

Dr. Beatriz Vallejo Becomes QCDS President, Slate of Officers Installed at Annual Dinner



Queens County Dental Society members celebrated in large numbers the installation of President Dr. Beatriz Vallejo, 6th from left, at the 2012 annual dinner held in the Penthouse at Terrace on the Park.

Record breaking temperatures outside welcomed guests to the QCDS January Installation of Officers and Dinner Dance, in stark contrast to the ice and freezing conditions of last year's program. The Penthouse at Terrace on the Park hosted the event, with many attendees making use of the large outdoor decks that overlook the area reflecting the warm atmosphere inside the room, too.

Following an elaborate cocktail hour held in the main floor atrium, guests took the elevators up the 16 stories to the Penthouse, with its floor to ceiling windows overlooking Citifield, Flushing Meadow Park and the Unisphere. Master of Ceremonies, Dr. Camilo Achury welcomed the 225 guests in attendance, followed by an inspired invocation offered by ADA Trustee Dr. Steven Gounardes, who also asked for a moment of silence in honor of Dr. Frank Parise, a recently deceased QCDS founding member.

Dr. Gounardes' fellow ADA Trustee, representing the Fourth ADA Trustee District, Dr. Maxine Feinberg, thanked QCDS for her invitation and said she was pleased to attend. Dr. Joseph Caruso welcomed his fellow NYSDA

Trustees, Drs. Stuart Colleton, David Miller and Steven Snyder.

Dr. Rekha Gehani introduced a long list of dignitaries, including the entire NYSDA hierarchy of officers, as well as Dr. Mark Feldman, the NYSDA executive director. Dr. William Calnon, the ADA president, sent his regrets, as his schedule did not permit him to attend as he had at many previous installations. Component Presidents Dr. Constantine Pavlakos from the Second

District, Dr. Guenter Jonke from Suffolk County, Dr. Jeffrey Senzer from New York County and Dr. Albert Granger from Nassau County were joined by component Executive Directors Dr. Paul Markowitz and James Garnett from Suffolk and Nassau Counties respectively, who joined the celebration with QCDS Executive Director William Bayer.

Dr. Chad Gehani, NYSDA president, offered brief remarks prior to installing

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Dr. Vallejo: Reaching Out Is the Key to QCDS Success

By Marc Katz

Young dentists, just entering the field, must get involved in organized dentistry for their own good, as well as for the future of the Queens County Dental Association, according to the new president of QCDS, Dr. Beatriz Vallejo. So strong is her belief that she plans to dedicate her presidency to achieving those goals.

"I want us to set-up meetings to attract new professionals," she said. "And, we should prepare mailings to

reach out to new dentists in our area." She said she told members of the QCDS Board at their last meeting that they should start formulating plans to achieve her goals.

Dr. Vallejo, who has been active in QCDS activities for more than 30 years, has served as a member of the QCDS Board since 1990, on the Peer

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Dr. Beatriz Vallejo

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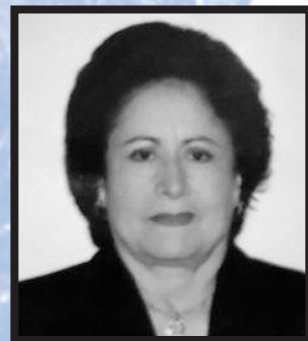
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86-90 188 Street | Jamaica, NY 11423
718-454-8344 | fax: 718-454-8818
www.qc ds.org | e-mail: qc ds1@aol.com

From the President

beatrizvallejo@hotmail.com



Preparing for a New Beginning

By Beatriz Vallejo, D.D.S.

EDITOR'S NOTE: This column contains excerpts from Dr. Vallejo's address following her installation as the new QCDS president.

It is a great honor and privilege for me to be sworn in as your new president and I feel proud to be part of such a prestigious society.

The term "membership" is not just a position, but a feeling—a feeling of pride for our society and a feeling of pride in the great work that we all have accomplished in our field, personally and for our community. This society's sole purpose is to benefit its members and it can only exist and function with the contribution of its members. I assure you that with constant communication between members, staff, volunteers, companies, different organizations, and more member involvement with future activities, we will have a very successful, prosperous and joyful year.

I believe that through this concept of cooperation and communication we will help our society so that we can continue to be proud to be called members of the Queens County Dental Society. But, enough about the future. It is time to live in the present.

Tonight is about the members and only the members. It is a night to celebrate and to bid farewell to this past year and welcome with open arms a new one. Before I leave you all, I would also like to thank some of our generous contributors who are present this evening, such as Henry

Schein, which is always so generous with us, Medical Liability Mutual Insurance which is represented tonight by Dr. Fred Wetzel, Astoria Federal Savings Bank which is represented by Mr. Justin Kilian, the Spanish American Medical Dental Society of New York, which is represented tonight by its president, Dr. Juan Carlos De Fex, the Queens County Dental Society President Elect, Dr. Doron Kalman, Puerto Rico Dental Association, which is represented tonight by Dr. Marisol Montes, the Mason Agency, Florida's Best Marketing Travel Network, which is represented tonight by Mr. Maurice Vallejo, and of course our very own Dr. Bernard Fialkoff.

I would also like to thank Queens County Dental Society's very own past presidents, who are present here tonight: Dr. Charlene Berkman, Dr. Jay Ledner, Dr. Robert Shpuntoff, Dr. Alan Queen, Dr. Stephen Quarcoo, Dr. Joseph Caruso, Dr. Viren Jhaveri and Dr. Mercedes Mota-Martinez.

So to reiterate, I would like to thank you all for being here, especially my friends and family, for sharing this special day with me and allowing me to take this position.

I would also personally like to congratulate Dr. Wasserman on his outstanding years of service to our society. I would also like to thank our executive director, Mr. William Bayer, for helping make this night possible.

Let us all go forth and strive to make this year one of the best that Queens County Dental Society has ever seen.

Thanks, QCDS Sponsors!

The Officers of QCDS wish to thank the following sponsors of the 2012 Installation/Dinner Dance, whose support made the evening possible and whose generosity is greatly appreciated.

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From The Executive Director

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Renew Or Not: That Is The Question!

By William Bayer

Although not actually written by William Shakespeare, that is the question many members face when confronted with a bill for dues that joins the many other bills a practitioner needs to address for insurance, salaries, office overhead, etc. We hope most, if not all of our members choose to renew their membership and see value in it. However, that is unrealistic, as each year we lose some members who are replaced by practitioners who do elect to become part of organized dentistry. Before you consider whether to renew, I think it worthwhile to note a few instances of what has happened in the past year that was largely possible because of the strength of both NYSDA and the ADA have in influencing public policy related to dentistry.

Most recently, NYSDA strongly supported legislation that would require Medicaid managed care plans to specifically allocate a set percentage of dental funding to be used towards the actual delivery of dental services to the patient. Governor Cuomo issued Executive Order 38, which phases in an 85 percent minimum for allocating funds to the actual delivery of dental services and also includes a cap on executive compensation. This Order will save State funds and improve the dental health care of New Yorkers by directing funds for patient care purposes, rather than for administrative expenses.

Despite a budget crisis in New York, improvements were made in the Medicaid program including the retention of adult Medicaid services.

The ADA fought to win an exemption from the Federal Trade Commission's "Red Flags Rule." The ADA opposed health care reform provision to tax cosmetic dental procedures. Both the ADA & NYSDA continue to advocate that the dentist must remain the head of any dental team model and only a dentist qualified by training and experience should be performing surgical or irreversible procedures.

While it is not possible to fully list and detail all membership benefits, the following might serve as a useful reminder of some member benefits:

- Probably the most important is the advocacy before legislative and regulatory agencies at all levels of government
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- "Find a Dentist" on the ADA & NYSDA websites
- ADA Annual Session
- Publications, including the Journal of the American Dental Association
- ADA Business Resources

- Component membership meetings
- NYSDA Contract Analysis Service
- Component Continuing Education Scientific Programs
- Discounted vendor services
- Peer Review
- Events to connect you with colleagues for mentoring, networking and support
- Continuing Education Registry for your CE record keeping
- Chemical Dependency Network
- Legal and Business resources
- Practice management and marketing
- ADA library resources
- NYSDA Legal Services Panel



We certainly hope that you continue to see value in your membership...



The list could continue, but why bother. If the preceding doesn't convince you that membership has value, then you will not join your 14,000 New York colleagues who do value their membership in organized dentistry. We certainly hope that you continue to see value in your membership and urge you to renew by March 31st. If you are experiencing a temporary financial setback, please call me in confidence to discuss possible alternatives to retaining your membership.

Organized dentistry derives its strength from the unity of its membership and each member adds to that strength. Keep that voice loud and strong by renewing your membership before March 31st.

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Dr. Wasserman To Receive NYSDA Honor



Dr. Burton Wasserman

Dr. Burton S. Wasserman is slated to receive NYSDA's highest honor, the Jarvie-Burkhart Award, as was approved by the Board of Trustees at their latest meeting. He will receive the award at the NYSDA House of Delegates meeting scheduled for June in New York City. The Jarvie-Burkhart Award recognizes outstanding service rendered to mankind through dentistry and Dr. Wasserman's career is the epitome of such service.

He is the founding chairman and GPR director of Dental and Oral Medicine at New York Hospital Queens, the chairman of Dental Medicine at Wyckoff Heights Medical Center and chairman of Network Dental Services of the New York Presbyterian Healthcare System.

He is a clinical professor of dentistry at Columbia University College of Dental Medicine, clinical professor of surgery at Weill Medical College of Cornell University, assistant professor of community dentistry at Stony Brook School of Dental Medicine and associate professor at the New York University College of Dentistry, department of Cariology and Comprehensive Care.

Dr. Wasserman has served as president and chairman of the Board of the American Association of Hospital Dentists.

He developed the GPR section of the National Resident Matching Plan and also created the first GPR Fair in the country, New York Dental Meeting.

Since 1982 Dr. Wasserman has been a GPR site evaluator for the Commission on Dental Accreditation. He also has served as the general dentist member of the Periodontics Review Board for C.O.D.A. from 2006 to 2010.

He has authored and received more than \$4 million in grant awards. Dr. Wasserman has received the following national awards:

1990, Dr. Lawrence Chasko award (AAHD); 1999, Dr. I. Gruber award (Greater NY Dental Meeting); 2004, Dr. S. Rosenstein professorship and fellowship (Columbia University College of Dental Medicine); 2006, Dr. S. Kamen award (Special Care Dentistry); 2010, Dr. I. Caputo award (Physician of the Year – Wyckoff Heights Medical Center); 2010, Greater NY Dental Meeting (creating and sustaining the GPR Fair); and 2012, Dr. E. Lentchner (Distinguished Service Award – Queens County Dental Society)

Since 1987, Dr. Wasserman has authored a bi-monthly column entitled the "CQI Corner," which focuses on quality issues of hospital dental programs. In April 2009, Dr. Wasserman served as a guest editor of Dental Clinics of North America, which was titled "The Special Needs Patient." In January 2012, Dr. Wasserman was appointed chairman of the Medical/Dental Advisory Board of the U.S. Army (Greater NY).

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Dr. Braun has been in full-time private practice specializing in Prosthodontics in Saginaw, MI for over 25 years. Dr. Braun has been featured in "Dentistry Today" as a Top Clinician in dental continuing education. He has established working relations with a number of prominent dental manufacturers focusing on implementation of new products. Seminar topics reflect and emphasize practical clinical treatment planning and have been offered at all major national dental meetings and at a wide array of university, state and district venues. In addition, he has published a number of articles on esthetic restorative dentistry in a variety of major journals.



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QCDS Activist Frank Parise Dies at Age 87

By Alan N. Queen, DDS

The Queens County Dental Society lost a founding member, friend and colleague on December 9 of last year, with the death of Dr. Frank B. Parise. He was 87.

Dr. Parise, who served as chairman of the QCDS Peer Review Committee for over 35 years, was teaching at two local hospitals and practicing part-time at his home-office in Flushing until shortly before his death.

He finished his undergraduate education at Providence College, which had been interrupted by the war, and went to Georgetown University Dental School, graduating in 1953.

Dr. Parise was involved in hospital dentistry since the 1950s, serving as an attending dentist at both Booth Memorial Hospital (now the New York Hospital Medical Center of Queens) and Flushing Hospital. He was still teaching at both institutions until shortly before his death.

Dr. Parise's involvement in organized dentistry also dates to the 1950s. He was a member of the Board of Trustees of the current Queens County Dental Society and its precursor, since 1954. He was a well-known authority on Peer Review, and chaired the QCDS Peer Review Committee for over 35 years.

"Frank was instrumental in writing the manual used by the state dental society for peer review," said Dr. Alan B. Benjamin, who served on the QCDS Peer Review Committee under Dr. Parise for over 25 years. He also wrote the Queens County manual, he added.

"He was a real credit to our profession, and probably the

most dedicated worker our dental society ever had," Dr. Benjamin recalled. "His efforts on Peer Review set the tone for other societies' peer review committees, including utilizing a lay person in the hearing. He will be missed."

Dr. Parise also served on numerous other dental society committees, including over 30 years on the Nominating and District Claims Committees, Greater Long Island Dental Meeting, and as a consultant to the New York State Office of Professional Discipline.

Dr. Parise was a Fellow of the American College of Dentists, International College of Dentists, Academy of General Dentistry, and the Long Island Academy of Odontology.

QCDS Immediate Past President Dr. Mercedes Mota-Martinez said, "It's a great loss to the Queens County Dental Society and to the community he served for so long and so well."

QCDS President Dr. Beatriz Vallejo echoed the sentiments. "He was a resource we all depended on for his wisdom and guidance."

NYSDA President Chad Gehani also recalled Dr. Parise as a mentor. "He used to lecture on the process of Peer Review and made dentists understand the importance of the process both to them and the patients." Dr. Gehani added, "It's an important member-benefit," made the more so by Dr. Parise's significant contributions over many years.

Dr. Parise is survived by his wife of 64 years, Carolyn, his daughter, Kathy, his son, Dr. Michael Parise, a dentist in New Jersey, daughter-in-law, Karen, as well as two grandchildren.

2012: Time to Gift as Part of Estate Planning

By Manish Majithia, CPA

Thanks to the 2010 Tax Relief Act, there is a \$5 million Federal estate tax exemption until the end of 2012. One can leave up to that amount to relatives or friends free of any Federal estate tax. If married, the spouse is entitled to a separate \$5 million exemption, making the total exemption \$10 million. This new estate tax exclusion is scheduled to expire at the end of 2012.

The big news isn't that the estate tax exemption is \$5 million—it's that the lifetime gift tax exclusion is also \$5 million. That is much higher than it has been historically, and provides many opportunities for estate planning.

To be appreciative of these new rules, one has to go back in the history of the estate and gift tax. The estate tax exemption had been steadily rising from \$675,000 in 2001 to \$3.5 million in 2009. After having no estate tax in 2010, the tax was due to return with an exemption of \$1 million in 2011. The gift tax exclusion, meanwhile, went from \$675,000 in 2001 to \$1 million in 2002, and had stayed at that level ever since. The Tax Relief Act, passed in December 2010, opened a two year window; for 2011 and 2012 the estate tax and gift tax have the same exclusions and rates: \$5 million and 35 percent. That means people who might face the estate tax in 20 or 30 years or more can get vast assets—and, more importantly, the appreciation on those assets—out of their estates while they are alive by means of gift. The estate and gift tax exemptions are connected, and are not mutually exclusive of

one another.

If nothing is done by the congress, the exemption is set to fall back to \$1 million, with estate taxes being as high as 55 percent. So, this is definitely a great, once in a lifetime opportunity and one must take the benefit of this \$5 million/\$10 million gift tax exemption. The only caveat is the possibility of the gift tax being clawed back later. As of today, it seems that this gift of \$10 million, even though exempt from the gift tax at this point in time, will be added back into ones estate for the purpose of calculation of estate taxes at the time of ones death, effectively making this gift being taxable then, as estate.

Of course, this is not the intention of lawmakers, accountants or the estate-attorney community, which is very sure about this above interpretation, but no one has denied the possibility of this happening, either. Everyone was hoping that congress will come up with clarification on the matter, or do the necessary changes in the wordings of the related laws to repeal this from happening, so many of the taxpayers waited until the end of 2011 to see if some clarification may come for the matter. But nothing came up!

Of course, with real estate values being so low at this point in time, and if one is holding stocks that have gained considerable value over the original cost, gifting out at this point in time may still be beneficial, even if it may claw back later. And then there are tools like trusts that also serve as good

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QCDS Installs Dr. Beatriz Vallejo and New Officers at Annual Dinner

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all QCDS officers for 2012. They include Dr. Beatriz Vallejo as president, Dr. Doron Kalman as president-elect, Dr. Bijan Anvar as vice president, Dr. Sudhakar Shetty as secretary, Dr. Ronald Garrett as treasurer and Dr. Eric Huang as historian. Dr. Vallejo then presented outgoing President Dr. Mercedes Mota Martinez with a plaque in recognition of her service as the 2011 president and followed by offering her presidential remarks, which are published as the President's column in this Bulletin.

Dr. Joel Friedman, NYSDA vice president, served as installing officer of the Institute for Continuing Dental Education, swearing in President Dr. Joseph Caruso, Vice President Dr. Stuart Kesner and Secretary/Treasurer Dr. Richard Yang. Dr. Caruso then presented outgoing president Dr. Rekha Gehani with a certificate recognizing her service to the Institute.

Dr. David Miller, director of dentistry at Wyckoff Heights Medical Center, introduced Dr. Burton Wasserman, the recipient of the Emil Lentchner Distinguished Service Award, recognizing his distinguished career and accomplishments and reciting a long list of honors, awards, contributions and accomplishments Dr. Wasserman has made to dental education, hospital dentistry, literature, research, and organized dentistry. Dr. Chad Gehani presented the award to Dr. Wasserman, who followed the presentation with remarks thanking and recognizing many colleagues who were instrumental in his dental career which spans almost 60 years. A long list of administrators, physicians and dentists from Wyckoff Heights Medical Center, New York Hospital Queens, Columbia University School of Dental Medicine, SUNY Stony Brook School of Dental Medicine, NYU College of Dentistry, and the New York Presbyterian Healthcare System were in attendance to see Dr. Wasserman receive the Queens County Dental Society's highest honor.

Last, but certainly not least, Dr. Vallejo in one her first official duties, presented Dr. Chad Gehani with a plaque acknowledging a milestone in his career by being elected president of the New York State Dental Association, an honor that comes to a QCDS member only once every 13 years. The presidency rotates among the 13 NYSDA components. This surprise presentation left Dr. Gehani at a loss for words, as he thanked the Board of Trustees for this recognition.

Dr. Achury entertained a motion to adjourn, which was enthusiastically seconded as the DJ cranked up the music and the guests swarmed the dance floor, which remained crowded most of the evening. Judging from comments overheard by many, a good time was had by all.

For those making long-range plans, the 2013 Installation will take place on January 12, 2013, at Russo's on the Bay.



Master of Ceremonies Dr. Camillo Achury, Mrs. Achury and Dr. Vallejo



Immediate Past President Dr. Mota-Martinez was presented with a plaque by Dr. Vallejo



QCDS Executive director William Bayer, NYSDA President Dr. Chad Gehani, NYSDA Vice president Dr. Joel Friedman with QCDS President



NYSDA President-Elect P. Deborah Weisfuse congratulates Dr. Vallejo



Many came to cheer on the new slate of officers



Drs. Rekha and Chad Gehani, Dr. Beatriz Vallejo and son, Maurice



Chinese American Dental Association shows their support



Drs. David Miller, Burton Wasserman, Chad Gehani, QCDS Board of Trustee members with Dr. Vallejo Beatriz Vallejo & Mark Feldman



QCDS Board of Trustee members with Dr. Vallejo



ICDE President Dr. Joseph Caruso presents Certificate to 2011 President Dr. Rekha Gehani



NYSDA President Dr. Chad Gehani presents Emil Lentchner Distinguished Service Award to Dr. Burton Wasserman



NYSDA Director Mark Feldman, ADA Trustee Steven Gounardes, Beatriz Vallejo and Burton Wasserman



Dr. Vallejo presents Dr. Chad Gehani with plaque in recognition of his NYSDA presidency

Dr. Vallejo: Reaching Out Is the Key To Success for QCDS

—Continued from page 1

Review Board from 1994-2011, on GLIDM from 1998-2009, and as the first female dentist to serve as president of the Spanish-American Medical and Dental Society in 2000.

She came to the United States from Ecuador, where she had earned a dental degree from Central University in Quito, Ecuador. She said she did not like studying anatomy, so on the advice of her cousin tried dentistry and discovered that she enjoyed it greatly. In high school, where she was president of her class, she thought of becoming a teacher "because of a love of working with children. I like to serve young people," she said. "And, I like to serve the community, so dentistry is a good fit."

Dr. Vallejo came to the United States by herself in 1969, attended New York University to become more proficient in English from 1970-1972, and graduated from the NYU Dental School in 1978. She ran her own dental practice in Brooklyn from 1978-1985, before moving her office to 185-16 Hillside Avenue, Jamaica, just blocks away from the QCDS offices, 27-years ago. "I have been in practice so long," she said with a smile, "that many patients started coming to me when they were three years old. Now they have children of their own."

She became a permanent resident in 1970, and then brought her parents and son, Maurice, to the U.S. Now, she proudly speaks of her grandson, Maurice, Jr., who is attending Sacred Heart University in Connecticut, and wants to follow in her footsteps and become a dentist. "When he was only seven years old, he was fascinated by dentistry," she said. I told him if he was serious about it, I would do everything I could to help him realize his goals."

She attributes much of her success in organized dentistry to New York State Dental Association President Dr. Chad Gehani, "who has been like a brother to me for many years," she said. "In fact, he calls me his sister. As a professional, he just never says 'no' to anything asked of him."

She said he agrees that the success of QCDS and organized dentistry is contingent upon bringing new and unaffiliated dentists into professional organizations. "It holds the key to their success, too," she said.

Dr. Vallejo said she believes QCDS is heading in the right direction, and wants to see the officers and Board work together closely during her administration. "We are one team," she said, "working together for the same goals."

Ensuring The Proper Administration of Your Loved One's Estate: Important Steps to Take



Michael Markhoff

By Michael Markhoff, Esq.

Upon the death of a loved one, there are a number of important steps that must be taken.

Personal Representative and Asset Collection

If the decedent owned assets in his or her sole name, a personal representative (called either an executor or administrator) should be appointed to act on behalf of the estate. If the decedent died with a

Will, a petition for probate will be needed to admit the Will and appoint the executor. If the decedent had no Will, a petition to appoint an administrator will be necessary.

Estate Checking Account and Asset Collection

Once a personal representative is appointed, he or she should collect and re-title the decedent's assets. An estate checking account should be opened. Checks payable to the decedent will need to be deposited and bills and administration expenses will need to be paid. Certain assets, such as real estate, personal effects or a closely-held business, may need to be appraised by a professional appraiser. If additional cash must be raised, the personal representative should evaluate which assets to liquidate.

State and Federal Estate Tax Returns

Depending upon the size of the decedent's estate, the personal representative may need to file state and federal estate tax returns and pay estate taxes. The filing threshold is \$1,000,000 in New York, \$2,000,000 in Connecticut, and \$675,000 in New Jersey and \$5,000,000 for federal estate tax

returns. If there is a surviving spouse and the estate is less than \$5,000,000, a federal estate tax return must still be filed to take advantage of the portability provisions to provide the surviving spouse with a credit equal to the deceased spouse's unused credit and the surviving spouse's \$5,000,000 credit. In general, estate tax returns are due, and the estate tax is payable, within nine months after death. Failure to timely file estate tax returns and/or timely pay estate taxes can result in significant penalties and interest. Since the Internal Revenue Service audits a high percentage of taxable estates, there should be a detailed review of the decedent's assets.

Final Distributions

When the estate is ready to be closed, the estate assets remaining after payment of debts, taxes and administration expenses must be distributed to the estate beneficiaries. Depending on the particular situation, the personal representative's obligation to account to the beneficiaries may be satisfied with a simple distribution schedule. In other situations, a full income and principal accounting in judicial format, or even a judicial accounting proceeding, may be appropriate to fully protect the personal representative from future lawsuits regarding the estate.

Michael Markhoff, Esq., is a partner 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 over 50 years. Mr. Markhoff may be reached at 914-948-1556 or at mmarkhoff@dmlawyers.com.

ADA Awards QCDS Four Membership Grants

The Membership Program for Growth (MPG), established by the ADA's Council on Membership, provides a process for identification and support of membership activities that lead to an increase in overall market share. QCDS submitted MPG grant applications for 2011 programs and was fortunate to have a program selected for funding. While grateful for the grant distribution in 2011, the MPG proposals submitted for consideration for 2012 programs provided an unexpectedly positive response from the ADA.

QCDS has received notification that the ADA has approved four MPG proposals submitted, resulting in significant funding from the ADA for QCDS to implement these proposals. The objective of the MPG is to give the three levels of the tripartite the ability to work together to build upon membership growth. Customized membership growth and retention plans are then implemented collaboratively with the aim of increased recruitment and retention leading to an increase in overall ADA market share. As this is a national program open to all constituent and component Societies, there is serious competition for the grants and not all programs are funded.

While the details of each grant proposal are too lengthy for publication, the following synopsis of each grant provides an idea of the programs being developed at QCDS for 2012.

- A revamped Resident Night will be hosted by QCDS at a local facility, with all metro residents invited for an informative evening program providing tripartite information as well as practical information for the new practitioner and a "job bank" for those about to complete their residency programs. The program is scheduled for May 3.

- A non-tripartite initiative will be targeting those dentists who have decided that they will not be members of organized dentistry. Planned is a full day CE program to expose those dentists to tripartite CE programs, as well as to educate them regarding benefits of tripartite membership.

- A "rejoin us" event is aimed at those QCDS members who, for various reasons, have elected to discontinue membership. It is hoped to re-acquaint those former members with QCDS with the aim of reinstating them to tripartite membership.

- The Diversity Forum program seeks a partnership with the various ethnic associations in conducting a CE program which also provides the members of these associations with exposure to tripartite membership. Our tripartite leaders will have an opportunity to meet with the ethnic association leaders to exchange views and to see what can be done to encourage those practitioners who are not tripartite members to give membership a try as well as to identify possible collaborative activities.

While the preceding is an oversimplified overview of each program, the message in each is to encourage membership as the strength of each level of the tripartite rests

with its ability to speak with a united voice for dentistry and the patients served.

QCDS leadership is to be commended for their efforts in securing these grant opportunities, which will be put to good use. The QCDS ADA trustee, Dr. Steven Gounardes, in an e-mail to Executive Director William Bayer, recognized the success in the grant process by stating: "Congratulations to you and QCDS on being awarded four Membership for Growth Awards from the ADA for 2012. Way to Go!!!"

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Dental Screening Volunteers Needed For QCDS School Visits in May

QCDS, in partnership with Colgate will be conducting oral health screenings at two local schools in May. In order to examine the students, it is essential to secure volunteer dentists who can donate some time, up to 2-3 hours at the school site.

On May 9th, QCDS will be at P.S. 209, located at 16-10 Utopia Parkway in Whitestone.

On May 30th, QCDS will be at P.S. 29, located at 125-10 23rd Avenue

Both screening programs begin at 9 a.m. and continue until all participating students are screened (usually no

later than 1 p.m.)

These programs provide an excellent way to give back to the community, as well as to obtain favorable publicity for QCDS. QCDS has screened thousands of students over the years and looks forward to offering this service going forward, but your help is needed.

If you can donate some time, please respond by phone or e-mail to QCDS Executive Director William Bayer, noting which event(s) as well the times you can be available. Feel free to contact Mr. Bayer directly with any questions by calling 718-454-8344.

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Convertibles, Corporate Bonds That Pay Interest and Mature: Best of Both Worlds

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

"Eat all you want and still lose weight!" is an ad slogan we've probably all seen. It promises something we'd all love: the best of both worlds. In many ways, that's the goal of convertible bonds.

Convertibles are corporate bonds that pay interest and have a maturity date like regular bonds. But unlike regular bonds, they let you convert the bond to shares of the company's stock, typically at your discretion, and sometimes at a predetermined price.

If a company's share price goes way above what you'd get at conversion, and you make the switch, you've hit pay dirt. On the flip side, if the share price drops or goes nowhere, you can hang onto the bond and merrily keep cashing the interest checks. So you've got profit potential on the upside and some protection on the downside.

Here's an example of how this can work: Let's say you buy a convertible bond with a four percent annual interest rate, selling at a 15 percent premium, and the company's stock price is at \$20. You hold it for a year, and, during that time, the stock moves to \$30, the price at which it's convertible, and the company calls it in. (I'll explain later what it means when a bond is "called.") Your gain is 39 percent: The 50 percent raise in the stock price plus the four percent annual interest, minus the 15 percent premium.

Convertible bonds are great for conservative investors who still want some sort of equity play, and for people who want a portion of their portfolio invested in assets that don't directly correlate with the market. Convertible bonds don't fully correlate with either stocks or bonds, because yield, convert price, interest rates, and numerous other factors affect their price and desirability.

Because of the interest they pay, convertible bonds are also useful when you don't expect the market to bring any great returns.

By the way, don't confuse convertible bonds with convertible preferred stocks. The latter are similar in approach to convertible bonds, but convertible preferred stocks usually pay a dividend instead of interest, typically have no maturity date (since they're not bonds) and are of lower ranking than the company's bonds (regarding payment in the case where a company declares bankruptcy).

All this praise for convertible bonds begs the question: If they're so wonderful, why ever bother with regular bonds?

For one thing, it's sometimes the smaller, more volatile companies that issue convertibles, which is something you'll need to be mindful of. In general, you'll also get a lower "coupon" (interest rate) than you'd get with ordinary bonds. You're essentially paying a premium for the conversion feature, which gives you a shot at the brass ring of stock appreciation.

In addition, convertible bonds are subordinate to other company debts. So if the company files for bankruptcy, holders of the company's regular bonds, and any debt secured by collateral, get paid before convertible bondholders. Still, you're higher in the payment pecking order than common stockholders.

You should also be aware that most convertible bonds are callable. This means the company that issued them can force you to either sell the bonds or convert them to stock whenever it chooses.

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

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Peninsula Hospital Dental Society 2012 Seminar Schedule

March 16, 2012
8:30 am-3:30 pm
Dr. Edward Swift, Chairman, Dept. of Operative Dentistry, Univ. of North Carolina, Chapel Hill
"Untangling the Confusion of Today's Restorative Materials"

April 27, 2012
8:30 am-3:30 pm
Dr. Jeffrey Rouse, Adjunct Professor, Dept. of Prosthodontics, University of Texas
"Sleep Prosthodontics: The Bruxism Triad"

May 18, 2012
8:30 am-3:30 pm
Dr. Edward McLaren, Director, UCLA Center for Esthetic Dentistry
"Cutting Edge Esthetics: Ceramics, Cements and Digital Dentistry"

All seminars are held at The Sands, Atlantic Beach, New York. Tuition includes breakfast, sumptuous buffet luncheon, handout materials and free parking. All courses qualify for 6 c.e.u.

Call Laurel Wittig at 718-734-2776 for more information and to register.

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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Implant Techniques/ Legal Issues in Dentistry

SPONSORED BY NEW YORK STATE DENTAL ASSOCIATION
Sunday, June 10, 2012 (7 CE Credits) • Registration 8:00 a.m.

8:30 a.m. – 9:00 a.m.

Advanced Bone Grafting And Implant Placement Techniques

The field of implant dentistry continues to evolve, providing advanced technology and more predictable forms of therapy with an increased focus on aesthetic success. Innovative techniques now allow for improved aesthetic outcomes and greater patient comfort. Dr. Kalman will be discussing the latest techniques in bone grafting and implant technology.

Objective: At the completion of this brief presentation clinicians will understand how to optimize hard tissue architecture for predictable surgical implant placement and restoration, and the utilization of Cone Beam CT scanning.

Speaker: Doron Kalman, DDS is a Diplomate of the American Board of Oral and Maxillofacial surgery and a fellow in the American Association of Oral and Maxillofacial Surgeons as well as an adjunct professor at Long Island Jewish hospital. Dr. Kalman currently serves as president-elect of Queens County Dental Society and is in private practice in Elmhurst, Queens.

9:00 a.m. – 1:00 p.m.

Legal Issues In Dentistry

Moderated by Lance Plunkett, Nysda General Counsel:

“Professional Discipline in the Profession of Dentistry: A 2012 Update.”

Presentation will include an overview of the disciplinary process in New York State as well as review of the most common types of misconduct violations, and a review of the New York State Education Law and related rules and statutes.

Location: NYU College of Dentistry, Saklad Auditorium, 423 East 23rd Street, Rm. 14, New York

Objective: Attendees will gain an improved knowledge of the laws governing the profession and will be better equipped to conduct their practices in conformance to the law.

Speaker: George M. Ding, J.D., M.P.A., an attorney, is the director of the Prosecutions Division in the Office of Professional Discipline in the New York State Education Department.

“Legal Update for Dentists on Professional Discipline and Audits.”

This presentation includes an overview of current professional discipline, regulatory, law enforcement, and audit issues in dentistry. It will acquaint dentists with the impact that certain actions can have on their professional practice and privileges.

Objective: Attendees will learn strategies for responding to investigations by OPD and other governmental agencies and audits.

Speaker: Andrew Feldman, Esq. is admitted to practice in both State and Federal Court, and handles matters for clients throughout New York State. He has distinguished himself by counseling and defending professionals in all fields, particularly in the areas of health care and professional liability. He is experienced in matters involving products liability, environmental law, toxic tort law, labor law, personal injury, insurance coverage and health law.

Amy T. Kulb, Esq. began her career as a prosecuting attorney with the Office of Professional Discipline. From 1986 to the present, Ms. Kulb has been in private practice with the firm Jacobson,

Goldberg & Kulb, LLP. She is Risk Management and Ethics and Jurisprudence instructor for the New York State Dental Association and lectures on a regular basis to medical, dental, pharmacy and professional groups on professional discipline and related topics.

1 p.m. – 1:30 p.m.

Lunch Break (A boxed lunch will be provided.)

1:30 p.m. – 4:00 p.m.

Restoring Endodontically Treated Teeth Using New Innovative, Technological Methods.

A post and core are most often used to restore an endodontically treated tooth where a large amount of coronal tooth structure has been lost. Posts neither reinforce nor strengthen teeth that have had endodontic therapy but are needed to retain an artificial crown. Post cementation and core buildup techniques will be shown. All material presented will be founded upon evidence based published information.

Objective: This presentation will give the restorative dentist a guide to the selection and insertion of a post system using new, innovative fiber post systems whose selection is based upon canal and root morphology.

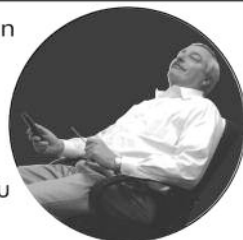
Speaker: Frederick Kahn, D.D.S, F.A.C.D. is a clinical professor in the Advanced Education Faculty, Department of Endodontics, New York University College of Dentistry. Dr. Kahn has lectured nationally and internationally. He has been a researcher and author of many published papers in national and international journals, such as the “JADA, Journal of Endodontics and International Journal of Endodontics,” to name a few.

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Study Clubs March - April

Dr. Fialkoff Study Club

CONTACT DR. FIALKOFF (718) 229-3838

Mar 7 7:00 -10:00 p.m.
Topic: "What Choices To Case Success? Diagnostic Case Planning, The Key To Predictable Cases"
Speaker: Howard Friedman
Location: Laterna Restaurant, 47-10 Bell Blvd., Bayside

Apr 4 7:00 -10:00 p.m.
Topic: "What Works In This Economy? Time For A Change"
Speaker: Dr. Bernard Fialkoff
Location: Laterna Restaurant, 47-10 Bell Blvd., Bayside

Kalman Oral Surgery and Implant Study Club

CONTACT DORIS REYHAN (718) 897-6400
Location: 60-70 Woodhaven Blvd., Unit C-2 Rego Park

Mar 14 6:30-9:00 p.m.
Topic: "Implant Rehabilitation Of The Full Arch: Where We Are Today"
Speaker: Dr. Craig Sirota

New York Hospital Queens Study Club

CONTACT PAMELA WILLIAMS (718) 670-1419
Location: Cardiac Rehabilitation Center, Conference Room 174-11 Horace Harding Expressway Fresh Meadows

Mar 27 7:15-9:15 p.m.
Topic: "Updates in Antibiotics"
Speaker: Sorona Segal-Maurer, MD

The Oral Surgery and Implant Center Study Club

CONTACT DEBRA or JOSEPHINE (718) 275-5700
Location: The Oral Surgery and Implant Center 112-03 Queens Blvd., Suite 202 Forest Hills

Mar 21 6:00-9:00 p.m.
Topic: "Medical Emergencies in the Dental Office" A Hands on Interactive Experience"
Speaker: Dr. Daniel Pompa

Glen Head Study Club

CONTACT DR. LEWIS (718)326-1212
Location: IL Bacco Restaurant 253-08 10th Northern Blvd., Little Neck

Mar 7 7:30-10:30 p.m.
Topic: "Cerec CAD/Cam Demd"
Speaker: Patterson Dental

CE Courses March - April

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

Tuesday, March 6 6:15 p.m.

General Membership Meeting 2 C.E. Credits
Visitation By NYSDA President Elect Dr. P. Deborah Weisfuse
7:00 P.M.: "Financial Strategies for Dentists: Residency Through Retirement"
Instructor: Len Cohen and Ben Bush
8:00 P.M.: Facing Bone Augmentation Challenges By Using Biphasic Calcium Sulfate
Instructor: Dr. Amos Yahav, D.M.D.

Friday, March 9 9:00 a.m.

Topic: Risk Management 4 C.E. Credits
Areas to be discussed include professional liability, record keeping, patient history, informed consent, patient access to records, patient relations, confidentiality, peer review and more.

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

Course qualifies for malpractice policy discount offered by most insurance companies.

QCDS is an ADA CERP recognized provider. ADA CERP is a service of the American Dental Association to assist dental professionals in identifying quality providers of continuing dental education. ADA CERP does not approve or endorse individual courses or instructors, nor does it imply acceptance of credit hours by boards of dentistry. Concerns or complaints about a CE provider may be directed to the provider or to ADA CERP at <ADA.org/goto/cerp>.

Instructor: Dr. Kenneth Treitel
Tuition: ADA member/staff: \$135 Non-ADA member: \$260

Friday, March 23 9:00 a.m.

CPR - Certification 4 C.E. Credits
Topic: "Basic Cardiac Life Support"

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

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

Dietary Concerns

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

Sunday, March 25 9:00 a.m.

Infection Control 4 C.E. Credits
In the past this course has had an overwhelming positive response from those clinicians and their staffs 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 well understands the nature and demand of everyday dental practice. There's more...bring your entire staff and satisfy OSHA's annual staff training requirements. Course qualifies for relicensure.
Instructor: Safety Compliance Services

Tuition: ADA member/staff: \$85/\$70. Non-ADA member: \$260

Tuesday, May 1 6:15 p.m.

General Membership Meeting 2 C.E. Credits
7:00 P.M.: "NYC Office of Radiological Health and Article 175"
Instructor: Martin Schnee
8:00 P.M.: Achieving the Winning Smile with Cosmetic Periodontal Surgery"
Instructor: Dr. David L. Hoexter, D.M.D.

Friday, May 4 9:00 a.m.

Componeer: A milestone in veneer technology 3 C.E. Credits

Topic: "Componeer: A Milestone in Veneer Technology" "Restorative Dentistry Utilizing a New Direct Composite Veneer System." Lecture is intended for dentists interested in a one visit, direct placement system featuring Componeer prefabricated veneers that can open your practice to new patients.

Instructor: Dr. James Braun
Tuition: ADA member: \$35 Non-ADA member: \$60

**QCDS is an ADA
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ADA CERP is a service of the American Dental Association to assist dental professionals in identifying quality providers of continuing dental education. ADA CERP does not approve or endorse individual courses or instructors, nor does it imply acceptance of credit hours by boards of dentistry. Concerns or complaints about a CE provider may be directed to the provider or to ADA CERP at DA.org/goto/cerp

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Employee/Employer Opportunities

As a courtesy to members, QCDS will offer listings at no cost in our bi-monthly Bulletin publication to dentists seeking positions as an associate, as well as to QCDS members who might be looking to employ an associate. Direct all submissions via a Word document attachment to an e-mail addressed to excdircqds@aol.com and limit your submission to a maximum of 40 words. All listings placed in the Bulletin must be renewed for each issue or they will be removed. In addition, such postings will be placed on the QCDS website for 90 days, unless requested to be removed.

Gifts As Estate Planning

—Continued from page 11

asset protection vehicles, giving non-financial benefits. The new looser rules also benefit parents from giving large income producing assets to their children during their lifetimes in order to shift those assets to a lower tax bracket.

Also, when it comes to making estate-planning decisions, one must not consider the value of the estate as it stands today. Instead, take into account the value the total estate will accumulate to on the date of death.

For those not moving to a tax-free state, there is the additional concern about the future reduction in the Federal exemption: estate tax in New Jersey and New York. State estate tax is calculated on estates over \$675 in New Jersey and over \$1 million in New York. New York is working on legislation to increase the exemption. These state estate taxes range from 10 to 14 percent.

In the past, the Obama administration has called for a \$3.5 million estate tax exemption, with an estate tax rate of 45 percent, and no change to the \$1 million gift tax exemption. But, as always in politics, what happens remains to be seen.

Manish Majithia is a CPA with a practice in Garden City. In the next QCDS Bulletin he will discuss various estate planning tools available and the pros and cons of each. He is available to answer questions and can be reached at (516) 663-5990 or at manish@kkmehtacpa.com.

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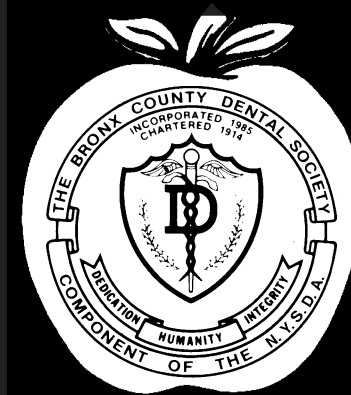
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2012 Partial List of Speakers

- MATERIALS AND ESTHETICS
Dr. Ross Nash
Dr. Gerard Kugel
Dr. Howard Glazer
Dr. Thomas Connelly
Dr. Jorge Nunez
Dr. Marc Gottlieb
Dr. Ron Kaminer
- ENDODONTICS
Dr. L. Stephen Buchanan
Dr. Noah Chivian
- PROSTHETICS
Dr. Norman Hammer
Dr. Edward Feinberg
- PERIODONTICS AND HYGIENE
Dr. Charles Cobb
Dr. Timothy Hempton
Ms. Tracy Butler, RDH
- PRACTICE MANAGEMENT
Dr. Roger Levin
Drs. Richard and David Madow
Mr. Abe Kasbo (Verasoni)
- IMPLANTS AND ORAL SURGERY
Dr. Berry Stahl
- ORTHODONTICS FOR THE GP
Dr. Elliott Moskowitz
- PSYCHOLOGY
Dr. Jacqueline Plumez
- INFECTION CONTROL
Dr. Harold Edelman
- RISK MANAGEMENT
Dr. Kenneth Treitel
- SUTURING
Dr. Terrence Griffin
- DENTAL INSURANCE
Dr. Udeil Webb
- BIOMIMETIC
Dr. John Comisi
- TAX STRATEGIES AND FINANCE
Murray Bradford, CPA
The Altfest Group
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- ORAL MEDICINE
Dr. Gwen Cohen Brown
Dr. James Lichon
- TEAM DENTISTRY
Dr. Debra Engelhardt Nash
- TECHNOLOGY
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