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# QCDS Bulletin

PUBLISHED BY AND FOR THE DENTISTS OF QUEENS COUNTY

Volume 64 Number 1

January/February 2023

## Sleep Apnea Specialist Dr. Arthur Feigenbaum Being Installed as the Next QCDS President *New QCDS Slate and ICDE Leaders Taking Office*



Incoming QCDS President Dr. Arthur Feigenbaum: “My mission is to have QCDS membership hold greater value for dental professionals...while not neglecting any of the other areas of importance.”

By Marc Katz

Dr. Arthur Feigenbaum, a nationally recognized expert on dental sleep medicine, will become the new president of the Queens County Dental Society this month during installation ceremonies at Il Bacco, a restaurant in Little Neck.

Also taking office will be Drs. Patrix Shroff, president-elect; Jayesh Trivedi, vice-president; Savitha Reddy, secretary; Mitchell Greenberg, treasurer; and a new Board of Trustees. In addition, Past Presidents Drs. Hanette Gomez and Arelys Santana will be recognized for their service to QCDS. New ICDE officers being installed include Drs. Doron Kalman, president; Lawrence Lehman, vice-president; and James Kouzoukian, secretary-treasurer.

The installation dinner, on Thursday, January 19, will be held at Il Bacco, 253-24 Northern Boulevard, beginning at 7 p.m. Reservations, priced at \$110 per person, can be made by sending payment to the Queens County Dental Society, 86-90 188th Street, Jamaica, NY 11423. Further information about the installation is available by calling QCDS at 718-454-1020.

Dr. Feigenbaum said he wants his administration to increase the worth of belonging to QCDS for the members. “My mission is to have QCDS membership hold greater value for dental professionals and to greater inform our members about the topic I am most passionate about, while not neglecting any of the other areas of importance to our organization.”

He said his goals as president are to institute a more robust continuing education program offered by QCDS with a greater variety of elective courses, increase benefits for the membership and increase awareness about sleep apnea.

Dr. Feigenbaum said he intends to build upon the con-

siderable accomplishments of past administrations to offer an even greater variety of CE courses. In addition, he said he is dedicated to maintaining the quality of the World’s Fair of Dentistry. “The fact that we are able to attract internationally known speakers to the World’s Fair is a sign of the growing significance of this QCDS event,” he said. Dr. Gordon Christensen, an internationally known prosthodontist and dental consultant, will be the keynote speaker at the next World’s Fair of Dentistry, scheduled for September 9-10.

“In addition,” Dr. Feigenbaum said, “he would like to expand the QCDS mentorship program, allowing those entering the field to shadow more experienced dentists. Our goal should be for these younger members of QCDS to get first-hand experience in the dental specialties.”

Dr. Feigenbaum is believed to be the first QCDS president specializing in sleep apnea, and one of only a few full-time specialists in the field in New York. “It is my personal passion,” he said. “I will do whatever I can to raise awareness of sleep apnea.”

There are 54 million people with sleep apnea in the United States and over one billion worldwide, many of them undiagnosed. “It should be the goal of all dentists to create a healthier environment,” Dr. Feigenbaum explained. “They look into the mouth of every patient. They must look at the airways, as well.”

Dr. Feigenbaum is the Director of Dental Sleep Medicine for both ProHEALTH Dental and Delta Sleep Center of Long Island. He also serves as the chair of the annual meeting committee of the American Academy of Dental Sleep Medicine. He has experience working in cardiology offices,

—Continued on page 8

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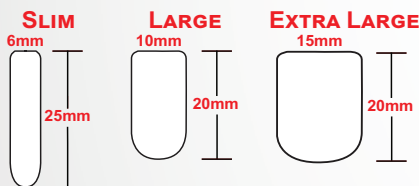
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1. Spivak, J Biomed. Mater Research, 1990; 2. Ricci, J Oral Maxillofacial Surgery, 1992; 3. Valen, J Oral Implantology, 2002.

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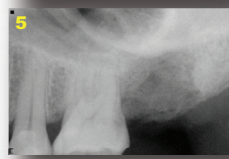
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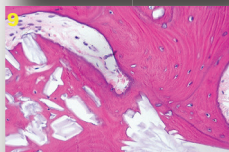
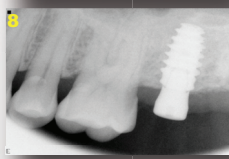
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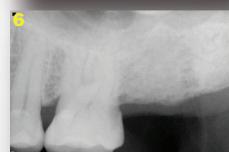
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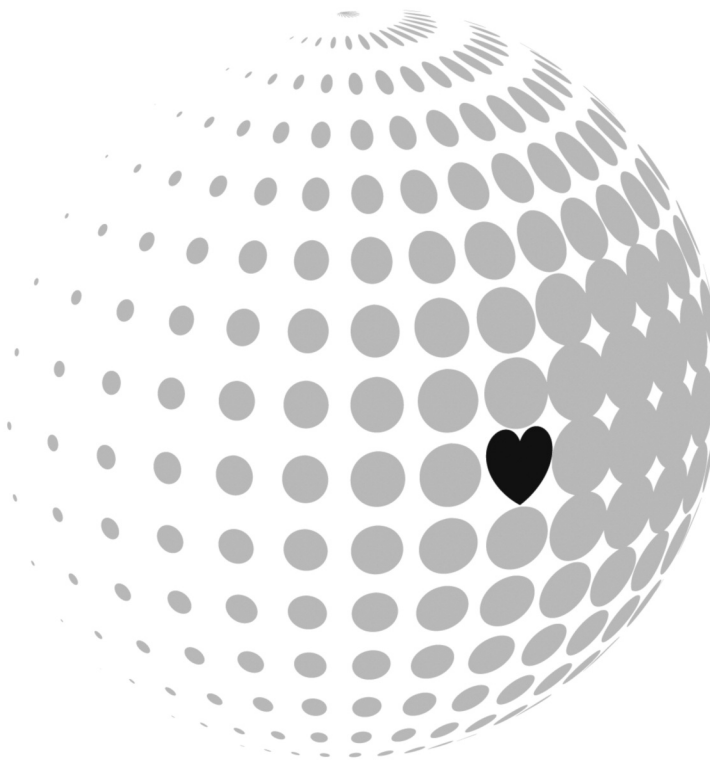


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## TAX TIPS FOR DENTISTS

The IRS shut down their electronic filing for personal income tax returns and corporate income tax returns on November 20, 2021. It will not open again until about February 1, 2023. This means if you are filing a personal return or corporate return in the interim, you must file on paper and mail the returns in.

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The *Bulletin* is published six times a year, bimonthly. It is the official publication of the Queens County Dental Society. Neither the Society nor the *Bulletin* assumes responsibility for the points of view or opinions of its contributors.

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) 454-1020. Inclusion of an advertisement does not imply endorsement of any firm, goods, or services unless such endorsement is specifically stated.

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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) 454-1020.



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## From the President

ajfdmd@gmail.com

# Screening for Sleep Apnea

By Dr. Arthur Feigenbaum

**EDITOR'S NOTE:** Incoming QCDS President Dr. Arthur Feigenbaum describes sleep apnea as his "passion." He says: "Dentists are urged to be alert to signs of sleep deprivation among their patients. They could be indications of obstructive sleep apnea, which if left untreated, can lead to serious consequences." His recently published article on the topic in the New York State Dental Journal is excerpted in this column.

It is estimated that 54 million adults in the U.S. have obstructive sleep apnea (OSA) and that an overwhelming number of them (80 percent) are undiagnosed or untreated. OSA treatment improves quality of life and leads to other important health outcomes.

In 2017, the American Dental Association (ADA) recognized the integral role dentists play in helping patients seek diagnosis and treatment for OSA. Their policy "encourages dentists to screen patients for sleep-related breathing disorder (SRBD) as part of a comprehensive medical and dental history to recognize symptoms such as daytime sleepiness, choking, snoring, or witnessed apneas and an evaluation for risk factors such as obesity, retrognathia or hypertension. If risk for SRBD is determined, these patients should be referred, as needed, to the appropriate physicians for proper diagnosis."

If you think about it, trained dentists are the ideal healthcare providers to screen for Obstructive Sleep Apnea. How often have you had a patient fall asleep in your chair or mention that his wife is complaining about his snoring? Dentists have a front row seat to patients' airways, see patients often and have built relationships—sometimes across generations—with patients. These opportunities and trusted relationships put dentists in an optimal position to identify patients with undiagnosed OSA. We can use questionnaires and assess craniofacial and upper abnormalities during routine oral examinations to identify patients at increased risk for OSA.

Oral examinations commonly used by trained dentists are both useful in identifying risk for OSA and may enhance the effect of screening tools.

Unfortunately, screening for OSA is usually not covered in dental school curricula, but the American Academy of Dental Sleep Medicine, which is dedicated exclusively to helping dentists screen and treat SRBD, has developed standards for screening, treating and managing adults with SRBD as well as educational resources. These screening resources are available at aadsm.org/screening.

Screening for OSA requires dentists to collect information on demographic and anatomic factors that put patients at increased risk. There are validated questionnaires that are commonly used for screening. The Epworth Sleepiness Scale assesses chronic tiredness, but is not specific to OSA. The STOP-BANG questionnaire is commonly used by anesthesiologists and indicates a high probability of moderate-to-severe OSA.

You'll use the information you collect during screening to decide whether the patient should be referred to a physician for diagnosis. Learning how to screen your future patients for Obstructive Sleep Apnea can set patients on a path to renewed energy and better health, and they'll have you to thank for it.

*Learning how to screen your future patients for Obstructive Sleep Apnea can set patients on a path to renewed energy and better health, and they'll have you to thank for it.*

### Case Studies

- Female, 48 years old, 5 ft. 5, 140 pounds. No snoring or gasping reported. No comorbid medical conditions, but indicated daytime tiredness. She was a dental patient at one of our offices and was seen by our dental hygienist, who called me over to get my opinion. No anatomical issues were observed, but patient was referred to a sleep physician to get tested. The sleep test indicated severe sleep apnea and the patient was given a CPAP (continuous positive airway pressure) device. This therapy could not be tolerated, and she returned to us for an oral appliance. She has now been normalized and her sleepiness has been eliminated. Sleep apnea can occur at any age and within any demographic. Symptoms can vary or may not even be noticed.

- 1997. Female, 73 years old, deceased. Had hypertension, Type 2 diabetes, took afternoon naps, snoring, obese. Spent her last years in and out of hospitals for various cardiovascular ailments. Her quality of life became unmanageable. Nobody screened or treated her for sleep apnea. This case study was my mother. I guess in 1997 this was the standard of care. Afterall, before CPAP was invented in the 1980s, the only treatment for OSA was tracheostomy, so only the very severe were treated. It shocks me that in 2022, there is still inadequate screening for this life-threatening condition. It is imperative that we all screen for what is the largest non-communicable disease in the world. It is not a disease of only overweight middle-aged males. Screen everyone!

### Contacting QCDS?

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**ADA Report**

*drndowd@gmail.com*



**Insurance and the Dental Loss Ratio**

*By Dr. Brendan Dowd, Trustee, ADA Second District*

Greetings from your new ADA trustee. I have decided to initiate a triennial correspondence with all of the district components in New York State. I am planning on relaying the important information and news from the American Dental Association in order for you to be as up to date as possible with your national organization.

I would like to begin by taking a moment of personal privilege to thank our immediate past-trustee, Dr. Paul Leary. Paul did a wonderful job representing the Second District and we all owe him a debt of gratitude for his selfless and effective service. Thank you for all of your efforts, Paul.

At the ADA annual meeting last October, the ADA House of Delegates passed two resolutions pertaining to Strategic Forecasting. A House of Delegates committee, with four subcommittees and 12 Action Groups, the newly authorized Strategic Forecasting Committee will be in operation to help the ADA make decisions in real time. Issues that come up will be immediately referred to the Strategic Forecasting Committee, which will employ the subcommittees and Action Groups as needed. Urgent decisions can be made at that time, using this committee structure as a proxy for the House of Delegates, instead of waiting for the next meeting of the House of Delegates in the fall. Non-urgent issues will be vetted through the SFC and directed toward the appropriate entity (such as a council, committee or the House of Delegates) to be acted upon. This has become common in the private business world as well as other associations. Decisions and implementations can occur quickly to keep up with ever changing circumstances and situations. If you are ever contacted to contribute to the subcommittees or the constantly changing Action Groups, please take them up on it to help our organization.

On Election Day last November, a referendum in Massachusetts was passed requiring dental insurance companies operating in the state to maintain a Dental Loss Ratio of 83 percent. Even more promising, it passed by an overwhelming margin of 71 to 29 percent. What this translates to is 83 percent of all revenue must be directed toward patient care and the remaining income can be used for administrative costs for all dental insurance companies operating within the state of Massachusetts. This has been a hard-fought battle to increase transparency with these companies. Currently, dental insurance companies do not have to report this data and it is very difficult to discern where the money is going. The ADA contributed heavily to the effort financially and strategically in order to make this a reality. We also need to thank the Massachusetts Dental Society and their members for all of the hard work and leadership they provided

during the election season. Additionally, our own New York State Dental Association, as well as other state associations, contributed financially to the effort. We hope to transfer this success to other states in the near future. This is critical to keeping the playing field fair between dental insurance companies and the patients we serve.



*...we gather strength from the diversity of thought we bring to the table. We must continue to support this concept as we strive to improve our membership.*



The Health Policy Institute at the American Dental Association is an incredible group that performs valuable services for our members and our profession. The chief economist is Dr. Marco Vujicic and his group is constantly completing studies that help all of us with the day to day practice of dentistry. They study the economic trends of workforce issues, practice trends and modalities, as well as production and expense statistics they see unfolding throughout the country. Their information during the Covid-19 pandemic has been exceptionally helpful to understanding all of the changes and real-time adjustments in the practice of dentistry.

Please take the time in the future to watch one of their many podcasts or look up a few of their many studies that are available on our website. I guarantee you will not be disappointed. It will help keep you on the cutting edge of our ever-changing profession.

The new ADA Member App has been out since the House of Delegate meeting in October. Please take a moment to download it from the App store. There is a Home Page with many important relevant articles concerning our profession located conveniently in this section. There is also a chat segment to catch up with your colleagues. Additionally, you can find your completed and in-progress courses, access to CE transcripts as well as a section to download practice documentation. This is a great way to keep up on the latest information in our profession and stay connected, all at your fingertips on your cellphone. It is the first iteration of the app, which will undergo many changes and additions in the future, all with the help of the input of members.

As you know, the Power of Three at the American Dental Association is a unique structure that keeps our organization on a sound footing. While other organizations struggle with including all of their different contributing partners, we gather strength from the diversity of thought we bring to the table. We must continue to support this concept as we strive to improve our membership.

It is my sincerest hope that everyone had a safe and happy holiday season and Happy New Year. I am humbled and honored to be serving you over the next four years. Please contact me at drndowd@gmail.com or on my cell phone (716-510-3217) if you have any questions or information concerning the ADA.

# Next QCDS President: Dr. Arthur Feigenbaum

Continued from page 1

sleep labs, sleep physician offices, and multi-specialty dental practices.

He was the co-founder of Delta Sleep International and is a well-known speaker in his field. He is a graduate of Tufts University School of Dental Medicine and received his bachelor's degree from SUNY Stony Brook.

He has been in practice for more than 40 years, first working in Boston and Brooklyn, before operating his own office in Forest Hills for many years. Dr. Feigenbaum's own primary care physician spoke to him about the importance of dental sleep medicine and invited him to join his practice, specializing in sleep apnea, about ten years ago. "I found it very rewarding," Dr. Feigenbaum said. "You make an appliance and all of a sudden a patient can sleep! It can be life changing. I never felt this good about my work before."

Eventually, someone from ProHEALTH reached out to him, asking him to run the dental sleep program for the DSO, he said. ProHEALTH Dental operates 17 offices in Queens, Westchester, New Jersey, and on Long Island. Dr. Feigenbaum currently helps train dentists in dental sleep medicine at all ProHEALTH Dental offices.

"Sleep apnea is a huge aspect of health in general," Dr. Feigenbaum said. "It has been shown that patients with severe sleep apnea die about six years sooner than patients who don't have it. Many health issues can be avoided with increased awareness of sleep apnea. Every dentist should

be screening for it and dentists should be helping primary care physicians with their findings."

He said that sleep apnea has an effect on everything in the body. Patients could stop breathing many times an hour while sleeping, which can cause many medical conditions. "If dentists want their patients to live longer and have healthier lives, they should be aware of what to look for to detect sleep apnea."

Dr. Feigenbaum said he has been looking for any platform he can use to get the word out about sleep apnea, and being the president of QCDS gives him one such platform. "I am happy to have this mission, it is something I enjoy. I am so glad I found this mission for myself."

"I can't tell you how many people have come up to me and said, 'Doc, you've changed my life,'" he said. "That is what keeps me going every day."

Be sure to check the QCDS website for the latest Society events and news: [www.qcnds.org](http://www.qcnds.org)

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## NYSDA Report

[drkrishnan@yourgumspecialist.com](mailto:drkrishnan@yourgumspecialist.com)

# 2022 Was a Year of Accomplishment

By Dr. Prabha Krishnan, Vice President, New York State Dental Association

Whether you are a student, resident, new to the profession or a seasoned professional, I am happy you are part of the New York State Dental Association and the Queens County Dental Society. As the vice president of the New York State Dental Association (NYSDA), I want you to have an amazing member experience. We provide our members with many resources, either remotely or in person, and we hope you will take advantage of them when you need them.

Below are a few highlights from the past year:

- On October 26, the Diversity, Equity and Inclusion Committee hosted a program titled "LGBTQ+ Care for the Dental Team." It increased our awareness and understanding of the LGBTQ+ community; helped us recognize common LGBTQ+ terms and definitions; and taught us about the medical, emotional and physical changes that transgender individuals go through, so that we might better care for these patients and become better allies. Over the course of next year, the committee will be hosting a series of programs to engage members in the conversation.
  - The popular NYSDA New Dentist Survival Guide four-part webinar series will be back in 2023. This past year, the New Dentist Committee brought together experts to present on topics, including associate employment contracts, starting out in dentistry, demystifying advocacy and more. You can watch recordings of past programs at [www.nysdental.org/survivalguideseries](http://www.nysdental.org/survivalguideseries).
  - As reported by our in-house counsel, Lance Plunkett, in the June/July edition of The New York State Dental Journal, "...this year NYSDA enjoyed the most spectacular legislative session it has had in the last 15 years. Three pieces of legislation that were key NYSDA priorities and no fewer than ten major successes in the New York State budget made for a very successful legislative session."
  - The Association advocated for and saw passage of a bill to allow dental hygienists certified to use nitrous oxide and local infiltration anesthesia to use those modalities to assist dentists with all dental procedures. This will help dental offices gain efficiency and better serve patients. Previously, dental hygienists were restricted to using these modalities for dental hygiene procedures, which was of limited benefit to dentists.
- In addition, a bill to allow registered dental assistants to place and remove temporary restorations was also passed. In 2007, the New York State Education Department mandated that dental assisting programs teach and train registered assistants to place and remove temporary restorations, declar-

ing in its official directive from then Deputy Commissioner for the Professions Frank Munoz that these procedures were within the scope of practice of registered dental assistants and that assistants needed to be educated and trained to perform them. However, the registered dental assisting scope-of-practice law was never updated to reflect that directive. The bill fixes that technical glitch in the law to match the existing education standards and training of registered dental assistants.

“

While 2022 was a busy year, I look forward to seeing what more we can accomplish together in 2023.

”

- Lastly, a bill to remove the language "clinically-based" from the law defining dental residency programs that qualify for licensure was passed by legislators. That language was preventing many accredited dental specialties, such as orofacial pain, oral medicine and dental public health, from qualifying for licensure purposes. The bill will also allow the Education Department to clean up the arcane dental residency program regulations it enacted that have mystified dental residency directors for years.

While 2022 was a busy year, I look forward to seeing what more we can accomplish together in 2023. I hope to see you at upcoming Queens County Dental Society events.

**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 2023.*

*Please don't let your membership lapse!*

*Call the QCDS Executive Director at 718-454-1020 if you are experiencing temporary financial difficulties to explore possible options.*



**Queens County Dental Society**  
86-90 188 Street | Jamaica, NY 11423



# Congratulates The Newly Elected 2023 Officers and Board

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## Getting to Know Your 2023 QCDS Officers



**Arthur Feigenbaum**  
President

Dr. Arthur Feigenbaum is a Diplomate of the American Board of Dental Sleep Medicine. He works full-time in the field of dental sleep medicine as both the Director of Dental Sleep Medicine for Delta Sleep Center of Long Island and Director of Dental Sleep Medicine for ProHEALTH Dental. He is the chair of

the annual meeting committee for the American Academy of Dental Sleep Medicine. Dr. Feigenbaum was co-founder of Delta Sleep International and is a well-known speaker in his field. He is a graduate of Tufts University School of Dental Medicine and received his bachelor's degree from SUNY at Stony Brook. He has been in practice for more than 40 years.



**Pratix Shroff**  
President Elect

Dr. Pratix Shroff has been a general and cosmetic dentist for more than 25 years. He graduated with honors from the New York University College of Dentistry in 1994. Dr. Shroff completed his general practice residency at New York Presbyterian Hospital in Flushing and has been an integral part of the

Queens community ever since opening his practice. He regularly visits local schools for outreach programs, conducting free dental checkups and educating students about good oral hygiene. Dr. Shroff also participates in multiple health fairs around Queens to raise awareness of oral cancer screenings. His goal is to emphasize the importance of preventive dentistry. In his free time, he enjoys tennis and vacationing with his family.



**Savitha Reddy**  
Secretary

Dr. Savitha Reddy is a graduate of the University of Pennsylvania School of Dental Medicine and has worked in her private practice for more than 25 years. She is also a graduate of the Rajah Muthiah Dental College and Hospital of Annamalai University in Chidambaram, India. Dr.

Reddy was in private practice in India for two years before coming to the United States.



**Mitchell Greenberg**  
Treasurer

Dr. Mitchell Greenberg has been practicing dentistry for more than 30 years with an expertise in endodontics. Dr. Greenberg received his degree in biology, with honors, from Lafayette College, followed by his DMD from the University of Pennsylvania School of Dental Medicine. After

receiving his degree in dentistry, he continued on to his post-graduate training in endodontics at New York University College of Dentistry. While being in private practice for many years, Dr. Greenberg has created strong ties to the dental community as a member of the ADA, American Association of Endodontics, past chairman of Council on Ethics of the New York State Dental Association, and as a former president of the Queens County Dental Society. In addition to private practice, Dr. Greenberg was an assistant clinical professor of post-graduate Endodontics at Stony Brook University College of Dental Medicine for eight years. Dr. Greenberg continues to serve his community through clinical dentistry and active membership in the dental society. He is also a Fellow of the American College of Dentists, the International College of Dentists and the Pierre Fouchard Society.

# Your Financial Planning for Major Life Transitions and Events

By David Rosenstock, Director and Founder  
Wharton Wealth Planning, LLC

As a physician, when you end the workday with your patients and your team and walk out the door you may not have a lot left to give to other aspects of your life, which may be in transition due to personal circumstances. Focusing on personal finance issues related to the respective changes and circumstances you are facing likely doesn't seem like a priority when you are in that moment. Taking the right action steps and strategies in these instances, however, can significantly increase your chances at having success and increasing your financial security and freedom.

Major changes and transitions in life often increase the need to focus financial planning. There are many common events that people go through that result in the need to update or change their financial plans. These events can come along with emotional joy or distress and, if plans are put in place, can have a large impact on the financial future. Changes can include significant changes to one's career path (income), divorce or marriage, birth of a child, receiving an inheritance, or death of a partner or spouse. All bring the need to develop or revise your financial plan to achieve your goals. While it is human nature to procrastinate dealing with stressful or unpleasant situations, such delays can soon adversely impact your financial security. It is important to understand that being proactive and seeking advice early can have far better outcomes than waiting until it may be too late.

Major life events and changes can result in new financial responsibilities and sudden increases or reductions in income, net worth and portfolio value. How you respond to these new responsibilities can have a significant impact on the future. The potential risks and rewards of increased or lost income are critical at every stage of life. When you go from two incomes to one, you will need to update your overall financial plan, investment strategy and estate plan. It's important to walk through possible scenarios which could happen, and create a plan for financial protection.

For example, if you are getting divorced, you may find you'll have to live on less than you anticipated. The first thing to do will be to create a budget that works toward your individual short-term and long-term goals. You may also have to consider working longer than expected. These are reasons why financial planning can become crucial in late-life divorces. Taking into account many factors, retirement plans such as 401(k)s, IRAs and even pension plans may be divided or awarded to one party. Some factors that affect the settlement may include the dates when the accounts were established, state laws regarding separation and marital property and any agreements dictating the terms for separation (such as a prenuptial agreement).

For spouses who weren't actively participating in their finances during marriage, it is important that they take the lead when it comes to their long-term financial planning and investing.

Whether you're planning to make a lateral career move or are receiving a promotion (and potentially changing your state of residency), the transition period can have some financial uncertainty. Planning ahead for this can decrease risks and help reach long-term financial goals.



**Taking the right action steps and strategies ...can significantly increase your chances at having success and increasing your financial security and freedom.**



State of residency can have an impact on your insurance policies and your estate. The laws of different states vary significantly with respect to incapacity planning, estate planning and inheritance rights.

This can be particularly relevant if you are moving from a community property state to a common law state, or vice versa. The community property system treats assets acquired during a marriage as belonging to both partners, whereas the common law property system states that property that one member of a married couple acquires belongs solely to that person unless the property is specifically put in the names of both spouses. Whether a couple lives in a community

property state or a common law state can directly affect what each spouse is considered to own at death. When changing jobs, people often also ask themselves what to do with their 401(k) and related retirement accounts. One option is to simply keep your old retirement plan with your former employer. You also have the option to "roll over" the assets to another account that better suits your goals and needs. You can accomplish this through a rollover IRA or Roth IRA at an independent custodian firm or you may be able to transfer assets to your new employer's plan.

With respect to restricted stock or stock options prior to leaving an employer, you should review your grant agreement or consult with your employer regarding terms and conditions governing the award. There are different restrictions and liabilities depending on the category of equity compensation. There may often be an opportunity to exercise vested stock options after your end date with your employer, however this will be dictated by the terms and conditions of your award. It is important to understand the impact on your finances before you make any decisions.

Be sure to check the QCDS website for the latest Society events and news:  
[www.qcds.org](http://www.qcds.org)

The unfortunate death of a family member is another circumstance that requires planning. Lump-sum payments or assets may be passed on to family members. There can be significant downside to an inheritance. It is estimated over 90 percent of children who inherit immediately fire their parents' financial advisors, according to Fidelity and the Institute for Preparing Heirs. This leaves many heirs squandering their windfall money instead of paying off debts and investing to ensure their wealth lasts.

IRA and 401(k) inheritance rules differ depending on whether the beneficiary is a spouse of the original account holder. This is because a surviving spouse may take their deceased spouse's IRA as their own IRA or as an "inherited" IRA, while non-spouses must take the IRA as an "inherited" IRA. In addition, there are different rules for inherited IRA withdrawals depending on whether the beneficiary is considered an Eligible Designated Beneficiary (spouse or minor child of the original account holder, or an individual that is disabled, chronically ill or no less than ten years younger than the original account holder), Designated Beneficiary (most other individuals), or Non-Designated Beneficiary (trusts and organizations). Furthermore, there are a list of rules you will need to become acquainted with regardless of the type of retirement plan you inherit and your relationship to the decedent.

Some actions you may need to take to be ready for life transitional changes include:

- List all income and expenses to see where you stand financially.
- Take inventory of all shared and individually owned assets.
- Re-title accounts, assets and real property to be held individually or jointly.
- Start thinking about how best to divide retirement account assets.
- Revise your estate plans, including your wills, trusts, powers of attorney, and health care proxies.
- Update your saving and investment strategies based on your views as a couple on your new goals and risk tolerance.
- Reduce debt and/or save more for the future.
- Set aside more for your beneficiaries via gifts to trusts.
- Update and refine your investment strategy.
- Continue saving and investing for your retirement.

Life transitions happen whether we want them to or not. Financial independence is important no matter what your circumstances. In these instances, it can also be important to review your estate, financial plan and investment profile to make sure they change along with your circumstances.

David Rosenstock is the director and founder of Wharton Wealth Planning, LLC., [www.whartonwealthplanning.com](http://www.whartonwealthplanning.com). He earned his MBA from the Wharton Business School and BS in Economics from Cornell University. He is also a Certified Financial Planner™. For further information about the topic, he can be reached at [david@whartonwealthplanning.com](mailto:david@whartonwealthplanning.com).

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**ORTHODONTIST NEEDED** Fridays 2 p.m.-7 p.m. Busy and modern Glendale/Ridgewood Queens dental office. Compensation 50% collection minus 50% lab fees. Previous orthodontist averaged \$1,500-\$2,500 per day for 5-hour workday. PPO/private patients only. No Medicaid, no HMO. Text or call Linda 917-282-7083.

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