

From the President

Addiction In Dentistry

By Sudhakar Shetty, D.D.S.

The recent tragedy involving Germanwings airline pilot Andreas Lubitz was a heartbreaking incident. It once again shined a spotlight on issues of mental health and the professional workplace. We, as a profession, have a responsibility to think more deeply about this issue and look for ways to prevent similar tragedies in our own community.

We live and work in an environment that is significantly impacted by mental health issues, but that is unable or unwilling to address these issues. According to the National Alliance on Mental Illness, one in four adults experiences mental illness in a given year and 6.7 percent of American adults, about 14.8 million people, live with major depression. About 9.2 million adults have co-occurring mental health and addiction disorders. Despite this, 60 percent of adults with mental illness received no mental health services in 2013. The use of mental health resources among African-Americans, Hispanic-Americans and Asians was even lower.

As we know, the dental profession can offer a wonderfully stimulating and fulfilling career. However, it also brings with it unique sources of stress and distress. The stress of long hours of meticulous work, the physical toll of dental procedures on the body over time, and the managerial pressures of running a successful business can all be significant hurdles to mental well being. Add to that the staggering financial burden of the student loan debt of our younger colleagues, and the daily stresses of life,

—Continued on page 5

New Residents' Night: 'Full House' of Fun and Mingling

By Gina Cucchiara, D.D.S.

More than 75 people, including residents, program directors from neighboring hospital programs and QCDS members, crowded the Queens County Dental Society headquarters for the recent annual QCDS Residents' Night.

"What a great event! We had a great turn out, in spite of the terrible weather, and from what I learned speaking to the residents, they had a great time," said QCDS Past President Dr. Bijan Anvar.

Dr. Hemali Ajmera, QCDS member and New Dentist Committee chair, coordinated the event. She worked hard to organize a casino themed night, including roulette, blackjack and this year's new addition, a craps table. Attendees at the event mingled, munched

on the catered food and gambled the night away for the raffle prizes, which included implant drivers, Mets tickets and curing lights, to name a few.

After the festivities, residents gathered in the dining room where the program shifted to the importance of organized dentistry. The residents were given a copy of NYSDA's "Starting Out" booklet, a guide for new dentists, and were invited to attend QCDS General Membership meetings. They were informed of the benefits of joining their local dental society. The importance of representation at the state and federal level was reinforced and the residents learned just how much PACs do for the dental profession.

It was a wonderful evening of min-

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In Memoriam: Former QCDS President Michael Burstein

Former Queens County Dental Society President Dr. Michael Burstein passed away on February 24th after a courageous battle with pancreatic cancer.

Dr. Burstein was a member of QCDS for over 30 years and held many positions of leadership, culminating in his QCDS presidency in 2007.

He was an assistant clinical professor of prosthetic dentistry at NYU for many years and later was an attending at Jamaica Hospital. He was also president of the Queens Nassau Chapter of the Alpha Omega Dental Fraternity.

Among the many positions that he held was chairman of continuing education, editor and GLIDM direc-



tor. In 2005 he was awarded the Bernard P. Tills Award for excellence in dental writing from the NYSDA Council on Membership and Communications. His award winning editorial, "Et tu, Brute?" was published in the NYSDA Journal.

After Dr. Burstein retired from active practice, he continued to work on behalf of the dental profession. He was a founding member of the highly successful World's fair of Dentistry, and was a key player in the inaugural year's educational program.

Dr. Burstein will be missed by his wife Barbara, and daughters Alyssa and Mallory.

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From the President

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Addiction In Dentistry

By Sudhakar Shetty, D.D.S.

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and soon we can see that there are many challenges that must be faced. Health care professionals, dentists included, tend to be more hesitant to access needed resources for fear of damaging their professional reputation and practice. Sadly, this stigma and fear only further contribute to the problem.

For the past eight years, I have had the privilege of representing Queens County at the NYSDA Committee for Chemical Dependency. It has been an honor to serve alongside members who are so passionate and dedicated to helping fellow dentists who have struggled with drug or alcohol abuse. Through this committee we have established a way to privately address issues of substance abuse before they ruin a career. By intervening early, providing access to support and needed resources, we can help our fellow dentists get well, so that they can continue to treat and care for others.

*If you have not yet renewed
your membership,
please do so as soon as possible.*

*You will no longer be receiving
communications from the ADA, NYSDA,
or QCDS unless you renew for 2015.*

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I believe this model would work well to address issues of mental illness in our community. By acknowledging the reality of depression and mental illness in our field, opening the doors to support and resources, and providing a pathway to recovery, we can do much to prevent further tragedy and heart break. Numerous resources are available to our member dentists through the ADA Dentist Health and Well Being Program and the NYSDA Chemical Dependency Program. The first and most important step is to take this issue out of the shadows and remove the stigma that surrounds it. This is a step that we can all take right away.

In closing, I would like to update you on some of the important work at our component and at NYSDA:

- We held a very successful **Residents' Night** on March 26th. The fun-filled event was well attended by the directors and resident dentists from local hospitals. Many thanks to New Dentists' Committee Chair Dr. Hemali Ajmera for her hard work in organizing the event.

- We will be honoring our **QCDS Life Members** on June 18th. We look forward to thanking and congratulating them for their years of dedication to Queens County and the profession of dentistry.

- We will be holding our annual **World's Fair of Dentistry** event this September. The event will have many opportunities to earn CE credits and network with other area dentists and vendors. We look forward to seeing you there.

- As a result of successful lobbying by NYSDA at the state level, **the deadline for enrollment into e-prescription programs has been extended one year** from March 27, 2015 to March 27, 2016. It is important to know that this deadline will not be extended any further. As such, it is imperative that any members who have not already enrolled for e-prescription make plans to do so now to maintain compliance with state law.

- NYSDA and the New York State Dental Foundation are hosting an **Oral Care Summit on the Future of Special Needs Dentistry and Dental Education on May 14 and 15**. The summit, "The Impending Oral Health Crisis: Ensuring Quality Dental Care and Access for New York's Most Vulnerable Patients," will bring together dental professionals and key policy makers to develop strategies to meet the oral health care demands of patient populations with special treatment needs. We strongly encourage our members to attend this important event.

I urge all of our members to encourage friends and colleagues to join our component. Bring a non-member to one of our many meetings, events and functions. I am confident that they will soon see the great benefit of membership in our society. The more members we have, the stronger we become!

Wishing you all a great summer!



DENTAL MALPRACTICE INSURANCE UPDATE

Topic: Fee Disputes

Even minor fee disputes can cause major headaches. As observed by the New York State Department of Education, Office of Professional Discipline (“OPD”), fee disputes have a tendency to escalate into professional discipline complaints. Although OPD does not mediate pure fee disputes, practitioners should be aware that once a complaint is filed, OPD can decide to review the dental chart and applicable billing records to determine if ANY professional misconduct has occurred. If so, OPD can pursue charges such as poor record keeping, abandonment, negligence, or, by way of further example, fraudulent billing. Disagreement over money owed also frequently inspires patients to file court actions alleging fraudulent overcharging, unnecessary treatment and malpractice. The internet is also a growing forum through which patients voice complaints.

To help prevent fee disputes, care should be taken to provide patients with clear payment expectations. A written payment policy should be given to all patients outlining payment responsibility, whether the patient or dental office is expected to file insurance reimbursement claims, and the time frame within which the patient is expected to pay uncovered expenses, including co-payments.

Before initiating services that are not covered by insurance (or only partially covered by insurance) it is also important to discuss payment responsibility and identify the specific services to be provided and the corresponding amount of anticipated out of pocket expenses, as well as the timetable of any necessary installment payments.

As a cautionary note, the New York State Attorney General’s office has investigated and settled claims regarding the use of third party healthcare credit cards, finding that, in some instances, dental patients were misled about the terms of the credit cards and were pushed by their dental practitioner into using high cost credit. Civil suits have also been filed. Nevertheless, if you choose to allow use of a health credit card, make sure to document the patient’s understanding of and consent to the terms of the credit card, including all associated interest charges and potential late fee and retroactive penalties.

Practice Points

***Focus:** In light of the risks and inconvenience associated with fee disputes, it is important to minimize the potential for a patient to misunderstand their financial obligations.*

✓ *Provide patients with a **WRITTEN PAYMENT POLICY** that clearly sets forth patient payment responsibilities and office expectations.*

✓ *Develop an **INDIVIDUALIZED PAYMENT PLAN** before initiating treatment involving expenses that are not covered by insurance.*

✓ ***DOCUMENT DISCUSSION OF FEE ARRANGEMENTS**, and retain signed copies of your office payment policy and all agreed to payment plans in each patient chart.*

✓ ***THINK TWICE ABOUT FACILITATING THIRD PARTY HEALTH CREDIT CARDS.** But if you do allow their use, make sure to document the patient’s understanding and voluntary consent to all interest terms and possible penalties.*

✓ ***DO NOT ABANDON A PATIENT** by withholding necessary emergency treatment because fees are in arrears.*

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ADA Trustee Report

cgehani@gmail.com



Strategic Discussion on Dental Licensure

By Chad Gehani, D.D.S.

We spent a full morning with the ASDA Board, new dentists and AADB representatives exploring licensure issues. It is clear that the approach to licensure in the United States is very fragmented. The use of live patients presents a number of concerns, from ethics to calibration. Of course, concerns exist about alternatives to live patients, as well. Layered over this is the recent Supreme Court decision, reciprocity of licensure and portability. Of course, licensure is a matter of state law. The requirements vary from state to state and the hurdles that must be overcome to effectuate change vary even more. A pilot program using true CIF at the University of Buffalo School of Dental Medicine was discussed by Dr. Michael Glick. It appeared that there was wide acceptance of this format by several students, although their wish list is “No Live Patients.” Many participants felt that this format satisfied many of their ethical concerns.

It was decided to establish a workgroup with the ADA, ASDA, AADB and ADEA to move the issues relating to licensure forward. The workgroup will need to reconcile the various policy statements already in place from these organizations with current and expected technology and to consider the development of a plan and a timeline for action. The plan needs to include support for legislative action at the state level. We look forward to the results coming out of this workgroup.

MPG Grants

NYSDA and our components were awarded a grand total of \$38,575 for promotion of membership in our state.

Following is a breakdown of grants:

- New York State Dental Association: \$10,000 for outreach to residents
- New York State Dental Association: \$10,000 for outreach to dental students
- Fourth District Dental Society: \$1,800 for new dentists
- Eighth District Dental Society: \$775 for fourth year dental students
- Eighth District Dental Society: \$3,000 for residents and new dentists
- Queens County Dental Society: \$6,500 for Foreign Trained Dentists Forum
- Queens County Dental Society: \$6,500 “Thank You to Life Members”

Honoring the ADA President

It was decided to re-institute a social event at the Annual Meeting, to be held on the Monday evening of the session.

This will be a wonderful event and an opportunity to honor the ADA president, the Board and the members of the House.

State Public Affairs Program

The Board reaffirmed our commitment to both our CDHC Program and to our State Public Affairs Program by extending funding to both for the remainder of this year. This will help us, and our state societies, to successfully face new challenges and to reach our goals for the development of CDHCs.

Our Presence In Washington, D.C.

The Board made a significant commitment to enhance our presence in Washington with the potential purchase of a new building on Capitol Hill. This will be highly visible both for our members when they come to Washington and to national politicians and their staff on the Hill. This building will be walking distance from the Library of Congress.

Choosing Wisely

The ADA is involved in the “Choosing Wisely” campaign, the goal of which is to encourage conversations between providers and patients, to ensure proper care is delivered at the right time. We were invited by The Robert Wood Foundation.

150th Anniversary of the ADA Code of Ethics

CEBJA’s review of the bylaws is well underway, and CEBJA is looking at how the 150th anniversary of the ADA Code of Ethics might be utilized to highlight the ADA and the value of membership. A suggestion was made that CAS and CEBJA work together, and perhaps involve ACD or other groups, to consider a theme for the annual meeting next year that would tie into this anniversary celebration.

Sugar and Dental Caries

The Board addressed the issue of the recent publicity regarding the historic National Institute of Dental Research (NIDR) research and positions regarding the health effects of sugar. The ADA will advocate for additional research on the role of sugar in the development of caries. The Board established a workgroup for the development of a policy statement about the reduction of sugar consumption as a means of reducing caries risk. We also discussed the ADA’s ability to take a formal position, perhaps science-based if not evidence-based, and to develop talking points, even where a directly-applicable formal policy has not been adopted.

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NYSDA President-Elect Visits Membership Meeting

The QCDS General Membership meeting on March 3, 2015 was fortunate to have a visit from NYSDA President-Elect Dr. David Miller.

Dr. Miller is the Chairman of the Department of Dental Medicine at Interfaith Medical Center and he also maintains a private practice on Long Island. Dr. Miller will be sworn in as the association's president this June. He is a delegate to the American Dental Association and previously served as president of the Nassau County Dental Society. He received his degree from the Georgetown University School of Dentistry.

Some of the topics he touched upon in his presentation at QCDS were the importance of joining organized dentistry and the tripartite system and the new e-prescribing mandate. He also discussed his vision for the future of the dental profession. Dr. Miller was joined by Dr. Mark Feldman, executive director of the New York State Dental Association.



New York State Dental Association Executive Director Dr. Mark Feldman, left, and Dr. David Miller, right, visited with QCDS President Dr. Sudhakar Shetty at a recent General Membership meeting

From The Executive Director

ed@qcds.org



Get Involved!

By Oleg Rabinovich

Have you thought about getting more involved with organized dentistry? To take part in the future of your profession? To work on insuring the success of the profession for the next generation? Now is the time to do so!

Any member interested in being considered for an elective position should submit a letter of interest and CV to the executive director prior to this May 31 for consideration by the Nominating Committee.

The Nominating Committee is responsible for presenting nominations for elective offices and representatives of QCDS, as required by the Bylaws. If you are interested, feel free to submit your name as a nominee. QCDS values the diversity of the Board of Trustees and welcomes nominations from those willing to volunteer their time for the benefit of the profession.

The following information summarizes the process.

QCDS Nominating Committee Composition:

- The last two immediate past presidents;
- Two members elected by the Board of Trustees at its April 21, 2015 meeting;
- Three members elected by the membership at the May 5, 2015 Membership Meeting;

- Three alternates elected by the membership at the May 5, 2015 Membership Meeting;

The president acts as chairman without the right to vote. The Nominating Committee will report its selections at the October 6, 2015 Membership Meeting. Additional nominees will be added for any elective position by the receipt of a petition signed by 20 members and received by the executive director within 10 days of the report of the Nominating Committee, which will be given at the October 6, 2015 Membership Meeting. No additional nominations, including nominations from the floor, will be accepted. Voting for all elective offices is scheduled for the November 3, 2015 membership meeting.

ICDE

The Nominating Committee, comprised of five ICDE members appointed by the Board of Directors, will meet and submit their report for all elective offices to the membership at the October 6, 2015 Membership Meeting, with voting

at the November 3, 2015 meeting.

If you are not yet ready to seek elected office yourself, please remember to vote on May 5, 2015 and November 3, 2015. Every vote counts. Make your voice heard by voting for the candidates that you support and who will fight for what you believe in.

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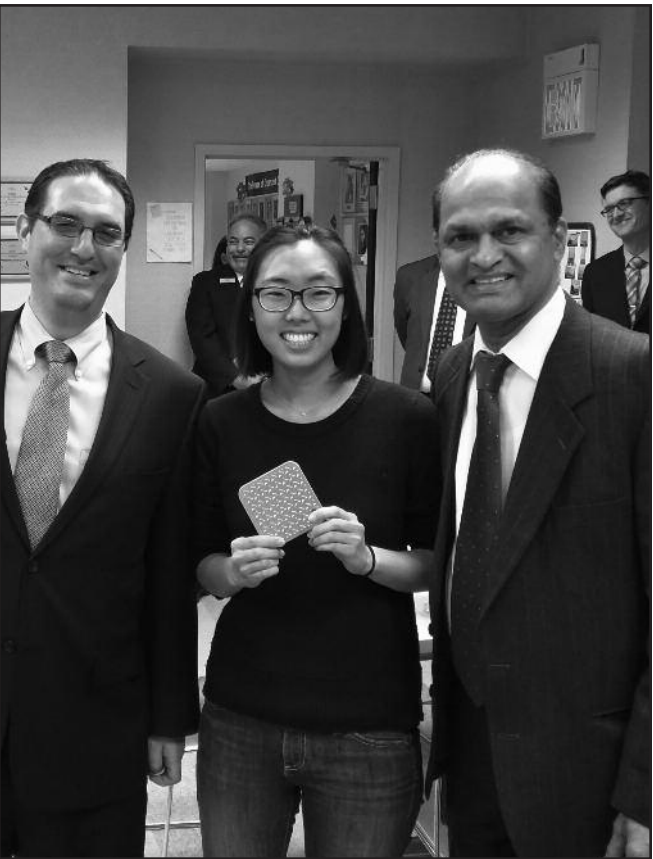
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Annual New Residents’ Night Provides a ‘Full House’ of Fun, Mingling and Munching

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gling, networking and catching up with old friends. In an e-mail after the event, Dr. Harold Biller stated: “My residents couldn’t stop talking about it the next morning, especially as two of them were the big winners of the night. What a

great way to get new dentists interested in the society!” We are all looking forward to the next Resident Night!
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Wealth Management for Dentists: Knowing The Buzzwords of Financial Professionals

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

The term “wealth management” is a buzzword among both financial professionals and the investing public. It's so popular that a Google search on the term turns up over 2 million hits. But in some ways, it's like selling the sizzle without the steak. In my estimation, “wealth management” is another phrase for comprehensive financial planning; the processes are the same. And, you don't need to be driving a Rolls Royce or own a mansion to benefit from wealth management. If you're making at least \$125,000, own a home (or intend to), and want to plan for your own or your children's future, a comprehensive plan could help you.

What's a Comprehensive Financial Plan?

In a nutshell, it's a plan that takes all your assets and liabilities into account and is designed to meet your financial life goals: sending three kids to private colleges, retiring by age 62, and passing along your estate with minimal tax, for example. Specifically, a plan should go well beyond investment management—such as choosing the right mutual funds—to include cash flow management; tax, education, estate, and retirement planning; charitable giving; and risk management. Dentists with ownership stakes in their practice can add business planning to that list. That doesn't mean your planner has to be a CPA, attorney, or insurance agent, but he should be familiar with those aspects of financial planning, and be willing to work with professionals in those fields, when necessary.

Coordinating the individual pieces is what separates a good plan from a mediocre one. You can't effectively plan for an early retirement when you don't take into account the cost of, say, health insurance or funding your children's advanced degrees. If you focus on only one facet of your plan, you're likely to subvert your efforts in other areas. I've had clients who've met their annual income goals, but they weren't saving enough to meet their other goals. Unfortunately, it's not uncommon for a dentist to take out a home equity loan to finance a college education; but he shouldn't have to.

One of my clients, a 45-year-old, was pretty happy practicing general dentistry as a solo practitioner in the metro New York area, earning \$150,000 a year. His wife brought in another \$15,000 working part time. They lived a moderately comfortable lifestyle—drove Volvos, took several vacations each year, and dined out frequently. They also had two children they planned to send to private colleges. They thought they'd been saving enough to retire at age 62.

As I analyzed their assets and liabilities, it became obvious they wouldn't meet their goals and maintain their lifestyle in retirement if they continued on their current path. I presented them with several scenarios to make up

for the \$15,000 per year shortfall in their present savings schedule. They'd either have to cut back on their spending, retire later, or increase their income. The dentist made a tough decision: he realized that while he enjoyed his solo practice, quality of life mattered more. He joined a group practice for a larger paycheck. We restructured his investments accordingly, and now he's back on track for a comfortable retirement without significant sacrifice. We'll periodically look at his plan to be sure all the pieces continue to fit.

Choosing the Right Planner or Wealth Manager

Be sure you're completely comfortable with any potential adviser. You'll be sharing your dreams and desires for your future with this individual, and it's imperative that you can freely discuss all your goals without feeling awkward. Find out whether your “wealth manager” is simply a broker/dealer who'll only sell you stocks or other investment products, without managing the rest of your plan. Again, be sure the person your pick is willing to consult with your other professionals (accountant, lawyer, etc.), if need be.

A good place to start in your search for a planner is at the website of the National Association of Personal Financial Advisors, www.napfa.org. Use their search engine to find a fee-only planner, and go to www.napfa.org and search for “Comprehensive Planning Checklist,” which shows all the bases that need to be covered.

Finally, be sure you understand your adviser's fee structure. Wealth managers and comprehensive planners bill using a variety of methods, ranging from hourly rates, to a percentage of assets managed to flat fees. Make sure your adviser meets with you at least annually after the initial implementation of the plan, and that you get quarterly statements if his or her firm is handling your investments, too.

Altfest Personal Wealth ManagementSM is the nationally recognized, fee-only investment management and financial planning firm that is endorsed by NYSDA Support Services and the 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 contact Altfest, call Brenna McLoughlin at (212) 406-0850 or bmcloughlin@altfest.com.

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CE Courses

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

Friday, May 19:00 a.m.

Improved Patient Care Through Lawsuit Prevention and Protection3 C.E. Credits

This course teaches proven and effective strategies to prevent and protect against lawsuits, allowing dentists the peace of mind necessary to focus on improved patient care. You will learn lawsuit protection strategies most advisors are unaware of.

- How dentists can protect 100% of their professional and personal assets from lawsuits.
- How dentists can protect their practice and personal assets in the event of a judgment in excess of liability insurance or an exclusion in a policy.
- How to avoid the most common mistakes made by dentists and their advisors.
- How dentists can minimize vicarious liability for the acts of other professionals and staff.

The course will allow you to maintain focus on improved patient care rather than lawsuit defense, structure practice for lawsuit protection and prevention, and implement legal structures that will reduce liability insurance costs.

Instructor: Larry Oxenham, author, senior advisor

Tuition: ADA member: \$20 Non-ADA member: \$60

A \$15 late fee will be assigned to all those who pay and/or register on the day of the event. A light breakfast will be included.

Tuesday, May 57:00 p.m.

GENERAL MEMBERSHIP MEETING2 C.E. Credits7:00 P.M. The A B C’s of Practice Transitions

Course Description:

- The current market place for transitions
 - Doctor aging trends/baby boomer theory for dentists selling practices
 - Market place realities
 - Dental graduates and the current generation
 - Dental survey trends
 - The seller market
 - Current associate buy-in trends
- How to avoid the pitfalls of selling or buying a dental practice
- Finance Trends
 - What are the dental lenders doing these days?
 - Gross revenues and what practices are selling for
- Importance of certified practice valuations
- Branding in practices

Speaker: Michael Apalucci and Greg Tapfar
Free admission to all members. Dinner included.

8:00 P.M. Critical Elements of a Contemporary Hybrid Implant Prosthesis in the Treatment of the Maxillary Arch

Course Description:
There are multiple treatment options and materials which can be utilized to treat the edentulous maxilla. One effective and efficient protocol involves the utilization of the resin metal, cad-cam “hybrid” prosthesis. There are crucial treat-

ment planning, surgical and prosthetic steps which must be clearly understood and executed in order to achieve an optimal result. This presentation reviews the necessary elements within this protocol.

At the conclusion of this presentation, the participant will understand:

- The necessity of careful treatment planning
- How implant positioning affects the prosthetic outcome
- Prosthetic procedures which are critical to achieving an optimal result
- The benefits of cad-cam technology to this process

Speaker: Dr. John Cavallaro

Free admission to all members.
Dinner included.

Friday, May 810:00 a.m.

Video Study Club – Predictable Fixed and Removable Prosthodontics2 C.E. Credits

Great impressions are necessary to create maximum effectiveness in fixed and removable restorations, and you can make them! However, lab colleagues say that excellent impressions are a rarity. This DVD includes several methods to make perfect impressions for crowns and fixed prostheses almost every time. Removable partial dentures can be excellent restorations if the impressions are highly accurate with chewing pressure on the edentulous areas simulating actual use. The simple impression technique demonstrated shows how to accomplish just that! Also, you can make fast, accurate, easy impressions for complete dentures when using the step-by-step technique demonstrated in this video. Many of the procedures in the techniques shown in this presentation can be delegated to competent staff. This video will definitely enhance your fixed, removable partial, and complete denture impressions using the best materials and techniques available!

Instructor: Dr. Al A. Gulum

Tuition: QCDS member: FREE Non-QCDS members: (one time) \$100 Non-QCDS members (VSC annual pass): \$350
A \$15 late fee will be added for same day registration or payment. Pre-registration is required. Call 718-454-8344 to register. A light breakfast is included.

Wednesday, May 209:00 a.m.

Treating the Apprehensive Patient with Nitrous Oxide, Enteral and I.V Sedation6 C.E. Credits

Treating the Apprehensive Patient with Nitrous Oxide, Enteral and I.V Sedation is designed for the general practitioner as well as all specialists. Everyone from the first year dental student to the veteran about to retire will benefit from this course.

The days of marketing your practice through esthetic dentistry may be over or a losing battle. Over 25 percent of the dental population do not visit a dentist on a regular basis out of fear. In order for the dentist to treat this population he or she must understand the unique challenges they present.

As patients get older we encounter patients with a laundry list of medical problems. This course will also address the management of this special group. Once in a while we encounter that special patient who is apprehensive, medically compromised and unmanageable. Discussion and demonstrations will focus on actual case studies and all the available options you have to treat that complicated patient. Treating the apprehensive man, woman or child can be very rewarding. When managed properly they remain loyal for life and often refer their friends and family.

Everything from tender loving care to general anesthesia will be covered. Other courses teach you how to medicate, communicate and delegate. This course pulls it all together.

Course Objectives:

- Understand how to effectively manage apprehensive children and adults
- Update your knowledge of the medical emergencies you may encounter in the office
- How to take radiographs on the uncooperative patient
- Review all the available local anesthetics and techniques
- when and how to use nitrous oxide, hypnosis, oral sedation, I.V. sedation, and general anesthesia
- Be able to manage anesthesia related side effects or complications
- Determine which additional training is right for your practice

Instructor: Dr. Marc Gottlieb

Tuition: ADA member: \$60 Non-ADA member: \$160

A \$15 late fee will be assigned to all those who pay and/or register on the day of the event. Includes breakfast and lunch.

Friday, May 229:00 a.m.

Risk Management4 CE Credits

Course Objective:
To provide licensee with knowledge of laws and regulations as well as methods to avoid or resolve patient conflicts.

Risk Management courses serve the purpose of reviewing the basic legal requirements for office activity, introducing changes as well as new aspects of the standard of care and discussing the ever-increasing restrictions and requirements placed on the dental practice by governmental and regulatory agencies.

Risk Management is a dynamic concept and is always changing. This course is given by Dr. Treitel, whose vast experience in the world of malpractice litigation will provide the dentist with a recipe for office operation and patient treatment that will minimize the opportunity to find themselves the object of litigation.

Topics covered will include:

- The current status of the malpractice insurance marketplace
- A review of the basics (i.e. recordkeeping, medical histories, legal responsibilities of practice, prophylactic medications, etc.)
- An analysis of the types of cases currently being brought against dentists
- A review of techniques that can be used to assure good re-

lationships with patients and address problems that might arise.

- A discussion of governmental and regulatory guidelines that have been placed on dental practices
- What is new or anticipated in new challenges facing the dental practitioner that will require changes in office procedures?

Participants who successfully complete this seminar will receive a certificate of completion and four CE credits with NYSDA Continuing Education

Instructor: Dr. Kenneth Treitel

Tuition: ADA member/Staff: \$135 Non-ADA member: \$260

Pre-registration is required. Call (718) 454-8344 to register. A \$15 late fee will be assigned to all those who pay and/or register on the day of the event. Includes breakfast.

Tuesday, June 27:00 p.m.

GENERAL MEMBERSHIP MEETING2 C.E. Credits7:00 P.M. Oral Implications in Older Adults, A Growing Need for Care

Course Description:
Today older adults make up one of the fastest growing segments of the population. With the fertility rate declining and life expectancy increasing, this course provides the clinician with the information necessary to make professional decisions in the process of managing the future dental and oral healthcare needs of the aging population.

Learning Objectives:

- Identify the physiologic changes in the aging dentition in relation to the oral and dental diseases
- Describing the relationship between oral inflammation and systemic conditions
- Understanding how to determine the dental future of the older adult
- Discussing prevention strategies in managing the oral health of older adults in the dental office

Speaker: Dr. Arnold Liebman

8:00 p.m. – TBD

Speaker: Mark J. Carlascio

Free admission to all members. Dinner included.

Friday, June 59:00 a.m.

Infection Control4 CE Credits

In the past this course has had an overwhelmingly positive response from clinicians and their staff who earnestly want to stay informed of the latest infection control recommendations and does so through the eyes and thoughts of a speaker/clinician who understands the nature and demand of the everyday 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.

—Continued on page 16

CE Courses

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

—Continued from page 13

Course qualifies for relicensure.

Instructor: Safety Compliance Services

Class begins promptly at 9:00 a.m.

Tuition: ADA member/Staff: \$90 Non-ADA member: \$260
Pre-registration is required. Call (718) 454-8344 to register. A \$15 late fee will be assigned to all those whose pay and/or register on the day of the event. Breakfast included.

Thursday, June 11 6:00 p.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 someday become a reality to someone you know or care for. Be prepared to help save a life.

Pre-registration is required. Call 718-454-8344 to register. Class begins promptly at 9:00 a.m. **Registration at 8:30 a.m.**

Instructor: Eric Zalewski, BLS Instructor

Tuition: ADA member/staff: \$105 Non-ADA member: \$260
A \$15 late fee will be assigned to all those who pay and/or register on the day of the event. A light breakfast will be included.

Friday, June 19 10:00 a.m.

Video Study Club 2 C.E. Credits
Effective Provisional restorations

Staff members make excellent provisional restorations! Making provisional restorations is a staff function for an efficient, effective dental practice. Staff persons can become better at making provisional than most dentists! How is the competency of your staff at this procedure? When properly constructed, staff-made provisional restorations save you time, effort, and money. They also increase team members' interest and job satisfaction.

Learn well-proven techniques for making provisional restorations ranging from single crowns to multiple tooth restorations, how to cement them with minimal or no tooth sensitivity, optimum occlusion and esthetics, well-fitting margins, and maximum strength. Competency in making temporary restorations is among the most needed of all functions commonly delegated to your clinical team!

Instructor: Dr. Al A. Gulum

Tuition: QCDS member: FREE Non-QCDS members: (one time) \$100 Non-QCDS members (VSC annual pass): \$350
A \$15 late fee will be added for same day registration or payment. Pre-registration is required. Call 718-454-8344 to register. A light breakfast is included.

Sunday, August 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 someday become a reality to someone you know or care for. Be prepared to help save a life.

Pre-registration is required. Call 718-454-8344 to register. Class begins promptly at 9:00 a.m. **Registration at 8:30 a.m.**

Instructor: Eric Zalewski, BLS Instructor

Tuition: ADA member/staff: \$105 Non-ADA member: \$260
A \$15 late fee will be assigned to all those who pay and/or register on the day of the event. A light breakfast will be included.

Study Clubs

Dr. Fialkoff Study Club

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May 13 7:00 -10:00 p.m.
Topic: "Indirect Ceramic Restorations, Essential Factors for Success"
Speaker: Dr. IArthur R. Volker
Location: 47-10 Bell Blvd., Bayside

June 17 7:00 -10:00 p.m.
Topic: "Pediatric Dentistry"
Speaker: Dr. Ivan Vazquez
Location: 47-10 Bell Blvd., Bayside

July 14 7:00 -10:00 p.m.
Topic: "Computer Security"
Speaker: Kamran Zokai
Location: 47-10 Bell Blvd., Bayside

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

A Financial Asset Protection Update:
Inherited IRAs vs. Retirement Accounts

By Harris Markhoff, Esq., and Michael Markhoff, Esq.

There are two equally important reasons to implement a retirement plan for your business. First, it serves as one of the last great tax shelters in which contributions are income tax deductible and accumulations grow income tax free. Second, they also have special protection against creditors.

The United States Supreme Court ruled in 1992 that qualified plans (such as profit-sharing, defined benefit, cash balance and 401(k) plans) were not reachable by creditors of a participant. New Yorkers in particular had this protection since the late 1980s because our firm, with the support of many of our physician clients, retained a lobbyist to write the pension shield law in New York. IRAs, on the other hand, protect the participant on a state-by-state basis and, fortunately, New York, New Jersey and Connecticut have had such laws enacted for many years.

Until recently, it was widely believed that when the IRA owner dies and leaves the account to a beneficiary, that IRA would have the same creditor protection as any other IRA. However, the United States Supreme Court recently held that the IRA inherited by the daughter of an IRA owner was not protected in bankruptcy.

Since only Alaska, Arizona, Florida, Missouri, North Carolina, Ohio and Texas have special exemptions for inherited IRAs in non-bankruptcy cases, what is there to do? The best protection is to have the IRA paid to trusts for the children. While the small, annual required distributions from the trusts can be attached by creditors, the balance of the inherited IRA will be protected from the child's creditors. If the beneficiary is a surviving spouse, it is possible that he or she will also be exempt from this ruling since he or she can roll over the account into his or her own IRA. It should be noted that this rollover technique may be challenged as a fraudulent conveyance if it is done with the intent of avoiding a creditor.

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 dental practice owners in the New York metropolitan area for 50 years. Harris Markhoff and Markhoff may be reached at 914-948-1556 or at hmarkhoff@dmlawyers.com or mmarkhoff@dmlawyers.com.

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