the gathering, which featured former President Bill Clinton in the Distinguished Speaker Series.

Continuing with the presidential theme, former President George W. Bush is scheduled to speak at the 2014 meeting being held in San Antonio. The newly elected Speaker of the House,

Dr. Glen Hall of Texas, replaced Dr. J. Thomas Soliday, who served as speaker since his election in 2002. Dr. Hall did an admirable job presiding over the House, insuring that the business of the House was handled both fairly and efficiently.

The Second Trustee District, which represents New York State, held its first meeting Friday, November 1, promptly at 9 a.m., under the direction of the NYSDA President, Dr. Joel Friedman. QCDS delegates Prabha Krishnan, Viren Jhaveri and Rekha Gehani, as well as alternate delegates Chad Gehani and Stephen Quarcoo, were ready to begin the business at hand. The ADA offered its "Mega Topic Discussion" later that morning, entitled "Survive and Thrive: A Vision of a United Tripartite," which explored the various ways the ADA and constituent and component societies could interact to maximize efficiency in servicing tripartite members. The afternoon featured the first meeting of the ADA House of Delegates, followed by the "Give Kids a Smile Gala" that evening. Quite an opening day!

Saturday offered no rest for the weary as Reference Committee hearings began at 7:30 a.m. These committees hear testimony from anyone wishing to comment on the many resolutions that will ultimately be voted upon by the House. In order to organize topics, five reference committees hear testimony on budget, business and administrative matters; legislative, health, governance and related matters; dental education, science and related matters; dental benefits, practice and related matters; and membership and related matters. District 2 delegates are assigned to monitor the various reference group sessions and later district caucus meetings to help formulate district positions on the various resolutions. Our delegates were assigned as follows: Legislative, Dr. Prabha Krishnan; Dental Benefits, Dr. Viren Jhaveri; Den-

tal Education, Drs. Rekha and Chad Gehani; and Membership, Dr. Stephen Quarcoo.

Sunday, November 3, began with an 8 a.m. meeting of the entire Second Trustee Caucus, which lasted the entire day as the various caucus study groups discussed the testimony

> presented at the reference committees and then reported to the entire delegation. This methodology provides each delegate with an understanding of each resolution to be voted upon in a later House session, as well as a sense of the caucus group as to the merits of each resolution. In addition, the candidates for various ADA elective positions appear before the caucus to provide the delegates with information to assess their credentials and to seek the delegate's vote. There were three candidates for ADA president-elect and each addressed the caucus separately as well as answering questions posed by the delegates.

> Monday, November 4 began with delegate voting for elective offices, culminating in the election of Dr. Maxine Feinberg as ADA president-

elect. The remainder of the day is dedicated to the second and third meetings of the House, where delegates debate and vote on each resolution before them. The final session of the House establishes the final budget and the ADA dues for 2014, which happily remained at the current rate.

Dr. Charles Norman III from Greensboro, N.C., was installed as the ADA's 150th president, serving until the conclusion of the 2014 Annual Meeting. He graciously thanked outgoing President Dr. Robert Faiella for the cooperative manner in which Dr. Faiella involved him in the preceding year, when Dr. Norman served as president-elect.

On a more local note, Dr. Steven Gounardes announced his candidacy for the 2014 ADA President-Elect position and we wish him the best of luck in his pursuit of the office. It is hard to imagine a more qualified candidate whose record as our current Trustee speaks for itself.

The local media provided extremely favorable coverage to the Missions of Mercy program offered to residents in need of dental services. Literally hundreds of dental volunteers and support staff provided a range of dental services to those whose dental conditions would otherwise go untreated and do not have the financial resources to seek assistance.

While holding the ADA dues at the 2013 rate was of interest to all, other resolutions approved addressed a variety of topics including supporting the elimination of patients in the clinical licensure exam process with the exception of curriculum integrated format, a revised delegate allocation formula that will result in District 2 (New York) losing three delegates, maintaining the offices of the first and second vice presidents, and advocating that third party claims analysts be licensed dentists, as their function is in essence a "diagnosis" when challenging claims. A full review of all resolutions and actions can be found on the ADA web site.



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Dr. David Clark

Dr. Howard Glazer

Dr. Richard Trushkowsky

Dr. Arthur Volker

Dr. Carlos Alfonso

2. ENDODONTICS

Dr. Douglas Lambert Dr. Jeffrey Linden

3. PROSTHETICS

4. PRACTICE MANAGEMENT Dr. Matthew Krieger Linda Lakin, RDH, MS Christine Taxin

5. TECHNOLOGY Dr. Paul Feuerstein Dr. Gary Severance

6. INFECTION CONTROL

1. MATERIALS AND ESTHETICS 7. RISK MANAGEMENT

Dr. Robert Peskin Amy Kulb, Esq.

8. PATHOLOGY

Dr. Alvin Heller Olga Ibsen, RDH, MS, FAADH

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Dr. Stanley Malamed

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Dentists whose practice visits reach a threshold of 30 percent Medicaid can be eligible for significant financial reimbursement for adapting an electronic health record (EHR) that can meet criteria for "meaningful use" established by the Centers for Medicare and Medicaid Services and New York State. Dentists can receive \$21,250 in the first year for adopting, implementing, and upgrading certified EHR technology. Individual dentists can be eligible for up to a total of \$63,750 over six years.

Both New York State's New York e-Health Collaborative (NYeC) and the New York City Regional Electronic Adoption Center for Health (NYS REACH) provide technical assistance to help dentists qualify for these incentives.

For additional information and to apply for these incentive awards, dentists practicing outside of New York City can contact Peggy Frizzell at NYeC at <pfrizzell@nyehealth.org> or call her at 646-619-6562. Dentists in New York City should contact Rebecca Stauffer at NYS REACH <rstauffer@health.nyc.gov> or call her at 347-369-4626.

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Dr. Bijan Anvar Prepares To Assume the Leadership **As QCDS President**

—Continued from page 1

our Society so that the future of our organization is secure and we can continue to grow, thrive and stay successful."

Among the many items on his agenda for the upcoming year, Dr. Anvar plans to implement membership drives to encourage existing members to bring non-members to meetings to help expose them to the many benefits the Society has to offer. Additionally, he said he plans to incorporate a delegates' report at each General Membership Meeting to keep members abreast of what is happening at the local and state levels of organized dentistry and how it affects their daily professional lives and their practice. Having jump-started the idea of a diversity meeting, Dr. Anvar plans to continue to follow up on the momentum and success of last year's Worlds Fair of Dentistry meeting with another excellent event.

It is an exciting time for Dr. Anvar, as he takes on the leadership of the Society. He cites the many leaders of QCDS preceding him. "I thank my many friends and mentors at QCDS, namely Drs. Chad Gehani and Jay Ledner. They have been instrumental in paving the way and motivating me to get involved in organized dentistry."

QCDS is looking forward to an eventful, exciting, and productive year with Dr. Bijan Anvar as its president.

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ATTENTION EMPLOYEES

(ATENCIÓN EMPLEADOS) MINIMUM WAGE INFORMATION

(INFORMACIÓN SOBRE EL SALARIO MÍNIMO)

Effective 12/31/13

Basic Hourly Rate

\$8.00 per

per hour

Overtime Rate

For most occupations, employees must be paid overtime after 40 hours of work in a week at 1 ½ times their hourly rate of pay. For residential employees, the overtime rate applies after 44 hours.

Tips

A specified allowance may be credited toward the minimum wage for tips earned.

Meals and Lodging

A specific credit may be granted toward the minimum wage for meals and/or lodging provided by the employer.

Federal Law

Employees covered under the federal Fair Labor Standards Act must be paid in accordance with State law and also in accordance with higher federal requirements, where applicable.

Other Wage Requirements

A specific amount must be paid, in addition to the minimum wage, for the maintenance of required uniforms.

There are provisions for other supplemental wages in New York State Industry wage orders. These may include a part-time rate, daily call-in pay and a rate for split shift or spread of hours. Whether a particular supplemental wage applies depends on the provisions of the industry wage order covering the employment.

For additional information or to file a complaint

Write or call the Department of Labor, Division of Labor Standards at one of the offices listed below:

Pago por horas extras

En la mayoría de los trabajos, los empleados deben recibir una paga de tiempo y medio de la tarifa regular por hora cuando las horas trabajadas exceden las 40 horas semanales. Los empleados que residen en el sitio de trabajo, deben recibir una paga de tiempo y medio de su tarifa regular por hora en exceso de 44 horas semanales. **Propinas**

A partir del 31/12/13

Se puede acreditar al salario mínimo una cantidad específica por las propinas ganadas.

Comidas y Alojamiento

Se puede acreditar una cantidad específica al salario mínimo por comidas y/o alojamiento provistos por el patrono.

Ley Federal

Los empleados protegidos por la Ley Federal de Normas Equitativas del Trabajo (Federal Fair Labor Standards Act) deben ganar salarios según lo estipulan las leyes estatales y de acuerdo con los requisitos superiores federales, según apliquen.

Otros requisitos salariales

Se debe pagar una cantidad específica, además del salario mínimo, por el mantenimiento de uniformes obligatorios.

Existen otras disposiciones sobre pagos suplementarios en las ordenanzas industriales del Estado de Nueva York. Dichas disposiciones contienen una tarifa por trabajo a medio tiempo, trabajo diario casual, turnos divididos o por horas repartidas. Si un pago suplementario es pertinente o no, depende de las disposiciones vigentes en el tipo de Industria que cubre el trabajo desempeñado.

Si necesita más información o para presentar una querella por favor escriba o llame al

Departamento del Trabajo División de Normas Laborales a cualquiera de las siguientes oficinas:

State Office Building Campus Albany, NY 12240 (518) 457-2730

> 44 Hawley Street Binghamton, NY 13901 (607) 721-8014

65 Court Street Buffalo, NY 14202 (716) 847-7141 400 Oak Street Garden City, NY 11530 (516) 794-8195

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Fact SHEET



New York State Department of Labor WAGE THEFT PREVENTION ACT

A law passed in 2010 gives more protection to workers in New York State. This law, the Wage Theft Prevention Act (WTPA), took effect on April 9, 2011. Here are some key provisions of the new law that employers need to know.

What is New?

Public Notice of Violations

If an employer breaks certain parts of the law, the Labor Department (DOL) may post the violation in a place where employees can see it for up to a year.

For a willful failure to pay all wages under this law, DOL may post a summary of violations in a place where the public can see it, for up to 90 days. It is a misdemeanor to remove or tamper with this notice without permission.

What Are Changes to Existing Law?

Enhanced Rules against Retaliation

The WTPA extends the protections under Labor Law 215. It also gives DOL more power to enforce this law.

- It was always illegal to discharge, penalize and/or discriminate against an employee who makes a complaint.
 Threats are now included as a form of retaliation.
- In the past, we could only cite employers for retaliation.
 Now, it is illegal for any person to retaliate.
- In the past, penalties for breaking this rule meant we could fine an employer up to \$10,000. Now, DOL can order the employer or the person who acted against the employee to pay liquidated damages. The payment can be up to \$10,000.
- DOL may order the employer to reinstate the worker's job. Or the employer may have to pay the person for lost salary or pay a lump sum in lieu of reinstatement.
- Retaliation carries criminal penalties for employee complaints about any section of the Labor Law.
- The protection applies to any worker who alleges that

the employer has done something that the employee thinks breaks a Labor Law or an Order issued by the Commissioner. This applies even if the employee is mistaken about the law, if they acted in good faith. It applies even if the employee does not cite a specific part of the Labor Law.

 This law protects employees even if the employer incorrectly believes they made a complaint.

Written Notice

- The Law already required employers to give notice to employees of their wage rates at the time of hire. Now, the WTPA requires employers to give a written notice to each new hire and to all employees by February 1 each year. The notice must include:
 - Rate or rates of pay, including overtime rate of pay (if it applies)
 - How the employee is paid: by the hour, shift, day, week, commission, etc.
 - Regular payday
 - Official name of the employer and any other names used for business (DBA)
 - Address and phone number of the employer's main office or principal location
 - Allowances taken as part of the minimum wage (tip, meal and lodging deductions)
- In the past, the notices were in English. Now, the notice must appear both in English and in the employee's primary language (if the Labor Department offers a translation).
- Employers must have each employee sign and date the completed notice. Employers must provide a copy to each employee.



- If any data in the notice changes, the employer must tell employees at least a week before it happens unless they issue a new paystub that carries the notice. The employer must notify an employee in writing before they reduce the employee's wage rate. Employers in the hospitality industry must give notice every time a wage rate changes.
- Employers that do not give notice may have to pay damages of up to \$50 per week, per employee, unless they paid employees all wages required by law. (This stops at \$2,500 per employee in civil lawsuits filed by workers.)

Payroll Records

Under prior law, some of the recordkeeping requirements were in the statute, while others were in the regulations. Now, the requirements are part of the law, which makes it easier for employers to understand their obligations. However, industry-specific regulations will still have some additional requirements. Employers must:

- Keep records for six years. Records include the new notice and acknowledgment and payroll records.
- Keep accurate records of hours worked by employees and wages paid. Now, the law clarifies the employers must keep the records on an ongoing basis. The employer may not make up the records after the fact at the end of the week, month or year.
- For each week an employee works, the payroll records must contain:
 - Hours worked (regular and overtime)
 - o Rate or rates of pay (regular/overtime)
 - How the employee is paid: by the hour, shift, day, week, commission, etc.
 - Pay at the piece rate must show what rates apply and the number of pieces at each rate
 - Employee's gross and net wages
 - Itemized deductions
 - Itemized allowances and credits claimed by the employer, if any (tip, meal and lodging allowances or credits)

Wage Statements

Under the new law, employers must:

- Give each employee a wage statement or pay stub each payday that lists all of the above payroll data plus:
 - Employee's name
 - Employer's name, address and phone number
 - Dates covered by the payment

 Give any employee who asks a written explanation of how they computed wages

Employers that do not give wage statements may have to pay damages of up to \$100 per week, per employee, unless they paid employees all wages required by law. (This stops at \$2,500 per employee in civil lawsuits filed by employees.)

Damages and Other Penalties

The WTPA provides for higher penalties when an employer fails to pay the wages required by law.

- Under prior law, liquidated damages only covered up to 25% of the unpaid wages. Now, the law provides for liquidated damages on up to 100% of the unpaid wages. Once DOL issues an Order to Comply, it includes 100% liquidated damages, as well as other civil penalties and interest.
- If the violation is for other than wages, benefits or wage supplements, DOL may assess civil penalties for each violation. This means up to \$1,000 for a first violation, \$2,000 for a second, and \$3,000 for third and subsequent violations.
- If the Labor Commissioner has issued an Order to Comply against an employer who does not pay the money owed, then 10 days after the appeal period ends, DOL can require them to post a bond and/or provide a list of their assets. If employers fail to do so, the Commissioner may bring a court case against them. For failure to provide the list of assets, DOL may impose a penalty of up to \$10,000.
- The WTPA permits DOL to add 15% in damages to a judgment if the employer fails to pay in full within 90 days of the final Order to Comply.

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ASSIST the Unemployed

CONNECT Employers and Workers



www.labor.ny.gov

P715 Bus(9/11) The New York State Department of Labor is an Equal Opportunity Employer/Program. Auxiliary aids and services are available upon request to individuals with disabilitie

QUEENS COUNTY DATC DENTAL ASSISTANTS COURSE starts MARCH 7, 2014

The Queens County Dental Society in conjunction with the Dental Auxiliary Training Center, is pleased to announce the **29th year** of continuation of the comprehensive dental assisting training course offered for the auxiliary staff of the Queens County membership.

FUNDAMENTALS of CHAIRSIDE DENTAL ASSISTING

To meet the demand for trained dental assistants, the dental society co-sponsors this course to assist interested students who have a desire to prepare and work in this exciting career field. Dental assistants who have been trained on the job can significantly improve their job and skills performance with this training. The course is designed to train:

- * already employed dental assistants who have limited or no formal training.
- * those who are interested in preparing to take the DANB Exam.

This comprehensive course will augment the on-the-job learning experience by giving the theoretical background of the profession of dental assisting and also provide hands-on-training in a classroom setting. The course has been structured in such a way that the total time required for completion is only 15 sessions totaling 45 hours plus a 15 hour independent study project. The course is a total of 60 hours.

Topics covered include:

Dental TerminologyChartingDisease TransmissionInfection ControlSterilizationOperative DentistryDental SpecialtiesAnesthesiaDental Instrumentation4-Handed DentistryDental MaterialsRadiologyDental Office EmergenciesDental AnatomyPreventive Oral Hygiene

COURSE CERTIFICATE OF ACHIEVEMENT WILL BE GRANTED UPON
SUCCESSFUL COMPLETION OF REQUIRED COURSE WORK, ATTENDANCE, & FINAL EXAM

COURSE NUMBER: QC101-5 (Friday Evenings)

TIME: 6:30 to 9:30 PM

COURSE DATES: MARCH 7, through JUNE 20, 2014

PLACE: Queens County Dental Society Headquarters Building

86-90 188th Street, Jamaica, NY 11423

Tuition: \$1000.00 Text, Ins. & Lab Fees: \$595.00

PLEASE CALL DATC TOLL FREE 1 (888) 595-3282 TO REGISTER FOR THIS PROGRAM.

A PAYMENT PLAN OPTION IS AVAILABLE.

ALSO: CALL US TO DISCUSS the DATC "SPECIAL PATHWAY" for BECOMING A New York State LICENSED "CERTIFIED DENTAL ASSISTANT".

ARE YOU IN NEED OF A DENTAL ASSISTANT?

The Dental Auxiliary Training Center Fundamentals of Chairside Dental Assisting course that started in October will end January 31, 2014. As a service to the QCDS dentist members, DATC has a placement service to help dentists find trained prospective employees. We will be happy to discuss your job requirements, and help you find a mature, responsible, motivated, dental assistant. Your job information can also be anonymously posted on the Dental Auxiliary Training Center Facebook page. Our students and graduates search this page to find out about current dental assistant positions and must call DATC to get details and point of contact information. To view these postings, look at our FaceBook page under the NOTES tab, and don't forget to "Like Us". As has been our policy for the last 29 years, there is never a fee for this service. Please call Lisa Lyle, at 1(888) 595-3282 for more information.

CE Courses

Pre-registration is required for all continuing education courses, except General Membership Meetings

Tuesday, February 4

7:00 p.m

GENERAL MEMBERSHIP MEETING 2 C.E. Credits Buffet Dinner 6:15 p.m.

7:00 p.m. Topic: Employees Under Fire Five Legal Traps & How to Avoid Them

Speaker: Ruth Kraft Esq.

8:00 p.m. Topic: Upgrade to Windows HP without breaking your pocket

Speaker: Pedram Mashieh

Friday, February 14

10:00 a.m.

Topic: Posts, Cores, and Build-Ups – 2 C.E. Credits Predictable and Strong

Continental Breakfast Included Instructor: Dr. Al A. Gulum Tuition: ADA Members: Free

Friday, February 28

9:00 a.m.

Topic: Medical Emergencies 4 C.E. Credits How to Save a Life, Including Your Own1

This seminar is given in a multimedia format with a hands-on segment showing drug administration, using real drugs, in real syringes, on simulated models. There also is interactive audience participation (on a volunteer basis) to facilitate the learning experience. This presentation will review the prevention, preparations, recognition, and the management of medical emergencies—which can and do occur—anywhere and at anytime. Attendees will receive a comprehensive hand-out. Individual pages within this hand-out can be used and copied for learning purposes by the doctor for his or her staff. Many doctors have benefited by bringing their dental team. Dr. Pompa incorporates an approach using a color-coded system, with each color depicting different emergencies. Every participant will receive these color-coded guides, with algorithms depicting each condition and its suggested management. The learner will also be shown how to create and maintain a drug emergency kit, the contents of which will be reviewed in detail. emergencies to be covered include: syncope, orthostatic hypotension, hypothyroidism, hyperthyroidism, adrenal insufficiency, seizures and epilepsy, hypoglycemia and insulin shock, hyperglycemia, hyperventilation, asthmatic attack, mild allergic reactions, anaphylaxis, stroke (CVA), angina, myocardial infarction, and cardiac arrest. After attending this presentation, the participant will leave with considerable medical knowledge, along with a simple approach that can provide life saving skills. Participants will bridge the gap between the didactic knowledge presented and the ability to manage an actual crisis. This will be accomplished by describing real emergency scenarios, and then review the recognition and management protocols for each emergency. This will be done in an open group format as case presentation discussions.

Instructor: Dr. Daniel J. Pompa D.D.S.

Tuition: ADA Members: \$50.00. Non-ADA Members: \$100.00

Tuesday, March 4

7:00 p.m

GENERAL MEMBERSHIP MEETING 2 C.E. Credits Buffet Dinner 6:15 p.m.

Topic: CAD/CAM Advancements in Implant Dentistry

Speaker: Dr. Jonathan Kang

Please be on time as there is only one speaker for this program.

Friday, March 7

10:00 a.m.

Topic: Complex Oral Rehabilitation

2 C.E. Credits

Continental Breakfast Included Instructor: Dr. Al A. Gulum Tuition: ADA Members: Free

Friday, March 14

9:00 a.m.

CPR - Certification

4 C.E. Credits

Topic: "Basic Cardiac Life Support"

Certification will cover 1 and 2 rescuer CPR, Heimlich Maneuver, child CPR and AED. The ability to recognize the signals of a heart attack and provide stabilization of the victim at the scene of a cardiac arrest is a priceless commodity. Life over death may some day become a reality to someone you know or care for. Be prepared to help save a life.

Registration at 8:30 a.m. Class begins promptly at 9:00 a.m.

Instructor: Eric Zalewski, BLS Instructor

Tuition: ADA member/staff: \$105 Non-ADA member: \$260

Friday, March 21

9:00 a.m.

Infection Control 4 C.E. Credits

In the past this course has had an overwhelming positive response from those clinicians and their staff who earnestly want to stay informed of the latest infection control recommendations out there, and do so through the eyes and thoughts of a speaker/clinician who understands the nature and demands of the every-day dental practice. Bring your entire staff and satisfy OSHA's annual staff training requirements. Learn what's new in infection control techniques and what is needed to comply with appropriate infection control guidelines.

Registration at 8:30 a.m. Class begins promptly at 9:00 a.m.

Instructor: Laboratory Consultation Services Inc.

Tuition: ADA member/staff: \$85 Non-ADA member: \$260

Dietary Concerns: QCDS wishes to accommodate the dietary needs of attendees at meetings and programs. Anyone requiring kosher or other specialized foods should notify the QCDS office at the time of registration.

Study Clubs January/February

Dr. Fialkoff Study Club

CONTACT DR. FIALKOFF (718) 229-3838

Feb 5 7:00 -10:00 p.m.

Topic: "Enhancing Your Dental Pratice with

Botulinum Toxin Dental Therapies and How to Market and Incorporate

It Into Your Practice"

Speaker: Ricardo M. Perez, D.D.S. **Location:** 47-10 Bell Blvd., Bayside

Mar 11 7:00 -10:00 p.m.

Topic: "What's New with OSHA and HIPAA?

Tips/Tools to Keep Your Practice

in Compliance"

Speaker: Leslie Canham, CDA, RDA **Location:** 47-10 Bell Blvd., Bayside

Kalman Study Club

CONTACT DORIS 718-897-6400

Jan 22 7:00 -9:00 p.m.

Topic: "Salivary Gland Infections: Evaluation,

Diagnosis and Management"

Speaker: Michael D. Turner D.D.S.

Location: 60-70 Woodhaven Blvd. Elmhurst





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Take HIPAA Security Requirements Seriously

By Joshua S. Levine, Esq.

The convergence of modern technology and the security requirements under the Health Insurance Portability and Accountability Act (HIPAA) can be a perfect storm for healthcare providers. In August 2013, Affinity Health Plan, a low-cost healthcare provider in New York, paid a fine of \$1,215,780 to the U.S. Department of Health and Human Services because it failed to realize that the photocopiers it was leasing contained hard drives on which copied documents were stored. As a result, when Affinity turned in those photocopiers at the end of their leases, electronic protected health information (PHI) for more than 340,000 patients was inadvertently compromised.

The immediate lesson to be learned from this experience is to include a provision in photocopier leases requiring the leasing agent to either destroy or wipe clean the machines' hard drives when they are returned by the lessee. From a broader perspective, however, this event underscores the need to take the HIPAA Security rules seriously when evaluating the safeguards applied to electronic PHI by a practice, encrypting PHI stored on a laptop computer in case it is lost or stolen.



Joshua S. Levine, Esq., is a partner at the White Plains, New York law firm of Danziger & Markhoff LLP. This firm is a business and taxoriented law firm that has been representing dental practice owners in the New York metropolitan area for 50 years. Mr. Levine may be reached at 914-948-1556 or at <jlevine@dmlawyers.com>.

Come and Join Us!

If you haven't been to QCDS lately, you are missing a lot! Monthly membership meetings are held on the first Tuesday of the month and offer members 2 C.E. credits, dinner, and wine. Speakers are insightful and there is usually time for plenty of questions and answers.

Offered from September to June, this is a great member benefit that everyone should take advantage of. It is also a great way to meet your QCDS president and other elected leaders. Meet old friends, make new ones, stay informed about the latest information involving your profession and give your input. Check the QCDS website calendar or the QCDS Facebook page for upcoming events.

We look forward to seeing you!

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DENTAL OFFICE FOR SALE - Woodhaven, NY-\$201,000. Practice for sale with approx. 500 active patients and 2,000 in the database. Prime location, high volume traffic, renovations, store-front, great income with potential to grow. 2,000 square feet, ready equipment, and ready business! Contact: 516-205-0420 or arjpatel@gmail.com

GREENPOINT, BROOKLYN - Modern Dental Practice for sale, gross 480K. Ground floor, prime location. 4 operatories, lab, additional 4 rooms for expansion or sub-rental. Fully equipped, digital x-ray and panorex. For more information contact by e-mail: joanna69134@yahoo.com or cell 917-620-7389.

GENERAL DENTIST - With 12 years experience looking for parttime employment. Proficient in rotary endo plus over 10 years experience working in a pediatric office. Lives in Nassau County, willing to travel. Personable and outgoing. E-mail: Nicprov@msn.com. Phone: 646-752-0609.

LOOKING FOR A DENTIST OR DENTAL SPECIALIST in subletting a newly renovated 900 sq. ft. dental office in Fresh Meadows. Low rent, prime location, high traffic with free parking. 2 operatory rooms, waiting room, sterilization room and office room. Please call 201-218-3007 for any inquiries.

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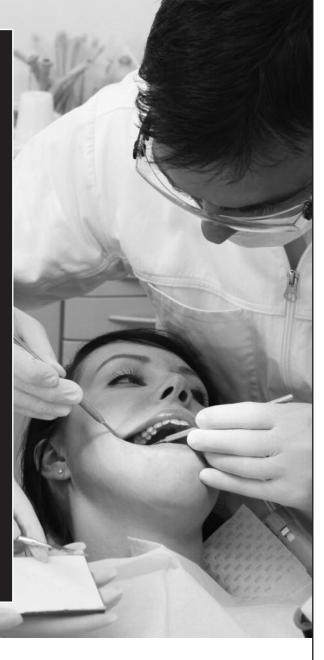
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