

ODA Today

A publication of the Ohio Dental Association focusing on dentistry in Ohio

QuickBites

Save the dates:

2014 ODA Leadership Institute
March 28-29, 2014

The Ohio Dental Association Leadership Institute will be March 28-29 at the Hilton Columbus Polaris hotel.

2014 ODA Day at the Statehouse
April 9, 2014

Save the date for the Ohio Dental Association Day at the Statehouse, held Wednesday, April 9, in Columbus at the Sheraton on Capitol Square.

2014 ODA Annual Session
Sept. 11-14, 2014

The 148th ODA Annual Session will be Sept. 11-14 at the Greater Columbus Convention Center.

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Leadership Institute provides dentists with information, knowledge to be leaders in private, professional lives

By Jackie Best
Managing Editor

The Ohio Dental Association Leadership Institute is a unique opportunity for members to connect with colleagues, develop leadership skills and earn CE credits at no cost.

"The Leadership Institute presents timely topics ranging from practice management issues to the political landscape to motivational topics," said Dr. George Williams, a general dentist from Canton and vice chair of the Leadership Development Committee. "During a busy, productive day, these are things I may think about but do nothing about. The Leadership Institute presents the issues in a format that is easy to understand and implement in my daily life."

This year's Leadership Institute – "Transforming your practice, your profession and your association" – will be March 28-29 at the Hilton Columbus Polaris hotel and will give dentists the knowledge needed to be leaders in all areas of their lives.

"The schedule is set up so that you can attend a quality program that will provide you with beneficial information to take back to your practice, while giving you time to share a meal with old friends or mingling at the reception after the day's classes," said Dr. Lauren Czerniak, a general dentist from Toledo and member of the ODA's Subcouncil on New Dentists. "Leadership Institute allows you to hear members of the ODA, ADA, and leaders from the state of Ohio address issues facing dentistry today. There are opportunities for new dentists to meet others and to ask questions they've been afraid to ask. The schedule of events provides every dentist, from the new graduate to the seasoned veteran, an opportunity to gain information



ODA Staff
Dr. Erwin Su, a pediatric dentist from North Canton, participates in a discussion at the 2013 Leadership Institute. The ODA Leadership Institute offers a small environment where attendees can interact with colleagues, ODA staff and keynote speakers. This year's event is March 28-29 in Columbus.

Inside

For more information, including a full schedule and a preview of William Prescott's keynote presentation, see pages 4, 10 and 11.

or rekindle the fire that makes us love what we do."

Dr. Chris Connell, a general dentist from Lyndhurst and vice president of the ODA, said the great thought and planning that is put into the programming of the event helps the ODA foster great leaders.

"I think that the Leadership Institute from its inception has brought together past, present,

and future leaders within our association," Connell said. "These individuals who are committed to the importance of organized dentistry can share ideas, share and develop solutions to challenges on the local society level, and can collect new and current information from the various breakout sessions that occur each year. Our wonderful team of devoted staff at the ODA always comes through with interesting and important topics that attendees can use both in their private lives and in their practices."

This year's Leadership Institute will feature several keynote speakers that will discuss

See LEADERSHIP, page 10

Advocate for your patients, your practice at Day at the Statehouse

By Jackie Best
Managing Editor

Day at the Statehouse, the Ohio Dental Association's most important legislative advocacy event, is set for Wednesday, April 9, in downtown Columbus.

"According to surveys, our membership places a high value on advocacy for the dental profession," said David Owsiany, ODA executive director. "ODA's Day at the Statehouse provides a wonderful opportunity for all of our members to be effective advocates for dentists and their patients."

Day at the Statehouse gives dentists and dental students an opportunity to speak with their legislators about issues important to dentistry and advocate for issues that impact their patients, their dental practices and oral health in Ohio.

"I think it is always good to learn how the political system works first-hand," said Dr. Mike Schaeffer, chair of the Ohio Dental Po-



ODA Staff
Dr. Kip Beals, a general dentist from Marion, meets with state Rep. Dorothy Pelanda at last year's Day at the Statehouse. This year's event will be April 9 in Columbus. Register at www.oda.org/events.

litical Action Committee (ODPAC). "It is fun to learn with your colleagues from around the state. You will learn many things, both political and dental. We find out how to have an influence on the present and future practice of dentistry."

This year's event has a new location – The Sheraton on Capitol Square, located at 75 East State Street.

Day at the Statehouse will include a luncheon for attendees, a briefing from the ODA advocacy team on current topics affecting dentistry in Ohio and tips on how dentists can effectively discuss those issues with legislators. Attendees may also participate in a conference call prior to Day at the State-

See STATEHOUSE, page 3



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President's Message

Paul S. Casamassimo, DDS, MS, FAAPD, FRCSEd, ODA President

Big data or big daddy?

The recent move by Ohio's largest dental insurer to limit periodic cleanings for its own employees' dental plan should be a warning to all of us about the dangers and risks that science and evidence-based dentistry bring along with their obvious benefits. We've entered an era of "big data" where almost any hypothesis or question can be answered a thousand times over because of the availability of huge databases of thousands to millions of bits of information, many of which pertain to health issues.

Perhaps a less obvious report missed your eye or remains in that stack of paper journals you will eventually get to. This was a report by a select panel of the American Dental Association related to use of fluorides for managing dental caries. Several things caught my eye; one was the clear indication that a prophylaxis is not needed for a child to benefit from a fluoride treatment. This is not new information – the first studies on this emerged in the early 1980s – but this may be the first time that a professional group at the level of the ADA has put its imprimatur on such a statement. The report also questions the data supporting certain fluoride regimens and essentially relegates all forms of fluoride to second-class status behind fluoride varnish when it comes to caries protection. Finally, the concept of harm is used when a therapy is presented. Harm not in the sense of lesions, pain or other measurable effects, but in the "potential for harm" in the minds of the experts. While I have simplified the report's findings, the clear message is that what we have done for decades and, frankly, what our patients have come to expect and appreciate as a part of oral health care is up for debate. I don't expect any parent of my child patients to say to me in the near future, "Can you be sure that little Winnie leaves the office with the same amount of plaque on her teeth and some of that goopy brown stuff?"

The evidence-based care movement began with great intentions, and as professionals we bought into the need to focus resources, prevent waste and improve safety. I doubt many saw the movement as a wolf in sheep's clothing, but some early critics predicted that hidden in the laudable goals of EBD were the dangers of denial and rationing of care, and license to change patterns of care based on some assessment of only available evidence. I fear what we are seeing is the beginning of a wild west of sorts around the use of evidence. Not unlike what we often see done in the world in the name of some religion's god that just happens not to be someone else's.

Lest I get a doomsday moniker among the membership, I really wrote this to talk about our ODA and its advocacy efforts, specifically related to patient protection. As we enter a potential legislative season with some opportunities to improve oral health for Ohioans, we come armed with data of our own. Our positions are well-thought out and we draw from studies and reports from other states, associations

See DATA, page 4

STATEHOUSE, from page 1

house that will provide an overview of the issues dentists will be asked to discuss with legislators during the event. Before the event, attendees will also receive written materials about the topics that will be discussed.

Thanks to positive feedback, attendees will again schedule their own meetings so they have control over their own schedule. ODA staff will group together individuals based on their state legislators and assign team leaders to schedule meetings for the group.

Registration will open at 8:30 a.m. April 9, and the event will begin with a legislative briefing at 9 a.m. for those people with morning meetings. The legislative briefing will be repeated during lunch at noon. All attendees are also invited to attend the ODPAC board meeting from 2-4 p.m.

"It is important that we be leaders for our profession and also bring forward our fellow dentists to join in this process," Schaeffer said. "We need to advocate for our profession and for our patients."

Schaeffer said new attendees are

always welcome and encouraged to attend. He suggested that for their first visit with a legislator, they could pair up with someone who has attended in the past and schedule their meetings together.

This year, attendees will discuss legislation that would prohibit insurance companies from setting fees for non-covered services, the ODA's blueprint on access to care and midlevel providers.

Non-covered services legislation, House Bill 159, was introduced last year thanks to efforts by Day at the Statehouse attendees. This year, attendees will continue to educate legislators about this legislation and ask for their support of the bill.

The ODA's blueprint on access to care is a comprehensive list of legislative initiatives developed by the Task Force on Access to Care and Auxiliary Utilization aimed at improving access to quality, comprehensive dental care. The task force spent three years researching and compiling this list of initiatives, and the House of Delegates approved "Access to Care: Blueprint for Success" this September. The blueprint focuses on three main areas of recommendations: delivery system enhancements, workforce development and educational outreach. For

more information on this, see the article "ODA House of Delegates sets blueprint on access to care" from the November 2013 issue of the "ODA Today," also available at www.oda.org.

Attendees have been educating legislators about the dangers of midlevel providers for the past couple of years, and thanks to their efforts, no legislation has been introduced to create such a provider. However, several interest groups continue to push for midlevel providers, so it is important for dentists to remain vigilant in their opposition. The proposed midlevel provider would receive around two years of education after high school and would then be able to perform irreversible surgical procedures with little or no direct supervision from a dentist.

More than 140 dentists and dental students participated in last year's Day at the Statehouse, where they discussed non-covered services legislation, adult dental Medicaid funding and midlevel providers.

To register for the 2014 Day at the Statehouse, visit www.oda.org/events or contact Liz Downey, ODPAC and government affairs assistant, at (800) 282-1526 or liz@oda.org. Day at the Statehouse is free for ODA members, dental students and spouses.

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Monday

March 3rd

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March 28th

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The Director's Chair

David J. Owsiany, JD
ODA Executive Director

The ODA's Leadership Institute is an award-winning day and a half professional development program that is open to all ODA member dentists. The program is designed to have something for everyone. The event will kick off on Friday, March 28 at 11 a.m. with a keynote presentation by William Prescott, an Ohio-based lawyer who has represented dentists in various legal and business matters for more than 20 years. In his keynote address – titled "Living your Dreams as a Dentist" – Prescott will discuss the common attributes of the most successful dentists, including the fact that a key to success and happiness is finding the right balance in life between personal and professional demands.

Following lunch, Prescott will also conduct two different breakout sessions, including one for new dentists just beginning their careers, called "Entering Practice – Make the First Choice the Right Choice." In his other breakout session, Prescott will discuss issues related to dentists who are at the other end of their careers and are considering various exit strategies from dental practice.

DATA, from page 3

and the literature to support our positions. Our leadership and legislative team know the facts, have researched positions, and provide the association the ability to take defensible strong positions. House Bill 159 – legislation that would prohibit dental insurers from setting fees for non-covered services – isn't a good example of big data gone wrong, because it is simply about downright fairness. Yet it was our leadership's refusal to accept blatant inaccuracies and to research the facts in other states that had passed similar legislation that won over some legislators. Right now, we are working on access issues that will positively affect both our patients and our practices. I'm pleased to inform the membership that our long-graduated, gray-haired leadership have sharpened their pencils and worked their keyboards to better understand the issues before us! Gone are days when we debated issues solely on personal opinion. No data, see ya later!

The challenges we'll face in organized dentistry in the next decade will continue to be mediated by data. Sure, personal relationships will figure into the mix as they always have, but when you can leave a decision maker armed with information to justify a position taken in the public domain, you've strengthened that relationship. Yes, human interest stories will win some over, but factual accounts are what ultimately pay dividends when the tears dry. I've been impressed by the pervasiveness of data-driven deciding at the ODA on issues from membership to communication to the Annual Session. We still go with our gut on occasion, but rest assured, the numbers have been looked at.

I can't speak with certainty about the future except that our acknowledgement of EBD, the Affordable Care Act, and a state and nation's declining purse all point to more decision making based on data. They will have theirs and we need to have ours! Rest assured we will.

Dr. Casamassimo may be reached at casamassimo.1@osu.edu.

ODA's Leadership Institute is open to all ODA member dentists

The Leadership Institute will feature other choices for breakout sessions as well. Dr. Kara Morris, a pediatric dentist from the Columbus area, will present "The Most Dangerous Place in Your office – Surprise, It's Not Your Operatory!" and discuss various strategies to ensure your patients are always safe in your dental office. ODA's Director of Dental Services Chris Moore will also offer a breakout session providing the latest information on dental insurance issues in Ohio.

Following the breakout sessions, Ohio Rep. Terry Johnson will provide an update on issues pending at the Statehouse related to dentistry, health care and Ohio's economy. Dr. Johnson, who is serving in his second term in the Ohio House of Representatives, is an osteopathic physician who serves as the medical director of Compass Community Health – a primary care family practice in Scioto County. Johnson is also an assistant dean of the Ohio University's College of Osteopathic Medicine. He served 21 years in the

Ohio Army National Guard, where he was commander of the National Guard Medical Detachment. Rep. Johnson's diverse background gives him a unique perspective on public policy issues and state government. Friday's session will conclude with a reception so attendees can interact with their colleagues from across the state.

The agenda for Saturday, March 29, kicks off with breakfast and an update on all the ADA is doing for dentists and their patients from the ADA's Treasurer Dr. Ron Lemmo, who is a practicing general dentist from Solon, Ohio. Then, ADA's Vice President of the Practice Institute Dr. David Preble will provide insight into how the ADA can help dentists thrive in today's ever changing health care marketplace. Preble, who practiced general dentistry for more than 20 years before joining the ADA's staff in 2006, will share insights from the ADA's Center for Professional Success, which offers dentists valuable information on various practice-related

subjects, including strategies to minimize missed appointments, tips on maintaining safe equipment, and advice on maintaining an appropriate balance between personal and professional demands.

Also on Saturday, Scott Litch, chief operating officer and general counsel of the American Academy of Pediatric Dentistry, will discuss the implementation of health care reform and what it means for dentistry. Litch has been gathering data and information from across the country on how the Affordable Care Act, including Medicaid expansion and the mandated pediatric oral benefit, is affecting the delivery of dental care and dentists and their patients.

To close out the formal agenda of the 2014 ODA Leadership Institute on Saturday, ODA President Dr. Paul Casamassimo and I will provide a brief update on what we are doing at the state level for the benefit of Ohio dentists, including an update

See INSTITUTE, page 14



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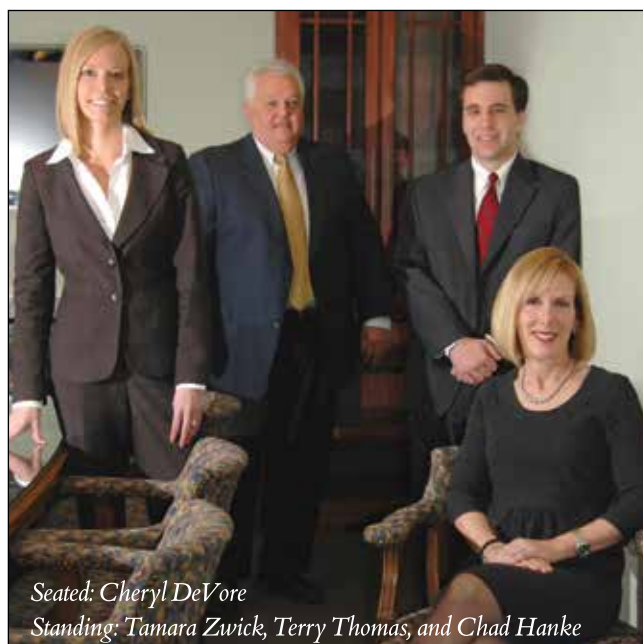
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ODA recognized for Ohio Good DEED program

The Ohio Dental Association was recently recognized by the Ohio Environmental Protection Agency's Environmental Excellence Program (E3).

The Ohio EPA recognizes the ODA as a bronze level participant for establishing and facilitating the Ohio Good DEED (Dedicated to Environmental Excellence in Dentistry) program to recognize and encourage dentists to reduce and recycle dental wastes.

The ODA developed the Good DEED program in conjunction with the Ohio EPA to recognize dental offices for voluntarily pursuing environmentally friendly practices. The Ohio Good DEED program currently has more than 173 dentists, 368 dental students, 70 dental graduate students and 279 dental faculty members participating.

The program has two levels of participation. The first level of participation is the Gold Tier, which requires dentists to follow the American Dental Association's Best Management Practices (BMPs) for amalgam waste, which includes ISO 11143 compliant amalgam separators, and to comply with waste disposal laws currently in place.

The second level of participation, the Gold and Green Tier, requires dentists to follow all of the components from the Gold Tier, plus implement basic recycling and 10 other pollution prevention practices. Examples of pollution prevention practices include using Star Energy appliances, unplugging appliances, using biodegradable disposable cups, using energy efficient low-mercury lighting, or using stainless steel endodontic suction tips.

To participate, dentists report their compliance with a checklist to the ODA indicating they follow all work practices required. Participants then receive a certificate from the ODA. A certificate is reissued every two years.

The Ohio EPA's E3 Program recognizes Ohio businesses and organizations that reduce waste and improve efficiency. The program has a three tiered approach, and the bronze level recognizes entities that demonstrate significant progress in impact to the environment (such as waste reduction) or resource conservation. Participants also must demonstrate some level of progress in other environmental areas.

Dentists interested in participating in the Ohio Good DEED program can find more information at http://epa.ohio.gov/ocapp/mercury_reduction_dental.aspx or by calling the ODA Department of Dental Services at (800) 282-1526.

Ohio Dental Association seeking nominations for awards of excellence program

The Ohio Dental Association is seeking nominations for its Awards of Excellence program. The nomination submission deadline is April 1.

The ODA's Awards of Excellence program recognizes men and women who offer distinguished service to dentistry and improve oral health care by offering treatment, outreach or education.

Members and local dental societies are encouraged to nominate those they know who have made extraordinary efforts to

improve the dental profession.

The Awards of Excellence program includes the following five award categories:

1. **Distinguished Dentist Award** – the most prestigious of the ODA's awards, is presented to an ODA member who has demonstrated service, commitment and dedication to the profession throughout his/her career. Nominees should display leadership, dedication, commitment and out-

ODA Meeting & Event Calendar

Feb.

- 7 Give Kids A Smile Day
- 11 Dental Insurance Working Group (call)
- 17 Ohio Dental Association Foundation (call)
- 21 Finance Committee
- 26 Dental Education and Licensure Committee
- 28 Council on Membership Services

Mar.

- 6-7 Annual Session Committee Meeting
- 11 Dental Insurance Working Group (call)
- 14 ODASC Board of Directors
- 27 Executive Committee
- 28 Ad Interim and Strategic Planning Committees
- 28-29 ODA Leadership Institute
- 29 Subcouncil on New Dentists

FDA proposes rule on antibacterial soaps

The U.S. Food and Drug Administration (FDA) recently issued a proposed rule that would require manufacturers to provide evidence demonstrating the safety and effectiveness of antibacterial soaps.

The proposed rule only covers those soaps used with water, and does not apply to toothpaste, hand sanitizers, hand wipes or antibacterial soaps that are used in health care settings, according to the American Dental Association.

standing contributions at the local, state and national levels.

2. **Achievement Award** – is presented to an ODA member or an individual who has made outstanding contributions to the dental profession and to oral health. Nominees are not required to be dentists, but should display a personal and professional commitment to the profession and the public's oral health. These individuals are honored as ambassadors for the

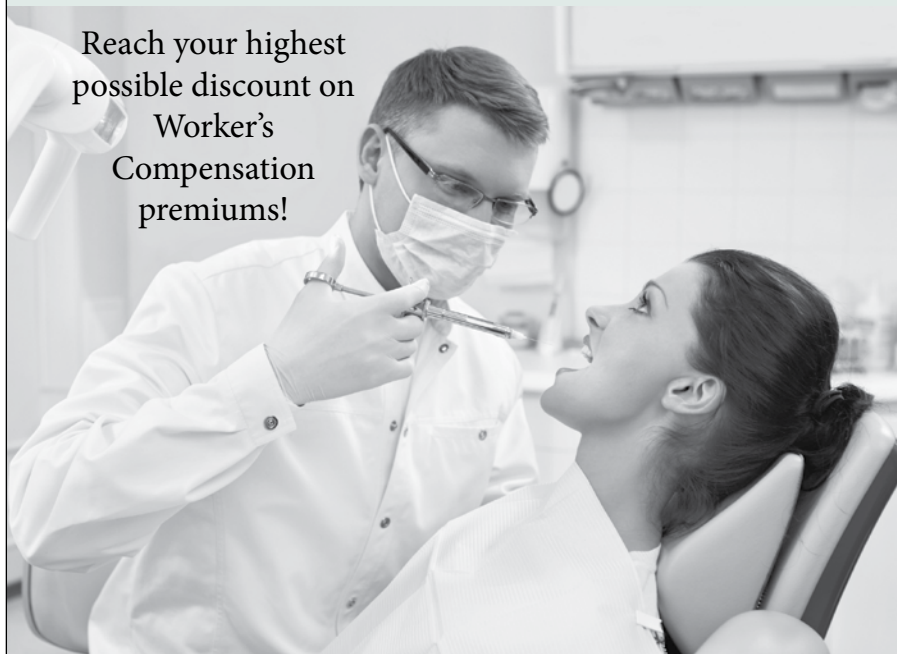
profession to the community.

3. **Marvin Fisk Humanitarian Award** – honors ODA members who offer dedication to improving oral health care in at-risk communities. Nominees may have served overseas or closer to home, spending time and often their own finances and other personal resources to help improve oral health care and fight illnesses.

See AWARD, page 14

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Legal
Briefs

Keith Kerns, Esq. ODA Director of
Legal & Legislative Services

Dental offices seeking to close up shop should seek guidance

Closing a dental practice many times is much more complicated than turning off the lights and locking the door. As dentists contemplate the closure of an office, there are several key points to consider.

Announcing the closure of a practice is a critical step in the process that could cause difficulty for the dentist if not handled appropriately. From a treatment perspective, the dentist must avoid claims of "abandonment." A dentist may be held liable for "abandonment" when he or she does not provide adequate notice to the patient that the dentist will no longer provide services and that lack of notice and refusal or inability to provide treatment caused injury to the patient.

The American Dental Association's "Principles of Ethics and Code of Professional Responsibility" outlines that a dentist has an obligation to a patient of record to do no harm and that "once a dentist has undertaken a course of treatment, the dentist should not discontinue that treatment without giving the patient adequate notice and the opportunity to obtain the services of another dentist. Care should be taken that the patient's oral health is not jeopardized in the process."

Furthermore, the Ohio State Dental Board has issued a policy statement on terminating a relationship with a patient and considers abandonment of a patient a potential violation of the standard of care. The board recommends that the dentist make all efforts to give the patient sufficient notice of termination of the relationship, stabilize the patient's condition and cooperate in transferring the patient's records to a new dentist.

The dentist should also announce the closing of an office and retirement from the profession, if applicable, to other professional entities. Referral sources should be notified to facilitate proper patient care. Dentists should also inform the board and the DEA of his or her retirement from practice and contact the Ohio Dental Association to inform organized dentistry of the status change. This could result in a savings in annual dues. Finally, the dentist should contact his or her insurance agent to make changes to the general office liability policy, disability income policies and weigh options for continuing coverage for malpractice claims.

Records retention is another key area of consideration for dentists. The ODA successfully advocated for the installation of a four year statute of repose, which has helped create some certainty in the area of malpractice actions, but several other factors come into play when considering how long to maintain patient records. Some third-party payer contracts require retention for a specified period of time, Medicaid requires that records be retained for at least six years and HIPAA

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Frank R. Recker has practiced general dentistry for 13 years and served as a member of the Ohio State Dental Board before entering the legal profession. Areas of practice include:

- Administrative Law before State Dental Boards
- Dental Malpractice Defense
- Practice-related Business Transactions

Dr. Recker also represents multiple national dental organizations and individual dentists in various matters, including First amendment litigation (i.e. advertising), judicial appeals of state board proceedings, civil rights actions against state agencies, and disputes with PPOs and DMSOs.

A sampling of various cases can be obtained online. Questions regarding representation can also be addressed to Dr. Recker via e-mail at recker@ddsllaw.com.

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Year-end tax planning ... it's still possible for 2013

By Mercer Global Advisors Inc.

Did you know that there are still a number of actions you can take – yes, in 2014 – that can positively impact your 2013 tax liability? Read on for details and talk to your CPA about which methods may help to reduce your personal and practice tax obligations for 2013, and beyond.

Retroactive options for 2013 filings

1. Retirement plans

You can still make contributions as both an employee and employer to certain retirement plans, thereby reducing your 2013 income.

As an employee, if you qualify for deductible contributions, you can still make an IRA contribution – until April 15, 2014 – and have it attributed to 2013. The 2013 contribution limit was \$5,500 for a traditional or Roth IRA (\$6,500 if

you're age 50 or older). NOTE: If you have both traditional and Roth IRAs, your combined overall contributions are limited to \$5,500/\$6,500 or 100% of your compensation, whichever is less.

Employer contributions can be made on behalf of employees to SIMPLE and conventional 401(k) plans, and owner contributions to Keogh plans up until your tax filing date, including extensions. The only caveat – the Keogh, SIMPLE, or 401(k) plan must have been established before the end of 2013 (Sept. 30 for a SIMPLE plan) in order for contributions to be designated toward your 2013 plan limit.

Finally, Simplified Employee Pension (SEP) plans can be opened in 2014 – up until your tax return filing date, including extensions – and/or funding delayed until then for the contributions to be credited toward the 2013 plan and the deduction

allowed.

2. Trusts, Estates and Foundations

Distributions from trusts and estates that are made within the first 65 days of 2014 can be attributed to 2013 – just be sure to check the appropriate box on Form 1041.

3. Business Matters

If your plan permits it, your flexible spending account can make payments and reimbursements for 2013 salary-reduction amounts or applicable expenses incurred and paid through March 15, 2014.

Contributions to a health spending account (HSA) will reduce your Adjusted Gross Income (AGI), thus decreasing overall return limitations resulting in increased deductions. Funding for 2013 can be made on or before April 15, 2014. An HSA behaves like an IRA that enjoys tax-deferred growth. Distributions must be for qualified medical expenses; unqualified distributions are taxable.

Some types of employer payments for deferred compensation plans are deductible in 2013 even if they are not paid until 2014 – they must be paid by March 15, 2014. In this instance, the employee would report the income on his/her 2014 income tax return.

Business credit card charges incurred in 2013 are deductible on your 2013 tax return even though they are not paid until 2014.

Take advantage of the NEW simplified home office deduction – \$5 per square foot, up to a maximum of 300 square feet. The maximum deduction is \$1,500. Remember that the basic rule still applies, the office space must be used regularly

and exclusively for business.

Proactive options for 2014 filings and beyond

Maximize contributions to retirement plans

Make the most of these tax-advantaged savings vehicles. Traditional IRAs (if you qualify for deductible contributions) reduce your AGI, and employer-sponsored retirement plans such as a 401(k) plan allow you to contribute pretax funds; either option helps to reduce your 2014 income. Contributions to Roth IRAs (if you meet the income requirements) or Roth 401(k) plans are made with after-tax dollars, but qualified Roth distributions are free from federal income tax.

2014 elective employee contribution limits remain unchanged from 2013: \$17,500 for a 401(k) plan (\$23,000 if you're age 50 or older), \$12,000 for a SIMPLE plan (\$14,500 if you're age 50 or older), and up to \$5,500 for a traditional or Roth IRA (\$6,500 if you're age 50 or older).

And remember, the earlier you fund your elective contributions through payroll deferral, the more tax-advantaged compound growth you'll accumulate.

Roth IRAs for Dependent Minors

If you have minor children, according to the IRS, each is allowed to earn \$6,200 in 2014 without being subject to federal income tax. Consider establishing a Roth IRA in each child's name and contribute the maximum allowed (\$5,500) through payroll. These contributions to a Roth IRA will enjoy tax-favored growth and your

See PLANNING, page 8

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CLOSING, from page 6

regulations require covered entities to be able to provide a six year accounting of any releases of health information upon the request of a patient. Consequently, many dental consultants recommend that patient records be retained for at least 10 years. Dentists should seek out their tax professional for assistance with a retention schedule for financial records.

If a practice is forced to close sooner than expected due to the death of the owner dentist, there are some special factors that must be considered. Ohio law

requires that a dental practice be owned by a licensed dentist, which many times may leave the surviving spouse or family member in a difficult situation. For a short period of time, usually 90 days, the board will allow the office with some flexibility to continue to operate without an owner dentist. However, during this period, the office must be taking steps to wind up and close the practice or seeking a buyer to take over the operations.

The surviving spouse or family member must be cognizant of state law requirements and ensure that a licensed dentist is overseeing any patient care that occurs. Many component dental societies operate volunteer programs to assist in these cases. If possible, patients should be brought to a natural stopping point in their treatment or be referred to another practitioner for continued care. The office should not accept new patients during this period.

Closing a dental practice can create many difficulties. For that reason, the ADA has developed a "Guide to Closing a Dental Practice" available free for ADA/ODA members in the professional resources section of www.ada.org. As the current generation of dentists ages and new dentists continue in greater numbers toward corporate structures for careers, the guide may become increasingly useful to Ohio's dentists.

The guide includes helpful tips on a variety of issues, including how to inform the staff of the transition, end of life details and updating your insurance portfolio. It also provides useful letter templates to inform patients of the closing or a transition to a new dentist and insurers of the business closing and use of a volunteer dentist as the practice winds down. Though the guide provides critical advice, dentists should always consult with professionals, such as an attorney and accountant, before moving forward.

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Dental Insurance Corner

Ohio's electronic claims submission and payment law

Christopher A. Moore, MA
ODA Director of Dental Services

The Ohio Dental Association is again receiving calls from dental offices concerning the Ohio law that governs the submission and payment of electronic claims. The calls have been prompted by language used in various third-party payers' explanations of benefits.

In 2010, the Ohio General Assembly adopted a state operating budget containing a provision (Ohio Revised Code 3901.381(F)) requiring third-party payers that receive electronic claims from contracted providers, including dentists, to electronically pay those providers for those claims. It also prohibits providers from refusing to accept these payments because the payment was transmitted electronically. The law went into effect Oct. 16, 2010.

The Ohio Department of Insurance (ODI) subsequently provided regulatory guidance to the insurance industry relative to this law. In a Sept. 27, 2010 letter, ODI stated insurers are required to make a good faith effort to obtain a provider's account information in order to make electronic payments.

The letter further stated if an insurer is unable to obtain that information either because the provider refuses to provide it or for any other reason, the insurer must continue to make timely payments to the provider in the same manner it had prior to the Oct. 16 effective date of the law.

ODI also informed insurers of concerns providers were expressing after

the law was adopted relative to overpayment recovery and reconciliation of payments and instructed insurers to work with providers to address those issues.

Notably, ODI indicated that it would be a direct violation of Ohio law for an insurer to make a direct withdrawal from a provider's bank account.

Many insurance companies have utilized this ODI guidance to allow contracting dentists who electronically submit claims to them to opt out of receiving electronic payments by asking the dentist to sign documentation effectively requesting to opt out of receiving electronic payments. Once these carriers receive the opt-out documentation from the dentist, the insurers then reimburse the dentist with a paper check.

"We have seen a handful of third-party administrators (TPAs) cite this law as justification for their efforts to get dentists to accept their reimbursement of dentists via credit card numbers. We believe these TPA actions are a misapplication of Ohio law," said Dr. Manny Chopra, chairman of Council on Dental Care Programs and Dental Practice. "The calls the ODA is now receiving are not prompted by TPAs but rather insurance companies that are apparently trying to inform dentists about the 2010 law but are not calling upon dentists

to take any particular action."

Dentists needing additional information on this issue should contact the ODA Department of Dental Services at (800) 282-1526.

Electronic health records

Ohio's electronic claim submission and payment statute should not be confused with the federal law that addresses electronic health records (EHR).

The American Recovery and Reinvestment Act (ARRA) of 2009, commonly referred to as the "stimulus bill," sought to boost the nation's economy by funding infrastructure projects and other initiatives. It also authorized the federal government to create an incentive program to promote the use of EHR. Through the Center for Medicaid and Medicare Services (CMS), the federal government has issued the rules to govern the EHR incentive program for Medicaid and Medicare providers.

Incomplete or misinformation about this rule and the standards surrounding it has caused confusion for many dental offices and has led many to incorrectly believe that they must implement electronic records by 2014. Nothing in the

See CLAIMS, page 11

ODA members who would like to submit a dental insurance related question, problem or concern may do so by sending the appropriate information to the ODA Dental Insurance Working Group, 1370 Dublin Road, Columbus, OH 43215, or 614-486-0381 FAX, or chrism@oda.org. To see past issues of the Dental Insurance Corner, visit www.oda.org/news and choose the category "ODA Today" and subcategory "Dental Insurance Corner."

PLANNING, from page 7

child(ren) will be able to withdraw funds tax free in the future.

Roth IRA Conversion

While you may be precluded by income limits to contribute to a Roth IRA, you are able to make a Roth Conversion using eligible funds from a traditional IRA or an employer-sponsored plan. When you make the conversion, you will be subject to ordinary income tax rates on the converted amount for the year the conversion is made. This option is beneficial in years where income levels are reduced and also for those who would prefer to enter retirement with a greater amount of tax-free income.

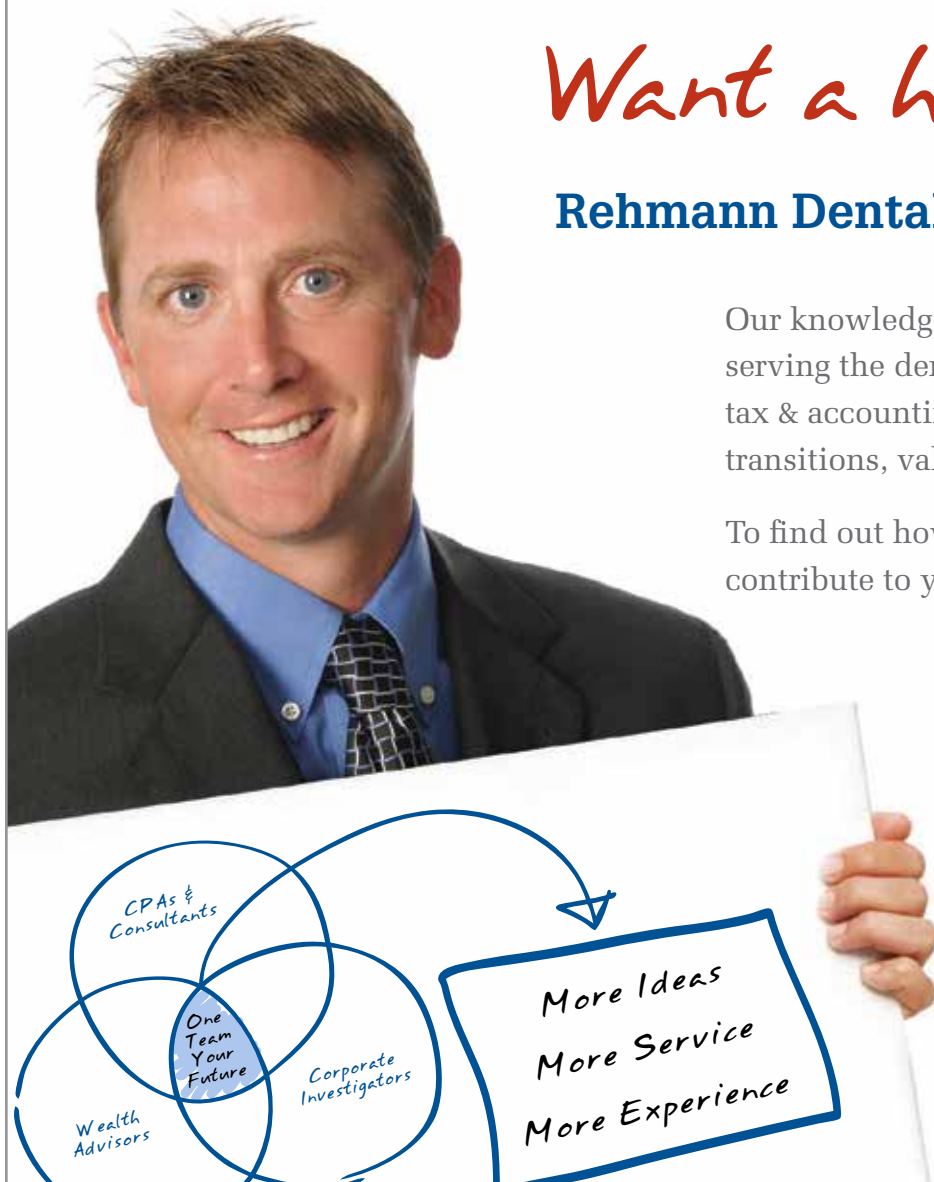
Gift appreciated stock

Giftting appreciated stock to an established non-profit organization allows you to take an itemized deduction for the fair market value of the donated stock. The tax advantage here is that by donating directly to the non-profit, you are able to bypass capital gains obligations altogether.

Are you and your practice positioned optimally – from a tax-planning perspective – to close out 2013 and plan ahead for 2014 and beyond? To learn more about tax planning strategy options available to you as a taxpayer and a practice owner, contact Michael Shea at Mercer Advisors' Columbus branch office at (800) 335-1404 or michael.shea@merceradvisors.com.

Sources: IRS, Accounting Today, Financial Planning, Morgan Stanley.

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ODA Annual Session offers courses for dentists, specialists, entire team

By Dr. Daniel Ward
2014 ODA Annual Session
General Chairman

The Ohio Dental Association's 148th Annual Session, "ODA Live," is slated for Sept. 11-14, and it promises to be a lively meeting. The convention is the opportunity for dentists and their teams throughout the region to gather together to learn, share experiences and have a good time. Attending the meeting every year is an easy way to fulfill the continuing dental education requirements for dentist and dental hygiene license renewal, and the meeting is designed to have courses and events that appeal to each member of the team.

Each day, courses are presented to meet the individual needs of all attendees. Informal tracks have been developed for traditional restorative, new products, specialties, hygienists, team members, front desk managers, hands-on workshops for dentists and EFDAs, motivation, and general health and wellness topics. Programs are selected based on input gained from previous meeting attendees.

Thursday, September 11, 2014

The meeting begins Thursday with Dr. Gordon Christensen, who covers new products, new treatment concepts and discusses what works and what does not. He knows what is being used throughout the world and provides a universal perspective. Dr. Ron Kaminer will speak about new high-tech products with which attendees may not be familiar. Dr. Joe Maggio will be our specialist who will speak about endodontics. Dr. Lou Graham will speak about topics of interest to hygienists. Nancy Andrews, RDH, will be presenting four half-day courses on Thursday and Friday on varying topics such as ergonomics, emergency preparedness, lesions and lifestyles and standing up to emerging diseases. Dr. Scott Parker will be presenting a half-day lecture and half-day hands-on covering effective direct composite placement. Dr. Udell Webb will be covering proper insurance coding for front desk staff. Lisa Philip will be speaking about social networking and understanding generational differences in learning and interacting. Finally Lisa Harper Maloney will be speaking about "Bugs, Drugs & Food Fads."

Friday, September 12, 2014

Friday, Dr. Ron Jackson, a well known authority on restorative dentistry, will present on the excellence in restorative. Dr. Thomas Dudney will show comprehensive treatment planning cases to restore the worn dentition. Dr. Howard Glazer will update everyone on the latest products, many of which are probably not familiar to you. Dr. Mark Canon will be our pedodontic specialist for Friday. Dr. Brian Novy is guaranteed to shake up our hygienists with his unique concepts. Judy Kay Mausolf will motivate teamwork and inspire the staff to communicate effectively. There will be three hands-on courses for dentists and staff. Dr. Sam Simos will be teaching effective composite techniques, Dr. Joe Maggio will be hosting the endodontic hands-on portion of his presentation and Dr. Keith Norwalk will acquaint assistants and EFDAs with implant components. Bruce Christopher will use humor to motivate team members to understand each other. A bonus program on Friday afternoon will feature our ODA executive staff presenting updates on regulatory and other dental practice issues.

Saturday, September 13, 2014

On Saturday, Dr. Jack Griffin will cover traditional restorative as well as high-tech

solutions for dentists. Dr. Scott DeRossi will update attendees on oral manifestations of systemic drugs. The Ohio Academy of Periodontics will host a panel of specialists of interest to dentists and hygienists alike. Team members will enjoy another fun and motivational presentation by Judy Kay Mausolf. Dr. Damon Adams, editor of "Dentistry Today," will present a lecture about effective crown and bridge technique and how to communicate with the dental laboratory. Dr. Thomas Dudney will present a hands-on presentation on proper cementation protocol with the new all-ceramic crowns.

Sunday, September 14, 2014

The conference concludes on Sunday with an all day presentation by Dr. John Comisi on restorative dentistry featuring glass ionomers. We will hear from ODA

staff members updating us on the Affordable Care Act and its impact on dental offices as well as infection control. In addition the Nitrous Oxide monitoring course will be presented.

There will be additional courses throughout the conference on important topics such as radiography updates and certification, the new products roundtable, CPR certification and recertification, and

the ever-popular preventative products roundtables designed especially for hygienists.

Reserve the days Sept. 11-14 to attend the ODA Annual Session in Columbus; registration opens May 1.

Be sure to check www.oda.org/events and the ODA Annual Session Facebook page for regular updates including hotel information.



Dr. Gordon Christensen



Dr. Ron Jackson



Dr. Howard Glazer



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Change is good – you go first!

By William P. Prescott, E.M.B.A., J.D.

For the past 40 years, I have served dentists and dental specialists as a practice transition and tax attorney for over 24 years almost exclusively and as a dental equipment supply representative, equipment specialist and dental and company general manager for 16½ years. During this time, I have observed dentists and dental specialists who generally seem happy and passionate about their work and at the top of their professions. Many have accumulated substantial wealth in the process. I have also observed the opposite; dentists and dental specialists with high stress and adverse practice situations and those who cannot afford to retire but desire to leave their professions. I have also known dentists and dental specialists who died or became disabled and could no longer practice, including 10 dentists who sadly have committed suicide.

In attempting to determine what dis-

tinguishes happy, healthy and productive dentists and dental specialists from those who are not, the ability to embrace change may be one major factor. While change requires continual effort and takes you out of your comfort zone, without change you cannot grow or do anything differently.

Below are my observations of characteristics for those dentists and dental specialists who I consider successful and who have become leaders of their profession:

- Work hard and possess a passion/“calling” to practice their profession and treat patients;
- Aspire to excellence in both clinical and management skills;
- Maintain a balanced personal/spiritual life;
- Participate in organized dentistry;
- Preferably have a high level of community involvement;
- Understand how to minimize STRESS;
- Usually own, owned or will own their practice;
- Regularly contribute to their retirement plans and understand the concept of compounding interest;
- Prepare and update a strategic plan and yearly budget;
- Regularly communicate with their advisory team.

The hurdles that I see for three differ-

Leadership Institute

William Prescott, E.M.B.A., J.D., will be a keynote speaker and will present two breakout sessions at the ODA Leadership Institute, March 28-29 in Columbus. His keynote presentation “Living Your Dreams as a Dentist,” will be March 28 and will focus on achieving balance professionally and personally. His breakout sessions will be later that afternoon. The first session will focus on preparing for retirement, and the second session will focus on entering practice.

ent age groups are the following:

- New doctors – Locating the right practice opportunity. Also, school debt and limited opportunities.
- Ten years out – Burnout/stress. Also, insufficient patients, weak practice systems, poor staff management, problems with co-owners, reduced fees, insufficient savings, death or illness, or hiring an unnecessary associate.
- Five years out or less to retirement – Insufficient savings. Also, your practice is what it is at this point. Retire when you are ready and not before.

In short, try to avoid big mistakes that

See CHANGE, page 11

LEADERSHIP, from page 1

topics including how dentists can achieve balance in their professional and personal lives, an update on issues at the Statehouse, information on the ADA’s Center for Professional Excellence and the implementation of the Affordable Care Act.

“I am continually impressed by the quality of keynote speakers that have participated in the Leadership Institute over the years,” Connell said. “The opportunity to interact and ask questions of these important individuals has always been a highlight of the two day event.”

This year’s presenters include William Prescott, an Ohio lawyer who specializes in representing dentists in various business matters and transactions; Ohio Rep. Terry Johnson (R-McDermott); Dr. Dave Preble, vice president of the ADA Practice Institute; Scott Litch, chief operating officer and general counsel for the American Academy of Pediatric Dentistry; Dr. Kara Morris, clinical adjunct assistant professor within The Ohio State University Department of Pediatric Dentistry and clinical attending pediatric dentist at Nationwide Children’s Hospital; Dr. Paul Casamassimo, president of the ODA; David Owsiany, ODA executive director; and Chris Moore, ODA director of dental services.

In addition to keynote presentations, Leadership Institute will also include breakout sessions where dentists can gain information on particular topics of interest. This year’s breakout session topics include: preparing for retirement, making decisions about entering practice, third party payer issues and safety considerations when treating children.

“I attended the ODA Leadership Institute for the first time in 2013 due to my recent position on the ODA Council on Membership Services,” said Dr. Ruchika Khetarpal, a general dentist from Cincinnati. “I thought it was a great learning experience in a very intimate environment. There was opportunity to speak with ODA staff, members of your local dental society and an openness to speak to members of other dental society constituents. This is a feeling that you don’t normally get at bigger meetings.”

The event will feature many opportunities for members to catch up with old friends and network with colleagues from across the state and discuss issues important to organized dentistry.

“I have always realized the importance of organized dentistry,” said Dr. Brent Paulus, an orthodontist from Maumee. “It will be even more important to have the ODA/ADA protect our profession with the changes in health care that are coming. The Leadership Institute provides an opportunity to ensure that future leaders will continue to lead and protect our profession.”

In addition to learning about various leadership skills, attendees also will have the opportunity to earn up to five CE credits.

“This is a wonderful program that the ODA gives back to its members,” Williams said.

This year’s event is sponsored by Superior Dental Care.

For more information about Leadership Institute and to register, visit www.oda.org/events.

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CHANGE, from page 10

can cost you significant money and years of time to correct.

Here are five steps that may help.

First, find the right practice situation then mold your vision and dreams into

it, irrespective of your age or number of years in practice. If you can dream it, you can do it.

Second, reduce STRESS by remaining passionate about your profession and treating patients by aspiring to both clinical and managerial excellence. A friend

once said that if you spend 10 percent more time on the treatment than otherwise, you will achieve great results. Yes, practice management can also help.

Third, save! Consider living on 90 percent of your income from the beginning or from now on. Sooner than later, you should be working because you want to, not because you have to. You cannot make enough money from the sale of your practice to retire.

Fourth, stay solo. Of course, there are many exceptions here, particularly for specialty, large and family practices. Staying solo allows you to fund your retirement plan by maximizing your earnings. Many practices that hire associates do so for the wrong reasons without sufficient patient demand. This means you incur a reduction in pay, at least for some period of time.

Finally, and maybe the most important, do your best to maintain a balanced and happy personal/spiritual life.

When you think about it, if you are healthy, happy and have a job, you are fortunate. Better yet, you are in a profession. It is our choice to make the most of our professions and, to a large extent, this choice is within our control. Making the most of your profession on your terms requires continued change.

William P. Prescott, E.M.B.A., J.D., of WHP in Avon, Ohio, is a practice transition and tax attorney, former dental equipment and supply representative, and author of "Joining And Leaving the Dental Practice," Second Edition. For this and Mr. Prescott's other publications, see www.PrescottDentalLaw.com. Mr. Prescott can be contacted at (440) 695 8067 or WPrescott@WickensLaw.com.

2014 ODA Leadership Institute Schedule

Friday, March 28

10:30 a.m.

Registration opens

11 a.m.-noon

"Living your Dreams as a Dentist," presented by William Prescott, Esq

Noon-1 p.m.

Lunch

1-2 p.m.

Breakout Session Round 1:

- "Exit Strategies – The Rat Race is Over and the Rats Didn't Win"
- "Update on Third-Party Payer Issues"
- "The Most Dangerous Place in Your Office – Surprise, it's Not Your Operatory!"

2:15-3:15 p.m.

Breakout Session Round 2:

- "Entering Practice – Make the First Choice the Right Choice"
- "Update on Third-Party Payer Issues"
- "The Most Dangerous Place in Your Office – Surprise, it's Not Your Operatory!"

3:30-4:30 p.m.

"Report from Ohio's Capitol," presented by State Rep. Terry Johnson

4:30-6 p.m.

Reception

Saturday, March 29

7:45-8:30 a.m.

Breakfast

8:30-9 a.m.

"ADA Update," presented by Dr. Ronald Lemmo, ADA treasurer

9-10 a.m.

"The ADA Practice Institute: A Dentist's Guide to Navigating Today's Changing Health Care Environment," presented by Dr. David Preble, vice president of the ADA Practice Institute

10-11 a.m.

"Implementation of Health Care Reform: What Every Dentist Should Know About the Pediatric Oral Health Benefit," presented by Scott Litch, chief operating officer and general counsel at the American Academy of Pediatric Dentistry

11 a.m.-noon

"What is the ODA Doing for You?" presented by ODA President Dr. Paul Casamassimo and ODA Executive Director David Owsiany

Noon-1 p.m.

New Dentist Roundtable Luncheon

To register, visit www.oda.org/events, call (800) 282-1526 or watch your mailbox for a paper registration form.

The 2014 ODA Leadership Institute is sponsored by Superior Dental Care.

CLAIMS, from page 8

ARRA, CMS incentive program or any other section of the law requires dental offices to implement electronic health records in the office by 2014 or any other date.

Additional information concerning the Ohio's Medicaid Provider Incentive Program for Electronic Health Records may be obtained from Ohio Medicaid at <http://medicaid.ohio.gov/PROVIDERS/MedicaidProviderIncentiveProgram.aspx> or the Ohio Health Information Partnership at <http://www.clinisync.org/>.

Hotel Accommodations

The ODA has a block of rooms available at the Hilton Columbus Polaris Hotel for \$139 per night. Reservations can be made by calling 1-800-HILTONS or (614) 885-1600 and asking for the Ohio Dental Association rate.

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Marc D. Hoffrichter



The Explorer

Matthew J. Messina, DDS
Executive Editor

Resolve to be surprised

I was talking with a patient today about her thoughts for 2014. I asked if she had made any resolutions for the New Year. She said that she had no plans, but hoped that something would happen to surprise her. I told her the chances of that coming true were excellent! There is no doubt in my mind that something will occur that she didn't expect and that 2014 will contain a number of surprises.

I have to confess that I don't like surprises. I never have enjoyed surprise birthday parties and I'm not a big fan of sudden changes in my plans. I've learned to adapt and not be so inflexible, but I'm too much of a planner to be very spur-of-the-moment. I guess after more than 50 years, I shouldn't expect to change much in the future.

Almost no one is making New Year's resolutions anymore – or at least they aren't telling anyone about them. Most resolutions are really more of a wish than a goal. Without a plan to make something happen, simply resolving to lose weight or exercise more is unlikely to come to pass.

A resolution to be surprised is another thing entirely. That's almost a certainty!

When we worry about the future, we're really wasting energy. Will Rogers said that, "worrying is like paying on a debt

that may never come due." Worrying is also highly inefficient. Most of the things we worry about never come true. Bad things do happen, but seldom are they things we were actually worrying about.

It seems then, that the key is to be prepared – and to react positively when the surprise happens.

I saw on the news that it is the fifth anniversary of the crash landing of the U.S. Airways jet in the Hudson River. I'm willing to bet that pilot Chelsey Sullenberger was certainly surprised when his plane struck a flight of birds and lost power in both engines. How he reacted defined him and his future. He embraced the event and allowed his training to take over. With professional calm born of years of practice, he and his crew safely guided the stricken airplane to a safe landing in the icy waters of the Hudson River.

Captain Sullenberger had been prepared to manage the crisis and make the most of the opportunity to show the world his skills, reminding everyone of the capabilities of the thousands of professional pilots and aircrew that make sure we all arrive safely at our destinations when we fly. When the chance occurs, we need to be ready to show what we can do – to tell our story.

I have enjoyed the process of writing and publishing my first two novels. I like the opportunity to tell a story, getting my message out without any external interference. When writing fiction, I can have my characters resolve their challenges with grace and skill, since I control the flow of events. Because everything is scripted, they are never really surprised. However, if the entire plot were too transparent and predictable, the novel would be boring. In order to have excitement and suspense, there needs to be a perception of uncertainty, of stress or worry. That's what makes for good fiction, as well as a

life worth living.

As much as we seek predictability and control of the future, if there were no surprises, life would be drab and boring. Success and joy are wonderful emotions because we have failure and pain to contrast with them. We don't sense one without having the other for comparison. I would prefer to have nothing but a year of joy; however, I know that is not possible. Besides, it is only through adversity that we find out how good we can be. Character is forged in the fire of hardship. We are tempered for strength and honed to a fine edge. As valuable as stress can be to make me better, I do still pray that I won't be tested to find out just how tough I can be.

But I won't be afraid of being tested – of the hardship and strife. As my friend, leadership speaker Mark Sanborn asserts, "Fear nothing, but to waste the present moment!" That's the challenge we face. To excel in the here and now, savoring each day and the opportunity it offers.

The more I think about it, my patient accidentally found the right answer. As I look forward to 2014, I will resolve to hope for surprises! Being surprised offers me the opportunity to show my abilities. I can triumph over adversity and enjoy the fruits of my success. I'll prepare for what I expect to happen during the year, but I know that events will still catch me off guard. That's OK. It's what I do next that defines me. That's what will be memorable.

At the end of the year, I won't be able to remember what I was worrying about now, since it probably didn't happen. I will be able to point to the surprises – proud of how I handled the situation. I'll be able to tell my story – and smile! For 2014, I'll just resolve to be surprised!

Dr. Messina may be reached at docmessina@cox.net.



The Happy Dentist

Najia Usman, DDS
Guest Columnist

What makes you tick?

When I think back to my dental school interview, I remember being an enthusiastic bright-eyed, possibly idealistic 20-year-old. "Why do you want to become a dentist," I was asked. In a very rehearsed fashion, I listed what I thought was a very politically correct, intelligent, broad answer, sure to resonate with anyone sitting across from me, be it a dentist or otherwise. As I am raising college level kids now, it seems crazy to think that you could even have any semblance of life and career goals, when you haven't even lived and experienced much of this crazy world. "I am artistic ... I love to interact with people ... as a woman, I feel that a career in dentistry would afford me the ability to have a customized lifestyle that will provide balance ... I want to be a respected professional that is a leader in my community." The male interviewer nodded as if approving of my answer, and well, the rest is history.

That was almost 23 years ago, and I often reflect about those expectations of a profession, about which I actually knew very little. I remember absolutely loving dental school. I know I am a rare bird. I imbibed every aspect of it, from the dental fraternity life to the late night lab club in sophomore clinic, yearbook editor, etc.

I walked away four years later with an education that would serve as a foundation for who I am today. I loved school so much, that I even took my two small children across the country, by myself, to pursue a two year endodontic residency.

Where does this attitude stem from? Perhaps it was shaped by my parents. Could it be that I have "happy" DNA? Maybe dentistry is the world's best profession that gelled with every fiber of my being and I had found my calling. I actually think it is a combination of all of those things. Today I sit in a very happy place at the age of 43. I am a wife. I am a mother. I am a caregiver. I am a business owner. I am a community leader. I could not have had this dynamic, fulfilling life without the noble profession of dentistry. There are times when I feel tired, overwhelmed and depleted by the pressures of real life, but my career is my therapy. Through convoluted medical histories, I realize how lucky I am to be in health and have a healthy family. Through the relief of a patient's six month headache, I feel like a hero. When I interact with my staff, I feel like a leader. When I lecture to dental students and residents, I feel like a mentor. When I sit in a House of Delegates, surrounded by bright passionate like-minded professionals, I feel like a superhero. When she relays a story of personal loss or abuse, I hug my patient, holding back my own tears, and I feel human.

Dentistry is not easy. We have heard it many times before. Though we are very well compensated, there are certainly easier ways to make a buck. Imagine the pressure we face. We have to be state-of-the-art craftsmen. We must have an honorary MBA. We must be behavioral psychologists. We must be office managers, mechanics, decorators, comedians, tech experts, social networking gurus ...

and the list goes on. The hardest part is we have to do all these things on a stage, without any anxiety, because our patients pick up on it, we become transparent and everything goes downhill from there.

Many feel that the key to being a successful dentist is having the best office, the best staff, or the latest and greatest Web page. After 40 years on this planet, I think very differently. Everyone should revisit what motivates them from their core. Whether it is a penchant for business, an artistic eye, a desire to serve humanity, I bet you can satisfy it with our profession. Dentistry is one of the coolest careers on the planet. It is a rare profession that provides opportunities for personal growth across many different aspects, depending on one's own personal thrust. I have one friend who is an uber talented prosthodontist with a cool boutique practice. He practices for three months and then flies off to exotic locations for two months to take photos and participate in philanthropic projects all over the world. He truly works to live, not the other way around. Dentistry allows him to do that.

So I challenge you my dental colleagues, to search within yourself and ask "what makes you tick?" When you

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INSTITUTE, from page 4

of the ODA's advocacy agenda related to insurance reforms, access to care, and support for the existing dental team-approach to the delivery of care in Ohio.

Following the formal close of the Leadership Institute, new dentists (i.e. those who graduated from dental school within the last 10 years) will be invited to a special roundtable discussion of issues related to challenges that new practitioners are facing.

As you can see, the 2014 Leadership Institute has something for everyone and is open to all ODA member dentists. Best of all, it is free! You can recharge your batteries, earn up to five CE credits, engage in fellowship with colleagues and learn strategies to help you become a better leader, businessperson and health care practitioner.

If you have attended the ODA's Leadership Institute in the past, you know what a high quality program and positive experience it is for member dentists. Attendee surveys are always off the charts with testimonials calling it "the best leadership development weekend anywhere." If you have never attended an ODA Leadership Institute, this is the year to do so. You won't be disappointed.

I would like to thank Superior Dental Care for their sponsorship of the 2014 ODA Leadership Institute. Without Superior Dental Care's support, this high quality leadership development program would not be possible.

I look forward to seeing you on March 28-29 in Columbus for a truly amazing experience at the ODA's Leadership Institute.

TICK, from page 12

answer authentically, you will realize what's sitting at your fingertips, and I promise it will change the way you practice forever. The second part of the dental interview question is often "What makes you different ... what will you bring to dentistry?" I realize now that I have brought my heart.

Dr. Usman may be reached at usman@zoominternet.net.

AWARD, from page 5

4. **N. Wayne Hiatt Rising Star Award** – is presented to an ODA member in practice 10 years or less who has demonstrated outstanding leadership and commitment to organized dentistry. ODA members who began to practice Jan. 1, 2004 or later are eligible. Past award honorees have shown outstanding initiative, a strong commitment to volunteerism and promise for continued accomplishment within the profession.

5. **Access to Dental Care Program Award** – honors an outstanding program (not an individual) that helps reduce the access to care problem in Ohio by offering free or reduced fee dental care to underserved populations.

Nominations for the 2014 Awards of Excellence are now being accepted. Submission deadline for all nominations is April 1. To make a nomination, please review the entry guidelines and submit all required documentation along with an Awards of Excellence nomination form, which can be found at oda.org/member-resources/call-for-nominations/ or you may contact Michelle Blackman at the ODA at 800-282-1526 or at michelle@oda.org.

The ODA will present the awards during the ODA's 148th Annual Session in September 2014 in Columbus.



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WHICH BROKERAGE FIRM IS TRULY LOOKING OUT FOR YOUR INTERESTS WHEN SELLING YOUR PRACTICE?



*Dual-Representation
Brokerage Firms?*



*Dental Supply Companies
Who Also Act As Brokers?*



*Your Accounting Firm Who
Offers Brokerage Services?*

Is it a dual-rep brokerage firm? NO You cannot serve two masters. Dual-rep firms charge buyers hefty fees, and as a result, their strategies usually negatively affect the final selling price and/or terms the owners agree to when selling. In addition, if a buyer has to choose between two similar practices- where one requires a substantial fee to a dual-rep firm, and the other does not- which practice and brokerage firm will they choose?

Is it the equipment/supply companies who are also brokering practices? NO In most cases, the owner is selling and retiring. The supply companies want to please the buyer in order to gain or retain their business post-closing. Whatever the terms, their priority is to get the deal done in order to pick up the buyer as a new client, at whatever cost to the seller.

Is it your accounting firm that also owns a practice brokerage company? NO This could be the biggest conflict of interest that exists. Sellers look to their accountants for advice asking, "Is the price or tax structure acceptable?" Will the accountant advise their client against a "bad" deal if a large commission is on the line to their firm, or to a brokerage company they are partners with or are profiting from?

Is it the firm that has successfully represented sellers for over a decade? YES
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Miscellaneous

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