

	<b>COSMETIC TRIBUNE</b> The World's Cosmetic Dentistry Newspaper - U.S. Edition	<b>HYGIENE TRIBUNE</b> The World's Dental Hygiene Newspaper - U.S. Edition
<b>Ortho surgery and esthetics</b> Esthetic orthodontics is mainly adult orthodontics. ▶ Page 13A	<b>Shading technique</b> Natural teeth are difficult to imitate. ▶ Page 1B	<b>Fluoride varnish</b> About 90 percent of adults over 40 have dental caries. ▶ Page 1C

## 'The Art and Science of Dentistry'



Take a gander at some of the highlights from the California Dental Association's upcoming meeting in San Francisco, Sept. 10-13.

→ CDA Meeting, pages 24A, 25A

AD

**Dental Collab** BETA  
FINALLY A SOLUTION FOR GETTING  
**THAT SECOND OPINION.**  
WWW.DENTALCOLLAB.COM  
FIRST MONTH FREE  
CODE: DTDC09

## ADA continues to monitor proposals for health care reform

By Fred Michmershuizen, Online Editor

As Congress prepared to adjourn for its summer recess, the American Dental Association was taking a wait-and-see approach to pending health care reform legislation.

"The dental provisions they contain can best be described as the good, the bad and the undecipherable," ADA President Dr. John S. Findley told ADA News, the association's official publication. "Our most pressing concern is with the proposal for a government-run insurance plan that would compete with private insurers in the marketplace and private plans offered in the so-called 'exchange.'"

Findley said that a proposal to require dental coverage for children would need clarification before the ADA would support it.

"The whole concept of a public plan remains troubling, and we would oppose any plan that required dentists to participate, directly or indirectly dictated fees for the private market or would lead to a government-run system," he said.

The ADA has continued to make its message clear through dialog with members of Congress and the administration, following the approval of policy by the ADA House of Delegates at the 2008 annual session in San Antonio.

"The ADA does not support a



single-payer system because we believe it would stifle access and innovation and reduce the quality of patient care," said Findley, who pointed out that the association's efforts in the nation's capital are ongoing.

"We are pursuing amendments to improve the dental provisions," he said.

Findley said that flatly opposing the whole thing is not an option.

"If we aren't highly visible in the process, we open the door to other groups who will claim to be the voice of the oral health community and attempt to dictate what kind of dental provisions get included," he said. "As the saying goes, you are either at the table or on the menu."

According to the ADA, the proposed legislation should be rewritten to enhance Medicaid reimbursement. Without it, Findley said, there would be "no significant access improvements for the poor and other vulnerable populations." **DT**

PRSRT STD  
U.S. Postage  
PAID  
Permit # 506  
Mechanicsburg, PA

Dental Tribune America  
215 West 55th Street  
Suite #801  
New York, NY 10001

www.dental-tribune.com

**Have you read an ePaper yet?**

You can access the most recent edition of Dental Tribune, Cosmetic Tribune, Hygiene Tribune, Implant Tribune and Ortho Tribune as ePaper. In addition, regular online content includes dental news, politics, business and events, as well as clinical content from all the dental specialties. Drop in for a "read" anytime!

VOCO'S ADVANCED NANO TECHNOLOGY  
SETS A NEW BENCH MARK FOR COMPOSITES

2009 DENTAL ADVISOR  
WORLD-RECORD SETTING: 87% FILLERS

**Grandio**

FREE SAMPLE AT  
www.vocoamerica.com

The award winning universal Nano Hybrid Composite  
with outstanding performance and superior handling

**VOCO**  
THE DENTALISTS

Call 1-888-658-2584 www.vocoamerica.com info@voco.com





Dr. Fred Pockrass and his wife, Ina, operate the first certified 'green' dental practice and are also founders of the Eco Dentistry Association.

## Eco Dentistry Association announces international launch

*New dental association aims to make profession eco-friendly one toothbrush at a time*

The Eco Dentistry Association (EDA), an international association of dental professionals, was launched in May by the creators of the country's first green dental office to give colleagues access to eco-friendly practices and consumers the power to encourage their dentists to adopt earth-friendly methods.

- If every U.S. dental office installed a device capturing mercury-containing waste, at least 7,400 pounds of toxic waste would be kept out of the nation's water supplies each year.

- By switching to reusable and non-toxic disinfection methods, the dental industry would prevent 680

million disposable chair barriers, light handle covers and patient bibs, and 1.7 billion instrument sterilization pouches from ending up in landfills yearly.

The Eco Dentistry Association offers dental professionals practical tips on reducing waste and pollution and conserving resources, such as using cloth wrappers instead of disposables to sterilize dental instruments, installing energy efficient lighting, properly disposing of mercury-containing dental waste, and incorporating planet-friendly building and office methods, such as non-toxic paint and recycled copy paper. It provides the public with infor-

mation about digital X-ray systems that reduce radiation exposure by up to 90 percent, educates them about keeping dental appliances free from the hormone-disrupting chemical, bisphenol-A, found in many plastics, and gives them questions to ask their dentists about environmental stewardship.

Soon after launch, the new planet-friendly organization had registered eco-conscious members in 20 states and Canada. The group's members hail from all over the country, including places like Waxahachie, Texas; Beachwood, Ohio; and Fort Bragg, N.C.

The organization is the brainchild of Dr. Fred Pockrass, a dentist, and his lawyer-turned-entrepreneur wife, Ina Pockrass. Six years ago, the couple created the model for eco-friendly dentistry, and they operate their own successful dental practice in Berkeley, Calif., the first in the country to be certified as a green business. They formed the organization to stimulate a movement in the dental industry to employ environmentally sound practices.

"Dentistry and dental hygiene have always been in the forefront of preventative care. Now we are in the forefront of planetary care," said Pockrass. "The Eco Dentistry Association gives dental practitioners a single point of contact for resources and research to green their practices, and access to a collaborative community of like-minded professionals."

"While some people still think that doing environmentally responsible business costs more," said Gil Friend, CEO of Natural Logic, a sustainability consulting firm that analyzed costs and benefits for the EDA, "our study busts that myth. Nearly every eco-friendly innovation is also friendly to the bottom line. Even simple things, like making the switch from paper patient charting to digital charting, can yield an immediate payback."

For more information please visit [www.ecodentistry.org](http://www.ecodentistry.org). **DT**

### DENTAL TRIBUNE

The World's Dental Newspaper - US Edition

#### Publisher

Torsten Oemus  
[t.oemus@dtamerica.com](mailto:t.oemus@dtamerica.com)

#### President & CEO

Peter Witteczek  
[p.witteczek@dtamerica.com](mailto:p.witteczek@dtamerica.com)

#### Chief Operating Officer

Eric Seid  
[e.seid@dtamerica.com](mailto:e.seid@dtamerica.com)

#### Group Editor & Designer

Robin Goodman  
[r.goodman@dtamerica.com](mailto:r.goodman@dtamerica.com)

#### Editor in Chief Dental Tribune

Dr. David L. Hoexter  
[d.hoexter@dtamerica.com](mailto:d.hoexter@dtamerica.com)

#### Managing Editor/Designer

**Implant Tribune & Endo Tribune**  
Sierra Rendon  
[s.rendon@dtamerica.com](mailto:s.rendon@dtamerica.com)

#### Managing Editor/Designer

**Ortho Tribune & Show Dailies**  
Kristine Colker  
[k.colker@dtamerica.com](mailto:k.colker@dtamerica.com)

#### Online Editor

Fred Michmershuizen  
[f.michmershuizen@dtamerica.com](mailto:f.michmershuizen@dtamerica.com)

#### Product & Account Manager

Mark Eisen  
[m.eisen@dtamerica.com](mailto:m.eisen@dtamerica.com)

#### Marketing Manager

Anna Wlodarczyk  
[a.wlodarczyk@dtamerica.com](mailto:a.wlodarczyk@dtamerica.com)

#### Sales & Marketing Assistant

Lorrie Young  
[l.young@dtamerica.com](mailto:l.young@dtamerica.com)

#### C.E. Manager

Julia E. Wehkamp  
E-mail: [j.wehkamp@dtamerica.com](mailto:j.wehkamp@dtamerica.com)

Dental Tribune America, LLC  
215 West 35th Street, Suite 801  
New York, NY 10001  
Tel.: (212) 244-7181  
Fax: (212) 244-7185

Published by Dental Tribune America  
© 2009 Dental Tribune America, LLC  
All rights reserved.

Dental Tribune strives to maintain the utmost accuracy in its news and clinical reports. If you find a factual error or content that requires clarification, please contact Group Editor Robin Goodman, [r.goodman@dtamerica.com](mailto:r.goodman@dtamerica.com). Dental Tribune cannot assume responsibility for the validity of product claims or for typographical errors. The publisher also does not assume responsibility for product names or statements made by advertisers. Opinions expressed by authors are their own and may not reflect those of Dental Tribune America.

#### Editorial Board

Dr. Joel Berg  
Dr. L. Stephen Buchanan  
Dr. Arnaldo Castellucci  
Dr. Gordon Christensen  
Dr. Rella Christensen  
Dr. William Dickerson  
Hugh Doherty  
Dr. James Doundoulakis  
Dr. David Garber  
Dr. Fay Goldstep  
Dr. Howard Glazer  
Dr. Harold Heymann  
Dr. Karl Leinfelder  
Dr. Roger Levin  
Dr. Carl E. Misch  
Dr. Dan Nathanson  
Dr. Chester Redhead  
Dr. Irwin Smigel  
Dr. Jon Suzuki  
Dr. Dennis Tartakow  
Dr. Dan Ward

## Tell us what you think!

Do you have general comments or criticism you would like to share? Is there a particular topic you would like to see more articles about? Let us know by e-mailing us at [feedback@dtamerica.com](mailto:feedback@dtamerica.com). If you would like to make any change to your subscription (name, address or to opt out) please send us an e-mail at [database@dtamerica.com](mailto:database@dtamerica.com) and be sure to include which publication you are referring to. Also, please note that subscription changes can take up to 6 weeks to process.

AD

**BUY TWO, GET 1 FREE!**

# Luxatemp® Fluorescence

the ultimate esthetic provisional material

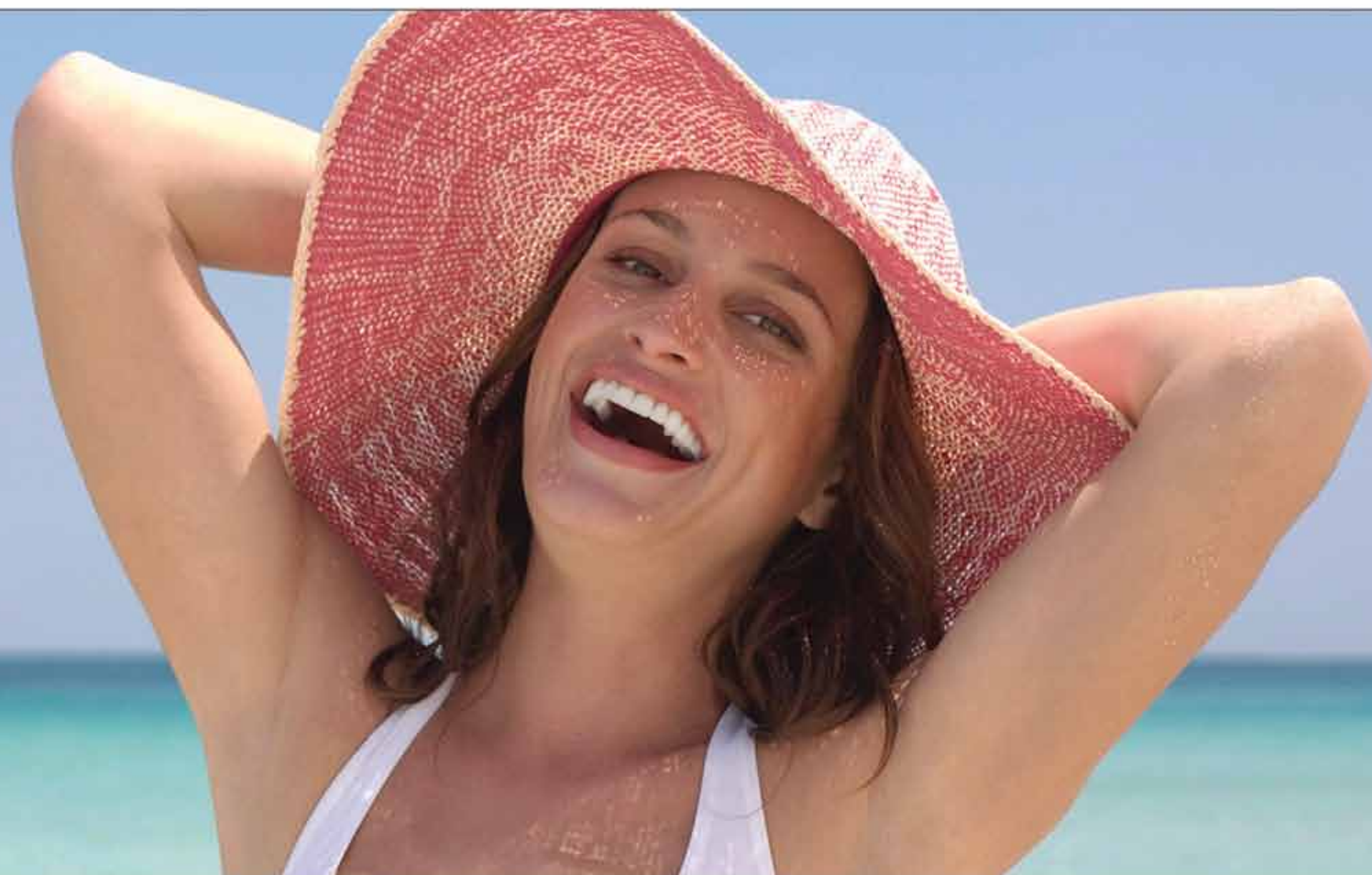
**\*SPECIAL OFFER: Buy 2 Luxatemp® or Luxatemp Fluorescence Automix, Get 1 FREE!**

To order, contact your authorized dental supply dealer.

To receive **FREE** goods, fax dealer invoice to 201-994-0213. All orders billed and shipped through dealer. For more information, call 800-662-6383. Offer valid through 9/30/09. Promotion cannot be combined with any other offers and may be changed or discontinued at any time without notice. Limit 5 offers per dental office. Offer code: DTRIBLTF



# Mojo™ Cement shifts confidence, *NOT SHADE!*



**Introducing Mojo™ Veneer Cement** – the cement that leaves shade shift behind and helps you create a seamless, natural looking smile. Give your patients back the self-confidence they deserve! *Mojo* is the ideal cement because of two important features 1) try-in gels that match the polymerized cement and 2) no detectable shade shift.

Experts say "the single most important comparison, and most clinically relevant, is

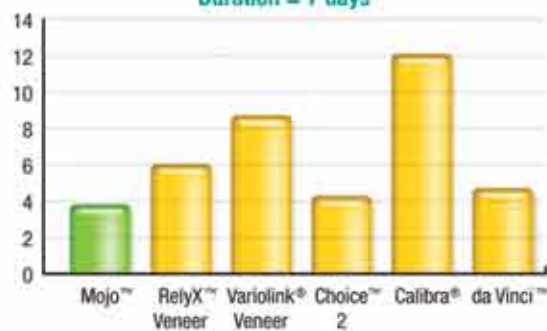
that between the try-in gels and the cured cement after aging."<sup>\*\*</sup>

**Mojo is the ONLY cement where ALL SHADES have been proven to have undetectable shade shift between the try-in gels and the cured cement after aging.<sup>\*\*</sup>** *Mojo* is available in

4 versatile shades, designed for a simple warming or brightening of the final restoration to ensure a perfect match with surrounding teeth.

**Get your confidence boost by calling today or visiting our website to find out more about this new, affordable addition to the Pentron product family.**

Average  $\Delta E$  Between Try-in Gel and Cured Cement  
Duration = 7 days



**FREE Offer**

**Buy a Mojo™ Veneer Cement Kit...**

**Mojo™**  
veneer cement

**Get 1 Mojo™ Cement & Try-in Gel FREE!**

**Order Today!**

800.551.0283 | 203.265.7397 | [www.pentron.com](http://www.pentron.com)

Bond-1® SF | Breeze® | Lute-It® | Cement-It® | Mojo™

Adhesives

Impression

Crown & Bridge

Restoratives

\*At initial cure or over time, aged for 7 days. \*\*Compared to leading materials. †Jeffrey Thompson, PhD. Offer expires September 30, 2009. Additional shipping charges may apply. Subject to change or cancellation without notice. Orders subject to credit approval. All trademarks are property of their respective owners. Copyright © 2009 Pentron Clinical Technologies, LLC. All rights reserved.

 **Pentron  
Clinical**  
Technologies, LLC



## Is it time to floss?

You're a fantastic practitioner, and when you go to dental meetings across the country you focus mostly on the educational opportunities and products that allow you to provide the very best in patient care.

But how much fun are you having with your patients and staff?

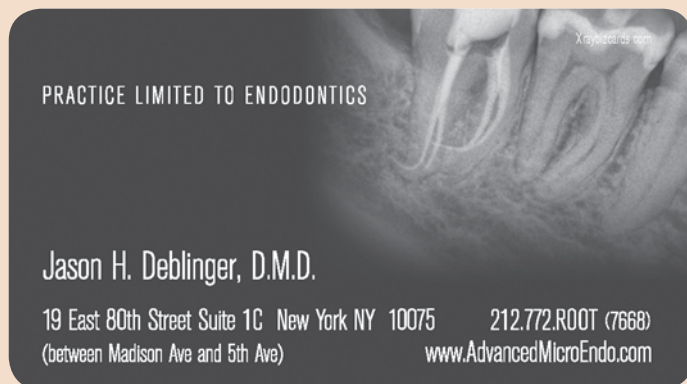
Your patients will appreciate the floss reminder when they see this "Boss of Floss" clock on your wall.

It's one of many unique dental gifts available from Dental Giggles, a North Carolina-based company. They also have cool tooth pillows, tooth soap and even lip gloss.



Dental Giggles  
(336) 420-9266  
[www.dentalgiggles.com](http://www.dentalgiggles.com)

## All the better to see you ...



Your patients, colleagues and friends will never have to guess what you do for a living when you present them with your business card, designed to look just like an X-ray. Holding it up to the light to read is part of the fun!

X-Ray Biz Cards  
(904) 260-1527  
[www.xraybizcards.com](http://www.xraybizcards.com)

*\*If you have some great ideas or products that help you have fun with patients and staff, please share with us and we may feature them in our pages! Write us at [feedback@dtamerica.com](mailto:feedback@dtamerica.com).*

AD

DentalCollab BETA

FIRST MONTH FREE  
CODE: DTDC09

CREATE,  
SHARE,  
COLLABORATE.

Connect your treatment workspaces with dental professionals  
invited to join your private network from around the globe.

[www.DentalCollab.com](http://www.DentalCollab.com)

## Align Technology and Ormco end patent dispute, plan to collaborate

Align Technology, manufacturer and marketer of Invisalign, has reached a settlement with Ormco, a subsidiary of Danaher, to end all pending litigation between the parties and to begin a new strategic collaboration.

As part of the settlement, Align will make a cash payment of approximately \$13 million to Ormco and issue approximately 7.6 million shares of Align's common stock to Danaher, that after issuance will be equal to approximately 10 percent ownership interest in Align.

The value of the shares is approximately \$77 million (based on the closing price of Align's common stock on Friday, Aug. 14).

Align and Ormco have also agreed upon an exclusive collaboration over the next seven years to develop and market an orthodontic product that combines the trademarked Invisalign system with Ormco's trademarked Insignia orthodontic brackets and arch wires sys-

tem to treat the most complex cases.

Each party will retain ownership of its pre-existing intellectual property, and each party will be granted intellectual property licenses in their respective field for jointly developed combination products.

"We are pleased to resolve this ongoing litigation with Ormco and to begin a new relationship that meets our shared goals of providing innovative products and excellent service to our orthodontic customers," said Thomas M. Prescott, president and CEO of Align Technology, in a news release.

"This collaboration with Ormco, a fellow innovator in digital orthodontics, gives us the ability to compete for a segment of the market that is difficult to treat with Invisalign alone and accelerates our long-term plan for a combination product."

*(Sources: Align Technology and Danaher Corp.)*

## Local anesthesia is truly effective only when injected

A painful truth in dentistry today is that for most dental procedures, local anesthesia is truly effective only when injected. The problem, of course, is that both the insertion of the needle and the injection of the anesthetic fluid itself can cause discomfort.

Dentists have been using topical anesthesia to reduce the pain involved in needle insertion and fluid injection for decades, and they have tried to use finer-gauge needles in the belief that they cause less pain. However, recent research has shown that needle gauge has no effect on perceived pain level.

Topical anesthesia can be useful for minimizing the pain associated with needle insertion, but it has not been proven to address pain associated with the actual injection of the local anesthetic solution.

A recent study in *Anesthesia Progress* examined the effectiveness of topical anesthesia in reducing pain associated with needle insertion separately from the pain associated with injection of the anesthetic. Results were investigated after different intervals (two, five and 10 minutes) to determine the time for optimal efficacy of the topical anesthetic.

In a double-blind, placebo-controlled study, responses from 85 people showed that the topical anesthetic was statistically and significantly more effective compared to the placebo for reducing the pain caused by needle insertion alone at all time points (two, five and 10).



However, it had no effect on perceived pain intensity associated with injection of the local anesthetic solution at any of the time intervals.

At all time lengths, patients reported the same degree of pain from anesthetic solution injections in topically anesthetized and placebo locations.

Therefore, the minimum two-minute period appears to be sufficient for the topical anesthetic application, as a five- or 10-minute delay has no added benefit in reducing the pain of needle insertion.

To read the entire study, "Effect of Time on Clinical Efficacy of Topical Anesthesia," visit [www.allenpress.com/pdf/anpr-56-02-03.pdf](http://www.allenpress.com/pdf/anpr-56-02-03.pdf). **DT**





Dentist • Studio • Labworks  
The stars are aligning

Dentistry's Destination



The stars are aligning under the E4D Sky™ Network of products. E4D Dentist™ offers in-office capabilities of scanning, designing and milling, offering a true Same Day Dentistry™ solution. With the network of E4D Labworks™ laboratories, single, multiple or more extensive design cases can be simply sent over the E4D Sky™ Network for completion. Finally, E4D Studio™ offers all dental professionals remote design capabilities. Visit Henry Schein booth #820 at the CDA San Francisco meeting, or visit [www.E4Dsky.com](http://www.E4Dsky.com) for more information.





# Journées Dentaires de Nice shines once again

By David L. Hoexter, DMD, FACD, FICD, Editor in Chief

The Journées Dentaires de Nice dental meeting gathered in Nice, France, in June — as it has for every other year since 1976 — to exchange information on all phases of dentistry, as well as to give exciting up-to-date presentations on futuristic possibilities in our profession.

In June, the sun reflects on the French Riviera like no other place on Earth, making it a perfect location for practitioners to sparkle with the knowledgeable exchange of dental presentations.

Participating supporters from the Chicago Midwinter Dental Meeting and the Greater New York Dental Meeting were there in full force, sharing information with colleagues from France and the rest of the world.

An added glow this year was a warm reception at a beautiful mansion and garden on the sea. There, the mayor of Nice awarded personal citations and medals to a select few who enhanced this wonderful cultural exchange.

Dr. Robert Edwab, executive director of the Greater New York Dental Meeting, was one the recipients. Edwab extended an invitation for all to come, share and participate in the Greater New York Dental Meeting in November, which attracted more than 55,000 attendees from around the world last year.

Since its inception, every Journée Dentaires de Nice has had a special auditorium devoted solely to implants and



(From left) Dr. M. Kaduch, organizer of the Journées Dentaires de Nice; Dr. Robert Edwab, executive director of the Greater New York Dental Meeting (GNYDM); Dr. Cliff Salm, general chairman of the GNYDM; Prof. David Hoexter, editor in chief of Dental Tribune.

AD

## It fits where others cannot.

## NOW it's available where others are not.

We are pleased to announce that our Atlas® Narrow-Body Implants will be distributed exclusively through Henry Schein Dental. The new benefits of far reaching distribution and support will undoubtedly be of great value to our customers.

Millions of edentulous patients have been neglected as implant candidates because they lack adequate bone structure, are unable to undergo lengthy procedures or have financial constraints.

*Atlas has solved these problems.*

- Available in 1.8, 2.2 & 2.4mm diameters
- 1 Hour, minimally invasive chairside procedure
- No O-rings, housings or adhesives
- Fewer components
- Fewer post-op visits
- More affordable

THE DENTIST'S GUIDE  
**CE**  
EXCELLENCE IN EDUCATION  
**AWARD 2008**

Learn to immediately incorporate implantology into your practice. Atlas (4 CEU) Hands-On Workshop participants will work on a demonstration model and practice everything from drilling osteotomies to retrofitting a hard denture and relining it with the extraordinary soft cushioning TUF-LINK® silicone material.

Available exclusively through:

**HENRY SCHEIN®**  
DENTAL

©2009 DENTATUS USA, LTD. PATENTS PENDING

implant-related presentations. While many meetings these days have sessions related to implants, this group had the foresight and fortitude to offer them years earlier than any other meeting.

Dr. Gerard Scortecci is the chairman of the implant section of the Journée Dentaires de Nice, and has been for many years. He has done a formidable job with masterful presentation choices that are devoid of the political or commercial pressures that sometimes surround such organizations.

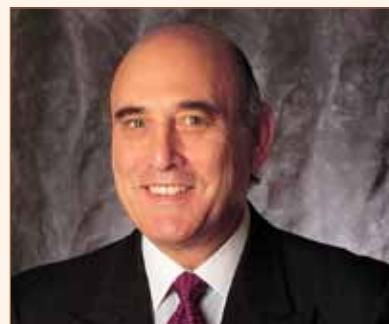
Scortecci is a wonderful practitioner, author and modest colleague who endeavors to give a forum to practitioners, as well as implant manufacturers, to elucidate new procedures, products and regenerative materials so that participants can best serve their patients. He is to be congratulated on his achievements and impartiality.

During the Nice meeting, the exhibits were presented in a neat and orderly fashion, making it easy to find the new products as well as making them accessible to all.

Drs. M. Kaduch and M. Burdin have worked exhaustively over the years to cultivate a wonderful meeting with a unique personality that incorporates all of the style and class the French Riviera is known for.

I have attended this congress several times, and I hope this gem of a biennial meeting continues to flourish and sparkle under the French Riviera's sun. **DT**

### About the author



David L. Hoexter is director of the International Academy for Dental Facial Esthetics, and a clinical professor in periodontics at Temple University, Philadelphia.

He is a diplomate of implantology in the International Congress of Oral Implantologists as well as the American Society of Osseointegration, and a diplomate of the American Board of Aesthetic Dentistry.

Hoexter lectures throughout the world and has published nationally and internationally. He has been awarded 11 fellowships, including FACD, FICD and Pierre Fauchard. He maintains a practice at 654 Madison Ave., New York City, limited to periodontics, implantology and esthetic surgery.

He can be reached at (212) 355-0004 or [drdavidlh@aol.com](mailto:drdavidlh@aol.com).



# medidenta.com



**Buy Direct and Save!**

Visit Our Website or Call to Order

**1-800-221-0750**

*is going* **GREEN**

**Refining Direct Minus the Middleman = More money in your pocket!**

## REFINING

Get full value for your scrap!



**CALL NOW  
FOR FREE  
PICK-UP!**

- A trusted name in Dental for 65 years.
- Deal direct with the refiner and get top dollar! Don't just get your scrap 'weighed and paid'.
- Multiple payout options are available!
- **Refine with Medidenta and get a bonus 10% off all products including current promotions.**

# DDDS REFINING

Direct Dental Scrap Refining  
*a division of medidenta.com*

**Environmentally Conscious Services!**

## RECLAMATION

Amalgam Separator



Medidenta's Amalgam Separator offers up to three years of safe, convenient, regulatory compliance. This is the ultimate in protection for your staff, your practice and the environment.

**PROTECT  
THE  
ENVIRONMENT!**



## RECYCLING

Sharps Disposal



- **Don't** toss out environmentally bad waste!
- **Don't** be tied in to a long-term contract for sharps disposal!

Medidenta.com can take care of all your recycling needs.

**RECYCLE  
YOUR USED  
MATERIALS!**

**Contact Medidenta.com Today!**



# Fiscally fit in 2009

*Tax breaks and limited-time laws make 2009 the right time to invest in your practice*

By Keith Drayer

The American Recovery and Reinvestment Act of 2009 was signed into law on Feb. 17 with some of the best benefits having limited remaining time eligibility.

Small business owners have limited time in 2009 to benefit from the most lucrative tax incentives for acquiring technology and/or equipment.

If your practice is ready to buy equipment or software, the tax incentives for doing so are better than ever. These benefits will expire, or be reduced, as of Jan. 1, 2010.

The American Recovery and Reinvestment Act accompanied by lower interest rates make this a strategic time to invest in your practice to meet the demands of today's health care industry.

Because of these beneficial conditions, installing equipment and technology in 2009 can create a cash flow win-win for health care practitioners "in the know."

## Can you deduct \$250,000?

For the 2009 tax year, many small businesses may potentially deduct up to \$250,000 if the equipment or software is placed in service.

This valuable break is the Section 179 depreciation deduction privilege, and it is an exception to the general rule that you must depreciate equipment and software costs over several years.

Section 179 is an annual "use it

or lose it" accelerated deduction benefit that optimally lowers taxable income.

The bonus depreciation is allowable for regular and alternative minimum tax (AMT) purposes for the tax year in which the property is placed in service.

Property eligible for this treatment includes:

- Property with a recovery period of 20 years or less (almost all dental equipment).
- Standard software/practice-management software.

## Who can take the deduction?

This deduction is available whether you are a sole proprietorship, partnership or corporation (S corporations are subject to different rules). If you plan to acquire equipment in the near future, purchasing it before year's end is prudent.

## What type of financing is eligible?

Utilizing a finance agreement or capital lease to acquire technology or equipment will qualify for this benefit, while true leases or fair market value agreements will not.

If you use a finance agreement to acquire your equipment and you have deferred payments, you may file your tax returns and achieve the benefits before you have made any payments.

## Avoid last-minute decisions

Don't wait too long to acquire technology or upgrade your office.

Although it is true that you can



## Annual Internal Revenue Code Section 179 Example

Calculations	Equipment not more than \$800,000
A. Equipment price	\$300,000
B. Section 179 deduction	\$250,000
C. 50% bonus depreciation (A - B x 0.50)	\$25,000
D. 2009 MACRS deduction (A - B - C x 0.20)	\$5,000
E. Total first year tax deduction	\$280,000
F. Combined federal and state tax bracket	38%
G. Total 2009 tax savings as a result of capital expenditure (E x F)	\$106,400

have equipment placed in service by Dec. 31 to take advantage of the incentives, waiting too far into the year may mean that you will settle on your selections because of diminished year-end choices.

Now is the right time to meet with an equipment or technology specialist and discuss acquiring the optimal production-enhancing technology and equipment that will help your practice stay fiscally fit.

## Don't forget bonus depreciation

Your practice may generally claim

first-year bonus depreciation deductions equal to 50 percent of the cost that is left over after subtracting allowable Section 179 deductions (if any).

If your business uses the calendar year for tax purposes, you only have until Dec. 31 to take advantage of the generous \$250,000 allowance.

Don't wait to see if 2010 will provide the same opportunity. Act now and take advantage of all the benefits available through this current legislative windfall. **DT**

## Invest in your practice with HSFS

Henry Schein Financial Services (HSFS) business solutions portfolio offers a wide range of financing options that make it possible for you to invest in your practice for greater efficiency, increased productivity and enhanced patient services.

HSFS helps health care practitioners operate financially successful practices by offering complete leasing and financing programs. HSFS can help obtain financing for equipment

and technology purchases, practice acquisitions and practice start-ups.

HSFS also offers value-added services including credit card acceptance, demographic site analysis reports, patient collections, patient financing and the Henry Schein Credit Card with 2% cash back or 1 1/2 points per dollar spent.

For further information, please call (800) 853-9495 or send an e-mail to [hsfs@henryschein.com](mailto:hsfs@henryschein.com).

AD

## About the author



Keith Drayer is vice president of Henry Schein Financial Services, which provides equipment, technology, practice start-up and acquisition financing services nationwide.

Henry Schein Financial Services can be reached at (800) 853-9495 or [hsfs@henryschein.com](mailto:hsfs@henryschein.com).

Please consult your tax advisor regarding your individual circumstances.



*When It's Time to Buy, Sell, or Merge Your Practice*

## You Need A Partner On Your Side

**ALABAMA**

Birmingham—4 Ops, 2 Hygiene Rms, GR \$675K #10108  
Birmingham Suburb—3 Ops, 3 Hygiene Rooms #10106  
CONTACT: Dr. Jim Cole @ 404-513-1573

**ARIZONA**

Arizona—Doctor seeking to purchase General Dental Practice. #12110  
Shaw Low—2 Ops, 2 Hygiene Rms, GR in 2007 \$645,995  
Phoenix—General Dentist seeking Practice Purchase Opportunity #12108  
North Scottsdale—General Dentist seeking Practice Purchase Opportunity #12109  
CONTACT: Tom Kimbel @ 602-516-3219

**CALIFORNIA**

Alturas—3 Ops, GR \$611K, 3 1/2 day work week #14279  
Bakersfield—7 Ops, 2,200 sq. ft., GR \$1,916,000 #14290  
Fresno—5 Ops, 1,500 sq. ft., GR \$1,445,181 #14250  
Fresno—In professional park. Take over lease. #14292  
Lindsay/Tulare—2 practices, Combined GR \$1.4 Million #14240  
Madera—1,650 sq. ft., 3 Ops, GR \$449K #14269  
Madera—7 Ops, GR \$1,921,467 #14283  
Modesto—12 Ops, GR \$1,097,000, Same loc for 10 years #14289  
Porterville—6 Ops, 2,000 sq. ft., GR \$2,289,000 #14291  
Red Bluff—8 Ops, GR over \$1 Million, Hygiene 10 days a wk. #14252  
San Francisco—4 Ops, GR 875K, 1500 sq. ft. #14288  
North of San Francisco—4 Ops, 1,500 sq. ft., GR \$958K, #14296  
San Jose—4 Ops, #14295  
South Lake Tahoe—3 Ops, 647 sq. ft., 2007 GR \$534K #14277  
Sunnyvale—3 Ops, Potential for 4th, GR \$271K #14285  
Thousand Oaks—General Prac, New Equip, Digital #14275  
CONTACT: Dr. Dennis Hoover @ 800-519-3458  
Grass Valley—3 Ops, 1,500 sq. ft., GR \$714K #14272  
Redding—5 Ops, 2,200 sq. ft., GR \$1 Million #14293  
Santa Rosa—Patients records sale - Approx 245 patients. #14286  
Yuba City—5 Ops, 4 days hyg, 1,800 sq. ft., GR \$500K #14273  
CONTACT: Dr. Thomas Wagner @ 916-812-3255  
San Marino—6 Ops, 2,200 sq. ft., 2008 GR \$762K #14294  
CONTACT: Mario Molina @ 323-974-4592

**CONNECTICUT**

Fairfield Area—General practice doing \$800K #16106  
New Haven—Perio practice-associate to partner #16107  
New Haven Area—Associateship general practice #16102  
Southburg—2 Ops, GR \$250K #16111  
Wallingford—2 Ops, GR \$600K, #16113  
CONTACT: Dr. Peter Goldberg @ 617-680-2930

**FLORIDA**

Miami—5 Ops, Full Lab, GR \$835K #18117  
Ocala—Associate buy-in #18113  
Pensacola—4 Ops, GR approx \$550K, large lot #18116  
Port Charlotte—General practice for sale #18109  
Port Charlotte—3 Ops, 1 Hygiene Room, GR \$295K #18115  
Southern—General practice for sale #18102  
CONTACT: Jim Puckett @ 863-287-8300

**GEORGIA**

Atlanta Area—2 Ops, 2 Hygiene Rms, GR \$480K #19114  
Atlanta Suburb—3 Ops, 2 Hygiene Rms, GR \$861K #19125  
Atlanta Suburb—2 Ops, 2 Hygiene Rms, GR \$633K #19128  
Atlanta Suburb—3 Ops, 1,270 sq. ft., GR \$438,563 #19131  
Dublin—Busy Pediatric practice seeking associate #19107  
Mabelton—6 Ops, GR \$460K, Office shared with Ortho #19111  
Macon—3 Ops, 1,625K sq. ft., State of the art equipment #19103  
Near Atlanta—2 Ops, 2 Hygiene Rms, GR \$700K #19109  
North Atlanta—Spacious Oral Surg. Office, GR 518K #19123  
Northeast Atlanta—4 Ops, GR \$750K #19129  
Northern Georgia—4 Ops, 1 Hygiene, Est. for 43 years #19110  
NW Atlanta Suburb—GR \$780K, Upgraded Equip #19113  
Savannah (Skidaway Island)—4 Ops, GR \$500K #19116  
Savannah—Group practice seeking associate. #19108  
South Georgia—4 Ops, 1 1/4 acres #19121  
South Georgia—1,800 sq. ft., GR 400K #19124  
CONTACT: Dr. Jim Cole @ 404-513-1573

**IDAHO**

Boise—Dr looking to purchase a general dental practice #21102  
CONTACT: Dr. Doug Gulbrandsen @ 208-938-8305

**ILLINOIS**

Chicago—3 Ops, Condo available for purchase #22108  
Chicago—3 Op practice for sale #22108  
Chicago—14 Ops, \$2 Million specility office, On site lab #22121  
Chicago—Established Practice Looking for Dentist #22122  
Chicago—4 Ops, GR \$709K, Sale Price \$461K #22126  
1 Hr SW of Chicago—5 Ops, 2007 GR \$440K, 28 years old #22123  
Kane County—4 Ops, building also available for purchase #22115  
Rockford Area—5 Ops solid practice. Very good net #22118  
CONTACT: Al Brown @ 800-668-0629

**INDIANA**

St. Joseph County—GR \$270K on a 3 1/2 work week. #23108  
CONTACT: Deanna Wright @ 800-730-8883

**KENTUCKY**

Eastern Kentucky—5 Ops, Good Hyg. Program, Growth Potential #26101  
CONTACT: George Lane @ 865-414-1527

**MAINE**

Auburn—Looking for Assoc. GR \$2 Million #28111  
Lewiston—GP Plus real estate, state of the art office #28107  
CONTACT: Lori Bell @ 978-602-0279

**MARYLAND**

Southern—11 Ops, 3,500 sq. ft., GR \$1,840,628 #29101  
CONTACT: Sharon Mascetti @ 484-788-4071

**MASSACHUSETTS**

Boston—2 Ops, 2 Hygiene, GR \$650K, #30113  
Boston—2 Ops, GR \$252K, Sale \$197K #30122  
Boston Southshore—3 Ops, GR \$300K #30125  
Lowell—GR \$400K #30106  
Middlesex County—7 Ops, GR Mid \$500K #30120  
New Bedford Area—8 Ops, \$650K #30119  
Somerville—GR \$700K  
Sturbridge—5 Ops, GR \$1,187,926 #30105  
Western Massachusetts—5 Ops, GR \$1 Million, Sale \$512K #30116  
CONTACT: Lori Bell @ 978-602-0279

Middle Cape Cod—6 Ops, GR \$900K, Sale price \$677K #30124  
CONTACT: Alex Litvak @ 617-240-2582

**MICHIGAN**

Suburban Detroit—2 Ops, 1 Hygiene, GR \$325K #31105  
Grand Rapids Kentwood Area—3 Ops, Building available #31102  
CONTACT: Dr. Jim David @ 586-530-0800

**MINNESOTA**

Crow Wing County—4 Ops #32104  
Fargo/Moorhead Area—1 Op, GR \$185K #32107  
Hastings—Nice suburban practice with 3 Ops #32105  
Central Minnesota—Mobile Practice. GR \$730K+ #32108  
Minneapolis—Looking for associate #32105  
Rochester Area—Looking for associate #32106  
CONTACT: Mike Minor @ 612-961-2132

**MISSISSIPPI**

Eastern Central Mississippi—10 Ops, 4,685 sq. ft., GR \$1.9 Million #33101  
CONTACT: Deanna Wright @ 800-730-8883

**NEVADA**

Carson City—5 Ops, 2 Hygiene, 2,200 sq. ft., GR \$1 Million #37105  
Reno—Free Standing Bldg., 1500 sq. ft., 4 Ops, GR 763K #37106  
CONTACT: Dr. Dennis Hoover @ 800-519-3458

**NEW HAMPSHIRE**

Rockingham County—2 Ops, Home/Office #38102  
CONTACT: Lori Bell @ 978-602-0279

**NEW JERSEY**

Jersey City—2 Ops, GR \$216K, 2 days a week #39107  
CONTACT: Dr. Don Cohen @ 845-460-3034

Marlboro—Associate positions available #39102  
CONTACT: Sharon Mascetti @ 484-788-4071

**NEW YORK**

Brooklyn—4 Ops, 2 Hygiene rooms, GR \$1 Million, NR \$600K #41108  
Brooklyn—3 Ops (1 Fully equipped), GR \$175K #41113  
Bronx—GR \$1 Million, Net over \$500K #41105  
CONTACT: Dr. Don Cohen @ 845-460-3034

Oneonta—3 Ops, Approx 1200 sq. ft. #41101  
CONTACT: Deanna Wright @ 800-730-8883

Syracuse Area—6 Ops all computerized, Dextrix and Dexis #41104  
CONTACT: Donna Bambrick @ 315-430-0643

Syracuse—4 Ops, 1,800 sq. ft., GR in 2007 over \$700K #41107  
CONTACT: Marry Hare @ 315-265-1513

New York City—Specialty Practice, 3 Ops, GR \$400K #41109  
CONTACT: Richard Zalkin @ 631-831-6924

**NORTH CAROLINA**

Charlotte—7 Ops - 5 Equipped #42142  
Outside Charlotte—5 Ops, 2 Hygiene. #42141  
Foothills—5 Ops #42122  
Foothills—30 minutes from Mtn. resorts #42117  
Near Pinehurst—Dental emerg clinic, 3 Ops, GR in 2007 \$373K #42134  
New Hanover Cty—A practice on the coast, Growing Area #42145  
Raleigh, Cary, Durham—Doctor looking to purchase #42127  
Wake County—7 Ops, High end office #42123  
Wake County—Beautiful Cutting Edge Digital Office #42139  
Wake County—4 Ops #42144  
CONTACT: Barbara Hardee Parker @ 919-848-1555

**OHIO**

Akron—Excellent Opportunity, 2,300 Active Pts, 6 days of Hygiene #44141  
Columbus—4 Ops, FFS practice for sale #44125  
Darke County—35 yrs, 1200 Acr. Pts, GR \$530K #44139  
Dayton—10 Ops, Associateship with buy-in option #44121  
North Eastern—2 Yr. Old Facility, State of Art Tech. GR \$830K #44143  
North of Dayton—6 Ops, 15 days of hygiene/wk #44124  
CONTACT: John Jonson @ 937-657-0657  
Medina—Associate to buy 1/3, rest of practice in future #44150  
CONTACT: Dr. Don Moorhead @ 440-823-8037

**PENNSYLVANIA**

Beaver County—Ortho practice for sale #47118  
Mon Valley Area—Practice and building for sale #47112  
Pittsburgh Area—High-Tech, GR \$425K #47135  
Pittsburgh—4 Ops, GR over \$900K #47114  
70 Miles Outside Pittsburgh—4 Ops, GR \$1 Million #47137  
Northeast of Pittsburgh—3 Ops, Victorian Mansion GR \$1.2+ Million #47140  
Robinson Township Area—GR \$300K #47108  
Somerset County—3 Ops, 2006 GR \$275K+ #47122  
Southside & Downtown Pittsburgh—2 practices for sale #47110  
CONTACT: Dan Slain @ 412-855-0337

Dauphin County—6 Ops, GR over \$1,100K, Sale price \$718K #47135  
Harrisburg—3 Ops, GR \$383K, Listed at \$230K #47120  
Lackawanna County—4 Ops, 1 Hygiene, GR \$515K #47138  
Lancaster County—Associate positions available #47116  
CONTACT: Sharon Mascetti @ 484-788-4071

**RHODE ISLAND**

Southern Rhode Island—4 Ops, GR \$750K, Sale \$456K #48102  
CONTACT: Lori Bell @ 978-602-0279

**SOUTH CAROLINA**

Charleston Area—8 Ops fully equipped #49101  
Columbia—7 Ops, 2200 sq ft, GR \$678K #49102  
CONTACT: Scott Carringer @ 704-814-4796

**TENNESSEE**

Chattanooga—For sale #51106  
Elizabethon—GR \$400K #51107  
Loudon—GR \$600K #51108  
Spring Hill—4 Ops, Good Hyg. Program, Fast Growing Town #51105  
Suburban Knoxville—5 Ops #51101  
CONTACT: George Lane @ 865-414-1527

**TEXAS**

Houston Area—GR \$1.1 Million w/adj. net income over \$500K #52103  
CONTACT: Deanna Wright @ 800-730-8883

**VIRGINIA**

Burgess—General practice #55101  
Danville Area—3 Ops #55105  
CONTACT: Bob Anderson @ 804-640-2373

**WISCONSIN**

Southeastern Wisconsin—2 Ops, 1,800 sq. ft., GR \$500K. #58118  
CONTACT: Deanna Wright @ 800-730-8883

For a complete listing, visit [www.henryschein.com/ppt](http://www.henryschein.com/ppt) or call 1-800-730-8883