



**SEPTEMBER
2001**

Third District Holds Elections at Annual Meeting Members Urged to Vote for Dues Increase

Officers

Editor:

Dr. Steven Essig

President:

Dr. Peter Collins

President-Elect:

Dr. Barry Simon

Vice-President:

Dr. Bennett Lax

Secretary:

Dr. Debra Bausback

Treasurer:

Dr. John Essepian

Executive Director:

Mrs. Kathleen Moore

The Third District Dental Society will hold elections at its annual meeting, Friday, October 19th at the Albany Marriott Hotel. Third District members will be asked to vote for TDDS officers and vote to support a proposed increase in NYSDA dues (see Board of Governors Report).

The TDDS Nominations Committee has presented the following slate for the 2001-2002 officers of the Third District Dental Society

President:	Barry I. Simon
President-Elect:	Bennett I. Lax
Vice President:	David M. Delaney
Treasurer:	John P. Essepian
Secretary:	Debra G. Bausback

Voting for the above slate will be held at the Autumn Extravaganza General Membership meeting at 11:30 a.m. at the Albany Marriott. Please come and vote!

Report: Board of Governors Semi-Annual Meeting Board Calls for Changes in NYS Licensure Requirements and Dues Increase

Doctors Peter Collins and Mark Weinberger, representing the Third District Dental Society on the NYSDA Board of Governors, have reported on the actions of the Board's meeting at the Syracuse Sheraton University Hotel in Syracuse, May 31 - June 2, 2001. Dr. John Essepian, Chair of the NYSDA Council on Education, Dr. Douglas Smail, Chair of the NYSDA Council on Publications, Mrs. Kathleen Moore, Third District Dental Society Executive Director, also attended.

At the meeting, the Board of Governors addressed two major issues. The first, changes in dental licensure requirements, resulted in adoption of policy calling for NYSDA to seek legislation to require one year of post-graduate clinical training for licensure in New York State. Previously, NYSDA Governors adopted policy calling for the elimination of testing on human subjects as a licensure requirements. In New York by 2003. The Governors adopted policy calling for legislation that would allow the substitution of the successful completion of an ADA recognized general practice or specialty residency program for Part III of the state dental licensing exam. NYSDA's Board also approved a resolution calling NYSDA to seek the NYS Board for Dentistry's recognition of any of the four independent regional licensing examination and its acceptance of the results of any regional testing board as a criteria for licensure.

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**Autumn
Extravaganza
2001**

**Albany Marriott
Friday, October
19th.**

**It is not too
Late to send your
reservations in for
You and your staff**

New York State Settles Medicaid Lawsuit: NYSDA Members Respond

Two years ago, Governor Pataki and the New York State Dental Association reached a settlement ending our suit against the State of New York for its failure to provide its Medicaid recipients with access to oral health care. Since then, an additional \$192 million have been added to the Medicaid dental fee-for-service budget, the Health Department has endeavored to address administrative issues, and the Governor has selected a dental advisory panel. The Department of Health is upgrading its claims processing and patient eligibility verification systems and addressing problems with missed patient appointments. Medicaid fees are significantly higher than they were two years ago. Below is a sample of the current fees. The Governor has promised to increase fees by an additional \$384 million in fiscal years 2002-2004, based on increased participation in Medicaid by New York's dentists. This leaves it up to us to do our part. And, from all indications, NYSDA members have responded.

At the request of Dr. Antonia Novello, NYS Commissioner of Health, Dr. Fallon is writing personally to NYSDA members practicing in our more rural counties where barriers to dental care are the greatest. I have asked each member to commit to accepting five new families into their practices this year. NYSDA has received calls from dozens of members seeking to enroll as Medicaid providers to renew their participation. The Department of Health staff has reported that new dentist enrollment has doubled and requests for prior approvals for care have increased as well.

The public depends on us for their oral health care. Hospitals and dental schools alone cannot provide all of the oral health care for New York's Medicaid population. Access to oral health care can only improve if each of us makes an effort to meet the needs of New York's children. It is our ethical and moral responsibility as professionals to meet this need. If we encounter obstacles, we now have mechanisms in place to help resolve those obstacles. If we fail to make an effort, we lose our credibility to the public as a profession; we lose the right to point our finger with blame at "the system" for its failure to our children. This is our opportunity to remind New York that its dentists are the leaders in oral health.

PROCEDURE Fees	1999-2000 Fees	2001-2002
00120 Exam	\$ 10.00	\$ 25.00
00210 Complete Series	\$ 15.00	\$ 48.00
00272 Bitewings (2)	\$ 3.00	\$ 15.00
00274 Bitewings (4)	\$ 5.00	\$ 26.00
00220 Periapical	\$ 2.00	\$ 13.00
01110 Adult Propyhy	\$ 15.40	\$ 45.00
1120 Pediatric Propyhy (child under 13)	\$ 15.40	\$ 35.00
01351 Sealant	\$ 18.00	\$ 39.00
02140 Amalgam (1)	\$ 8.50	\$ 45.00
02150 Amalgam (2)	\$ 15.50	\$ 75.00
02160 Amalgam (3)	\$ 25.00	\$ 95.00
02161 Amalgam (4)	\$ 25.00	\$ 120.00
02110 Amalgam (1) primary	\$ 8.50	\$ 35.00
2120 Amalgam (2) primary	\$ 15.50	\$ 45.00
2130 Amalgam (3) primary	\$ 25.00	\$ 60.00
2131 Amalgam (4) primary	\$ 25.00	\$ 75.00
02751-2 Crown	\$ 300.00	\$ 520.00
02954 Prefomed Post	\$ 45.50	\$ 130.00
02952 Cast Post	\$ 70.00	\$ 130.00
04341 Perio Scaling	\$ 10.00	\$ 52.00
03310 RTC	\$ 65.00	\$ 200.00
03320 RTC	\$ 97.50	\$ 225.00
03330 RTC	\$ 162.00	\$ 325.00
03410 Apico	\$ 45.50	\$ 175.00
03421 Apico	\$ 45.50	\$ 185.00
03425 Apico	\$ 45.50	\$ 185.00
03430 Retrograde	\$ 19.50	\$ 50.00
05120-05120 Dentures	\$ 300.00	\$ 520.00
05213/05214 Partial	\$ 240.00	\$ 450.00
07110 Extraction	\$ 25.00	\$ 55.00
07120 Additional Tooth	\$ 20.00	\$ 40.00
07230 Impaction	\$ 32.50	\$ 150.00
07240 Impaction	\$ 58.50	\$ 240.00

If you are considering becoming a Medicaid provider, please contact NYSDA for more information, 1-800-255-2100, ext. 250. Thank you.

*Fee schedule provided by the New York State Department of Health.

Board of Governor Report — continued from page 1

The second issue addressed by the Board was the NYSDA budget. It has been eight years since NYSDA members have been asked to approve a dues increase. Because all dues increases must be approved by a vote of the general membership, the NYSDA Board has followed a pattern of avoiding annual requests for small, incremental dues increases to cover operating expenses. Rather, every 5-10 years, the Board has proposed a larger, though moderate, increase for the membership's approval. The board reviewed NYSDA's budget in detail, noting that NYSDA's operating expenses are in line with those of other state dental association throughout the country.

The Third District Governors expressed concern over rising expenses but believe that the current \$90 dues increase, though unpleasant, is justified. The general membership will be asked to

approve the dues increase at our Annual meeting on October 19th. Third District members will also have opportunities to vote at Third District general membership meetings scheduled:

Albany Dental Study Group:

Tuesday, October 16, 2001 at the Italian American Club, Washington Avenue Extension, Albany at 6 pm

Troy Dental Study Group:

Tuesday, October 23, 2001 at Paolo Lombardi's Ristornate, 104 West Sand Lake Road, Troy at 5:30 pm

Lastly, NYSDA Delegates will hold elections for ADA Trustee to replace Dr. Howard Fine at the ADA Annual Session in Kansas City in October. Candidates Dr. Kirk Gleason and Dr. Robert Peskin addressed the NYSDA Board in Syracuse.

\$90 NYSDA Dues Increase: "Unpleasant but Justified" Editorial Comment

None of us likes to be asked to pay higher dues but it is more palatable when we understand what we are getting for our money. Needless to say, our support of our professional association has served dentistry well. Dentists throughout the nation look to New York as a model for managed care and Medicaid reforms. We can be proud of our association's accomplishments that promote both access and quality oral health care for the people of New York. Now, we are beginning efforts to modernize and improve the training and licensure requirements for dentists in New York. NYSDA is calling for requirements that mirror those of other surgeons, rather than those of beauticians. Ultimately, we anticipate that this will result in greater reciprocity for dentists - like our physician peers - as well.

NYSDA is more than tangible member benefit programs like MLMIC and MBNA cards. Have you called 800-255-2100, or visited www.nysdental.org? In the past decade, our executive director, Roy Lasky, has not only accumulated an unprecedented set of legislative victories on our behalf, but has provided us with a staff of association professionals that serve our membership daily. We now receive invaluable necessary information, continuing education opportunities and general practice support.

Compared with other associations, our dues are low. The proposed increase equals less than a quarter a day. Dentistry treats us all well. This is a small price to pay for the benefit we have. It is our investment in our own profession - - - -

Steven L. Essig, DDS

AMT Likely to hit more taxpayers under the new tax act

While most taxpayers will see lower tax bills under the new tax act, many will find part of their savings taken back by a tax they may not be familiar with: the alternative minimum tax. But taxpayers who may find themselves vulnerable to AMT can minimize its bite with some careful planning.

What exactly is the alternative minimum tax? It is a parallel tax system originally designed by Congress to ensure that wealthy taxpayers who sometimes avoided paying regular income tax through heavy deductions ended up paying at least something. To calculate the AMT, taxpayers first calculate their regular income tax. Then they recalculate under the AMT method by adding back many of the deductions (called “preference items”) and adjustments they took when figuring their regular income tax. These items and adjustments might include miscellaneous itemized deductions, state income taxes, the exercise of stock options, home equity interest, personal exemptions and a higher medical deduction threshold. This is offset somewhat by the exemption of a certain amount of otherwise taxable income.

After the taxable AMT income is determined, the figure is multiplied by 26 percent on the first \$175,000 (married couples filing jointly) and 28 percent on anything above that. Although the two AMT tax rates are lower than the regular income tax rates for higher-income taxpayers, more income is exposed to tax. Consequently, if the tax amount owed under the regular income tax calculation is less than the amount owed under the AMT calculation, you pay the AMT amount.

To date, the number of taxpayers paying AMT has been relatively small, and generally in higher income brackets. For the 2000 tax year, about 1.4 million taxpayers—slightly over one percent of taxpayers—paid AMT instead of regular income taxes. But Congress projects that number to jump to 2.7 million next year under the new act, 13 million in 2005 and 35 million by 2010! Some tax experts see taxpayers earning \$75,000 a year or even less potentially exposed to AMT in the coming years. Especially vulnerable will be taxpayers in states with high state income taxes such as California and New York, taxpayers exercising stock options and those using tax credits to offset regular tax liabilities.

Why will so many new taxpayers be exposed to AMT under the new act? In short, the lower regular income taxes go, the more people fall under AMT be-

cause rates were not lowered for AMT and most of the tax breaks under the new act actually count against taxpayers under AMT. In addition, some tax breaks currently protected from AMT, such as some education credits and the dependent care credit, are scheduled to expire at the end of 2001 unless Congress extends the protection.

The new law provides modest relief specifically for AMT. Starting in tax year 2001, it raises the amount of income that is exempt from AMT—for example, from \$45,000 to \$49,000 for married individuals filing jointly. However, the increased exemption reverts to the old amount after 2004, and there is no exemption increase for estates or trusts.

As a taxpayer, your first step—especially while there is still time left in the tax year—is to assess your vulnerability to the alternative minimum tax. If you are vulnerable, several strategies may help you reduce that liability, though you may want to obtain professional advice before taking action, because AMT is tricky. For example, a typical strategy for regular income tax planning is to postpone income and accelerate expenses in order to reduce taxes in a particular year. But if you are going to have an AMT liability, you want to do the opposite, particularly if those deductions are preference items. It’s better to expose as much income as possible at the 26 and 28 percent rates, rather than at potentially higher regular rates on that income the following year.

Many commentators believe that as the number of taxpayers—particularly middle-income taxpayers—find themselves exposed to AMT, political pressure will compel either reform or outright elimination of AMT, despite the lost revenue to the federal Treasury. But until that happens, taxpayers need to remain alert to this “shadow” tax.

****This column is produced by the Financial Planning Association, the membership organization for the financial planning community, and is provided by: *Richard P. Pauli, ChFC, CFP*, a local member in good standing of the FPA. Rich can be reached at: Summit Financial Services at 518.449.4548 or rppauli@finsvcs.com. *Rich Pauli and Tim Clain are the endorsed Health Care providers for the Third District Dental Society. Call them today for a quote.***

Perennial Garden Dedicated to Dr. Gerard A. Ripp

Dr. Harry Rosenstein (center) is joined by Mrs. Vivian Ripp (l), and by Dr. Ripp's daughter Maribeth Hollinger and the youngest of her 4 children.

It's a sunny day in July. As Dr. Harry Rosenstein looks out an operatory window, he observes a colleague exiting his car and carrying a birdbath. It's Dr. Jerry Ripp who quickly selects a spot for his gift as well as for the post and birdfeeder that immediately follow. After installation and without a word, the ornithologically oriented oral surgeon disappears into his car and drives away.

Thus was born the recently dedicated Gerard A. Ripp, DDS Perennial Garden and Bird Sanctuary. Jerry had followed up on several conversations with his Guilderland dentist about establishing a natural and tranquil focal point for patients.

Since its inception with one birdbath and a single feeder, the sanctuary has grown to include eight feeders

and a wide variety of perennial plants. The office, located in the Pine Bush area, is a feeding station for many bird species including wild turkey, goldfinches and humming birds. The operatory window sills are equipped with binoculars for those who have become dedicated bird watchers. Plans are being formulated for further expansion to include shade gardening and additional accommodations for wildlife.

Congratulations to Dr. Rosenstein and his staff for following up and embellishing and establishing a corner of the Pine Bush in memory of a fine colleague and champion of nature.

Respectfully Submitted
Judith Purcell, DDS

HVCC Online Dental Assisting Curriculum

Hudson Valley Community College is scheduled to offer two online courses as part of its Dental Assisting curriculum, beginning in the Spring 2002 semester.

The college is scheduled to offer online classes in Dental Assisting Radiology and Dental Anatomy and Embryology. All online courses are credit-bearing and carry the same standing as courses offered on campus. Some courses may require on-campus laboratory sessions.

Hudson Valley Community College's Dental Assisting program is designed to provide students with

the education for employment as a dental assistant. The Dental Assisting certificate can be obtained through either full- or part-time study. Students can complete the program full-time in three semesters, plus a seven-week summer semester. Students choosing to complete the program part-time can finish in five semesters.

On-campus courses in the Dental Assisting curriculum also will begin in the Spring 2002 semester. For more information about the Dental Assisting program, call Colleen Dillon at 629-8115.



Third District Dental Society Autumn Extravaganza 2001 Albany Marriott –All Day Friday, October 19th

Dentists you can choose one of the following all day courses:

- Dr. Alvin Danenberg “Life After Dental School: The First 10 Years of Practice” and “Your Next Career: Retirement The Last 10 Years of Practice”
- David R. Federick, B.S., D.M.D., M.Sc.D. “Essential of Dental Implant Prosthodontics”

Hygienists all day program includes the following 2 part program:

- Kathy Jankowski, RDH. “Manuel and Chemical Strategies for Control of Oral Disease: Current Issues and Concepts”
- Riva Touger-Decker, PhD, RD, FADA “Nutrition, Complementary medicine and the Oral Cavity: Current Issues and Management Strategies”

Dentists, Hygienists, Assistants and Office Staff—All Day course

- Virginia Ryan, Associate Professor “Workshop on Stress and Health”

***** Send In your Registration Today *****

Two Third District Members Awarded AGD Fellowship Award

The Academy of General Dentistry (ADG) is pleased to announce that Robert Herzog Jr., DDS, of Slingerlands, NY and James G. Kring of Ballston Lake were awarded the AGD’s prestigious Fellowship Award during the Academy’s annual meeting on August 4 in New York.

Dedicated to remaining current in his profession and to providing excellent care, Dr. Herzog and Kring earned the Fellowship Award after completing a minimum of 500 hours of quality continuing dental education and passing a comprehensive written exam given by the Academy. To date over 10,000 AGD members worldwide have earned Fellowship honors.

Dr. Herzog graduated from the State University of New York at Buffalo School of dental Medicine in 1995 and is currently practicing dentistry in Albany. In addition to the AGD, Dr. Herzog is a member of the International Association for Orthodontics and the Albany County Study Group.

Dr. Kring University of Pennsylvania in 1961 and currently has a General Practice in Albany. Dr. Herzog is also a member of the Albany Study Group.

Congratulations to both of you for your continued achievement for the betterment of your profession.

CLASSIFIED ADS

Classified Ads are placed free to members with a run time of 3 months per ad. Please notify the district office if you wish your ad to be altered or removed prior to 3 months.

DENTAL POSITIONS AVAILABLE

Associate Dentist: Sacandaga Lake Area: Associate dentist wanted for friendly, modern and motivated office in the beautiful Adirondack foothills, 45 minute drive from Albany. We are a fee for service/non-participating office. Are you a compassionate dentist capable of producing quality dentistry? Awesome staff! We would like a team player to join us. Generous percentage of production. If you want to be part of a large and expanding practice and reap the rewards, contact us at 518-661-6432; or fax us at 518-661-7765

Capital District: High quality two doctor practice seeking motivated associate, all phases of dentistry. Previous military or GPR required. Excellent opportunity for successful, self-confident individual. Please call 518-869-8350

Associate: F/T, P/T needed for high tech cosmetic dental office. CEREC machine, cosmetic imaging, networked intraoral cameras; competitive draw + commission (based on collections); 410K, group health insurance. Please call Dr. Andrew Frank at 518-456-3551 or visit our website at www.albanysmiles.com

Dental Position Available: Full or part-time leading to a possible buy in/buy out for the right person. Office plus 2 apartments in a convenient brownstone on a bus line in Albany. Contact, Sanford Krimmer DDS. 245 Quail Street, Albany NY 12203 518-434-6288.

Part-Time Dentist: Schenectady Family Health Services. Contact William Down, DDS at 518-370-1479, Ext 133

Dentist: Part-time, to start in late fall. Sub for maternity leave. Call 518-359-4880 or e-mail DCTRJMD@cs.com.

Dental Associate: Practice the way you've always dreamed about. Top producing 21st century fee for service practice. The best of everything. Fantastic lifestyle. Early equity opportunity. 90 miles north of NYC. Call 845-691-5600

Part-Time Associate: Albany family practice seeks part-time associate. We are a modern fee-for-service practice, focused on quality care and service. Please call Dr. Delehanty or Dr. Troidle at 518-456-6171

Retired Dentists: Well established Upstate New York enterprise is seeking retired dentists, who would like to earn extra money representing our business: Please call 716-321-0220 for a phone interview.

Comprehensive Dentist-Hospital Based Teaching Program: St Peter's Health Care Services invites applicants to apply for a staff position in the Department of Dentistry and Oral Surgery. We are seeking a motivated, productive comprehensive dentist who has graduated from 1 yr. GPR program. The applicant will

be expected to provide comprehensive care for our patient population, which could include dedicated weekly time in the OR, and provide leadership and supervision within the general practice residency program. 1 to 4.5 days a week available. St Peter's Health Care Services offers a competitive salary and extensive benefit package. Interested individuals should contact Donna Ashtul at 518-525-1389 or daltshul@stpetershealthcare.org

Associate Dentist: Lake George Region Associate Dentist wanted for modern, General Practice in Queensbury, NY (50 miles north of Albany) leading to partnership and/or buyout. Excellent office environment and team. Your growth limited only by your energy and motivation call 518-793-2128

Associate: General Practice looking for an Associate who wants to work in a modern fun office. Call 518-374-1935 Dr. Ken Schwartz.

HYGIENIST-ASSISTANT POSITIONS AVAILABLE

Dental Hygienist: Latham pediatric practice. Thursday afternoon and possible fill in for other days. Call Ann at 518-785-3911

PRACTICES FOR SALE

Dental Office: 3+ ops, very visible high traffic area near Crossgates, equipment available. Contact Dr. Lis @ 518-369-7251 or 518-456-2691

Hudson Valley: Ulster County. Advanced Restorative and cosmetic practice in one of the Northeast's fastest growing areas. 100% fee for service. \$800K on 3 1/2 days per week with 10 weeks vacation. Turn Key, Tremendous growth potential, relaxed lifestyle, real estate available. 201-840-4920

Capital District Area: General dental practice for sale. Established for many years, great location, on site parking. All equipment under six years old. Suitable for one or preferably two dentists. Large patient base; new patients have been denied due to wait time and busy schedule. Present owner will stay in the area as a specialist in a new practice. Fax resume to 518-383-9235

SPACE TO RENT

Dentist: Prime office space available for lease, fully equipped operatories, located in Executive Park, Stuyvesant Plaza. Call 518-459-4404

EQUIPMENT FOR SALE

Equipment for Sale: 2 units/Chairs (D.E. & Celebrity). 2 Operator/Assistant Stools. 2 X-ray units. Central Vac. System. Compressors. Perio-pro developer. Contact Henry Jacobs 845-339-4844 and leave a message.

Must Sell: the following 8-month old items: Self-contained mobile dental unit; lounge chair w/post & light; doctor's & assistant's chairs; mobile x-ray unit; Midmark M7 Speed Clave; Po-

180 Old Loudon Road
Latham, NY 12110
(518) 782-1428
Email tddsny@third-district.org



Third District Dental Society

The Next Third District Continuing Education Course
Is

“Extraction Site Bone Grafting” Principles and Application”
Presented by Michael Tischler, DDS

Wednesday, November 14, 2001 - 8AM to 3PM
Hillside Manor, Kingston
6 MCE

Seating is limited - Contact the district office for registration information

laroid macro 3; slow-speed contrangle & Prophy Star hand-pieces. Call Dr. Don Asmus @ 518 439-6351 evenings.

Equipment for Sale: Adec Decade chair with foot control. Royal chair with Ampco front delivery unit. Pelon + Crane track light. Dental-EZ Daray ceiling mounted light. Gendex (GX-100) x-ray tubes (X2). Euro Design assist cabinet. Euro Design doctors side cabinet with Dental-EZ wall mount DCM unit. Euro Design assist. Side cabinet. Adec operator stool. Kavo-clave. Vivadent Silamat amalgamator. Office furniture- large oak conference table with 6 chairs. Please call 518-237-0047

