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QCDS Bulletin

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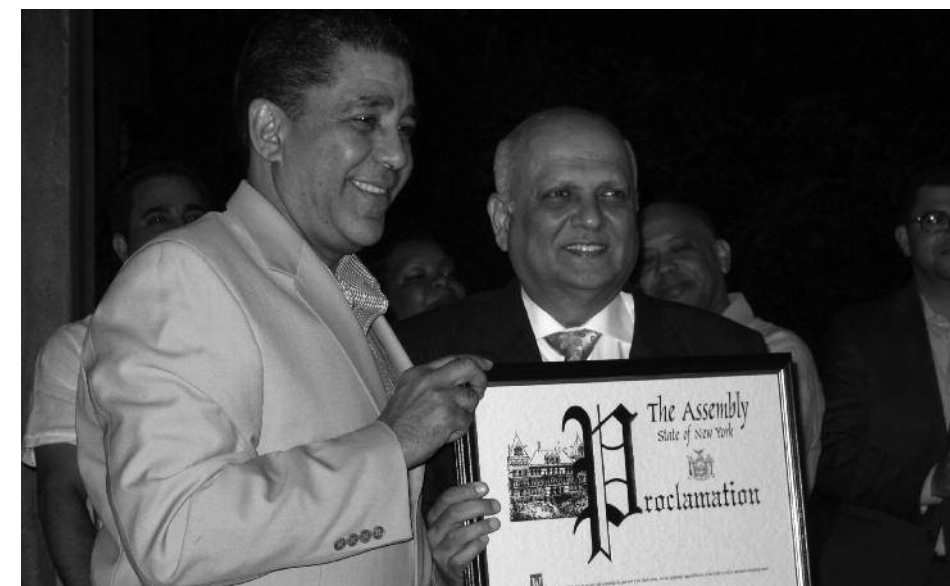
May/June 2010

Dental Diversity Conference Honors Leadership of QCDS' Dr. Chad Gehani

Leaders from the ethnic dental associations as well as organized dentistry joined with elected and education representatives at a three day conference March 4 to 6 in Santo Domingo to discuss issues and concerns of the various diverse dental communities, as well as their relationships with organized dentistry.

Co-chairpersons Drs. Lauro Medrano and Amarilis Jacobo, who are leaders of the Puerto Rican Dental Association and the Dominican Dental Association, respectively, organized the program to facilitate an exchange of views and foster a better understanding of dental issues of concern to the diverse dental practitioners practicing in New York.

In what was believed to be a first for such a forum, virtually the entire NYSDA leadership attended, including President Michael Breault, President-Elect Robert Doherty, Vice President and forum guest of honor, Chad Gehani, Treasurer Richard Andolina, and Executive Director Mark Feldman. In addition, ADA Trustee and candidate for ADA President-Elect William Calnon as well as ADA Trustee Elect



Assemblyman Espalliat presented Dr. Gehani with a proclamation.

Steven Gounardes were in attendance and were joined by representatives from the Indian, Hispanic, Dominican, Puerto Rican, Chinese, Hellenic and Persian Dental Associations.

Issues discussed included New York City public school officials reviewing strategic plans to encourage students to

consider dentistry as a career at the junior and senior high school levels, the lack of diversity in residency program leadership positions and in dental school faculty, the enormous debt facing dental school graduates and possible solutions to reducing this debt through government sponsored programs, issues facing Medicaid patients as well as Medicaid providers, mentoring of recent graduates and encouraging them to participate in organized dentistry, and access to care and the citizenship requirement for New York State licensure.

The forum allowed all in attendance to have a candid exchange of ideas and to hopefully educate each other on the issues being discussed. Conference participants commented favorably on our component leadership as a model of diversity in a county that is perhaps the most diverse in the entire country. QCDS was noted as a component where

—Continued on page 14

End of an Era: The Passing of Gus Lasoff

QCDS has lost one of its founding members with the recent passing of Gustave (Gus) Lasoff.

Dr. Lasoff was a retired orthodontist who practiced in Flushing and had the almost inconceivable distinction of being an ADA member for 65 years. Until his passing, he remained an active member of the QCDS Board of Trustees, sitting in his customary front row seat at



Dr. Gus Lasoff

Board meetings.

Dr. Lasoff had a long and impressive history with organized dentistry. He graduated from the Medical School of Virginia School of Dentistry, receiving his D.D.S. degree in 1944 (probably before most current members were born).

He was licensed to practice the same year and immediately began his long career. He served as QCDS president from 1966-1967, editor of the

—Continued on page 18

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Guest Editorial

There’s No Place for Prejudice In Dentistry or In Our Society

By Charlene S. Berkman, D.M.D.

EDITOR’S NOTE: Dr. Berkman is a Past President, QCDS and International President for 2010 Alpha Omega International Dental Fraternity.

Alpha Omega International Dental Fraternity was originally founded in 1907, primarily to combat anti-Semitism within the dental profession. Today, Alpha Omega is the largest international dental organization, with chapters and members worldwide, including the U.S., Canada, Israel, South America, South Africa, Europe, Australia and New Zealand.

While Alpha Omega has evolved in the last 103 years, the basic principles of our triangle, which are professionalism and fraternalism as its sides, and Judaic values as its base, continue to exist and are relevant. The most relevant of the Judaic values at the base of our triangle are the concepts of “tzedaka” (charity and doing good) and “tikun olam” (healing the world). Today’s Alpha Omega not only stands up and opposes anti-Semitism, but also is vigilant against any type of prejudice, bias or persecution. The Alpha Omega Foundation is the second largest dental foundation, and annually donates at least \$100,000 to worthwhile health projects worldwide.

In addition to founding two dental schools and a biological laboratory, Alpha Omegans and the Alpha Omega donates monies and volunteers time to health needs for worthwhile causes, and pledges to serve the under-served. At our annual convention this coming December in San Diego, a group of volunteers attending our weeklong

gathering will be donating much of Christmas Day assisting the underserved and underprivileged residing in the San Diego area.

Alpha Omega has created the Global Oral Health Initiative, as a way for our members throughout the world to be aware of initiatives that serve the under-served. Alpha Omegans are assisting in areas like Guatemala, Ethiopia and Haiti to do whatever they can to help “repair the world.” Additional information about Alpha Omega projects is available at www.ao.org, or just contact me at: csberkman@aol.com.

One of the greatest things about serving as International President of

“...American dentistry is health care that works.”

Alpha Omega is having the opportunity to meet with our members throughout the world and see what they are doing in helping us meet our mission. I am very proud to be serving an organization, which bases its existence on standing up against bias, prejudice and injustice anywhere in the world. I

believe Alpha Omega serves the dental profession by encouraging the profession to respect each other, regardless of religion, color or ethnicity. Since the Queens County Dental Society serves the most ethnically diverse county in the United States, I feel I have represented the best of our profession by being a past President of QCDS in 1999 and the present president of AO. QCDS needs to lead by example as Alpha Omega International Dental Fraternity does, demonstrating fairness and tolerance to all points of views and perspectives. Let us all understand and welcome our diversity and learn from each other’s differences!

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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 document and emailed to QCDSBulletin@gmail.com.

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Queens County Dental Society

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From the President



Diversity

By Ashok Dogra, D.D.S.

I recently had the opportunity to attend a tripartite diversity meeting in the Dominican Republic and would like to report back to the membership regarding the events of that meeting. It was an excellent forum for the exchange of ideas, concerns and discussion regarding the issues that are facing our profession today. This event gave leaders from dentistry, education and politics a chance to strengthen the ties of communication that will aid us in addressing the problems that can only be solved by working together.

There was extensive discussion regarding the recruitment of minority students at the high school and undergraduate level for careers in dentistry. Several leaders in education as well as officials from New York City schools were present to provide their expertise on this matter. Many issues and concerns were voiced, notably, how the involvement of minorities in organized dentistry can be increased. Dr. Chad Gehani made the very astute observation that the current access to care issues affecting dentistry is intertwined with the issues of diversity. Furthermore, the access to care issues cannot be

comprehensively addressed without embracing diversity in our profession.

We should all be proud that one of our own, QCDS Past President and NYSDA Vice President Dr. Chad Gehani, who was honored as a pioneer of diversity in dentistry. Dr. Gehani was presented with the Diversity Leadership Award by the Community of Diversity, which consists of multiple ethnic dental associations. Dr. Gehani was also presented with a proclamation by the Hon. Adrian Espillat of the New York State Assembly and chair of the Black and Latino Caucus, outlining his vast accomplishments and dedication to both diversity and his profession.

There was a very strong showing of support from both NYSDA and the ADA at this event, with many of the leaders in organized dentistry present. Four New York State legislators were present and were very supportive of the NYSDA position on the issue of Medicaid reform.

The event was a great success and I believe that we have accomplished a great deal when it comes to diversity in our profession, but we must accept the fact that there is still much work to be done.

“...we have accomplished a great deal when it comes to diversity in our profession...”

Tuesday, May 4
General Membership Meeting 2 C.E. Credits

7:00 P.M. Legal Vulnerability in Dental Practice
Instructor: Dr. Milton Palat

8:00 P.M. Advanced Technologies for Simplifying Implant Dentistry
Instructor: Dr. Eric Weiner,

To be held at QCDS, 86-90 168th Street, Jamaica

Complimentary Buffet Dinner served at 6:30 P.M.



From The Executive Director

The Privileges of Membership

By William Bayer

Our May General Membership Meeting provides the opportunity for the selection of three members elected by the membership to our Nominating Committee. This committee, per our Administrative Code, will have a total of seven members consisting of our two immediate past presidents, two members nominated and elected by the Board of Trustees at their April meeting and three members nominated and elected at the May General Membership Meeting. Our current President chairs the committee, without the right to vote.

The committee will then meet prior to June 15 for the purpose of presenting nominations for elective offices and representatives. The committee reports the nominations for elective offices at the October membership meeting with actual voting and elections at the November membership meeting.

This process allows for a broad participation in the selection process of our future leaders and representatives and I encourage you to participate in the process.

Passings

The recent passing of Gus Lasoff, one of our most senior members, is a true loss to organized dentistry. Gus was a fixture at our Board of Trustee meetings and brought interesting perspectives to many issues we discussed, bringing life experiences based on his 65 years as a member of organized dentistry. We also extend condolences to Dr. Jay Ledner on the recent passing of his father.

Society, Meetings, Courses

I recently attended the Big Apple Dental Meeting, sponsored by our neighbors at the Bronx County Dental Society, and had the opportunity to discuss potential sponsorship of programs at QCDS. I would ask all of you to advise vendors with whom you do business that such opportunities exist, and ask that they contact me to discuss these possibilities further.

We have finalized arrangements for a full-day 7 credit CE program being held at the World's Fair Marina Restaurant on Sunday, June 6, with vendor exhibits. Details are noted elsewhere in this issue of the Bulletin and on our website.

The first NYSDA meeting under the new governance reorganization is being held from June 10-12, at which time various resolutions will be considered as well as the election of the new NYSDA officers. We have eight delegates, consisting of Drs. V. Jhaveri, P. Krishnan, B. Wasserman, M. Greenberg, J. Ledner, R. Gehani, B. Anvar and R. Shpuntoff, representing us at the NYSDA House of Delegates as well as

our NYSDA trustee, Dr. Joseph Caruso. We also look forward to the nomination and election of Dr. Chad Gehani for the office of NYSDA president-elect. Due to the governance adoption, the officers will serve one year beginning in June, rather than the customary calendar year.

As we continue to improve our web site www.qcds.org, we now have online registration for our CE programs available. This feature has been used by many members and I encourage you to give it a try. If you encounter any problems, please give us a call so that we might assist you. In order to use this feature, you must have an e-mail address on file.

“
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Supporting Dr. Calnon

I would ask all members to consider supporting Dr. William Calnon's campaign for election as ADA president elect. Dr. Calnon has served organized dentistry at all levels, most recently as New York's ADA trustee. Please take the time to review the campaign announcement in this Bulletin seeking your support.

Lobbying efforts by NYSDA are an intangible benefit of your membership that often result in actions you may not be aware of as having taken place. For example, in a budget-cutting move, California removed dental coverage for three million poor and disabled adults.

The present economic climate and budget deficits in many other states has caused states to focus on cuts in public health programs, with dental benefits for Medicaid recipients often a target of these cuts. Seven states have exercised their option under Federal law to provide no dental coverage whatsoever as dental coverage is considered "optional." Be glad you are not a low-income resident of Alabama, Delaware, Virginia, Texas, Colorado, Missouri or Utah in need of dental care, as these states offer no coverage. We are fortunate that NYSDA has been able to demonstrate the benefit of adult Medicaid coverage as well as to educate legislators on the relationship of one's dental health to one's overall systemic health, thus resulting in New York maintaining its program of adult dental coverage for Medicaid recipients. Your continued membership provides the necessary resources that allow organized dentistry to protect the patient and dentist from policies that may have adverse effects on dental health. Please encourage any practitioners who have not yet decided to become members of organized dentistry to contact me so that we might maintain the strong voice heard by our legislators and policy makers.

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A QCDS Scrapbook

QCDS Welcomes Many at New Residents Night

QCDS held its annual Resident Night Program on March 17 with nearly 40 residents in attendance. The event provides an opportunity for new dentists to meet the local leadership and explore the benefits of membership in organized dentistry.

Following a buffet dinner, QCDS President Dr. Ashok Dogra welcomed the residents. The event sponsors said a few words, followed by presentations by Dr. Rekha Gehani, past chair of the New York State Board for Dentistry and Dr. Kiren Gehani, Chair of the QCDS New Dentist Committee.

Several leaders of local hospital dental programs attended, including Drs. Stephen Quarcoo, Bernard Shakter and David Miller. The evening concluded with a presentation by NYSDA Vice President Dr. Chad Gehani, who spoke on practice management.

QCDS thanks the program sponsors, including MLMIC, The Mason Agency/Conference Associates, American Express, Bank of America, Lion & Co. CPAs and



Drs. Chad Gehani and David Miller, seated front row center, welcomed new dentists at the QCDS Resident Night

Countrywide Practice Brokers.

NYSDA provided copies of "Starting Out," an informational booklet for new dentists, which should be a useful tool in the coming months.



Smiles at a Flushing Oral Health Presentation

Dr. Karen Lewkowitz presented an oral health program at P.S. 20, in Flushing, for students in grades K-3. This event was facilitated by school parent coordinator Monique Lizcano, who extended her thanks to QCDS and Dr. Lewkowitz for helping the students develop good oral health habits at an early age and to stress an understanding of the importance of maintaining good oral hygiene. Although young, the students were excited to learn about their teeth and enjoyed an educational video. The children especially enjoyed the question and answer session, with a highlight of the program being the large stuffed animals that squirted the students in a tooth brushing demonstration. Dr. Lewkowitz noted the smiles of the children who filled the auditorium and stated "it was a joy for me to be able to bring such wonderful smiles to their adorable faces."

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William R. Calnon, D.D.S. For ADA President-Elect 2010

Every year the American Dental Association selects an individual who will serve as its president and lead the dental profession in its endeavors to protect the best interests of members and assure they are able to provide the highest quality of oral health care.

New York has a history of sending strong candidates to the highest position at the ADA, and is pleased to support Dr. Bill Calnon, a Rochester dentist and a successful and well respected leader at all levels of the tripartite organization.

In order to succeed in assuring that Bill will be able to effectively bring his message to ADA members throughout the country, a campaign is underway to afford him this opportunity.

Please consider joining your peers and local dental society in pledging your support for Bill.

Pledges can be paid by check or credit card to:

**Calnon Campaign
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800-255-2100**

We appreciate your participation and look forward to a good turnout of New York members in Orlando this October at the ADA Annual Session to help usher in a new era for the American Dental Association.

Calnon cares about you and dentistry's future.



Bill with Sen. Chuck Schumer

Bill's Platform

- Corporations don't practice dentistry, doctors do.
- Patients deserve to have a doctor assume ultimate responsibility for their care.
- A strong profession best serves the oral health care needs of the public.
- The quality of our profession is directly related to the quality of our education.
- Any health care reform should focus on at-risk populations.

Is This a Good Time for a Practice Transition?

By Martin and Risë Mattler
Countrywide Practice Brokerage

How has the recent economic downturn affected the value of dental practices? Would you like to retire soon but you're worried about the timing of the transition? If so, you're not alone. But the good news is that there are a number of sound reasons to sell your practice now.

Practice Values Are Now at Their Peak

Good practice opportunities are scarce, especially in the New York metropolitan area, where many dentists want to practice and live. The scarcity of opportunities and the abundance of prospective buyers have kept practice prices at the high end of the spectrum.

A number of factors have created this situation. While many predicted that baby boomers would be retiring in record numbers, the reality is that lots of dentists in this population group are putting off retirement, due to savings losses and a decline in the value of their real estate holdings. Another factor is the increase in the number of women dentists who are becoming the primary wage earners in their families and looking for the same opportunities as their male counterparts. And finally, more dentists today own more than one practice and are hiring associates to work for them. Taken together, these factors have resulted in fewer ownership opportunities and higher prices for the practices that are available.

Financing is Still Available

Today there is still 100 percent financing available from a number of specialty lenders and they are offering attractive rates and terms for qualified purchasers. This means that you can expect to get all your proceeds at the closing.

In helping purchasers procure the best financing terms, we find that the following loan criteria are important: good credit; demonstrated ability to produce the volume of dentistry for the practice being purchased, and an ability to live on the profit that the practice will provide.

It's a Good Time to Get the Best Tax Treatment

A seller can typically expect eighty percent of the practice sales price to be taxed as a capital gain. The capital gains rate for sellers is currently at an historic low of 15 percent. Also, buyers are able to depreciate and/or amortize the entire amount of the purchase price. By reducing future tax liability, this write-off of the purchase price typically pays for 40 percent of the cost for most practitioners.

Many older dentists are getting tired of running their practices

A common phenomenon we see is that dentists in their 50s and up often become tired of being business owners. They don't like managing staff issues, dealing with insurance companies and the other daily responsibilities inherent in running a practice. A practitioner's dislike of administrative responsibility can hurt his productivity and practice profit. This can result in a stagnating or declining practice.

In the past, dentists might try to counter a financial downturn by raising fees. However, this strategy has become more difficult in the current economic climate.

There are options available if you'd like to wind down, but can't afford to retire yet. One way to lock in your practice equity is to merge your practice into a colleague's in the area, and then arrange a working relationship.

In sum, all of these factors have made now an excellent time to sell a dental practice.

For pre-transition advice on your own circumstances, call Countrywide for a confidential consultation at 800-222-7848. Martin and Risë Mattler are the principals of Countrywide Practice Brokerage, the endorsed practice broker of the Queens County Dental Society. Visit their website at www.ddsbrokers.com.

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X-Ray Sleeves 15" x 26" \$17.99

Half Chair Cover 27 5/8" x 24" 225/roll \$17.99

Full Chair Cover 33" x 54" 200/Bx \$44.99

Wide Full Chair Cover 44" x 54" 150/Bx \$44.99

X-Long Full Chair Cover 29" x 80" 125/Bx \$39.99

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#0 (1 3/8" x 8") \$7.99 #2 (1 5/8" x 8") \$7.99

X-Ray Sensor Protector 2 1/2" x 10" 500 per Box \$7.99

Digital X-Ray Barrier Envelopes 100/Bx \$8.99
Specify: #0 or 2



CRESO Corner: X-Ray Imaging

By Martin Schnee, Big Apple Radiation Safety

There are five contributing factors in making an x-ray image. They are kVp, mA, time, processing and SID (source to image distance). Quickly, mA and time or mAs have a direct relationship to output or the optical density on an image. The kVp has an indirect relationship where the rule of thumb is for a 15 percent increase in kVp you will almost double the output. Film processors can affect the image depending upon temperature, length of time and strength of chemistry in the developer solution. With digital images, the type of sensor and software setup is the key. SID affects radiation due to the inverse square law. I would like to address the effects of time and kVp in this article.

I have run into some dental facilities that have upgraded the type of film (from D speed to E/F speed) used or going to digital sensors, but have not made the proper adjustments of lowering their timers. Part of the problem is that dental assistants are placing the cone too far from the patient (SID).

The law requires that the end of the cone be within 1cm. or .4in. from the patient's skin. The FDA has set limits on the entrance skin exposure for an adult bitewing exam based on the kVp rating of your x-ray unit and the type of film being used. No guide has yet been printed by the FDA for digital use. New York City's Health Department recommends that for digital sensors entrance skin exposures be no more than in the F speed film range. As a quick guide when using a 70kVp unit with D speed film, for an adult bitewing exam you should be set at no

more than 30 pulses or .5 sec. For those facilities using E/F speed film, the setting should be no more than 15 pulses or .25 sec. Those who are using direct digital systems (wire from sensor to computer), no more than 10 pulses or .16 sec. If you have the indirect PSP or CR system where you have to place the sensor in a laser reader, then your setting usually will be a little higher than the direct digital settings and sometimes a little higher than the F setting. If your timer settings are below these, you are probably in good shape. If not, you should try to lower your timers gradually (one setting at a time for one image only) until you can get a satisfactory diagnostic image at a lower setting. I find that when timer settings are not in the above ranges your unit's kVp is usually not at the manufacturer's rated level. I have seen 70 kVp units firing at anywhere from 50-90 kVp. What does this mean? If your unit is at 50 kVp then you will need to increase your timer setting to get a good diagnostic image, sometimes for D speed film to almost 50 pulses or even 1 sec. Conversely, if your unit is firing at 90 kVp you will need to lower your timer to get a good diagnostic image. To correct the kVp setting, you will need a technician to adjust the rheostat or resistors in your x-ray machine (not all units are adaptable). If your unit is firing at the higher kVp, no corrections are necessary, but if your unit is firing at or near 50 kVp, you will need to make the adjustment.

While we are on the topic of timer settings, please don't forget that for children 10 years or younger, use a timer setting 30-50 percent lower than for an adult.

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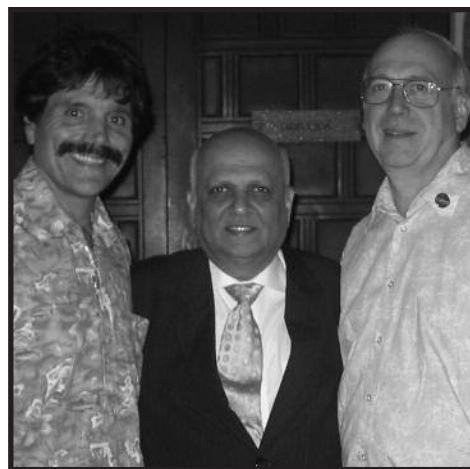
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QCDS Special Event

Dental Diversity Conference Honors Leadership of QCDS' Dr. Chad Gehani



Assemblyman Espaillat with Drs. Chad and Rekha Gehani, and Drs. Jhaveri and Dogra



Dr. Gehani with ADA Trustee Elect Dr. Gounardes, left, and ADA Trustee Dr. Calnon



Many leaders of the dental community attended the Diversity Conference.



Drs. Gounardes, Calnon, Medrano, Feldman, Gehani, Jacobo and Breault



Dr. Gehani was presented with a plaque in appreciation of his efforts in support of diversity within the dental community.



A large contingent attended the dinner honoring Dr. Gehani.

—Continued from page 1

our officers truly reflect the diversity of the dental community and work together to promote the interests of all members.

A highlight of the program took place on Friday evening when QCDS's Dr. Chad Gehani was honored at a dinner held at the Museo De Las Casas Reales (Royal Palace), in the heart of historic Santo Domingo, in recognition of his efforts and accomplishments as an "Example of Leadership Through Service to the Dental Profession." Dr. Gehani is one of NYSDA's most respected leaders as well as a leader of the Indian Dental Association, with an influence that extends to many other ethnic groups. He has worked tirelessly in promoting the tripartite system within all dental communities and is a national leader in organized dentistry's efforts to expand diversity within all levels. He is known internationally for providing lectures to dentists in Southeast Asia, India, Pakistan and Bangladesh and is an advisor to various dental colleges in India. He has been referred to as the "Father of the Diversity Movement" and was recognized as such in a dinner held in his honor. More

importantly, he is a mentor and role model to young dentists of all nationalities and an advocate for all dentists to support the tripartite system.

Assemblyman Adriano Espaillat presented Dr. Gehani with a proclamation recognizing his efforts. Longtime QCDS supporter Senator Jose Peralta sent his regards, noting that he couldn't personally attend due to his participation in an upcoming special election. He also wanted to recognize Dr. Gehani for his accomplishments.

ADA President Dr. Ronald Tankersley sent congratulations, noting "your influence extends to many ethnic groups within dentistry and due to the respect you have garnered, you have brought groups together and have been personally responsible for an impressive increase in membership in the New York City area and several other municipalities in the country." He concluded by stating that Dr. Gehani's efforts "have taken recruitment and retention efforts to new levels and shown, by example, how to reach out to all members of our profession. Your commitment is an inspiration."

—Continued on page 24

Temporary Repeal of Federal Estate Tax 2010

By Harris Markhoff, Esq. and Michael Markhoff, Esq.
Danziger & Markhoff LLP

Congress has allowed the unimaginable to happen. The federal estate tax has been temporarily repealed for calendar year 2010. Prior to 2010, the federal estate tax was imposed on estates in excess of \$3,500,000 (or \$7,000,000 for husband and wife) with a tax rate of 45 percent.

If Congress does not pass any legislation in 2010, the federal estate tax is repealed for one year and will be reinstated effective January 1, 2011 with an estate tax on assets in excess of \$1,000,000 (or \$2,000,000 for husband and wife) with a tax rate of 55 percent.

In addition, in calendar year 2010, any sales of inherited assets (stocks, bonds, real estate, etc.) in excess of \$1,300,000 (or \$4,300,000 if there is a surviving spouse) will incur a capital gains tax based on original cost basis. This is different from the law in effect prior to 2010 which provided that all assets inherited from the decedent received a step up in basis to fair market value at the date of death so that only sales at a price in excess of the fair market value at the date of death would incur capital gains tax on the excess.

Congress is currently considering at least four different options:

Permanently repeal the federal estate tax but continue to impose an income tax on sales of assets in excess of basis (cost) plus \$1,300,000 if there is only one decedent or \$4,300,000 if there is a decedent and a surviving spouse.

Reactivate the federal estate tax retroactive to January 1, 2010 and continue the step up in basis rules for income tax purposes and a \$3,500,000 credit for the first decedent (\$7,000,000 for husband and wife) for federal estate tax purposes and a federal estate tax rate of 45% (the law in effect on December 31, 2009).

Reactivate the federal estate tax retroactive to January 1, 2010 with a \$5,000,000 credit for the first decedent (\$10,000,000 for husband and wife) and a 35% rate. This proposal is currently being proposed by several congressmen.

Extend the federal estate tax law as it existed on December 31, 2009 for a two year period (retroactive to January 1, 2010) and revisit the subject after the 2010 elections.

It is impossible and unrealistic for anyone to predict which option Congress will enact.

Most authorities agree that any retroactive reinstatement of the estate tax to January 1, 2010 should survive a constitutional challenge.

Many individuals have Wills which create a "credit shelter trust" (\$3,500,000) for the benefit of the surviving spouse and ultimately children or children and grandchildren. These types of Wills will automatically adjust to whatever credit level (\$1,000,000, \$3,500,000, \$5,000,000 or any other amount) Congress designates.

If an individual has a designated beneficiary for the \$3,500,000 credit shelter trust (for example, children of a first marriage) that is different from the beneficiary of the marital deduction portion (assets in excess of \$3,500,000 payable to a surviving second spouse), there is a need to review and possibly revise such Wills now in case there is a premature death in 2010 before Congress acts. Such a disposition of assets could be adversely affected by the 2010 repeal.

Harris Markhoff, Esq. and Michael Markhoff, Esq. are partners at the White Plains, New York law firm of Danziger & Markhoff LLP. This firm is a business and tax-oriented law firm that has been representing dentists in the New York metropolitan area for 50 years. Mr. Harris Markhoff and Mr. Michael Markhoff may be reached at 914-948-1556 or at hmarkhoff@dmlawyers.com or mmarkhoff@dmlawyers.com.

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End of an Era: The Passing of Gus Lasoff

—Continued from page 1

QCDS Bulletin, chairman of the Greater Long Island Dental Meeting and was a clinical professor of orthodontics at both the Columbia University School of Dentistry and the New York University College of Dentistry. He was honored with fellowships in the International College and the American College of Dentists and received QCDS's highest recognition, the Distinguished Service Award, in 1981.

Dr. Lasoff often commented that he felt education was the cornerstone on which a successful dental practice was built and his actions spoke louder than his words as evidenced by his 30 years at Columbia University and his more than 20 years at New York University. He felt fewer dentists today choose to work in academia resulting in a serious shortage of faculty. Dr. Lasoff felt it is vital to the profession that dentists get involved in teaching and give back to the profession. Most importantly, he noted, "as a teacher, you get the satisfaction of helping a student learn and improve their skills."

Dr. Lasoff was active with the ADA, NYSDA and many QCDS committees over the years, where he had a particular fondness for helping practitioners with drug or alcohol issues and was a valued member of NYSDA's Chemical Dependency Committee as well as a strong supporter of the Daytop Program.

As one would imagine, Dr. Lasoff observed many significant advances in the field of dentistry during his 65 years of practice—endodontics was created as a specialty, improved dental materials allow practitioners to create smiles and improve the quality of patient's lives, state of the art dental equipment has enhanced success rates for dental procedures and today's dentists utilize technology that was only dreamed of when he graduated dental school. To Dr. Lasoff, these changes improve the quality of life for patients and can only enhance a sense of satisfaction in the dental profession.



NYSDA Vice President Dr. Gehani welcomed Dr. Lasoff at the QCDS New Residents Night in 2009.

Dr. Lasoff often spoke fondly of his love for QCDS and its predecessor, the Eleventh District Dental Society. As a link to the past, he reminisced about the fun he and his late wife, Gladys, had in the "good old days," when the Ladies Auxiliary organized social events and dentists were not only colleagues, but also friends. Dr. Lasoff's dental legacy lives on with his son, Mitchell, who is a practicing dentist near Albany.

QCDS mourns the passing of a respected member of the dental community but, even more importantly, a man whose compassion and conscientiousness towards his patients and students made him a credit to the profession.

Make A Contribution In Memory of Dr. Lasoff

EDITOR'S NOTE: The following message is being presented at the request of Dr. Robert Herzog, chairman, Peer Assistance Coordinator Committee on Chemical Dependency

I am writing to ask that you include an announcement in your component bulletin seeking donations to the Dr. Thomas Sullivan Chemical Dependency Grant Program. The New York State Dental Foundation administers the program. It provides support to dentists in need of in-patient treatment for alcohol and other substance abuse when those dentists do not have in-

surance or other financial resources available to enable them to enter treatment. Contributions are tax deductible.

Currently, the fund is receiving donations in memory of Dr. Gustave Lasoff, who died in early March. He was a member of NYSDA for 61 years and a member of the Queens County Dental Society. He was an orthodontist who taught at NYU until shortly before his death. Dr. Lasoff was one of the founding members on NYSDA's original chemical dependency committee and a member of the Council for over 20 years.

With the new NYSDA governance structure, the Council on Chemical Dependency has been transformed into a standing committee of the Board of Trustees. This committee is made up of volunteers from each component and is available to assist dentists affected by alcoholism and substance abuse. The support we receive from NYSDA's leadership, membership and staff contributes to our effectiveness. Most of all, we depend on and appreciate your help in increasing awareness of our chemical dependency committee and what we do.

CE Courses May - July 2010

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

Tuesday, May 4 7:00 p.m.
General Membership Meeting 2 C.E. Credits
7:00 p.m. : Legal Vulnerability in Dental Practice
Instructor: Dr. Milton Palat

8:00 p.m.: Advanced Technologies for Simplifying Implant Dentistry
Instructor: Dr. Eric Weiner, Diplomate of the International Congress of Oral Implantologists
Sponsored by Biomet-3i Placement of dental implants while using computer guided radiography and scanning software. Implants are virtually placed before the surgery appointment and a surgical stent is created through the process of stereolithography for use during the procedure. Surgeries go much faster and the recuperative process proceeds rapidly.

Friday, May 7 9:00 a.m.
Topic: Short Implants: Maximize Implant Placements and Minimize Bone Grafting and Prosthetic Procedures 3 C.E. Credits

This lecture will show how short implants can resolve several challenging clinical situations while providing functional and aesthetic restorations. Topics to be discussed include implant design and features, locking taper connection, surgical and restorative techniques, eliminate need for lateral sinus lift procedures, crown root ratio myths, and long term clinical research findings.

Sponsored by Bicon
Instructor: Dr. Drauseo Speratti
Tuition: ADAMembers: \$35 Non-ADAMember: \$75

Sunday, May 16 9:00 a.m.
ATLANTIC CITY VIDEO STUDY CLUB TRIP
See box in this Bulletin for full details

Friday, May 21 9:00 a.m.
Video Study Club 2 C.E. Credits

New! VSC has a new sponsor. Dr. Spear's DVD series will start May 21 and continue through June 18. Here is a Synopsis. Thank you loyal VSC members. A. Gulum D.D.S.

Topic: Preparing Anterior Esthetic Crowns
Dr. Spear shares his expertise in planning and preparing anterior full crowns with a variety of materials to create the ideal combination of function and esthetics. The entire procedure is demonstrated, including preparation, design, model demonstration and a live patient video.

Dr. Frank Spear, D.D.S., M.S.D. is the ultimate authority in creating natural beauty in restorative dentistry. Now you can learn from the best with Dr. Spear's extensive DVD library featuring insight into implants and bridges, restoration, occlusion and patient education. Fine tune your techniques and patient communication skills as your knowledge and confidence increase with each video.
Instructor: Dr. Al. A Gulum

Sunday, June 6 8:00 a.m.
Continuing Education Forum @ The Worlds Fair Marina 7 C.E. Credits
See box in this Bulletin for details

Sunday, June 13 9:00 a.m.
Infection Control 4 C.E. Credits
Topic: Infection Control
In the past, this course has had an overwhelmingly positive response from those clinicians and their staffs who earnestly want to stay informed of the latest infection control recommendations out there, and does so through the eyes and thoughts of a speaker/clinician who understands the nature and demand of everyday dental practice. Bring your entire staff and satisfy OSHA's annual staff training requirements. Course qualifies for relicensure.
Instructor: Safety Compliance Services
Tuition: ADAMembers: \$85, ADA member staff \$70 Non-ADAMember: \$260

Friday, June 18 9:00 a.m.
Video Study Club 2 C.E. Credits
Topic: Preparing Anterior Esthetic Crowns
Dr. Spear shares his expertise in planning and preparing anterior full crowns with a variety of materials to create the ideal combination of function and esthetics. The entire procedure is demonstrated, including preparation, design, model demonstration and live-patient video.

Dr. Frank Spear, D.D.S., M.S.D. is the ultimate authority in creating natural beauty in restorative dentistry. Now you can learn from the best with Dr. Spear's extensive DVD library featuring insight into implants and bridges, restoration, occlusion and patient education. Fine tune your techniques and patient communication skills as your knowledge and confidence increase with each video.

Instructor: Dr. Al. Gulum

Sunday, July 11 9:00 a.m.
CPR- Certification and Re-Certification 4 C.E. Credits

Topic: Basic Cardiac Life Support
Certification/Recertification 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.

If your CPR certification is two years old or less and you want to re-certify, you must submit a copy of your BLS card, or you will need to take the complete certification course again.

Instructor: Robin Zalewski, BLS Instructor
Tuition: ADA member/staff: \$105 Non-ADA member: \$260

SAVE THE DATE

QCDS PRESENTS
**A CONTINUING
EDUCATION FORUM**

DATE: Sunday, June 6 8 A.M.-4 P.M. 7 CE CREDITS
PLACE: World’s Fair Marina Restaurant & Banquet, Flushing
COST: \$110.00 with Breakfast & Lunch included
PRE-REGISTRATION IS REQUIRED. Call QCDS at 718-454-8344

PROGRAM:

Enjoy presentations by three noteworthy speakers in a relaxed setting steps from the Marina with convenient free parking. Please make your reservation by calling with your credit card information at your earliest convenience. 7 CE credits at an affordable price.

DR. EDWARD FEINBERG, DMD:

Treating Teeth with Insufficient Clinical Crowns

Many teeth are being extracted because they have little or no clinical crowns. These teeth can be saved, and it is often advantageous to save them. The course will present a rationale for saving these teeth and demonstrate an evidence-based technique for treating these teeth that works. Clinical examples from a library of more than 100,000 pictures taken during a 50 year period will be presented.

DR. LAWRENCE VOLLAND: past member of the Code Revision Committee

CDT: Everyday Coding Questions Answered-Are You Using the Code Correctly

The *Code on Dental Procedures* is revised every two years. Yet, there remains confusion about the proper use of certain codes. Or better said, which is the right code to report the procedure you just performed? Uncertain when it is OK to “unbundle”? Not sure how to count “tooth bounded spaces”? And, what’s up with “periodontal maintenance”? This short workshop will clarify the application of the codes most commonly used in your practice. Bring with specific questions. Dr. Volland will follow with a brief review of legislative activity as it applies to dental benefits and Medicaid.

DR. REKHA GEHANI: Associate Clinical Professor, Columbia University

***Orthodontics: The strongest link in the Interdisciplinary
Therapy of Cosmetic Dentistry***

Why should you include orthodontic treatment in a complete makeover of your patient’s smile? What are your treatment goals? How well-aligned teeth can help you achieve your goals and in turn boost your practice? How can you protect yourself and spread your liabilities in a more elaborate and expensive cosmetic dental treatment by incorporating orthodontics in your presentation. Orthodontics is not just straightening of teeth but it is beyond that, it is also a Dento-Facial Orthopedics. What is new in Orthodontics?

ONSITE EXHIBITORS WILL BE AVAILABLE

Study Clubs May – June

Steinway Study Club

CONTACT DR. KIRSCHNER (718) 634-2123

May 18 6:30-9:00 p.m.

Topic: Characterized Denture Tissue Material for Ethnic Patients

Speaker: Kevin Dillon, Jr., *Founder*, Leach & Dillon Co.

Location: Mezzo Mezzo Restaurant,
31-29 Ditmars Blvd., Astoria

June 15 6:30-9:30 p.m.

Topic: Health Compliance: Red Flag Protocols

Speaker: Donald Cohen, D.M.D.

Location: Mezzo Mezzo Restaurant,
31-29 Ditmars Blvd., Astoria

July 20 6:30-9:30 p.m.

Topic: Hi-Performance Office Management

Speaker: Ms. Jackie Doyle

Location: Mezzo Mezzo Restaurant,
31-29 Ditmars Blvd., Astoria

Dr. Fialkoff Study Club

CONTACT DR. FIALKOFF (718) 229-3838

May 12 7:00-9:00 p.m.

Topic: Utilizing Orthodontic Tooth Movement To Aid Restorative and Prosthetic Dentistry

Speaker: Dr. Udo H. Schutte, D.D.S.

Location: Laterna Restaurant
47-10 Bell Blvd. Bayside, N.Y.

June 9 7:00-9:00 p.m.

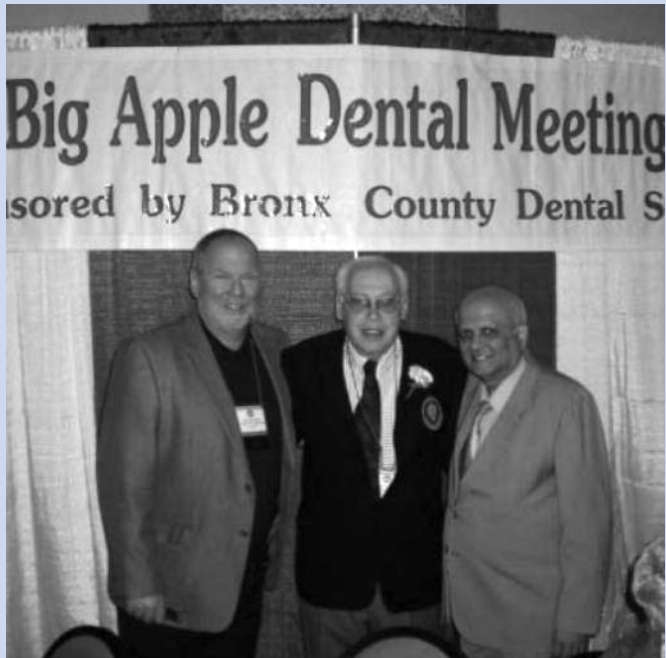
Topic: Round Table Discussion of Treatment Planning and Case Presentation - Part 1

Speaker: Dr. Irving Golombeck, D.D.S.
Dr. Robert Trager, D.D.S.
Dr. Ruben Diaz, D.D.S. and
Dr. Steven Collins, D.M.D.

Location: Laterna Restaurant
47-10 Bell Blvd. Bayside, N.Y.

Dietary Concerns

Please note that QCDS wishes to accommodate the dietary needs of attendees at our meetings and programs. It is requested that anyone requiring kosher or other specialized foods notify the QCDS office at the time of your registration so that proper plans can be made.



At the Big Apple Dental Meeting

Bronx County Executive Director Dr. Robert Yeshion, center, was the gracious host of the recent Big Apple Dental Meeting. Joining him are QCDS Executive Director William Bayer, left, and NYSDA Vice President Dr. Chad Gehani.

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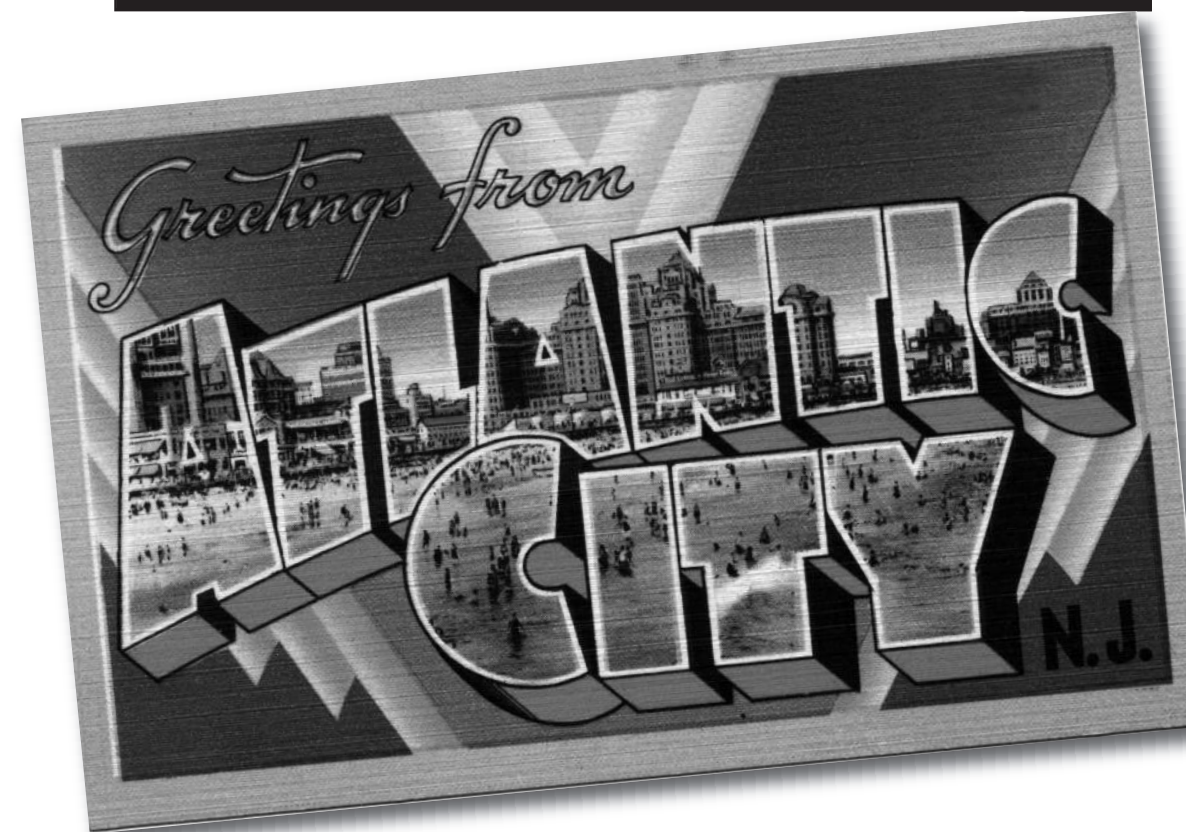
TAX TIPS FOR DENTISTS

The IRS has suspended the mandatory withdrawal rules from pension plans and IRAs for 2009. You will not have to add the skipped payment to your 2010 withdrawal. Your 2010 withdrawal will be based on your age and December 31, 2009 balance. Inherited IRAs and pensions get the same break. If you turn 70.5 years of age in 2009, you needn't take any pension withdrawal.

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QCDS VIDEO STUDY CLUB SPECIAL



Atlantic City Video Study Club Bus Trip

**Spend 6 hours in Atlantic City and
return to QCDS the same evening.**

Date: Sunday, May 16

Departure: 9:00 A.M. SHARP from the intersection of Northern Blvd/
Port Washington Blvd in Manhasset. Boarding begins at 8:30 A.M. with
breakfast & snacks included.

This event is open to members, friends and family.

Cost: Individuals-\$80 Couples- \$150
Casino incentive upon arrival Four CE credits will be awarded

RESERVATIONS ARE REQUIRED

Call 718-454-8344 to reserve your spot.

Dental Diversity Conference Honors Leadership of QCDS' Dr. Chad Gehani

—Continued from page 15

After a number of NYSDA officials and ethnic association leaders joined in the congratulatory speeches, the evening concluded with entertainment that was enjoyed by all.

The program continued on Saturday with a dialogue between participants and local elected representatives about concerns of the dental community, shared with the elected officials or their representatives. In addition to Assemblyman Espaillat, Assemblyman Carl Heastie and Lillian Perez, Senator Eric Schneiderman's chief of staff, noted the importance of voicing concerns to your elected officials and that legislators actually depend on such input to educate them regarding the many technical issues that come before them. They felt communication with legislators both by professional associations as well as one-on-one contacts establishes relationships that are mutually beneficial. Current issues, including forgiveness of loans for dental graduates, out-of-state students in New York residency programs, proposed malpractice reform, Medicaid funding and reimbursement, among other issues, were discussed in a give and take session with the officials.

EDPAC Chair Dr. Lawrence Volland reiterated the importance of maintaining open lines of communications

with elected officials and encouraged all present to support NYSDA's efforts to educate elected leaders on issues affecting dental practitioners and their patients. Without such educational efforts, adult dental services under the Medicaid program may have been eliminated as a budget saving device, without regard for the serious negative impact on the dental health of those unable to afford dental care.

QCDS supported this forum, which also received support from the Second District and Bronx County Dental Societies, NYSDA, the New York State Dental Foundation, the ADA, and the Indian, Puerto Rican, Hispanic and Dominican Dental Associations and Henry Schein Company.

Dr. Breault congratulated the organizers, reiterating the importance of this interaction, and felt the forum provided for an exchange of ideas and concerns about the difficulties facing all dentists. Dr. Doherty encouraged all members of the ethnic associations to become tripartite members, thus increasing the strength of organized dentistry. Dr. Feldman's observation that the meeting was productive and meaningful, with much information exchanged, leaving all more informed, was echoed by all who attended.



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