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QCDS Bulletin

PUBLISHED BY AND FOR THE DENTISTS OF QUEENS COUNTY

Volume 53 Number 6

November/December 2011

QCDS Conducts Oral Screening at CitiField, Share Mets' Philosophy: 'Wait Till Next Year'

While the Mets may not have done too well this season, their fans are doing much better as evidenced by the free oral cancer screenings conducted by QCDS volunteers at the game against the Washington Nationals on the evening of September 12 at CitiField.

The relatively poor attendance by fans at the game limited the number of fans to be screened, yet almost 100 fans took the time to take advantage of the oral cancer screenings.

Fortunately, none of those screened evidenced suspicious lesions that required further referral. As a courtesy to the fans, the Mets provided QCDS with team key chains that were provided to each person examined and Henry Schein provided toothbrushes that were given to younger Met fans.

Dr. Stuart Kesner, the chair of this annual program, was ably assisted in the preparation and implementation of the event by Juliette and Ana from his staff, as well as his wife, Janet. A large number of QCDS volunteers, including residents from Jamaica Hospital, conducted the screenings, assuring that no fan would miss any of the game action by being delayed at the screening. In addition to the screening, three students from Jericho High School distributed educational literature regarding oral cancer.

Dr. Neal Cohen, who has participated in this program for the last four years, noted the fans were receptive and appreciated the program, which was conducted in a relaxed atmosphere.

Dr. Kesner stated "the program promotes community service and provides an enjoyable social event for

—Continued on page 14



QCDS had a large team of volunteers ready to offer free dental screenings for Mets fans.



Committee Chair Stuart Kesner, left, QCDS President Mercedes Moto-Martinez, center, and NYSDA President Chad Gehani go to bat for Mets fans by bringing a "big league brush."

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Introducing Chinese Culture to QCDS

To the Editor:

I am writing to you to offer your members a unique presentation on Shen Yun Performing Arts. The world's premier classical Chinese dance company is returning to Lincoln Center this January, bringing its unique blend of invigorating dance, enchanting music and breathtaking digital backdrops to New Yorkers of all ages.

For 5,000 years in China, culture was heralded as a divine gift. Its values of benevolence, honor, propriety, wisdom and sincerity have given inspiration to countless artists and poets. However, under the 60-year rule of China's Communist Party, this treasured culture has all but been destroyed.

Based in New York, Shen Yun performing arts seek to revive this once-majestic tradition by creating a production worthy in its beauty of this noble history. In a single evening's performance the audience is taken on an epic journey through China's diverse cultural and physical landscape and from the culture's divine origin 5,000 years ago all the way to the present.

Yet beyond Shen Yun's stunning visual display is its focus on an uplifting message that instills a sense of hope in the audience. With bright colors and invigorating music, Shen Yun presents a fresh take on dance performance.

The presentation we would like to bring to your members will include a preview of the grandeur of Shen Yun's production. We will bring your staff an exciting taste of this multi-media experience of dance, music and state-of-the-art digital projection.

We will also present some valuable background on the traditional culture of China and the treasured values Shen Yun believes are so worthy of being revived. Shen Yun's performance is a beautiful vehicle of cross-cultural understanding and tolerance. Your staff will gain a new insight into the culture of many of their colleagues and a growing population in the New York region.

We have been promoting Shen Yun at New England area hospitals, such as

Massachusetts General hospital and Brigham and Women's Hospital, for the past five years with great success.

Thank you for your time and feel free to contact me at any time. As a volunteer, I am thrilled to be able to promote this beautiful show and hope to have the opportunity to introduce it to you and your members.

Qi Qi Mu M.D.

Director of special events for
Shen Yun Performing Arts
347-924-5471

qiqi.mu@ntdtv.com

Keep Up-To-Date With QCDS Programs

The printed and mailed version of the QCDS Bulletin is sometimes received after the beginning of the month. The QCDS office has received some calls from members who have missed meetings or programs as a result of receiving the Bulletin late. Please check out the QCDS website www.qcdis.org for an up-to-date calendar of events of upcoming programs. This is particularly important regarding General Membership Meetings, which are held on the first Tuesday of each month. Also, an electronic version of the Bulletin is typically available on the website ten days before you receive the same printed copy in the mail.

Free Dental Employment Listings in Bulletin

Realizing the impact the economy is having on the dental profession, the Queens County Dental Society Bulletin will be publishing dental employment classified ads in future issues at no charge. Ad listings are invited. Place your ad by emailing to qcdis2@aol.com. For further information call QCDS at 718-454-8344. Listings are limited to 40 words. Ads must be renewed for each issue.

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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.

For more information about advertising, contact the Business Manager at 86-90 188th Street Jamaica NY 11423 or call (718) 454-8344. Inclusion of an advertisement does not imply endorsement of any firm, goods, or services unless such endorsement is specifically stated.

Subscription is included in the annual membership dues of the Queens County Dental Society. The Subscription rate for non-members is \$30 per year, or \$5 per issue.

The QCDS Board of Trustees meets on the third Tuesday of each month (Except July and August) at QCDS Headquarters. For information about the Society, Call QCDS at (718) 454-8344.

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Queens County Dental Society

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A Privilege and Honor to Serve

By Mercedes Mota-Martinez, D.D.S.

It's amazing how time flies—without me noticing. I'm already at the end of my presidency and another year has come to a close. It has been more than a privilege and honor to serve my society and its community. I will continue my efforts to improve dental awareness in our community with the programs that I originally started.

At this time, I would like to congratulate the incoming president, Dr. Beatriz Vallejo, and the elected officers for the 2012 year. I am more than certain that Dr. Beatriz Vallejo and the rest of the Board will do an outstanding job and I, of course, will do my best to assist them and support their efforts to make QCDS shine, as it should.

It has been a year full of many challenges and natural disasters, including the passing of Hurricane Irene, which left QCDS' Conference Room flooded and ruined the carpet. Thanks to those who attended all of the conferences during this period. We deeply acknowledge your time and dedication and thank all the attendees for their patience with this matter. The carpet problem will be fixed and we will continue to hold our meetings in a proper and timely manner. The carpet, however, is small potatoes when you think about the many families affected throughout the northeast by this terrible storm.

These have not been the best of economic times, either, but I'm more than confident things will change for the better and we will continue to prosper as a Society. It has defi-

nitely been a tough year in many ways, but we've had many happy events during the year, too. Among them was the ascending of Dr. Chad Gehani as president of the New York State Dental Association. Dr. Gehani has once again demonstrated his ability to lead such important organizations.

Also I would like to thank all the volunteers who took the time to help our Society with the Colgate Oral Screening Programs. These events, which were conducted in different schools in Queens, were a huge success and I, for one, am proud to have been a part of them. I highly encourage all of our members to attend and be part of these programs in the future, as well as the rest of activities that the Queens County Dental Society organizes for its members.

We, as members, need to set some time apart to attend these activities. The only way these programs can survive and succeed is by giving a little bit of our time. We also need to inform others about our Society and what it does and bring in new members every year.

Each and every one of you are such an important part of our Society, and without your help it would not be possible to achieve and continue the growth our Society is well known for.

I thank you all so much for giving me the opportunity to serve you and our Society this year; and to my fellow Mets fans, let me tell you this: We look forward to next year. We've gotta believe 2012 it's the year!

“
Each and every one of you are such an important part of our Society.
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From The Executive Director

execdirqcds@aol.com.

Our Change of Leadership

By William Bayer

Another year once again draws to a close at QCDS, with your 2011 president giving way to your 2012 president, Dr. Beatriz Vallejo, in January. There are always periods of adjustment by myself and the office staff in adapting to the style of the new president. However, these behind the scenes goings on will have no effect on you as members. We anticipate a seamless transition and look forward to working with Dr. Vallejo, whose prior term as president of the Spanish American Medical and Dental Society should be an asset. Both Dr. Vallejo and I urge you to consider attending the annual officer's installation gala on January 7 in the Penthouse of Terrace on the Park. Please call the QCDS office for further information or refer to the "Save the Date" installation page in the Bulletin. There is no better way to express your thanks to your volunteer leaders who devote much of their time to the Society.

Final CPR Course

Our final CPR class is scheduled for Sunday, December 11, beginning at 9 a.m. This will be your last chance to take this course before the AED legislation takes effect requiring all dental offices to have defibrillators no later than January 1. The NYSDA web site, <www.nysdental.org>, has a section which answers frequently asked questions regarding this law and your compliance. Also, you must be certified every two years with CPR, so there is no time like the present. Please register as soon as possible as seating is limited.

Oral Screening

As of this writing, the Mets baseball season reached a merciful end, but one bright spot of their season involved our annual oral cancer program offered in conjunction with the Mets Health Fair. This provides QCDS members with an opportunity to offer a valuable community service as well as enjoy an inexpensive major league baseball game. We look forward to the 2012 season and our continued participation in this program.

The Belmont racetrack oral cancer-screening program, which was begun by QCDS over 20 years ago, continues with our partners from the Nassau and Suffolk components. This is just one of the many oral health awareness programs that QCDS offers to community groups, health fairs, local schools and almost any group that requests our assistance in an effort to educate the public on establishing good oral health habits. From kindergarten students to senior citizen centers, our volunteers are at the forefront of reminding the public that good oral health is key to one's overall health and that it is never too early or too late to begin establishing good oral health routines. We look forward to continuing these efforts in the coming year.

New Dentist Conference

Our innovative New Dentist Conference being held on November 6 has something for everyone and we hope to see a large contingent of both "new" (licensed less than ten years) and older dentists. At the risk of self-promotion, this event has to be the bargain of the year with breakfast, lunch, continuing education credits and a wine/beer cocktail reception allowing a great opportunity for networking with your colleagues at a cost of \$30. Don't be left out!

Dr. Chad Gehani and QCDS

Our own Dr. Chad Gehani has settled in as president of NYSDA, yet continues to be active in his own component. He has set a fine example for future QCDS leaders and will continue to be a valuable asset to QCDS leadership. He has often stated "QCDS is my home" and I can attest that his actions confirm that this is not mere rhetoric. Keep up the good work.

Please feel free to offer suggestions for program topics, speakers, possible sponsors so that we might schedule continuing education programs that address your needs. Both my staff and I are here to be of service to you.

Hope to see you at the installation and dinner dance.

QCDS Capitol Club Members

(as of October 15th)

- Paul Addeo - \$200
- Bijan Anvar
- Mr. William Bayer
- Mohammad Bhuyan
- Joseph Caruso - \$250
- Ashok Dogra
- Ronald Garrett - \$200
- Chad Gehani - \$200
- Rekha Gehani - \$200
- Mitchell Greenberg
- Viren Jhaveri - \$200
- Doran Kalman - \$200
- Prabha Krishnan - \$200
- Jay Ledner - \$200
- Alexander Lee - \$500
- Mercedes Mota Martinez - \$200
- Stephen Quarcoo
- Sudhakar Shetty
- Robert Shpuntoff
- Beatriz Vallejo
- Burton Wasserman
- Queens County Dental Society - \$2,000

Save the Date

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QCDS Holds Conference with Latino Dental Societies, Invites Hispanic Dentists to Join Organized Dentistry

In an effort to reach out to the dentists of the Latino community, the Queens County Dental Society joined forces with the Puerto Rican Dental Association USA, the Spanish American Medical Dental Society of New York, the Dominican Dental Association and the Hispanic Dental Association Chapter of New York to present a conference in Spanish about dental implants and cortical splits. The conference, held in September, at the QCDS offices, was presented by Dr. Alejandro Padros of Barcelona, Spain.

This event was presented in celebration and recognition of National Hispanic Heritage Month. The conference was well attended and most declared it a huge success. For the first time QCDS joined forces with other important societies representing dentists from the Hispanic community, encouraging them to become members of organized dentistry.



At the QCDS conference with Latino dental societies were, left to right, Dr. Bernardo Gil and his wife Dr. Nora Blonda-Gil; Dr. Ivan Vazquez, president of the PRDA, USA; Drs. Mercedes Mota-Martinez and Dr. Beatriz Vallejo, president and president-elect of QCDS respectively; guest speaker Dr. Alejandro Padros; Dr. Juan C. De Fex, president-elect of SAMDESNY; and Dr. Genaro Taveras, a member of the Dominican Dental Association.

QCDS Visits Belmont for a Winning Day at the Races

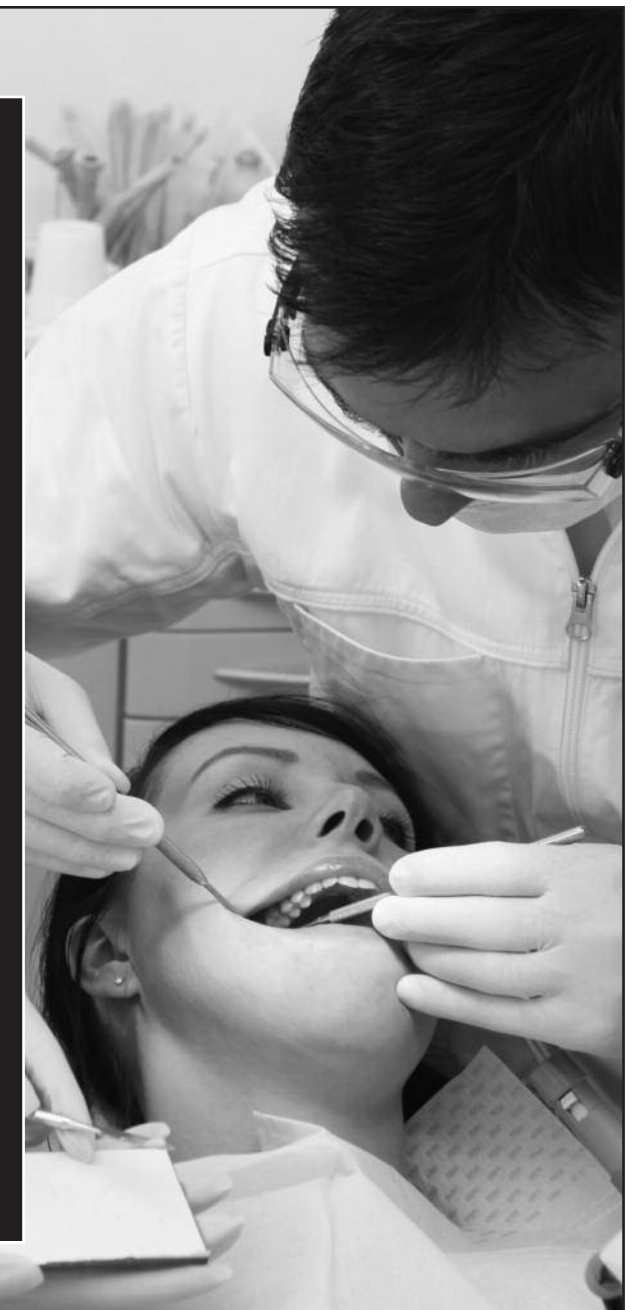


QCDS Executive Director William Bayer, President-Elect Dr. Beatriz Vallejo and Dr. Charlene (trifecta) Berkman joined colleagues from Nassau and Suffolk counties at an oral health screening program at Belmont race track last month, a long standing QCDS program.

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QCDS at Rockaway Community Resource Day

The Fourth Annual community program sponsored by the New York City Police Department's Community Affairs Bureau and the 101st Precinct was recently held at Bayswater Park in Far Rockaway. QCDS was once again called upon to offer dental screenings to members of the community and was able to provide volunteers to bring ongoing dental screening programs to those in need.

QCDS joined forces with Colgate, which provided their "Bright Smiles, Bright Futures" mobile dental van where Dr. Hanette Gomez conducted pediatric dental screenings throughout the day. Each child received a goody bag containing a toothbrush and toothpaste, compliments of Colgate. She was joined by Dr. Howard Kirschner, who provided oral cancer screenings using the Sapphire Plus Lesion Detection Light provided by Den-Mat's representative, Jennifer Gardner. QCDS Executive Director William Bayer and Dr. Gomez's son were on hand to assist with the paperwork and recruiting of patients for the screenings.



Dr. Howard Kirschner, QCDS Executive Director William Bayer and Dr. Hanette Gomez.

The event organizers thank QCDS members for donating their time and providing services to those in need and thank Colgate for their ongoing partnership with QCDS in bringing screening programs to the public.

Cash Balance Plans for Dentists: How to Increase Tax Deductible Plan Contributions

By Ira Langer, Esq., and Andrew E. Roth, Esq.
Danziger & Markhoff LLP

A "Cash Balance Plan" is the integral component of an innovative retirement plan design which allows you to make substantially larger tax-deductible contributions than those permitted under profit-sharing and similar defined contribution plans (DC Plans). Cash Balance Plans provide for easily understandable individual account balances not otherwise available under a defined benefit pension plan. Each plan participant has his or her own account balance that is credited annually with a contribution and a specified rate of return.

Ideal candidates for Cash Balance Plans are dental practices with two or more owners who may be different ages. In a Cash Balance Plan, similar or varying contributions can be made on behalf of each owner independent of their ages, and each owner will know the exact amount of the contribution attributable to him.

When a Cash Balance Plan is combined with a DC Plan, the combination of the two plans gives the dental practice owner both an increased tax deduction and a substantial amount of flexibility as to each year's contributions.

The accompanying table illustrates how you can make an increased tax-deductible plan contribution to a Cash Balance Plan (see row D) even after contributing the maximum \$49,000 to a DC Plan. (Row A plus Row B equals the maximum \$49,000).

The table shows one example of an allocation maximized for the owner; the assumption is that the staff contribution will be as low as IRS rules permit, and the owner's compensation is at least \$245,000.

Type of Plan or Plan Feature	Contribution Amount for Owner
A Profit-Sharing Plan - Employer Discretionary Contribution	\$32,500
B 401 (k) Salary Reduction Plan - Employee Discretionary Contribution	\$16,500
C Additional "Catch-Up": Owner Over Age 50	\$ 5,500
D Cash Balance "Add-On" Plan - [On top of Employer's DC Plan]	\$43,450
E Total Contribution: Owner Under Age 50 [A+B+D]	\$92,450
F Total Contribution: Owner Over Age 50 [A+B+C+D]	\$97,950

Note also that depending upon the level of staff compensation, the Cash Balance amount that can be contributed for the owner [Column "D"] may be even larger.

When a dental practice owner needs a substantially larger tax deduction, a stand-alone Cash Balance Plan is the answer. Depending on the owner's age, contributions can range from \$75,000 to \$200,000 (or more) each year. If the facts warrant it, a DC Plan can be added on to provide the owner with an additional \$31,000 to \$36,700 (depending on the owner's age). However, such plans require careful analysis and preparatory actuarial studies.

The most important factor is to ensure that the cost for covering the staff does not outweigh the benefit of the plan to the dental practice owner. A thorough analysis of employee data combined with creative planning concepts often result in a successful outcome for the dental practice owner. Obviously, it would be foolhardy for a dental practice owner to think of proceeding without the benefit of such an in-depth analysis.

Proper design, implementation and administration of Cash Balance Plans can dramatically increase contributions on behalf of dental practice owners. The increases range up to an additional \$40,000 (or more in many cases), even when the dental practice owners are already fully funding contributions under their existing DC Plans. The increases can even be up to \$200,000 (or more) when a stand-alone plan is used. If you want to make a plan contribution for yourself in excess of \$49,000, a Cash Balance Plan is the answer.

Ira Langer, Esq., and Andrew E. Roth, Esq., are partners at the White Plains, New York firm of Danziger & Markhoff LLP. This firm is a business and tax-oriented law firm that has been representing dental practice owners for over 50 years. Mr. Langer and Mr. Roth may be reached at 914-948-1556 or at <ilanger@dm-lawyers.com> or <aroth@dm-lawyers.com>.

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Tax Codes: Understanding Auto Deductions

By Manish Majithia, CPA

When it comes to auto deductions, overstated adjustments, deductions, exemptions and credits of all types account for more than \$30 billion in unpaid taxes annually, according to the IRS. In case of an audit, the auditor invariably would try to get you on this. It's a very low hanging fruit, and you might be surprised to know what the law says. This deduction is trickier than most people realize.

Here's the first big thing that goofs many people up. You've heard it a hundred times: That shiny new car your buddy just bought? It doesn't really cost him anything. He writes off the car as a tax deduction. We always come across news where they inform us about the new changes in tax laws and how we can deduct more and more now a days on new cars and SUVs. The professionals too 'edge-ucate' us that the best way to get the maximum benefit from the use of a car is to claim it as a business use.

All these tend to make us believe that one can take as a business deduction any car – Mercedes, Porsche, BMW, Audi. This is not true. To be deductible, an expense has to be 'ordinary and necessary' for the business. In case of an audit, the onus is on the tax payer and his representative to convince the auditor that the class of car for which the deduction has been taken is what is 'ordinary and necessary' in the kind of profession and the surroundings and in the kind of work and the kind of people that he is dealing with. The auditor has to be made to believe that the tax payer is expected by all around him to maintain what he is claiming, as a result proving the point that it is 'ordinary' also and 'necessary' also.

Secondly, some people think they can get away with writing off 100 percent of their only vehicle for business. All they are doing is tempting fate.

It is very important to understand and comply with the complex rules of business use auto deduction. The **business use** is referred as driving to clients, business associates, suppliers, banks, post office, seminars or promotional meetings; generally, all driving for business purposes once you have reached your principle place of business. **Personal use** is anything other than business use.

Be mindful, commuting is personal use. Again, it is important to note that costs related to travel between a taxpayer's home and regular place of work are commuting expenses and are not deductible...this means that if a physician only has an in-office practice, once in office he / she does not need to go out for taking care of any business, he / she then means to have a 'zero' business use... in such cases, it is very tricky to substantiate the claim for auto deduction.

One must be even more vigilant when he / she has only one car. Some percentage must be allocated to personal use, always, in such cases. For anyone to have only one car and that too 100% for business use!!! Would anyone buy this? I don't think so.

Next, per the codes, the IRS requires you to keep logs of business and personal use of the car. At least by law, we have to do it. However, guess what? IRS agents are reasonable human beings and even though they don't have to, most of

them agree to allow reconstructed logs most of the times. But, even a reconstructed log needs a starting and ending point. Hard it may sound but in fact it's very simple. Every one of us services our vehicle. We can just track the beginning and ending odometer reading from our service receipt. The difference is our total mileage for the year. It looks so much more believable and accurate to see 14,227 on the tax return under total mileage than it does to see 15,000, which is a dead giveaway that the student hasn't done his / her homework.

Try as much as possible to note all business meetings, errands, and other business vehicle travel in your appointment book. In fact, if you can do it, track both business and personal miles for a two-week period every quarter. Keep the info in your tax file for use at year-end to determine the ratio of business versus personal use. Provide the total mileage figure and business mileage to your tax pro.

Conclusion: Just because everyone seems to do a certain thing in a certain way all the time and getting by it, does not legitimize it. There are clear laws in place for everything. You need to know the laws in first place, of course try to maximize the benefit and then have proper back up for what you do, just in case. After all just because everybody is speeding, doesn't make it legal!

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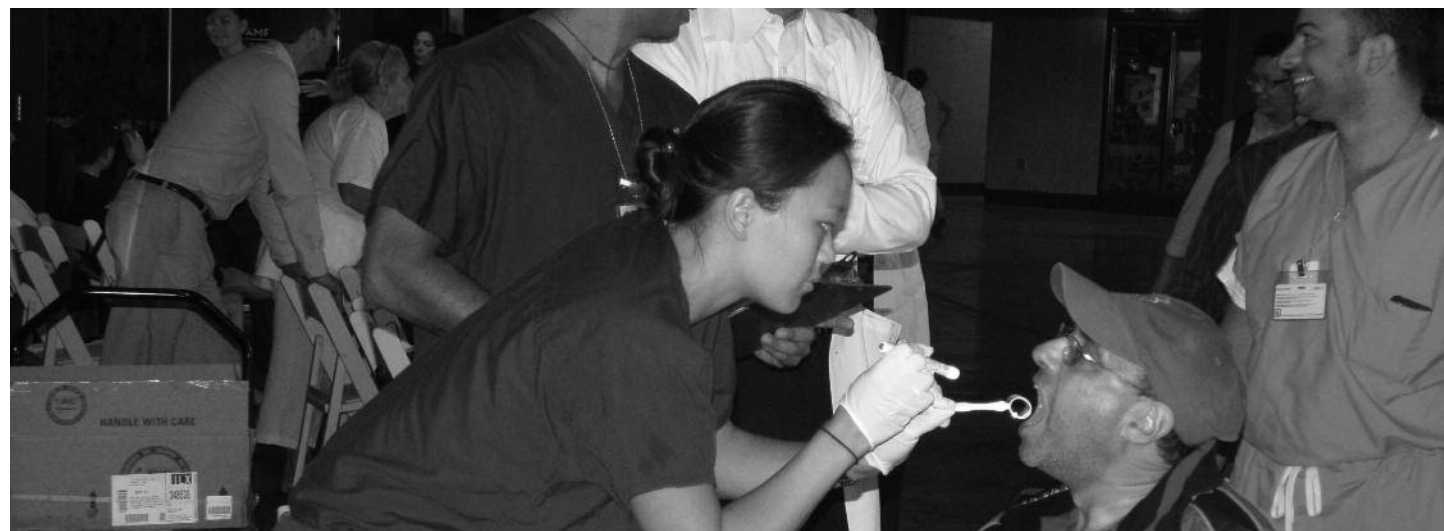
QCDS members, families, patients and friends to enjoy our nation's pastime on a beautiful September evening." He said he believes events such as this help create a camaraderie among members and hopes that one day this type of program will be offered at all major sporting events, as early diagnosis is the key to successful treatment of this preventable cancer.

Dr. Kesner extends his thanks to all the volunteers and QCDS office staff, as well as to Lisa Marini from Queens Quits, Manuel Ortega from Glaxo Smith Kline, and Jamaica

Hospital for providing their residents.

QCDS members conducting the screening included Drs. Alan Queen, Neil Cohen, Yeir Mullokandov, Debbie Shan, Mercedes Mota-Martinez, Maria Dourmas, Shalman Shifteh, Jonathan Rosen, Doron Kalman, Rich Friedman, Edit Avodian, Joseph Pantaleo, Natasha Kapoor, David Luft, Jingya Ye, Zan Chang, Rekha Gehani and NYSDA President Chad Gehani.

QCDS Executive Director William Bayer said, "we look forward to continuing the program next season and share the Mets philosophy: 'Wait till next year'."



Are Investor Emotions Costing You Money?

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

When it comes to investing, too many people favor sentiment and instinct over old-fashioned reason and logic. How emotional an investor are you? Do you tend to be too impulsive, quick to buy when others are buying? Or are you too stubborn, holding an investment long past the time you should have dumped it?

Some researchers believe that investors' emotions can move whole markets. As a result, a discipline called behavioral finance is rising in prominence. At its forefront are Richard H. Thaler, professor of behavioral science and economics at the University of Chicago Graduate School of Business, and Daniel Kahneman, professor of psychology at Princeton University.

Thaler and Kahneman provide insights into the irrational, speculative behavior that often drives short-term spikes in the prices of certain stocks or the overall market. The mania over social media-related companies is an example of emotionally driven pricing that seems to occur without regard for revenues, profits or dividends.

Are you prone to such misguided actions? To find out, ask yourself the following questions, which are loosely based on principles of behavioral finance.

Do you fail to diversify logically?

Thaler has found that many people direct an equal percentage of their assets into each investment choice they're offered. For example, if a retirement plan were to offer three bond funds and a stock fund, 75 percent of the money would wind up in bonds and 25 percent in stocks. Vice versa if three stock funds and a single bond fund were available.

In other words, plenty of folks fail to consider what sort of mix is right for them. I call this the "Chinese menu syndrome": selecting something from column A and something from column B, regardless of the types of dishes being offered. That strategy might be relatively harmless when you're eating dinner, but it could cause more than just indigestion when applied to your investments: you could wind up lacking the diversification necessary to fare well in different market scenarios.

Do you fancy yourself a great investor?

Investments that have increased in value but were made into a rising market when the tide is lifting all boats can convince individuals that they can pick investments just as well as a financial analyst. But sometimes, even their "great" picks don't fare well when compared with the overall market or when adjusted for the risk they took to achieve their returns.

Many also refuse to accept that they simply got lucky. At some point, these delusional investors will get a rude wake-up call. Don't fall into the same trap. Use only tried-and-true methods for appraising and selecting investments.

Do you run with the herd?

Many people flock to investments that are popular at the moment. Because they crave instant gratification, they'd rather take some sure gains today than potentially larger

ones two or three years down the road.

During the rise of the recent "tech bubble 2.0," I was asked by a client why I don't stuff portfolios with social media stocks, given the sector's recent strong performance. I explained that many of these stocks are overpriced, but he wanted me to buy them anyway. He thought he was going to miss out on another round of outsized returns.

Before you buy the latest out performer, ask yourself, "Have I ever gotten burned by following a hot stock?" If the answer is no, count yourself lucky, but don't count on having such good fortune forever. Play musical chairs with your investments, and eventually you'll have to answer yes. So avoid the high-flyers.

Are you swayed by pretty packaging?

How something is presented can affect people's responses to it, Kahneman says. For instance, some mutual fund companies will launch a spin-off of a winning fund, labeling it "XYZ Fund II." Or a smart bond fund company will branch into stock funds. They're hoping you'll buy their new products based on the "halo effect" that you perceive from the successfully established ones. In my experience, what usually counts most are the reputation and track record of a fund's portfolio manager, not the name of the fund or the company that issues it.

Sometimes, a manager's past performance and talent justify investing in a new fund. But even then, it's foolish to shift the bulk of your money into it. That should remain in investments that have beaten their benchmarks for three years or longer.

Do you ignore reality?

Many people can't bear to weed laggard stocks out of their portfolios. Rather than admit they made a mistake and sell such a stock at a loss, they'll hang on for months or years, waiting for it to creep back to the price they originally paid. Never mind that taking a loss could eliminate an overly risky holding or offset gains on their other taxable investments.

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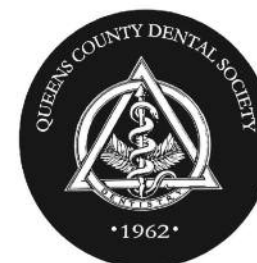
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AED Legislation Is Effective For Dental Offices January 1

Although dentists for years have been trained in CPR, legislation that becomes effective as of January 1 mandates all dental offices must have Automated External Defibrillators on-site in their offices. There are no “specialty exemptions,” as there were for amalgam separators. If you do not yet have a defibrillator, QCDS suggests you do not delay any longer, as enforcement actions by OPD and other regulatory authorities may begin shortly after the effective date.

NYSDA has partnered with AED Professionals, a company that will be offering discounted devices to NYSDA members. NYSDA does not receive any royalties from purchases made through this company, which can be reached at 1-888-541-2337. Purchases from any vendor are eligible for a \$500 tax credit from New York State. There are many companies and manufacturers who offering AEDs, so QCDS suggests you do due diligence and get several quotes to secure the best pricing.

Have Dummy Will Travel, the QCDS CPR provider, also offers members a discounted package. Robin Zalewski of the firm can be reached at 631-698-4039 for pricing. The next QCDS CPR course is scheduled for December 11.

The NYSDA website, <www.nysdental.org> has additional information on this topic, including a Frequently Asked Question.

TAX TIPS FOR DENTISTS

Some dentists have not changed the F.I.C.A. tax withholding on their employees for 2011. The employee portion dropped to 4.2% from 6.2%. The medicare rate remains at 1.45% for both the employer and employee. The employer share of the F.I.C.A. remains at 6.2%. The combined rate is now 13.3% rather than 15.3%.

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Every Dentist Should Know New York State's Statute of Limitations for Dental Malpractice

By Eric J. Ploumis, D.M.D., J.D.

Every dentist should be aware of the statute of limitations for dental malpractice. A statute of limitations is a law passed by the legislature that sets a time limit on when a claim may be brought. Once the statute of limitations has expired on a plaintiff/patient's claim, the patient loses his or her remedy at law, and the defendant/doctor has an affirmative defense against any allegation of malpractice.

Since 1975, the basic law in New York State is that an action for dental malpractice must be commenced within two years and six months of the *occurrence* of the alleged malpractice. (CPLR 214-a) An occurrence-based statute means that the statutory period begins to run when the negligent act occurred, not when the patient discovered it. Many states use *discovery* as the trigger for starting the clock on a patient's right to bring an action for malpractice. Thanks in part to the lobbying efforts of the New York State Dental Association, New York still utilizes the more doctor-favorable occurrence standard.

Some dentists erroneously base fee collection efforts or record keeping requirements on this time span, believing that the passage of two and a half years provides a shield of invulnerability. But there are a host of exceptions that must be considered when calculating the expiration of the statute of limitations. For example, if the patient is an infant, the statute may be tolled (suspended) until the child reaches majority, which is 18 in New York State. The child does not lose his or her right to sue you for malpractice until two and one-half years after his 18th birthday. You may have treated little Jason when he was 11, but his right to sue you for malpractice does not expire until he is 20.5. It is not unheard of for a malpractice attorney to file a suit the day before a patient turns 20.5 hoping to catch the doctor without adequate records. This "toll for infancy" is especially important for practitioners such as orthodontists and pediatric dentists.

Another significant exception to the basic rule is the continuous treatment doctrine. Any treatment that pertained to the initial therapy prevents the clock from running for statute-of-limitations purposes. In an orthodontic case, for example, it is not until the patient is dismissed after her final retainer adjustment that 2.5 year clock begins to tick down. This is true even if braces have been off for several years.

Foreign-object discovery is yet another scenario that will prolong the time during which a patient may sue for malpractice. An endodontist presents the best example to illustrate this exception to the statute of limitations law. Suppose that a patient discovers a broken file tip (foreign object) in a canal four years after having a root canal. The dentist never told the patient about the broken file. Under the foreign-object discovery exception, the patient has an additional one-year extension to sue the doctor. Even worse is the instance in which a practitioner fraudulently concealed the malpractice. Failure to disclose an untoward event tolls the statute indefinitely.

By waiting until the patient no longer has the statutory right to sue for malpractice, the savvy practitioner may think he or she can safely sue to recover an unpaid fee. In New York State, however, a

patient who is sued for an unpaid fee may countersue the doctor for malpractice up to the amount of the doctor's suit, even if the statute of limitations for malpractice has long since expired.

Understanding the statute of limitations for dental malpractice is essential to good risk management. Knowing the law will help you in developing a collections policy and a record keeping protocol. A working knowledge of the fundamentals of the statute of limitations will allow better dentistry to be practiced with a higher level of comfort. Discussed here are only a few of the more obvious exceptions to the rule; the examples cited are by no means a definitive list. To appreciate fully how New York law impacts on dental practices, the prudent practitioner should consider a consultation with an attorney versed in medical and dental malpractice law.

This information is not intended as a substitute for legal advice. You should familiarize yourself with the laws of your local jurisdiction and seek legal advice from a local attorney who specializes in such matters.

Dr. Ploumis is an attorney, an orthodontist, and an associate clinical professor of orthodontics at New York University. He limits his legal practice to business and transactional issues related to the practice of dentistry including practice transitions, partnership and employment agreements, office leases and the defense of allegations of professional misconduct. He can be reached at www.DentalPracticeLawyers.com.

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Topic: How to Overcome the 'I can't Afford It'
 Mentally. Course Question and Answers
Speaker: Dr. Bernard Fialkoff, Dr. Edward Portnoy, D.M.D.
Location: 56-03 214th Street, Bayside

Nov 22 7:00-10:00 p.m.
Topic: Contemporary Concepts in Occlusion and
 TMJ Function for Restorative and Implant
 Dentistry
Speaker: Dr. Howard Stean, D.D.S.
Location: Laterna Rest. 47-10 Bell Blvd., Bayside

Dec 14 7:00 -10:00 p.m.
Topic: Diagnosis and Interpretation of Oral and
 Facial Pathology in Dental Radiographic
 Images 2 2D and 3D
Speaker: Dr. Shailesh Kottal D.D.S.
Location: Laterna Rest. 47-10 Bell Blvd., Bayside

Kalman Oral Surgery and Implant Study Club

CONTACT DORIS REYHAN (718)897-6400
Location: IL Bacco Restaurant
 253-08 10th Northern Blvd., Little Neck

Nov 16 6:30-9:00 p.m.
Topic: When to Address Common Orthodontic Issues
Speaker: Dr. Doug Palaganas
Location: 60-70 Woodhaven Blvd. Unit C-2, Rego Park

New York Hospital Queens Study Club

CONTACT PAMELA WILLIAMS 718-670-1419

Nov 22 7:15-9:15 p.m.
Topic: The Esthetic tone in Implants
Speaker: Dr. Francis J. Murphy
Location: 174-11 Horace Harding Exp. Fresh Meadows



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CE Courses November - January

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

Tuesday, Nov 1 6:15 p.m.

General Membership Meeting 2 C.E. Credits

Voting for All QCDS/ICDE Elective Positions

7:00 P.M.: "Special Needs Dental Care-Treatment for the most
 challenging patients"

Identifying which patients qualify for Special Needs care is
 critical for the clinician to treat in a competent and timely
 manner. Understanding the variables that will impact the
 level of success that one can achieve with a patient encounter
 is essential when desiring to maximize the dental health of
 populations that may not be willing to cooperate with their
 own care. These patients are in practices on a daily basis.

Instructor: Edward L. Perlow, D.D.S., P.C

8:00 P.M.: METLIFE PRESENTATION

Frank Scalse is the managing director of North Coast Finan-
 cial Group, an office of MetLife. He has grown his firm from
 number 98 to number 2 in the company in under five years by
 creating blue ocean strategies that focus on differentiation.
 Prepare to take your career or business to new heights with
 his inspiration and ideas.

Instructor: Frank Scalse

8:15 P.M.: IMPLANT DESIGN FOR THE 21st CENTURY

Dentists, whether they're restorative dentists or surgeons, will
 be involved with implants and implant companies their entire
 careers and will continually be shown new designs, surfaces
 and techniques. It's imperative they have an understanding of
 the biology and biomechanics of implants so that they know
 what is significant and what is just hype.

Instructor: Dr. Paul Fletcher, D.D.S.

Sunday, Nov 6 8:00 a.m.

New Dentist Conference

8-8:50 A.M.: Sign-in, Continental Breakfast and Networking

9-11:50 A.M.: Presentations include topics for both the den-
 tist and office managers: "Tips for Practice Growth in this
 Challenging Economic Environment," "Proven Techniques to
 Increase Patient Flow," "Strategies to Increase Production and
 Profitability," "Proven Techniques to Improve Referral,"
 "Benefits and Pitfalls of Associateships and Partner," "Pur-
 chasing, Financing and Setting Up a Practice," and "Handling
 of regulatory inquiries from Medicaid, OPD. Etc."

Noon-12:50 A.M.: Lunch

1-3:00 P.M.: Panel discussion and questions from participants

3-4:00 P.M.: Cocktail Reception and Networking with your
 peers

As an additional benefit for all attendees, a New Dentist table
 will be on-site for those seeking full or part time employment
 opportunities or for those looking for associates or partners.
 Be sure to bring multiple copies of your cv.
 Bring your questions regarding practice financing, forms of

practice, employment contracts, problems encountered in
 your practice, specialist referrals or anything on your mind
 and a panel will offer information and solutions.

Tuition: ADA member: \$30 Non-ADA member: \$30

NYSDA President Dr. Chad Gehani, ADA Trustee Dr. Steven
 Gounardes and NYSDA Executive Director Dr. Mark Feld-
 man are scheduled to attend.

Sunday, Dec 11 9:00 a.m.

CPR - Certification & Recertification 4 C.E. Credits

Topic: "Basic Cardiac Life Support"
 Certification will cover 1 and 2 rescuer CPR, Heimlich Ma-
 neuver, child CPR and AED. The ability to recognize the sig-
 nals 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.

Class begins promptly at 9:00 a.m.

Registration at 8:30 a.m.

Instructor: Erik Zalewski, BLS Instructor

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

Sunday, Jan 29 9:00 a.m.

CPR - Certification & Recertification 4 C.E. Credits

Topic: "Basic Cardiac Life Support"
 Certification will cover 1 and 2 rescuer CPR, Heimlich Ma-
 neuver, child CPR and AED. The ability to recognize the sig-
 nals of a heart attack and provide stabilization of the victim at
 the scene of a cardiac arrest is a priceless commodity. Life over
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