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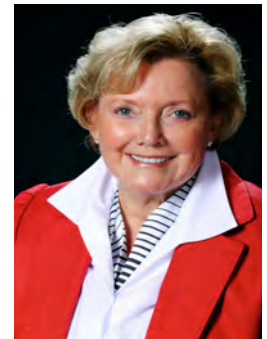
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### Branching into the New Age of Dentistry

By Gloria Pipkin, SCDA President

Friends and colleagues, I am honored to be allowed to serve in the capacity of 2015 SCDA president. I recognize and accept the challenge and obligation this important position represents, and I promise you that my commitment to the responsibilities inherent to the station will be primary in my thoughts and actions in the coming year.



Dr. Gloria Pipkin

My small regret is that my parents are not still here to share with me in accepting this honor. I am a Charleston Girl: born, bred and educated – the Low Country is my home. Here is the place I find my identity and my peace; walking along the rivers and grounds of home with its rice fields and majestic moss filled oaks, and listening to the whispers of the passes. Here in these traditions of home I find renewal and strength to face each new day and each new challenge.

My theme for 2015 is "Branching into the New Age of Dentistry". It's a time of fantastic opportunity for Dentists, but the challenges are there as well. We each must choose whether to forge into the future of technological and treatment advances, or remain in perhaps the more comfortable but certainly less progressive world of traditional dentistry. Forging ahead into the new territory of cutting edge dentistry will require tenacity, spirit and a concentrated effort to stay abreast of new developments; and educated regarding new technologies and procedures. It will not be for the faint of heart, and will require a willingness to adjust our goals as we enter into new frontiers.

There is lack of clarity between the opportunities and threats that face us, as many are a mixed bag. Among the most prominent of these is the Affordable Care Act, which, as my predecessor highlighted in his address this time last year continues to be a huge issue. Managed Care, and decisions regarding Exclusive Provider or Preferred Provider contracting continues to present significant challenges, while the possibility of improved access to care for certain populations is the opportunity on the other side of the fulcrum. The final balancing of these is still unknown, yet we must continue to make decisions based on the ever-changing and still obscure directives inherent in the law. We all continue to struggle with achieving a working understanding of the Act, and it is difficult to predict the long term effects it will have on our practices. But here it is, right in front of us every day, and we must find ways to deal with it while continuing to provide effective care for our patients. These decisions will affect us on both a professional and personal level.

A related and significantly challenging "mixed bag" of opportunity and potential threat is the current and future trending in the state's administration of Medicaid – most notably at this time the reinstatement of adult Medicaid December 1, 2014. Relevancy of the fee structure, improved claim processing, and an increase in the number of providers are among the issues that we need to be vigilant about. The ability to treat this traditionally underserved population within a \$750 a year benefit limit is both a challenge and opportunity that will require careful navigation and management.

So, how can we best navigate these new and precarious frontiers? How can we make these difficult decisions and stay true to our professional and ethical

*Continued on Page 3*



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standards? I believe the answer lies in this room, in the support, camaraderie and shared vision among other professionals that we trust. A single voice, isolated and alone, becomes "One Voice" backed by the collective education and experience of many when we join together, talk together, vent our frustrations and share our successes together. But we can only achieve this through membership, at the local, district, and national levels. Through Organized Dentistry we can help each other find the best pathway and count on each other to rescue one another when the sharks attack and threaten to divide and conquer.

So why isn't every dentist in the nation a member of our potentially powerful and effective organization? I believe at least one reason is the still somewhat arduous and disconnected process of achieving and maintaining membership. I believe that if we can streamline the membership process, making it simple and efficient; and find ways to actively engage EVERY member at EVERY level, we can increase our numbers. Currently we are 2000 strong, of 2300 licensed dentists – an impressive 84% of market share, in our South Carolina Chapter of the ADA. But we are not consistently attracting our newer, younger colleagues, and if our state trends the same as national membership has this concerning development will likely continue and in 10 years our rolls will be depleted as we "old guys" retire and our newer younger colleagues choose to go it alone versus join an organization they view as outdated and cumbersome. We as an organization need to find ways to not only attract them to our membership, but both engage them immediately and take full advantage of their new and – let's face it – more modern approaches than those we have become accustomed to. This new world of dentistry will require bold and innovative approaches, and we must find ways to keep our organization bold and innovative as well. These new members can assure that we stay bold and innovative, so it is our challenge to find ways to get them and keep them. Yes, they will eventually replace us because that is the evolution of all professions – but for now, we need them to balance the old with the new. Our experience mixed in with their new approaches – both technological and professional - and their fresh approach to political and social issues will best position our organization to effectively meet the challenges that lay ahead.

We can achieve this membership goal by finding ways to effectively demonstrate and communicate the benefits of membership, from a cost effective perspective. Benefits that include information and guidance in practice related matters; contract reviews and advice regarding Exclusive and Preferred provider markets; guidelines on HIPPA; impacts and protocols for our profession regarding disease trends such as Ebola and Swine Flu to name a few; development, decision making and participation in long term dental (campaigns?- initiatives?) to identify and reduce barriers to care. These are all benefits that can improve patient care and increase efficiency, allowing young professionals to get the professional, legal and political support they need at very little cost so they can focus on treating their patients, not fighting ongoing battles alone.

We as an organization need to continue redefining the benefits we offer so that they stay relevant and useful to this new generation of professionals, as well as continue to prepare the "old guard" for new battles. A great example of this is the recent launch of the ADA "Morning Huddle", a compilation of news events and stories relative to the dental industry. This is the way the new generation of professionals wants its information: compiled, trimmed of fat and served in a single dose on line, turning 3 hours of journal and newspaper review into 30 minutes of on-line scanning. And this is exactly the type of change we need to continue to strive for within the organization in order to attract and retain new blood. Where do we find the time and energy to give of ourselves in volunteerism to our organization outside the daily responsibilities of our practices, so that these lofty goals can be achieved? I find mine in the solaces of home, in the grand oaks and calming rivers and streams of my native Carolina. We must each find our own, because our collective professional future will depend on it.

I will draw on the strength and tradition of my own heritage to provide your leadership to the best of my ability in the coming year. This is my commitment and my honor. Thank you and God Bless.

## **Send us your story ideas!**

Do you have an idea for a story? We'd love to hear it. We're always looking for topics of interest to our members.

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## Executive Director's Notes

By Phil Latham

On Friday, December 5, 2104, the SCDA held its' end of the year House of Delegates (HOD) meeting. The meeting was held at the Double Tree Hotel in Columbia and was a very productive meeting. The House deliberated and voted on the following actions:



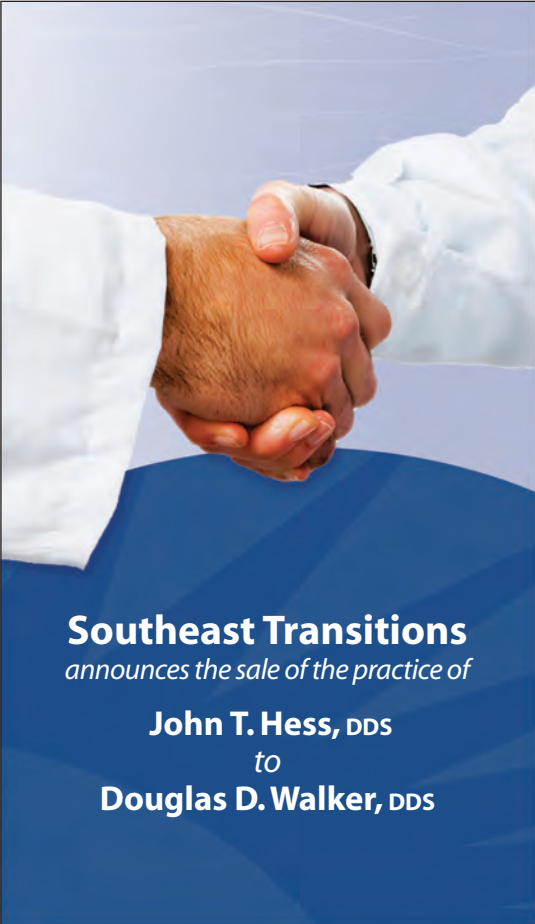
Mr. Phil Latham

- The 2015 Annual Budget was unanimously approved. A report was also received that the recent audit had shown that the SCDA, SCDA Member Benefits Group, the SCDA Foundation and SCDA's other entities were in solid financial shape. The budget also reflected that once again, there would not be a dues increase.
- The SCDA Bylaws were updated to reflect an easier method for new members wanting to join the Association. The new change eliminates the two required signatures on the membership application, eliminates the wait until a District meeting is held to be voted into membership and the American Dental Association application is now accepted from a member.
- The 2015 Legislation Agenda was approved. The SCDA will continue to monitor and work closely at the Medicaid program and will seek funding for both the Donated Dental and Rural Incentive Programs. There has been a lot of discussion regarding the Sedation law changes that were passed in 2014. The regulations must be adopted before any of the new language takes effect.
- The biggest discussion at the recent HOD was regarding a change in the Dental Practice Act to ease the restrictions for an Instructor seeking a license. Lots of testimony was provided on the subject along with pros and cons for this change. The House instructed the SCDA to establish a Task Force to review the subject in detail, look at what other States have done regarding this legislation and come back to the HOD with a proposal how it might best work in South Carolina.
- The Houses also heard detailed reports from the State board, MUSC, SCDA Member Benefits Group, DenPAC and DAD.
- Lastly, Dr. Scott Cayouette provided a report on the upcoming 2015 SCDA Annual Session which will be moving to Charleston, SC, April 30<sup>th</sup> through May 3<sup>rd</sup> and will be held at the Charleston Marriott on Lockwood Blvd. Featured speakers include Dr. Michael Pikos and Mr. Frank Abagnale. The change in venue will be welcomed and the \$100 incentive program that was introduced in 2014 will once again be used.

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## Master Calendar

January 16	Radiation Safety Exam	Midlands Tech	9:30 AM
February 13	Risk Management Seminar	MUSC	
March 6	Central District Spring Meeting	Columbia Conference Center	8:00 AM
March 20	Radiation Safety Exam	Fortis College	9:30 AM



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## **Dr. Fitzhugh Nicholson Hamrick 1926-2014**

By Dr. Gene Atkinson, SCDA Historian

Dr. Fitzhugh Hamrick established himself as a leader in dentistry and the cultural arts during his long career.

Dr. Hamrick was born in 1926 to Dr. Clarence Thomas Hamrick and Myrtle Hamrick Hamrick and grew up in Charleston, South Carolina. He attended the public schools of Charleston, the College of Charleston, and graduated from the University of Louisville School of Dentistry in 1947 at the age of 21. After dental school he did a general practice residency for one year, again at Louisville. A tour of duty in the United States Navy Dental Corps followed that from 1948 to 1952.



Dr. Fitzhugh Hamrick

Dr. Hamrick joined his father and brother in their dental practice in Charleston in 1952 and practiced general dentistry there until 1985. Due to his deep love of dental education, he became a part-time faculty member at the new College of Dental Medicine at the Medical University of South Carolina in 1970. In 1985 he left private practice to assume the position of Assistant Dean at the College of Dental Medicine. From then until his retirement in 1997 he served as the Assistant Dean and later Associate Dean for Academic and Student Affairs as well as the Director of Admissions. During the years at the now renamed James B. Edwards College of Dental Medicine, he served on numerous committees as well as chaired many of them. One of his greatest attributes was his role as an encourager and mentor to dental students and young dentists. Dr. Hamrick, with his impeccable character, was truly a role model for young dentists. His friendliness and encouraging manner, in addition to his genuineness to all were part of his character.

Dr. Hamrick was quite a leader in the South Carolina Dental Association. He served as president of the Charleston Dental Society, the Coastal District Dental Society, and the entire South Carolina Dental Association. Dr. Hamrick was also on the Board of Governors of the S.C. Dental Association for several years. He represented South Carolina as an Alternate Delegate to the American Dental Association for three years, followed by 13 years as a Delegate.

Because of his outstanding service to dentistry, he was selected to be a Fellow in the American College of Dentists and the International College of Dentists. For five years he was the Deputy Regent for Region 5 of the International College of Dentists that represented the states of South Carolina, North Carolina, Virginia, Georgia, Florida, Alabama, and Mississippi. This was followed by a term as the Regent for these states in this region.

During his career Dr. Hamrick was the Chairman of the Search Committees to select the Dean of the College of Dental Medicine twice, as well as the Executive Director of the South Carolina Dental Association. On a national level he was Chairman of the Reference Committee on Dental Education in 1988 for the entire American Dental Association.

Dr. Hamrick was quite a leader in the cultural activities of the Charleston area. He was a past President of the Charleston Symphony Orchestra Association, the Charleston Concert Association, as well as a past Director of the Carolina Art Association and the Footlight Players which was Charleston's theatrical organization.

As a cultural leader in Charleston, Dr. Hamrick, as President of the Charleston Symphony Orchestra, desired for the famous musical, George Gershwin's *Porgy and Bess*, to be performed for the first time ever in Charleston during South Carolina's Tricentennial Celebration in 1970. Dr. Hamrick met with the descendants of George Gershwin to request this as Charleston was the setting for this famous musical. One of the stipulations the family requested was that the audience be fully integrated. As this was in the early stages of integration, Dr. Hamrick gave his word that this request would certainly be honored. The outstanding performances of *Porgy and Bess* were sold out for every night of the two week run. This accomplishment was one of the highlights of Dr. Hamrick's cultural activities through the years.

In the health care arena, Dr. Hamrick was a member of the Board of Trustees of the Charleston County Hospital.

*Continued on Page 7*

### **Continued from Page 6**

During his career Fitzhugh Hamrick received the following honors and awards: Charleston Dental Society Dentist of the Year, the South Carolina Dental Association's George P. Hoffman Award in 1988—the highest award given by the Association for service to dentistry, to mankind, and to the community, and the 1994 University of Louisville Distinguished Alumnus Award.

Dr. Hamrick was very active in his religious life. For many years he was a member of First Baptist Church where he served as a Deacon and was a member of the choir. Later he became a member of Grace Episcopal Church. While there he served on the Vestry and participated as a choir member.

Dr. Hamrick married the former Nancy Hart Miller, and they had four children: Hart Hamrick Deal, Margery Hamrick Walters, Druid Hamrick Joyner, and Fitzhugh N. Hamrick, Jr.

With his outgoing personality and radiant friendliness, there were never any strangers in Dr. Hamrick's life. He was a true friend to all. Dr. Hamrick died in 2014 at the age of 88 after a lifetime of service to dentistry, his patients, the community, to the cultural arts, and to his family and church.

### **Membership Corner**

By now you should have received your **2015 Membership Dues**. The deadline to receive changes for the 2015 SCDA Membership Directory was December 31, 2014.

The next important deadline is **February 13, 2015** to avoid a \$100 late fee. Membership will lapse on March 13, 2015. If you need a copy of your 2015 invoice, please contact Maie Brunson at 803-750-2277 or [brunsonm@scda.org](mailto:brunsonm@scda.org).

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## **Personal, Private, Corporate: A Collection Perspective and Personal Journey**

By Dr. Phil Smith, SCDA Member Dentist

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All health care is in a transition. Changes that spike as improvements occur, actions that change as situations dictate. Our population is being directed to accept one of a few choices in the pursuit of better health and dentistry. However, it seems that personal choices may be preferred, but better care may be out of the formula. Those parameters, chosen by the patient, may fit the budget but may not seem to improve the propriety of care.

There was an article in a recent American College publication that asked if it was "ethical" to treat a patient who requested that the dentist only do that dental care that was covered by the insurance. On the surface this may seem to be a simple patient request. However, dig a bit deeper and the patient is asking the dentist to avoid appropriate or necessary treatment at the risk of providing incomplete dental care.

There is an opinion that many corporate owned dental practices place an undue emphasis on the bottom line of profits. The model for the business is to consolidate the systems of treatment protocol to most effectively produce a successful bottom line. Overhead is managed by bulk purchase of products, creative hours and entry level salaries for newly graduated dentists. Unified procedures for all practices in the franchise produce a similar patient experience.

Somewhere in the midst, there is a profession pushing to do the best for their patients. A dental family, a practice, a partnership, hygienist and assistants all know what needs to be done to do the best for the patients in their care. Usually, this path of treatment occurs when the selfless perspective of outcome and need is utilized.

### **Personal Perspectives**

I graduated for MUSC in 1973. I probably shared many of the same courses and insights that my South Carolina colleagues did. I have enjoyed the personal relationships with my fellow dentists in the state. Other than updated techniques, and a few generational differences, we all speak the same language. We share a similar perspective on dental care.

Some dentists pursue semi-specialist status limiting their treatment to certain models of practice that suit their personality or desired profitability. In a profession made up of similar individuals, we seek unique status to set ourselves apart from the crowd. This is to maintain recognition to attract patients. Practices designed to offer a bit of everything, or a cater to cowards something, or best looking smile on the billboard thing all seek identity. And as a result, we tend to offer a commodity, not always empathetic care.

I like to say that I know every dentist in South Carolina one person removed. I therefore believe that all dentists have good intentions, and they have their patient's best interest at heart. I also know that the wishes of youthful practices can get misdirected, and without guidance from mentors some outcomes are completely different from the onset of practice.

So I challenge all dentists to consider their identity as caregivers and healers. We should choose to be the advocate for our patients, to stand as friends with our peers and to be fearless in our treatment. Always be brave, committed and selfless.

### **Private Considerations**

What does an "ideal" dental practice look like? I would assume that it represents different things to different dentists. In my perspective, I believe that the description is universal. I want an attractive facility that is clean, safe and accessible. I want equipment that is current and suitable for my choice of practice. I want to be able to offer technically good care, and to be appreciated for the service I provide. I would expect to be profitable so as to offer good salary and benefits to my staff, and to be able to support my family lifestyle in an appropriate manner. I believe that these "ideals" are moving targets dependent upon your dental journey. Newer dentists usually begin in an entry level capacity, but pursue growth to achieve the "ideals". In the end, personal success is in the eye of the beholder.

I would bet that almost every dentist starting a career begins with limitations of patient base and salary. The choice of residence and location is less critical in the beginning. However, choosing a starting employment situation is important. Most graduates have significant debt from dental school, and need to begin work as soon as possible. Early options are limited, and most associates align themselves with a private office or pursue corporate practices in order to begin to generate income. A dilemma of sorts for future success compared to current survival.

*Continued on Page 10*





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## ***Continued from Page 8***

I began in a similar situation, but had the great fortune of being hired by a committed dentist in Lexington. Although our partnership did not materialize, I remained a great friend of this important mentor. I was initiated into the "brotherhood" of successful dentists and an unfailing dental community that valued embracing new dentists. For that I am thankful because it defined and directed my path.

I believe that the same dynamic exists in South Carolina dentistry today. There is willingness from the established dental population to embrace and lift up our new colleagues. Regretfully, there also exists a social barrier that makes young dentists uncomfortable from outreaching to established dentists. This is where our outreach must occur. Connectivity and mentoring will secure a professional friendship that has proven to be valuable to all practicing dentists. It must be on a personal level to be successful.

### **Corporate Entities**

An option that awaits the new dentist is the corporate dental practice. Although the corporate dental model is over thirty years old, its appeal and business identity has progressively gotten traction across the country. The business of dentistry has become "big business". Many national dental companies are listed on the stock market, and behave like specialized corporations whose primary purpose is to be profitable for the shareholders. Regretfully, this can be at odds with patient centered dental care.

For many recent dental graduates, it seems to be the fast track to begin practice. Seeing patients with the strength of a committed business organization behind you can be reassuring. Recognizing the choices and considering the long term intention of the graduate's career can also allow for future growth in business. Experience on the clinic floor provides perspective. In many regards, this may be solid initiation for a new dentist.

There are still incongruities between the two formats of practice. Which practice model provides the best opportunity to develop clinical skills? Which situation provides expansive and creative diagnostic tools? Which choice allows for a more productive start? In the real clinical world the private choices between doctor and patient are the foundation of trust, and a confidence afforded an unbiased dental advocate.

### **Opinions**

Dentistry is alive and well. Good dental care, commitment to the patient's well being and health care are the cornerstones of our profession. Those individuals called to serve their patients answer a specific obligation to do the best they can for their patient's needs. The success of a career in dentistry depends more upon the path of services, and less upon the practitioner's personal outcome.

Our new colleagues need established dentists and educators as examples. All dentists should seek opportunities to build relationships with our peers. The strength of oral health in the population depends upon the dental community at large. The success of one dentist may depend upon you. The continual viability of dentistry will depend upon all of us.

### **2015 SCDA Executive Committee Officers**



(Left to right) President Dr. Gloria Pipkin, President-Elect Dr. Chris Griffin, Immediate Past President Dr. David Moss, Vice President Dr. Rocky Napier, Speaker of the House Dr. Jim Mercer, Secretary-Treasurer Tom McDonald and Historian Dr. Gene Atkinson

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## 16th District Trustee Update

By Dr. Hal Fair, 16th District Trustee

Since my last article the 2014 House of Delegates has taken place and I will devote most of this message to the actions of the HOD. First I would like to commend our 16<sup>th</sup> District Delegation on their dedication and careful deliberations of all of the resolutions that we were presented both at our caucus in Washington DC and at our Annual Meeting in San Antonio. The Virginia Delegation were great host in DC and all that attended had a wonderful time. Likewise San Antonio proved to be a great choice for **America's Dental Meeting**. I would also like to thank our Delegation Chair, Ralph Howell for a superb job in leading us through our deliberations.



Dr. Hal Fair

We opened our first session of the HOD with our own Dr. Chuck Norman's Presidents Address. His speech led us through his year and the strides that we have made in implementing the Power of Three and our new 2020 Strategic plan. He reminded us that as ADA members, we are dedicated to several core values:

- **An adherence** to a strict code of ethics
- **A commitment** to evidence and scientific-based dentistry in our profession and our practices.
- **And a dedication** to enhancing Americas' dental health."

His advice to all of us was this: **"Don't be complacent, Stay involved, and keep challenging yourself to find new ways that you can make a difference."**

The second session of the HOD began Monday morning with the election of Dr. Carol Summerhays of San Diego, California as the President Elect of the ADA. Afterwards we began the business of the HOD.

Some of the Resolutions of interest were:

- Res.6H Adopted by 2/3 vote---Establish a commission for continuing education provider recognition. This moves CERP out of the purview of CDEL and into a commission that has oversight by the BOT and the HOD. The HOD instructed the BOT to review the results of this by-laws change and report its findings back to the 2019 HOD
- Res.34RC Adopted---Establish a policy for dental schools and state societies to incorporate the ADA policy on emotional health, drug and alcohol abuse into dental education curriculums and state society policies.
- Res.63H Adopted---Resolved that the appropriate ADA agencies conduct research to determine the feasibility of developing guidance on new administrative demands relating to claims submission from dental benefits embedded in medical plans sold through the federal and state marketplaces mandated by the Affordable Care Act
- Res.101H Adopted---Resolved that the ADA implement a proactive social media campaign and websites to promote to the public, the safe, positive effects of optimal water fluoridation to decrease the incidence of decay in communities
- Res.104H Adopted---Resolved that the BOT monitor and evaluate the New Dentist Conference, as a meeting coinciding with America's Dental Meeting 2015, 2016, and 2017 ensuring that it will foster inclusiveness, leadership development, and provide opportunities for interaction with the ADA BOT. Afterwards the BOT will report back to the 2018 HOD whether the New Dentist Conference shall remain a part of the Annual Meeting or be reinstated as a stand-alone conference.
- Res.110H Adopted--- The ADA pursue appropriate legal, administrative and other actions to oppose and prevent 3<sup>rd</sup> parties from developing and using cost and non-validated utilization patterns as a way of rating dentist

And finally the last business of the HOD was to adopt the ADA 2015 budget. Res21H the approval of the budget was adopted including the net capital requirements and Res.22H was adopted by a 60% affirmative vote that the dues shall remain at \$522 effective January 1, 2015.

The ADA treasurer discussed our financial situation and as of now we are indeed financially stable. We had a \$600,000 surplus from 2014. We have a total projected revenue of \$136,077,000 for 2015 with projected expenses of \$ 128,270,913. We will transfer \$7,200,000 into the Royalty Reserve fund leaving

Continued from Page 12

us with a surplus operating fund of \$606,087 for 2015. The BOT plan is to grow the Royalty fund to \$100,000,000 and cap it for special use in projects to reduce or help stabilize dues.

Finally if you were not in San Antonio and have not read the transcript or seen the video of Dr's Norman, Feinberg and O'Loughlin, I urge you to go to ADA.ORG and view them. Dr. Feinberg is committed to continuing the Power of Three and growing our membership and also to the dental student and the new dentist and the challenges they face. Dr. O'Loughlin gave an inspiring speech on the millennial generation and what they will mean to the future of our profession.

Our first Board meeting with the new Board is in December and as I write this I am preparing to leave for Chicago in a few days. We will have a Strategic Planning Session that will include the BOT and the Council Chairs and Vice Chairs on Sunday. In my next article I will report on this meeting.



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## Tax Considerations and Commentary for South Carolina Dentists

By Mark T Hobbs, CPA, CFF, CGMA and Megan Duffy CPA- The Hobbs Group, PA

*Disclaimer: Tax laws, rules and regulations can be very complicated and this article does not provide legal or tax advice. The goal of this article is to communicate information so that the reader can be better informed. Any decisions on policies and procedures at your practice should only be made after careful consideration of your particular facts and circumstances and consultation with your tax and legal professionals.*

### Entity Selection

Perhaps the most popular form of business entity today is the limited liability company (LLC). Like a corporation, it can offer a degree of personal liability protection for its owners. In addition, for income tax purposes, an LLC can be taxed as either a disregarded entity, a partnership or a corporation whether C or S. The LLC is treated like a sole proprietorship if there is only one owner unless an election is made to allow the LLC to be taxed as a corporate entity. If there are two or more owners, the LLC tax status defaults to a partnership unless the owners opt for corporate tax treatment. Most LLC's never pays taxes; instead, the owner's share of business income, deductions, credits and other tax items pass through and are reported on the owner's tax return.

The S corporation (legal status) is another popular entity selection, offering a degree of personal liability protection and pass-through income tax treatment for owners. So which type of entity is the better choice for you?

One very important factor to keep in mind is that South Carolina requires a Corporation to be established by an attorney. This often provides a safeguard to make sure very basic legal issues are being given appropriate consideration at the time of establishment. **An attorney is not required to establish an LLC, and therefore many LLCs are operating without an appropriate operating agreement.** LLCs have been around in South Carolina for a little over twenty years and the oversight of having proper LLC operating agreements often becomes a trap for owners cutting corners and trying to save money. This is especially the case in multi-member LLCs and LLCs with debt and risky operations.

### Personal Service Corporation (PSC)

A corporation is a personal service corporation if it meets all of the following requirements.

1. Its principal activity is performing personal services.
2. Its employee-owners substantially perform the services. This requirement is met if more than 20% of the corporation's compensation cost for its activities of performing personal services is for personal services performed by employee-owners.

3. Its employee-owners own more than 10% of the fair market value of its outstanding stock on the last day of the period.
4. Dental practices qualify as personal service activities and would be taxed as a PSC.

The disadvantage of the PSC is that the income is taxed at the Federal tax rate of 35% which is higher than many individuals would pay on their individual tax returns. In addition, the owners could run afoul with "double-taxation" which can be quite punitive.

### Advantages to S Corporations (whether LLC or Corporation)

Effective for tax years beginning in 2006, SC Code Section 12-6-545 permits individuals, estates or trusts to use an optional income tax rate to compute the tax on "active trade or business income or loss" received from a pass through business in lieu of the standard income tax rate. This reduced income tax rate applicable to active trade or business income is 3% for 2014, as opposed to the standard income tax rate of 7%. As long as W-2 compensation is reasonable, an individual with \$50,000 in S Corporation pass through income would effectively save \$2,000 in state income taxes by utilizing the active trade or business reduced rate on their tax return.

As you can see, thoroughly exploring your entity selection options and the resulting tax benefits is a key step to safeguarding your practice against unnecessary tax liabilities.



### Are you ready for an audit?

- Individual taxpayers have a 1% chance of being audited. The individual audit rate has fallen more than 9% since 2010.
- Small businesses have a 1% chance of being audited. The small business audit rate has increased more than 17% since 2009.
- Large corporations have a 15.80% chance of being audited. The large corporation audit rate has increased 8.6% since 2009.
- 11% of individual audits result in no additional tax obligation, compared to 28% of small business audits and 27% of large corporation audits.

*Continued on Page 15*

**Continued from Page 14**

- The number of IRS agents dedicated to Examinations, Collections and Investigations has declined more than 12% since 2010.
- The annual number of incarcerations for tax crimes has increased more than 117% since 2003.

**What is the statute of limitations?**

The general rule is that a tax return can be audited within three years of the time it was filed, but no earlier than April 15<sup>th</sup> of the year in which the return was due. There are certain exceptions to this rule:

- (1) The IRS has six years from the date the return was filed to audit a tax return and to assess if the taxpayer omitted income that amounts to greater than 25% of the income originally reported
- (2) The IRS also has six years to audit a tax return and assess additional tax on income related to undisclosed foreign financial assets if the omitted income is more than \$5,000
- (3) The statute of limitation on audits and assessing additional tax remains open indefinitely if the taxpayers files a false or fraudulent tax return.

**Key Recordkeeping Practices**

While the risk of being audited is generally low, it is best to thoroughly maintain business records in the event they come under examination by the IRS or other taxing authority. Records should be maintained as long as the statute of limitations is open for a certain tax year. There are several key areas where complete records will be very beneficial should they come under scrutiny:

*Meals and Entertainment*

Receipts from business meals should contain the names of those in attendance along with the business purpose for the meal, for instance what was discussed. You cannot deduct expenses for entertainment that are considered lavish or extravagant given the facts and circumstances. For example, you cannot deduct more than the face value of an entertainment ticket even if you paid a higher price.

*Mileage*

Keeping track of both business and personal mileage is important to substantiate the deduction taken for this expense on your tax return. The best way to keep up with this is through the use of a log recording each trip taken for business purposes and the distance traveled. The standard mileage reimbursement rate for 2014 is \$0.56 per business mile driven.



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## Open Enrollment Deadline is Just Around the Corner

By Mark Brown



Mr. Mark Brown

A CNBC poll performed a little more than a year ago asked half of the 812 respondents if they supported the Affordable Care Act (ACA) and the other half if they supported Obamacare. The results were rather interesting considering 37% stated that they opposed the ACA, while 46% stated that they opposed Obamacare.



Now as we all know these are simply two different names for the same law, but it is just one small sign of all the confusion and controversy surrounding this legislation. Keep in mind this survey was taken 3 years after the legislation was already signed into law. Even today there are still unknowns involving the future of this law considering the results of the midterm elections approximately 2 months ago and ongoing court cases.

Having said all of this, the law has an annual open enrollment period and we are presently in the middle of that timeframe. This period of time allows for those who do not have medical insurance in place to obtain coverage and the 2015 deadline is February 15<sup>th</sup>. This would allow for those looking to shop for individual policies to get coverage in place for an effective date of February 1<sup>st</sup>, if application is submitted by January 15<sup>th</sup> or an effective date of March 1<sup>st</sup>, if application is submitted by February 15<sup>th</sup>. After this point, only those who are experiencing a life qualifying event would be allowed to sign up for an individual insurance policy midyear through what is called a "special enrollment." Qualifiers for special enrollments are situations such as a loss of other coverage, a move in permanent residence, getting married or divorced, birth of a child or adoption.

In keeping up with the times, the SC Dental Association has begun writing private individual policies in addition to our 2 current group plan offerings. We can now provide quotes on up to 15 different individual policies for you to choose, so if you know someone who is looking for coverage have them call our office to see if we can be of assistance and to help them avoid federal fees for not having coverage in place.

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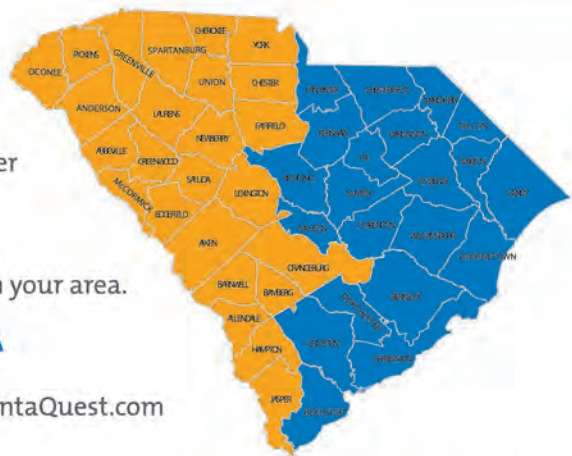
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## **What is My Ethical Responsibility When my Employer Authorizes Treatments that I Believe are Unnecessary?** By Rob B. Wentworth, DDS

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**Q: I am one of five dentists employed in a medium-sized private practice clinic. Recently, the practice manager, also the spouse of the owner, changed my treatment plan for a patient from that of simple restorations to the placement of crowns and turned the patient's case over to one of the more senior dentists. When I asked the owner-dentist about this, I was told that the patient's insurance would pay for 100 percent of treatment, so I should not be concerned. I also was told that I needn't discuss this case further with anyone and that I should concentrate on keeping my own production up if I wanted to continue being employed in the practice. As a recent dental school graduate, I have significant debt and feel fortunate in the current economy just to have a job. I worry about my patients, though, and wonder how the American Dental Association Principles of Ethics and Code of Professional Conduct may provide guidance in this situation.**

A: You bring up a number of issues with ethical and possibly legal implications:

- Is the practice manager a licensed dentist?
- Was the patient included in the treatment planning and decision-making process?
- Does the revised treatment plan include unnecessary procedures?
- Is your job being threatened by your questioning the change in treatment?

According to the American Dental Association Principles of Ethics and Code of Professional conduct (ADA Code), member dentists have the obligation to protect the patient from harm (Principle of Nonmaleficence ["do no harm"]) and to promote the patient's welfare (Principle of Beneficence ["do good"]). Each of the issues above affects your obligation to protect the patient from harm and to put the patient's welfare first. Let's look at each of these issues separately.

First, I am going to assume that the practice manager is a dentist, for if he or she is not, you would have an immediate concern about unlicensed practice. If that were the case, you should report it to your state's dental disciplinary authority. In many states, this can be done anonymously or on a confidential basis if you are concerned about retaliation.

With regard to treatment plans, we base our treatment recommendations on the patient's clinical condition, his or her needs and concerns and current evidence-based research, followed by a discussion of the appropriate options with the patient and by obtaining the patient's informed consent. Dentists may prefer different treatment options as a result of their education and experience. Furthermore, there may be certain preferred choices for each situation depending on the accepted practice in your area. The patient should be part of the treatment decision-making process from the beginning through completion, including when the treating dentist deems changes to the plan necessary. The ADA Code, Section 1.A, Patient Involvement, states that: [t]he dentist should inform the patient of the proposed treatment, and any reasonable alternatives, in a manner that allows the patient to become involved in treatment decisions.

The concern in your situation regards whether the patient was involved in the treatment planning process and the change in the treatment plan. To satisfy the ADA Code, Section 1.A, the dentist should have discussed the risks and benefits of the treatment options with this patient and documented the conversation. Had the patient agreed to the more conservative treatment plan, this information also would be included in the patient's records. In addition, the reasons for changing the treatment plan and the patient's acceptance of the change should have been documented in his or her records. If this was not done, the ADA Code has been violated, which merits further discussion at the least with the practice manager, the owner-dentist or both with regard to their practice philosophy.

Your next issue concerns the decision to place crowns when, in your best judgment, they may not be needed for this patient. The ADA Code speaks to this in Advisory Opinion 5.B.6, Unnecessary Services: "A dentist who recommends and performs unnecessary dental services or procedures is engaged in unethical conduct."

Unnecessary services can be in the form of treatment that is not required given the patient's current clinical circumstances and desires and the available research. It also can be, as you describe, substituting a more extensive and subsequently more expensive and profitable procedure for a simpler, more effective and less expensive procedure.

Providing unnecessary services also may have legal implications, depending on individual states' laws. In some cases, this can amount to fraud with the consequent legal ramifications. Antifraud provisions of federal regulations relating to Medicare also may come into play if the patient is a Medicare recipient.



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## **Continued from Page 18**

The challenge here is to differentiate the concept of overtreatment from a difference of opinion, which, in many cases, may not be clear. Regarding this, Advisory Opinion 4.C, Justifiable Criticism, states: Dentists shall be obliged to report to the appropriate reviewing agency as determined by the local component or constituent society instances of gross or continual faulty treatment by other dentists. Patients should be informed of their present oral health status without disparaging comment about prior services. Dentists issuing a public statement with respect to the profession shall have a reasonable basis to believe that the comments made are true.

In addition, Advisory Opinion 4.C.1, Meaning of "Justifiable," encourages dentists to [consult] with the previous treating dentist(s), in accordance with applicable law, to determine under what circumstances and conditions the treatment was performed. A difference of opinion as to preferred treatment should not be communicated to the patient in a manner which would unjustly imply mistreatment.

In your situation, it is best to address the issues first with your employer to raise concerns about your autonomy in planning and completing treatment. If you are unable to reach an agreement with which you are comfortable and feel that the ADA Code, Advisory Opinion 5.B.6, has been violated, you are obligated, for the patient's sake, to bring the matter to the attention of your local constituent or component dental society. If there is risk of harm to the patient, you may be compelled to report the case to your state disciplinary board, as discussed below.

Finally, the issue that puts you in a most precarious position is the one that involves being compelled to perform, or acquiesce to, specific treatments under threat of loss of employment. In the past, this was not addressed in the ADA Code. However, Section, 3.F, Professional Demeanor in the Workplace, was approved in 2010. It states that "dentists have the obligation to provide a workplace environment that supports respectful and collaborative relationships for all those involved in oral health care."

When members of the dental team are subjected to intimidation or threats that affect how they relate to patients, patient care can be affected. Examples of behaviors that can detract from the practice environment are:

- oral outbursts;
- threatening language;
- nonverbal intimidating gestures;
- physical displays of anger;
- sexual harassment.

Such disruptive behaviors undermine mutual respect and collaboration among team members, pose potential or real threats to the quality of patient care and can undermine the public's trust and confidence in the profession. Employers who use their position of authority in a controlling fashion to require employees to treat patients in a manner they believe is not in the patients' best interests may be behaving unethically. Specifically requiring an employee, under threat of termination, to treat patients unnecessarily to increase the profitability of the practice could be considered unethical practice under Section 3.F and Advisory Opinion 5.B.6. On the basis of a state's dental practice act, there also may be concerns about unprofessional conduct.

If you are in a situation in which you feel there is professional misconduct that creates harm to the patient or involves fraud—and it appears that you do—in addition to informing your state dental society, state board or both, you may wish to consult an attorney regarding your rights as an employee under these circumstances. Many states have enacted so-called "whistleblower" statutes that may protect you from retaliatory actions, such as termination of employment.

Dental practices come in all forms and sizes, from solo practices to large mega-practices, and from sole proprietorships to corporate practices that operate in multiple states. Regardless of the type of practice, all members of the dental team should be comfortable with the delivery of care and the philosophy of the practice. It is important to recognize that there are differences of opinion regarding approaches to treating our patients. However, an ethical problem arises if one member of the team uses pressure or leverages influence over another member to dictate treatment with which the treating member is not comfortable or that he or she believes may be contrary to the patient's best interests.

*Ethical Moment is prepared by individual members of the American Dental Association Council on Ethics, Bylaws and Judicial Affairs (CEBJA), in cooperation with The Journal of the American Dental Association. Its purpose is to promote awareness of the ADA Principles of Ethics and Code of Professional Conduct. Readers are invited to submit questions to CEBJA at 211 E. Chicago Ave., Chicago, Ill. 60611, e-mail "ethics@ada.org".*

*The views expressed are those of the author and do not necessarily reflect the opinions of the American Dental Association Council on Ethics, Bylaws and Judicial Affairs or official policy of the ADA. Address reprint requests to the American Dental Association Council on Ethics, Bylaws and Judicial Affairs, 211 E. Chicago Ave., Chicago, Ill. 60611.*



# HOT TOPICS IN HEALTHCARE PAYMENT PROCESSING

Responding to concerns about data security, the payment industry has introduced a number of technology solutions that can help providers minimize data security risk. TransFirst® Health and Public Services has incorporated these elements, and others, into its payment processing programs. Here's some information you'll want to know.



## EQUIPMENT AND SOFTWARE

### Q. What is EMV®?

- A.** EMV — short for “Europay/MasterCard/Visa” — is a card-present, global technology through which a payment card connects directly with a merchant’s POS system. There are two basic methods for this connection to occur:
- “Chip-and-PIN” — inserting the end of the card where the chip is located directly into the slot in the terminal or PIN pad, which reads the information from the chip for authentication, plus a PIN entered by the cardholder
  - “Chip-and-Signature” — inserting the end of the card where the chip is located directly into the slot in the terminal or PIN pad, which reads the information from the chip for authentication, plus a signature provided by the cardholder

### Q. Will EMV eliminate a provider’s risk for data breaches?

- A.** No technology can completely eliminate security or breach risk. However, the use of chip cards significantly reduces the value of customer information to criminals. Because the chip on a payment card is able to store encrypted information and security features for card authentication, it is far more difficult for criminals to counterfeit cards used to commit retail, point-of-sale fraud.

### Q. How does the merchant liability shift affect a healthcare provider?

- A.** It is currently expected that beginning October 1, 2015, the liability for certain chargebacks relating to fraudulent or counterfeit cards will shift from the card issuer to the payment processing provider or the provider IF a business was not using or processing the transaction via EMV-capable technology. If a business has been given the opportunity to upgrade to EMV-capable equipment and has not done so, the business will bear the liability. Purely from a financial and risk management perspective, it is important for businesses that accept payment cards to be thinking about and preparing for EMV acceptance by the date of the liability shift.

### Q. How do I prepare for EMV acceptance?

- A.** TransFirst Health and Public Services will soon unveil a new platform that supports EMV-capable equipment without sacrificing benefits of your integrated payment processing program. The new platform being developed for our healthcare clients will become an “all-in-one” solution supporting traditional magnetic stripe payment cards, EMV cards, near field communication/contactless payment types (including Apple Pay™), tokenization and complete point-to-point encryption for that added sense of comfort. An ancillary benefit of our newest payment solution: enough security features and segmentation of sensitive data to reduce PCI DSS scope! Stay tuned!



## PCI COMPLIANCE: IT'S NECESSARY — AND REQUIRED

### Q. What is PCI DSS?

- A.** Payment Card Industry Data Security Standards (PCI DSS) is a set of guidelines established by the payments industry for any business that processes, stores or transmits cardholder data.

### Q. What is PA DSS?

- A.** Payment Application Data Security Standard (PA-DSS) is a global standard created by the payments industry to help provide definitive data security guidelines for software vendors that develop payment applications.

### Q. How do providers achieve PCI compliance?

- A.** TransFirst works with a third-party company to help manage the process and make it easier for providers. You can visit [www.Compliance101.com](http://www.Compliance101.com) to get started. PCI compliance is an industry requirement for all businesses that accept card payments; please be aware that this is a process that each provider/merchant must complete on its own.

### Q. What else can providers do to improve security in their practices?

- A.** There are steps providers can take to help keep patient payment information secure and out of the wrong hands:
- Be mindful of employees who handle patient payment data — consider running background checks on all new employees, limit the number of employees who can access this information
  - Take care with printed documents — shred documents no longer in use, keep printed documents with sensitive information secured with limited access
  - Use smart security practices with computers — use password-protection when possible, use and keep current anti-virus software and network firewalls
  - Implement ongoing risk assessment analysis — conduct regular security audits, hold periodic training sessions to educate staff on handling sensitive data and establish security protocols to help prevent data security risks

Apple Pay is a trademark of Apple Inc. EMV is a registered trademark in the U.S. and other countries, and is an unregistered trademark in other countries, owned by EMVCo.

For additional information about how TransFirst's solutions can help improve patient payment security and efficiency, please contact us at [SCDA@transfirst.com](mailto:SCDA@transfirst.com).

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Since 1975, **Dental Power has been placing dentists seeking work!** We have clients in SC with fill-in/locum tenens needs, short-term assignments (mobile dentistry and school based programs), long-term contract work and associate position openings. You can learn more and view specific opportunities at [www.DentalPower.com](http://www.DentalPower.com) or contact 800-710-9720

**Dentist seeking part time employment in the Charleston area-** permanent or temporary. Thirty years experience. Local references upon request. Contact Dr. Boyd Wright, 214-642-8225 or email [boydds1@aol.com](mailto:boydds1@aol.com)

**Periodontist** with extensive experience in dental implants, complex extractions, soft tissue and bone grafting procedures. Conscious sedation techniques. Seeking one or two days per week. Travel is not a problem. Contact REP at 706-220-2162.

## Positions Available - Dentists

Family Dental, LLC desires **motivated, quality oriented dentists** for its offices in Columbia, Rockhill and Greenville. We focus on providing the entire family superior quality general dentistry in a modern technologically advanced setting with experienced staff. Our dentists earn on average \$230,000/yr, supported with health/malpractice insurance, 3 week's vacation, and visa/PR sponsorship. Call 312-274-4530 or [rmasoud@kosservices.com](mailto:rmasoud@kosservices.com).

**Volunteers Needed:** Our Lady of Mercy's Wellness House Dental Program on Johns Island is in need of volunteer SC licensed dentists to provide emergency & basic dental. Monday-Thursday and also Tuesday evenings for the emergency clinic. Please contact John P Howard DMD or Ms. Jakki Jefferson at 843-559-4493 for more info.

Immediate opportunity for **General or Pediatric Dentist or Endodontist.** Part-time or Full-time! Multiple growing locations and opportunities. Please email Resume to [childrensdentalgroupsc@gmail.com](mailto:childrensdentalgroupsc@gmail.com) or fax 803-781-5142.

Large group dental practice looking for **associate dentist** to join our expanding team in Columbia, SC. Competitive and excellent pay for qualified candidate. Experience preferred. State of the art facility. Candidates must have great work ethic, excellent skills and good chair-side manner. Interested candidates email CV to [bromanoea@yahoo.com](mailto:bromanoea@yahoo.com)

Kool Smiles is looking for FT or PT: **Oral Surgeon, Pedodontist, Orthodontist and Dental Anesthesiologist.** Locations: Anderson/Greenville/Columbia/Orangeburg/Rock Hill/Sumter/Charleston. Generous compensation and 401k plan with company match. Medical, dental and optometry coverage (FT). No practice management expenses and headaches – we take care of it! Contact Emily Platto: [eplatto@ncdrllc.com](mailto:eplatto@ncdrllc.com) or 770-508-6810

**Oral Surgeon opportunity-** a fantastic opportunity for an endodontist to make some extra money once to twice a week. We are looking for someone to see patients from 5pm-8pm 1-2 times a week. Call or email to find out more information 803-772-4949 or [tolbertc81@yahoo.com](mailto:tolbertc81@yahoo.com).

**Dentists, Pedodontist, Oral Surgeon, Endodontist & Prostodontist** needed full and/or part-time in the Myrtle Beach and Georgetown area. We offer an excellent benefit and compensation package. For more information, please call Cameron Banks at 843-833-3555 or email CV to [cameronbanks178@yahoo.com](mailto:cameronbanks178@yahoo.com)

We are looking for a caring experienced **general dentist.** Full or PT in a FFS state of the art practice. Excellent well trained staff in place. We are a paperless practice so computer knowledge is required contact [drehortman@sc.rr.com](mailto:drehortman@sc.rr.com)

**Dentists, Endodontists, Oral surgeons and Orthodontists** in SC. A life with clinical autonomy and time for your family isn't out of reach. You'll focus on doing what you do best, treating patients! The marketing and technical administrative expertise is provided for you. You can enjoy opportunities and career rewards such as: significant earnings potential, superior patient flow, and sophisticated marketing. Want to learn more? Visit <http://jobs.dentalworks.com/> or Contact [Scott.Williams@dentalonpartners.com](mailto:Scott.Williams@dentalonpartners.com) or call today 919-437-8665. EOE

Bryant Family Dental is interested in an **associate GPR** experience to turn into a 50% owner in the next 18 months with full transition in 5 years. Base + bonus structure with transition planning beginning immediately. \$1.2 M collections. Call 803-279-1880 or visit [www.bryantfamilydental.com](http://www.bryantfamilydental.com) for details. No brokers

Advanced Dental Center desires motivated quality **friendly dentist!** Our Florence office is blessed with ample new fee for service patients a month. Each doctor is supported by a motivated team, advanced technology and excellent location. Presently qualified associates are earning between \$250-300K. Call Dr. Griffin at 8439921678 and visit [carolinasmile.com](http://carolinasmile.com).

**Volunteer at the Helping Hands Emergency Dental Clinic** (1813 Highmarket Street, Georgetown, SC). As a licensed SC dentist, you can help us provide tooth extractions to alleviate pain and suffering for uninsured residents living in poverty. Thursday Evenings @ 5:00 p.m.. Please contact Tracy Jones at 843-527-3424 or [acct.hhands@gmail.com](mailto:acct.hhands@gmail.com).

Volunteers in Medicine Clinic-Hilton Head Island needs **volunteer SC licensed dentists** to provide access to quality dental care for medically-underserved families. Our volunteers provide operative and preventive care and oral surgery, Monday-Friday. Eight-chair clinic with state-of-the-art facilities and professional staff support. Please contact Lois Schuhrke: 843-681-6612, ext 249, or [lschuhrke@vimclinic.org](mailto:lschuhrke@vimclinic.org).

**Dentist Charleston part time.** Smileworks is a hi-tech, growing dental practice in Mt. Pleasant seeking a dynamic, self-motivated dentist to join our fantastic team. Must be able to work Fridays, great opportunity for growth. We are a private, fee for service practice. Please forward resume to [drigibson@smileworks.us](mailto:drigibson@smileworks.us).

Busy Orthodontic Practice Seeking **Pediatric Dentist**. We have a multi-location practice and a great patient base and are expanding our services to include pediatric dentistry. Seeking highly motivated individual to join our team. Great compensation and benefits. Please email [keithwickizer@hotmail.com](mailto:keithwickizer@hotmail.com) or visit [acuityjobs.info](http://acuityjobs.info) for more details.

**Temporary Dentist:** Looking for a dentist for temporary position for 6 weeks. Private practice off Augusta Rd in Greenville, SC. Contact [tgroce00@gmail.com](mailto:tgroce00@gmail.com) or 215-432-0676 for more information.

**Dentist Needed- Woodruff Rd Greenville, SC.** Full time Dentist needed for an established dental clinic in the Upstate of Greenville, SC. Needed Tuesdays, Thursdays and Fridays. Permanent position. Please call 864-235-7500 for more information.

Large dental group seeks both **part and full time dentists** (general and specialized) throughout Washington, Oregon, California, Hawaii, Arizona, Nevada and Oklahoma. We are currently filling positions in Portland and Phoenix. For more information or to apply, please email Ron Brush at [BrushR@InterDent.com](mailto:BrushR@InterDent.com) or call 971-295-9914.

**Pediatric dentist needed** on part time basis, 1-2 days per week starting 1-15. Contact 803-547-2280 for more information.

**Full time associate needed** for long-standing, up-to-date practice in the Goose Creek, SC area. Please email CV to [rngilreath@hotmail.com](mailto:rngilreath@hotmail.com)

Skilled **general dentist** needed that is proficient and efficient in endodontics (up to pre-molars), extractions, crowns and bridges. 2-3 days per week starting 1-15. Contact 803-547-2280 for more information.

### **Positions Available- Staff**

**Full time front desk associate** for NE Columbia office. Must have dental experience and be proficient in insurance claims and submissions. Dentrix experience is a plus! Fax resume to 803-736-2891.

**Practices/Office Space Available**  
**Satellite dental office;** 52 foot trailer. One operatory fully equipped white coastal chair. One operatory plumbed and ready. Lab, reception, business office, 1 full bathroom and HVAC included. Ready to move to your location. \$25,000 OBO call 803-648-3251 for more information.

**Irmo/Dutch Fork Area** 1 Block from new Palmetto Health Baptist Parkridge Hospital Modern, Fully equip 3 OP office All contents for sale or lease Perfect satellite office for specialist Great set up and even better location in this growing area. Building new larger office. Contact 803-781-3232 for more information.

**Dental practice for sale in Columbia, SC** - SC1037 Great practice in a prime location, collecting \$425k+ on 3 days a week. Huge upside potential! Please call 678-482-7305 or email [info@southeasttransitions.com](mailto:info@southeasttransitions.com) for details using listing ID SC1037.

**Florence SC-** Long standing Orthodontic practice for sale. Multiple locations collecting \$700k+ on part-time schedule. Real estate available as well. Please call 678-482-7305 or email [info@southeasttransitions.com](mailto:info@southeasttransitions.com) for details using listing ID SC1036. [www.southeasttransitions.com](http://www.southeasttransitions.com)

**Dental Office for Rent in Rock Hill.** Built as a Dental Office this freestanding building has 3 operatories plumbed for nitrous oxide, suction and compressed air. Located in the center of the medical community at 1342 Ebenezer Rd. Contact John Rinehart at [jdrinehart@ccim.net](mailto:jdrinehart@ccim.net) or 803-517-0229 or contact Rinehart Property Management at 803-329-3285.

**Columbia General Practice #8843-**Gross collections-\$559K; sale price \$449K. 3 operatories; 1300 sqft. office space. For more information contact Dr. Jim Howard at 919-337-1162 or [jim@adssouth.com](mailto:jim@adssouth.com)

**Coastal SC Oral Surgery #8926** – Waterfront Community Gross Collections - \$831K; 3 days. For more information contact Dr. Earl Douglas at 770-664-1982 or [earl@adssouth.com](mailto:earl@adssouth.com)

**North Augusta #8930** – Gross collections \$878K; 4 days; 3 operatories; 1750 sqft. office space. For more information contact Dr. Earl Douglas at 770-664-1982 or [earl@adssouth.com](mailto:earl@adssouth.com)

**Coastal, SC-** Beautiful, high end practice. 6 ops, on track to collect \$800k+ in 2014 on a PT schedule. Dr. getting ready to retire; will stay for transition. Long term staff, great patient base. Call 678-482-7305 or email [info@southeasttransitions.com](mailto:info@southeasttransitions.com) for details. [www.southeasttransitions.com](http://www.southeasttransitions.com) SC ID 1033

Charleston; Pediatric or General Dental office space. **Set up your own practice** next to my busy orthodontic practice. Two office spaces are available for rent or purchase. Contact Dr. Nirenblatt 843-572-1060 or [officemanager@drnirenblatt.com](mailto:officemanager@drnirenblatt.com)

Orthodontic Practice **For Sale – Sumter, SC** Satellite office, open 1 day a week, collecting \$350k. Other practices available in the future. Please call 678-482-7305 or email [info@southeasttransitions.com](mailto:info@southeasttransitions.com) for details, using listing ID #SC1040.

**Upstate SC-** Well established OMS practice. Net receipts, \$750K in 2012! Practice has an I-Cat and 8 fully equipped ops. Real Estate also available. Free standing building in prime location with over 3,500 sq ft! Facility could accommodate 2 F/T specialists. Owner doctor retiring. Contact Henry Schein Professional Practice Transitions rep: Russ Baker 704-776-2533 or [russ.baker@henryschein.com](mailto:russ.baker@henryschein.com) #SC101

**For rent in Mt. Pleasant-** Available June 1, 1,650 sq ft. office wired and plumbed for 4 operatories with nitrous oxide. Lot has room for expansion. Located in quiet subdivision near area of urban growth. Will consider sale or purchase option. Continuous dental office since 1976. Call 843-884-9937 for more information.

### **Equipment For Sale**

**For Sale:** Dental equipment chairs, units, lights, cabinetry, x-ray, vacuum, compressor, sterilizers and handpieces. Any and all things dental call 843-697-7567.

**Biolase Waterlase MD Turbo 2010** Laser has less than 30 hrs. used mainly for demonstration purposes. Laser just under a full factory check. Laser shows and works as new. Call 843-697-5888.

Great opportunity to purchase at a **very affordable price** 3 beautiful neutral color chairs hardly used w/lites, statim, 2 chair side stools, filing cabinets, dental supplies including bits, dremel, amalgam unit, burs, small refrigerator, microwave etc..Please call and ask for Rebecca 843.877.9078 or email at [fpnc@sccoast.net](mailto:fpnc@sccoast.net)

- Classified advertising is \$35 on a per issue basis. There is no charge for Help Wanted/Job Wanted (Job Bank) ads for members. The public can place ads for \$35 on a per issue basis. Ads are posted to the SCDA website during the month(s) of publication at no additional charge. Please use **no more than 50 words**.
- All ad copies and cancellations must be received no later than the 10th of the month prior to publication, which will occur on the first of the month, with remittances accompanying the ads.
- Job Bank ads can be kept confidential if so desired
- If you have found work or filled your position, please let us know so that we can take your name out of our files.
- Contact: Maie Brunson, 120 Stonemark Lane, Columbia, SC 29210; call 800-327-2598; fax 803-750-1644; email [brunsonm@scda.org](mailto:brunsonm@scda.org).

To keep up with other goings on within the dental profession, just follow the links below:

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