

# THE ART OF DENTISTRY

Winter 2007 volume 7 l issue 1

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COVER: First-year students, under the guidance of Professor of Community Dentistry James Lalumandier, apply sealants to students' teeth at an elementary school in Cleveland (see "A Cornerstone Experience," page 7).



# MESSAGE <u>FROM THE DEAN</u>

Dear Friends,

As you may know, the University's Board of Trustees in December elected Barbara R. Snyder as the next president of Case Western Reserve University. President-elect Snyder, who currently serves as executive vice-president and provost of the Ohio State University, will begin her term on July 1. The new president is an energetic leader with a proven track record in managing a large complex university with a medical campus. Her vision for Case Western Reserve University includes a commitment to continuous improvement, fiscal responsibility and focusing energy and resources.

President-elect Snyder's appointment marks the beginning of a new era for the University, and along with other recent changes, demonstrates the University's commitment to striking a balance between continuity and change, a balance which seeks to preserve the best of what is already here while making the changes necessary to improve and move forward.

In addition to a new president, the University has recently added three new deans: Mohan Reddy at the Weatherhead School of Management, Cyrus Taylor at the College of Arts and Sciences, and Norman Tien at the School of Engineering. All three individuals—all appointments from within the ranks of their respective school—are highly qualified leaders who are very knowledgeable both in their respective fields and about the role their school plays within the University. Along with existing deans in dentistry, nursing and social work, these new deans will provide important continuity of academic leadership for the University.

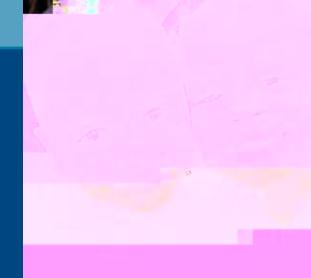
As we head into this new era, the School of Dental Medicine is strong and well positioned in the University. We are also pleased to announce a new appointment: On April 1, Colonel Dale A. Baur '80 will take the helm as the new Chair of the Department of Oral and Maxillofacial Surgery. Col. Baur, who currently serves as Program Director and Chief of Oral and Maxillofacial Surgery and Chief of the Department of Dentistry at Eisenhower Army Medical Center at Fort Gordon, Georgia, is an extraordinary surgeon who can build a vibrant service and who also has the academic capacity to ensure that discovery and scholarship will remain a strong part of this department's portfolio. Special thanks to Dr. Faisal Quereshy '97, whose leadership as interim chair, despite the demands of a full teaching load and a private practice, has ensured the stability and continued success of the program during our search for a permanent chair.

As we continue to do what we do best—innovative education and focused research, both of which contribute to improving the human condition—we look forward to working together with new leaders across the University to identify additional opportunities for alignment and collaboration. I look forward to your continued support, and I remain happy to hear from you with questions or ideas at any time at dentalalumni@case.edu.

Sincerely,

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Jerold S. Goldberg, D.D.S. '70 Dean



Early Childhood Caries (ECC) is the #1 chronic infectious disease in children, a phenomenon even more common among children in lower income families. The Pediatrics Department at the Case Western Reserve University School of Dental Medicine-through a pair of new initiativesis taking the lead on trying to fight this disease in Cleveland and beyond. The first program, launched in Fall 2006, takes dental students into local Head Start programs to provide examinations and application of fluoride varnish. The second initiative is a pilot program to train the medical staffs of pediatricians and family physicians to conduct oral health screenings and to apply fluoride varnish in the medical office.

The application of fluoride varnish, which kills decay-causing bacteria and remineralizes teeth, has been proven to arrest the development of ECC, a disease which accounts for thousands of young children receiving costly, preventable dental procedures, often under general anesthesia. If not treated, ECC can lead to serious, sometimes lifethreatening complications.

Lack of access to dentistry can be a hurdle for impoverished families. Under the leadership of Gerald Ferretti, D.D.S., M.S., M.P.H., Chair of the Department of Pediatric Dentistry at the School of Dental Medicine, pediatric residents and dental students in 2006 conducted kneeto-knee exams on 500 kids in Head Start locations throughout Cuyahoga County. Exams included a cleaning with a rotating brush which children were able to take home, application of fluoride varnish and a report card to parents. Those in need of immediate acute follow-up were either referred to a dentist or treated at the Tapper Clinic at Rainbow Babies & Children's

The Ohio Dental Association Foundation last fall awarded scholarships ranging from \$1,000 to \$2,000 to three dental students and five Expanded Function Dental Auxiliary (EFDA) students at the Case Western Reserve University School of Dental Medicine. All recipients were chosen based on financial need and proven academic excellence. Dental students include: Tannishia M. Goggans, Kareen Smith, and Nathan Smith. EFDA students include: Rita Dezso, Andrea Lancey, Sylvia Mgbaraho, Bonnie Piché, and Natasha Welk.

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The spreadsheet class schedule for the first semester, a daunting tapestry of colored blocks, represented not only a

Associate Dean for Education Marsha Pyle '84 takes time to answer questions from first-year students Tannishia Goggans and Matthew Kogan.

not what we're teaching. What students need to learn is how to gain knowledge, not just rote learning."

"We're trying to get students to think about the whole patient, not just teeth," says Associate Professor of Oral Diagnosis and Radiology Michael Landers '76, who has been a leader in integrating life sciences information with clinical sciences content in the new curriculum. "This way of teaching puts more emphasis on students' ability to search out information on their own and to share it with each other, and hopefully they've learned even more than you could possibly teach them in a lecture." Professor Landers in Fall 2005 introduced team-based learninga format in which smaller break-out groups work together on special projects within the context of a larger lecture coursein a Human Anatomy and Neurobiology course for first-year students. This year, that material is being covered in a problem-based learning class, or PBL.

PBLs are perhaps the most exciting and innovative, and certainly the most intensive, class formats in the new curriculum. A PBL starts with a story, a case written by faculty members and tied to specific learning objectives. Based on the fact



pattern in the case, the nine or ten students in the class work together to identify what they know and don't know relevant to the case. Then they go out and research the literature and come back and share what they've learned with the group. Faculty facilitators are present as mentors and guides, but not to deliver knowledge in the traditional mode.

"Problem-based learning does a lot of good things for me," says Buttars, speaking of his three PBL experiences last semester. "Not only is it a challenge to teach fellow students—in order to teach you have to command that information—but when you're in a real dental clinic, and you're there as the dentist, questions will arise and no one is going to be there to provide the answers. You're going to have to go out and find these answers."

Continued on next page

# THE DEVELOPMENT OF THE NEW CURRICULUM

The self-examination and reflection that led to the emergence of the new curriculum began in the intensive preparation for a site visit by the American Dental Association's Commission on Dental Accreditation in November 2002. Following the successful

# A CORNERSTONE EXPERIENCE

For the last six years, first-year dental students, under the supervision of Dr. James Lalumandier, Associate Professor of Community Dentistry, have spent three weeks at the end of their first semester applying sealants to the teeth of 2nd and 6th graders in the Cleveland public schools. The now-famous Healthy Smiles sealant program has become a favorite among students.



First-year students work in pairs to problem-solve as they apply dental sealants—and their new knowledge and skills—in a makeshift clinic in a school library. "I would never in my wildest dreams have thought I'd be doing dentistry in my first semester," says Trent Buttars. "I didn't think I'd be touching teeth or doing anything in the mouth until late second year or third year. I've already cleaned teeth, and I've put sealants on eight kids a day in the schools, and I'm only in my first semester."

"Instead of showing you a picture of a ladder, giving you a lecture on how to climb it, and hoping the first time you have to climb a ladder you'll be able to climb it on your own, we're bringing the ladder in and putting you on it," Dean Jerold Goldberg explained to students. "You may fall, but if you do, your professors will be here to help. We do this because that's the way people really learn."

Indeed, students found the first day of applying sealants frustrating. What looked easy in class turned out to be a lot harder in real mouths. But working together to problem solve and relying on feedback and support from professors, by the second day students were beginning to feel like old hands at applying sealants.

"Students love the experience, which is full of 'ah-ha' moments," explained Associate Dean for Education Marsha Pyle '84, who says the program is "truly an eye-opening experience that cements learning."

Building on the success of the sealant program, the new curriculum calls for the implementation of five such "cornerstone" experiences over the course of four years. In the second semester, students will have the opportunity to interact with standardized patients (actors playing the role of patients presenting an array of problems) at the Mt. Sinai Skills and Simulation Center in an exercise called "Knowing the Patient." And curriculum is being developed for a cornerstone experience designed to sharpen students' skills in intergenerational family risk assessment for disease risk factors, as well as an interdisciplinary experience in geriatric and long-term care involving students at the Mandel School of Applied Social Sciences, the Frances Payne Bolton School of Nursing and the School of Medicine.

# ALUMNI, FACULTY AND STUDENTS TAKE DENTISTRY, COMPASSION OVERSEAS

In June 2006, orthodontists Lisa Alvetro, D.D.S., M.S.D. '93, and Clarence Red III, D.D.S., M.D.S. '98, along with Lisa's husband, brother and parents, and a dozen other people from the Sidney, Ohio area, including an oral surgeon and two members of Lisa's office staff, took a safari through the Serengeti. By day they watched wildebeests stampede right outside their camp.

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By night, they sat eye-to-eye with hyenas gathered in the shadows of the campfire. The safari was the trip of a lifetime, but this was no ordinary safari. The trek through the Serengeti was just an adventuresome way to get to Tarime, Tanzania, a town of 12,000, four hours from the nearest airport and a 22-hour bus ride from the capital in Dar Es Salaam. The group's purpose: to set up a dental clinic for the people of Tarime, and especially for the orphans whose plight had brought them there. Dr. Alvetro and Dr. Red are not alone in their efforts to bring world-class dentistry to the third world. In fact, the alumni, students and faculty of the School of Dental Medicine have a proud record of dental "missions" overseas. From Africa and South America to China and the South Pacific, these volunteers are making a difference.

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Dr. Alvetro's interest in Tarime began with the children in the orphanage there. Dr. Alvetro and her husband, Tom Rossman, began sponsoring seven children in the orphanage through Grassroots Ministries in New Carlisle, Ohio. From the organization's semiannual mailings about the children they had been assigned, Dr. Alvetro knew that she was sending her money to support children greatly in need, but where the funds actually went and how they were used were difficult to track. She and her husband decided to travel to Tarime to see for themselves if their support was making a difference.

In anticipation of the trip, Dr. Alvetro began collecting dental equipment and supplies through her office. "We decided



The volunteer team from Sidney, Ohio.

to set up a permanent dental clinic where dentists could go to volunteer time," she said. "In Tanzania, American money really goes far, so it's very doable for a private individual." In December 2005 she shipped a cargo container with \$50,000 worth of equipment and supplies. The cargo arrived in Tarime in April 2006. They expected the dental clinic to be completed in time for their visit to Tarime, but it was not. So, when they arrived in Tarime, they set up a temporary dental clinic in a hotel which was under construction and began to see patients. "We started with the children in the orphanage, then the staff and their families, then we opened it up to the village," Dr. Alvetro said. "It's a good thing we brought an oral surgeon, or we never would have gotten to the end of the line. People just kept coming from farther away."

There is only one practicing dentist, a government employee, within 75 miles of Tarime. "When he gets to work in

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# ALUMNI PERSPECTIVE: KEN CHANCE '79

Perhaps the aspect of the program which meant the most to me as a developing professional was the mentor-apprentice relationship that is so well-established in the preceptor program. The program fosters a personal investment of the mentor in the success of the student. This mentorstudent relationship is irreplaceable, offering students vital opportunities to learn how to become professional dentists as well as numerous insights into the nuances of patient relations.

I also fondly recall our outreach program, through which we took portable dental units to the homes of those who were disabled. While our outreach efforts seem small in comparison with the very successful sealant program and other initiatives currently in place at the School,



# ALUMNI ASSOCIATION PRESIDENT'S MESSAGE

It was a pleasure seeing so many old friends at reunion weekend last spring, and delightful to meet so many of you whom I have never met before. Reunion is a great opportunity to catch up with old friends and share memories with classmates. If you have not attended a reunion for a while, I hope I may look forward to seeing you at the next reunion on May 18-20, 2007.

This is an exciting time for our School. The curriculum has been totally revised so students take responsibility for their own learning through problem-solving, independent learning, and state-of-the-art dental simulation. Rather than memorizing factual information—and to make the education relevant—students will spend equal time in lectures and smallgroup learning clusters. Computers will be used to download the entire four years' worth of textbooks, take notes, communicate with instructors and other students, and access the Internet to research scientific literature.

We, as alumni, can play many important roles in the future of our School. We can participate as preceptors and volunteers in the classroom and clinics. We can support the School through our gifts. And we can be members of the Alumni Board of Directors to act as a liaisons to the school and raise monies for scholarships. I have found participation on the alumni board an especially satisfying way of giving back to the School. Members of the board spearhead efforts to engage fellow alumni both in a fundraising and perhaps more importantly in a "friendraising" capacity. The board also serves as a useful sounding board for Dean Goldberg, and it is very satisfying to be helpful to the Dean in implementing his vision and goals for the School. Normally twenty alumni serve on the board. We currently have three open seats. If you would like to hear more about possible service on the alumni board, please contact the dental school at (216) 368-3480, toll free (877) 468-1436 or email *dentalalumni@case.edu*.

So I encourage you to get engaged with the School. Come to reunion in May. Continue to support the School with your time and/or your gifts. And consider joining me in the very satisfying work on the alumni board.

Sincerely, **R. Malcolm Taylor, Jr. '92** E-MAIL: *mtay4219@aol.com*  THE 2006 – 2007 ALUMNI ASSOCIATION BOARD OF DIRECTORS OF THE SCHOOL OF DENTAL MEDICINE, CASE WESTERN RESERVE UNIVERSITY

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# CLASS NOTES

### 1942

**Paul Graebner** is enjoying the life of retirement in Delray Beach, Florida, with his wife, Janet.

### 1947

**Robert Licht** is not slowing down yet. He stills sees patients two half-days a week. He and his wife, Trudy, are very happy in Encino, California.

#### 1951

Milton B. Hirsch and his wife, Norma, live in San Diego, where Dr. Hirsch currently volunteers 1½ days per week as a probation officer for San Diego County. He started out in a general practice in Maple Heights, Ohio, for ten years until 1961, when he sold his practice and enrolled in an Orthodontic Program at Ohio State University. He practiced orthodontics in Shaker Heights, Ohio, until he retired in 1984. He was very active in the Greater Cleveland Dental Society and the Ohio Dental Association. Now he finds time to play golf and lawn bowl. EMAIL: milton@san.rr.com

**Donald L. Pirl** went to Fresno, California, in 1951 and completed an oral surgery residency there and practiced as an oral surgeon for five years. He switched to general dentistry in 1958 and practiced until he retired in 1991. He enjoys watercolor painting and is active in his local church. Even though he has had both knees and one hip replaced, he still plays tennis weekly. One of his six sons, Keith, is a graduate of Case Western Reserve University School of Medicine and is a pediatrician in Pittsburgh.

### 1952

Although **James Whitney** has retired, he has passed the baton on to his two sons, **David '81, '83** and **Scott '92** and his daughter-in-law, **Elaine '84.** Jim enjoys spending time with family and friends.

### 1956

2006 was a big year for Edward K. Hahn. In addition to celebrating the 50th reunion of his graduation from dental school, he also celebrated fifty years of dental service, fifty years as a member of Omicron Kappa Upsilon, and—"the highlight of the year" fifty years of marriage to Doris, whom he met during dental school, when she was employed as a student-patient coordinator in the diagnostic department. After a brief stint teaching at the School of Dental Medicine, he returned to his native Texas, where in 2006 he became the first medical staff member to receive an award for forty years continuous service to North Hills Hospital in North Richland Hills, Texas. Dr. Hahn currently works three days a week.

**Carl F. Montione** is enjoying retirement after 44 years in dentistry. Over the years, Dr. Montione has made 12 trips to Peru, Ecuador, and Guatemala to perform "missionary dentistry" work. EMAIL: *bmontione@aol.com*  **Cletus J. Oswald, Jr.**, of Cleveland, has been retired from the VA Hospital Medical Center since 1988. He and his wife, Patricia, enjoy their vacation home in Florida. They have four children and eight grandchildren. His son, **John**, is a 1984 graduate of the Case Western Reserve University School of Dental Medicine and has a private practice in Cleveland.

James B. Ranger and his wife, Jane, live in St. Helena, South Carolina, and have four grown children. "I provide dental care to the Marine Recruits at Parris Island, SC, a very rewarding task," says Dr. Ranger.

William G. Schmidt has spent the last fifty years in private practice in general dentistry in North Royalton, Ohio. He and his wife, Carol, have twin sons, Thomas and William, who are 1986 graduates of the School of Dental Medicine, as are their son-in-law, David Fantuzzo '85, Dr. Schmidt's younger brother, Bob '62, and Bob's son, Robert '94. Dr. Schmidt currently works parttime in the same building as his sons' practice. When not talking about dentistry, Dr. Schmidt enjoys the out of doors—fishing, boating, and hiking. EMAIL: catawbabill@aol.com

### 1961

**Stanley L. Brown** has the distinction of being the only student in the U.S. at that time who graduated from Dental School without ever taking the Dental School admission tests. On Graduation Day, Dean Boyle hugged and thanked Stanley for "vindicating him and taking him off the hook." Dr. Brown retired in 1991 and he and his wife, Barbara, now spend most of their time in Florida as well as attending athletic endeavors of their grandchildren. EMAIL: *beach125@comcast.net* 

David C. Vandersall of Indianapolis, Indiana is retired from academics after 35 years of teaching periodontics, most recently at the Indiana University School of Dentistry, but he still practices 1½ days a week. Dr. Vandersall completed a manuscript for publication in 2006 entitled *Concise Encyclopedia of Periodontology.* He and his wife, Barbara, have three grown sons.

#### 1962

**Donald Blanchard** retired in 1995 and has been busy ever since. He competes in running events and triathlons. In his slow time, he enjoys sailing, golfing and gardening.

**Edward P. Rossi** retired from the Case Western Reserve University School of Dental Medicine in 2000 and now works part-time in oral pathology in Beachwood, Ohio. He and his wife, Janet, like to travel, especially to Italy. Dr. Rossi also enjoys jazz piano.

### 1966

**Neil L. Cantor** practices four days a week in general dentistry and is involved with the Pepper Pike, Ohio, Mass Emergency Response Team, where he is trained to respond to disasters like 9/11. He and his wife, Dee, have four grown children, all of whom are doing well.

Jerome S. Kustin, who is in private practice in Parma, Ohio, enjoys taking digital photographs of nature, and some of his work has been shown in

various local shows. He and his wife, Gayle, live in Cleveland, Ohio. EMAIL: *jkustindds@sbcglobal.net* 

### 1971

**Barry R. Bloomfield** of Calgary, Canada, has retired after 35 years of "trying to get it right." His wife, Sheila, has been his biggest supporter over the years in dentistry—running the "front end" and keeping him in line. He currently serves on the Alberta Dental Association Board. Their daughter, Sherry, is an endodontist married to a periodontist, and lives in Italy. Their son, Pokian, is a lawyer, married, and living in Las Vegas. EMAIL: *bloom1@shaw.ca* 

Bruce A. Matis

### **CLASS NOTES**

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by hurricane Katrina. Dr. Armstrong was impressed not only with people's gratitude, but also with the hospitality of the citizens of Baton Rouge. He tells of staying with a man who fed them and offered a key not only to his home but also to his car. EMAIL: drteethaah@aol.com

### 1992

E. Alexander Sulkowski is the host of a TV show—*Let's Talk Healthy Pets.* He is also the CEO of Phoenix Nutritional Supplements LLC, an author and a lecturer.

EMAIL: drxander@comcast.net

Marjan Roshangar volunteers her services through the Smiles for Success Foundation, which assists women in transition from welfare to work who cannot afford the cost of dental care, and the ntal Services Program, which rian service to the disabled, nedically compromised. Dr. d her husband live in

shangar@MyGentleDentist.net

d was preparing to purchase ice in Jacksonville, Florida, 2004 when duty called— Pr. Hood answered the call, e next two years as a Navy ist at Marine Corps Air y Point in Havlock, North vas treated very well. I was f being blown up on my om work," he notes. "The overseas, they're the real obilized in October 2006, currently working at the VA sacola, Florida. *od01@earthlink.net*  Charissa McCune enjoys parenting (four children in 37 months), working parttime as an orthodontist in a practice with pediatric dentists, and building a new home. She met her husband, Greg '97, across the aisle in the clinic. She then passed down all her remaining crowns and restorations to him. Her classmate, John Carlozzi, was the best man in their wedding.

Jeffrey Rosenthal was featured in his local newspaper in October for his efforts to provide free "toothprints" for area children. Dr. Rosenthal, owner of West Chester Dentistry, in Geauga County, Ohio, began offering the "toothprints" through local schools in 2005. The prints, which also include a record of children's DNA, offer law enforcement a vital tool in the battle to locate and identify lost or kidnapped children. "It's something I do for my own kids," he was reported as saying. "So I can definitely see why any parents would want to have the same

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### **CLASS NOTES**

#### **Faisal Quereshy**

graduated from the Oral Surgery program in 1997 and presently is a valuable part of the faculty at Case Western Reserve University School of Dental Medicine. In April 2006, he became certified by the American Board of Cosmetic Surgery. Dr. Quereshy is the owner of Visage Surgery Center where his primary focus is on facial cosmetic surgery. EMAIL: faq@case.edu

#### 2000

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## SCHOOL OF DENTAL MEDICINE

## Case Western Reserve University Honor Roll of Donors

Our apologies for the following omissions from the 2006 Honor Roll of Donors publication:

Partners in Progress II (\$2,000 a year for 3 years) Neil J. Kogan, D.D.S. '80

**Partners in Progress I (\$1,000 a year for 3 years)** Katharine Schultz Rockman, D.D.S. '79

Thank you so much for your continued support of the School!

#### LOUIS CASTELLARIN, ASSOCIATE PROFESSOR OF THE DEPARTMENT OF COMPREHENSIVE CARE

One of the reasons Associate Professor Louis Castellarin loves teaching is also a reason he loves practicing dentistry: both allow him to see the fruits of his labor. "It's beautiful seeing the light go on in a student, when he or she sees instruction given in the classroom come into action in the clinic," says the Marquette University Dental School graduate who came to Case Western Reserve University part-time in 1963. He has been at the School full-time since 1972.

Students respect Dr. Castellarin for his knowledge, his hands-on know-how. "He is really good about sitting down with you and explaining the practical application in the lab," says Darren Norby, a third-year student from Fallon, Nevada. Reflecting on some tough cases he worked on with his

Helping students to apply classroom learning to real-life scenarios comes naturally to Dr. Castellarin, who directs the Removable Partial Denture course and lectures in the Complete Denture course. "I want to see students get the very best education they can," he adds. "I like working with young people. It keeps me young, it keeps me thinking young."

While quick with a joke, Dr. Castellarin is a demanding teacher who brooks no nonsense and by his own accounting can be "gruff" in the face of a stupid question, but he says, "If there's anything students will say about me—whether they agree with me or not—I'm fair in everything that I do."

# A GIFT THAT LASTS

#### A WILL COMMITMENT FOR SCHOLARSHIPS

Jim Goodwill '71, an oral surgeon at Christiana Care Hospital in Wilmington, Delaware, has made a generous gift to the Case Western Reserve University School of Dental Medicine in the form of a will commitment. The gift, which Dr. Goodwill intends to be used for scholarships, is unrestricted, and can be used at the discretion of the School. "Scholarships in my mind are important," Dr. Goodwill said. "But I didn't want to tie anybody's hands."

A member of the first class of students to graduate from the then newly merged/ named Case Western Reserve University, Dr. Goodwill believes he is the first Delaware native to graduate from the School, and his gift to the school indicates a preference for scholarship candidates from Delaware candidates when possible.

Since Delaware did not have a dental school, many would-be dentists from his area chose dental schools in Philadelphia. Dr. Goodwill chose to come to Cleveland instead, and he is very glad he did.

"The education I got at Case Western Reserve University was one of my best experiences," he said. "Because of the philosophy of the school and the quality of the education I received there."

Dr. Goodwill recalls that on his first day of dental school Dean Paul Boyle addressed the class. "There are 67 students in this class," Dean Boyle said. "I expect all 67 of you to be here in four years." These words were reassuring to Dr. Goodwill, who was hearing from friends at other schools that they were getting the stereotypical 'Look to your left, look to your



Jim Goodwill '71 in Chadds Ford, Pennsylvania

right...one of these people will not be here in four years' speeches. "They wanted to see me in four years," recalls Dr. Goodwill. "I was pleased by that." After graduation he completed a residency in oral surgery, then joined the practice of which he is now the senior partner. Three decades later, he still loves the work, but he has cut back to three days a week in the office. The other four days he spends at a vacation home in Rehoboth Beach, Delaware.

Active in the community, Dr. Goodwill serves on the boards of both the Pennsylvania Ballet (Philadelphia is only 30 miles from Wilmington) and Dance Affiliates, a dance company affiliated with the University of Pennsylvania.

Dr. Goodwill believes philanthropy is a responsibility. "It's important to give with whatever means you have," he explained.

# GIFT PLANNING

#### SOME THOUGHTS ON AVOIDING CAPITAL GAINS

Now that Congress has extended the 15% tax rate on long-term capital gains and most ordinary dividends through 2010, you might feel that avoiding capital gains is no longer a critical issue. It still is, however.

Most states levy a capital gains tax. Generally the rates are about 5% (although some are zero and some are as high as 10%). Do you consider losing 20% of your capital to federal and state capital gains taxes meaningful?

The federal capital gains rate is 28% for collectibles. The Internal Revenue Code includes in its definition of collectibles: any work of art, any rug or antique, most metals, any gem, any stamp, and most coins. Combine the federal rate and state rate on long-term capital gains and you will be out-of-pocket about 33% of your capital when you sell a collectible.

The federal capital gains rates is 25% on the portion of the gain that is due to depreciation of real estate (because depreciation reduces your tax-cost basis). If you sell commercial or rental property, you could end up paying a combined federal and state capital gain rate of 30% on the amount depreciated.

The bottom line is that you still stand to lose from one-fifth to one-third of your capital when you sell an asset for which you must report long-term capital gains on your income tax returns.

Donating a long-term capital gain asset outright to the Case Western Reserve University School of Dental Medicine, however, is completely free of capital gains taxes. And, if you donate stock or real estate, you can deduct 100% of that asset's market value on your federal income tax return. Note, however, if you donate collectibles, your deduction may be limited to your cost. It depends on whether the School can use your donation to further its teaching purposes.

The point is you are recognized for having donated 100% of your asset value and you avail yourself of an income tax deduction. When you do the math, the combination of tax avoidance and tax deduction can save you a considerable amount.

Example: John, an Ohio resident, donates \$100,000 in appreciated securities that cost him \$50,000. He avoids paying combined federal and Ohio long-term capital gains taxes equal to 22.5% of \$50,000, or \$11,250. He deducts \$100,000 from his federal income taxes which saves him \$33,000 because his normal income tax rate is 33%. John's total savings is \$44,250 so his out-of-pocket donation is \$55,750. Yet the School of Dental Medicine credits him for and actually uses \$100,000, the full amount of his donation.

In addition to the advantages of avoiding capital gains and taking an income tax deduction, donating a long-term capital gain asset as a planned gift to the School has one additional advantage: income for you. But that's a story for another article. Until then, if you wish to consider donating an appreciated asset to the School of Dental Medicine and have questions, please do not hesitate to call the Office of Development and Alumni Relations at (216) 368-3480 or (877) 468-1436 or visit http://www.case.edu/development/ planned/.



# RESULTS OF THE REUNION CHALLENGE 2006

Reunion Weekend, May 19 and 20, 2006, was a chance to reminisce, renew friendships and reflect upon an important milestone in your lives. It was also a chance to give back to the place that provided your entry point into the field of dentistry.

All gifts received between July 1, 2005 and June 30, 2006 counted toward your class giving total.

Many of you responded generously to our Reunion Giving Challenge and we are most appreciative. It's a special time for the School as the second phase of the Dean's vision for "building a new dental school within the old walls" becomes a reality. Your gifts help make this vision a reality. **Thank you!**  Your donation directly supports our dental students in a number of ways. With the expense of dental education quickly rising above what we receive from tuition, and research costs far exceeding what we acquire from grants, the school depends on alumni and friends like you to make up the difference. We appreciate your support.

A new honor was added to the Reunion Giving Challenge this year. The class with the highest giving total amount wins the Reunion Giving Challenge Plaque. The **Class of 1971** has won this great honor with a total class giving of \$120,420—CONGRATULATIONS!!! The plaque is on display at the dental school.

Percentage Increase in the Number of Donors 1st place: Class of 1951 – 81% increase 2nd place: Class of 1956 – 70% increase

Percentage Increase in Total Commitments 1st place: Class of 1971 – 939% increase 2nd place: Class of 1966 – 109% increase

JULY 2005-JUNE 2006

Degree Year	# of Active Alumni	# of 2005 Donors	Total 2005 Commitments	# of 2006 Donors	Total 2006 Commitments
1946	22	5	\$1,310.00	6	\$1,885.00
1951	29	11	\$4,485.00	20	\$2,500.00
1956	45	10	\$4,723.52	17	\$7,400.00
1961	42	10	\$4,350.00	11	\$4,350.00
1966	52	13	\$7,100.00	11	\$14,850.00
1971	62	21	\$11,595.00	24	\$120,420.00
1976	93	37	\$41,755.00	37	\$18,105.00
1981	98	39	\$20,525.00	42	\$30,162.87
1986	101	25	\$9,925.00	28	\$12,425.00
1991	52	12	\$6,650.00	6	\$4,450.00
1996	58	8	\$2,238.00	5	\$951.00
2001	72	11	\$3,550.00	8	\$1,875.00
Totals	726	202	\$118,206.52	215	\$219,373.87

### **REUNION GIVING CHALLENGE**

# School of Dental Medicine Reunion Weekend 2007 Friday, May 18 – Sunday, May 20

## CELEBRATE THE PAST, EMBRACE THE FUTURE



## Serving the Reunion Classes of:

 1932
 1937
 1942
 1947
 1952
 1957
 1962
 1967

 1972
 1977
 1982
 1987
 1992
 1997
 2002

We are looking forward to a successful and enjoyable Reunion Weekend 2007 and hope that you will be returning to the School of Dental Medicine in May to visit with your classmates, the dean, and faculty. For many of you, the school has seen dramatic changes since your last visit.

Email us at dentalalumni@case.edu with your email address so your class representatives can contact you with details about your class celebration.

Friday, May 18th Welcome Back Reception 5:00 p.m. – 7:30 p.m. *The Cleveland Marriott at Key Center; downtown Cleveland Class photos to be taken during this time.* 

Class Dinners 7:00 p.m. and 8:00 p.m. Your class representatives will let you know the plans.

# Weekend Plans

Saturday, May 19th Continuing Education Course (2 CEUs) 8:30 a.m. – 11:00 a.m. Presented by Mario Pavicic, D.D.S. '92 Hi-Tech Dentistry for the Entire Team: Tools Every Office Needs *The Wolstein Research Building on campus* 

Walking Tour of the Dental School 11:00 a.m. – 12:00 p.m. Dean's Lunch 11:30 a.m. – 1:30 p.m. Biomedical Research Building on campus

# Cooking Demonstration and Lunch

11:30 a.m. – 1:30 p.m. The Cleveland Marriott at Key Center

Hospitality Suite 12:00 p.m. – 6:30 p.m. *The Cleveland Marriott at Key Center*  Cocktail Reception & Gala Awards Dinner 6:30 p.m. – 9:30 p.m honoring the 2007 Distinguished Alumnus of the Year, Earl Willhoit '57 The Club at Key Center

Sunday, May 20th Commencement 2:00 p.m. *Church of the Covenant on campus* 

## For more information go to www.gcds.org or call (440) 717-1891.

CODE#	DATE	SPEAKER	DESCRIPTION
2-07	Wednesday 5/23/2007	Dr. Michael Glick	Medically Complex Patients
3-07	Friday 10/19/2007	Dr. Karl Hegyi	Biomechanical Factors
4-07	Wednesday 12/12/2007	ТВА	Substance Abuse
4-07	Wednesday 12/12/2007	ТВА	Infection Control (OSHA)

# **UPCOMING EVENTS 2007**

#### APRIL 26, 2007

Alumni Reception at the American Association of Endodontists Annual Session Philadelphia Marriott Philadelphia PA 5:30 p.m. – 7:30 p.m.

## MAY 18-20, 2007 REUNION WEEKEND AND COMMENCEMENT

Highlighting the classes of 1932, 1937, 1942, 1947, 1952, 1957, 1962, 1967, 1972, 1977, 1982, 1987, 1992, 1997, and 2002.
The Distinguished Alumnus of the Year Award will be presented to Earl Willhoit, D.D.S. '57, on Saturday evening. Events at the Marriott at Key Center, downtown Cleveland and at the University.
Commencement activities for the class of 2007 will occur on Sunday.

#### MAY 19, 2007

Alumni Reception at the American Association of Orthodontists Annual Session Seattle WA 7:30 p.m. – 9:30 p.m.

#### SEPTEMBER 2007

Alumni Reception at the American Dental Association Annual Session San Francisco CA

#### MAY 26, 2007

Alumni Reception at the American Academy of Pediatric Dentistry Annual Session San Antonio TX 5:00 p.m. – 7:00 p.m.

#### **SEPTEMBER 14, 2007**

Alumni Reception at the Ohio Dental Association Annual Session Hyatt Regency Columbus OH 5:00 p.m. – 7:00 p.m.

#### JULY 30, 2007

Alumni Reception at the National Dental Association Annual Convention Marriott Atlanta Marquis Atlanta GA 6:00 p.m. – 8:00 p.m.

#### OCTOBER 29, 2007

Alumni Event at the American Academy of Periodontology Annual Session Washington D.C.

#### RSVP: Call toll free (877) 468-1436 or e-mail dentalalumni@case.edu

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