

# THE Dental Trader

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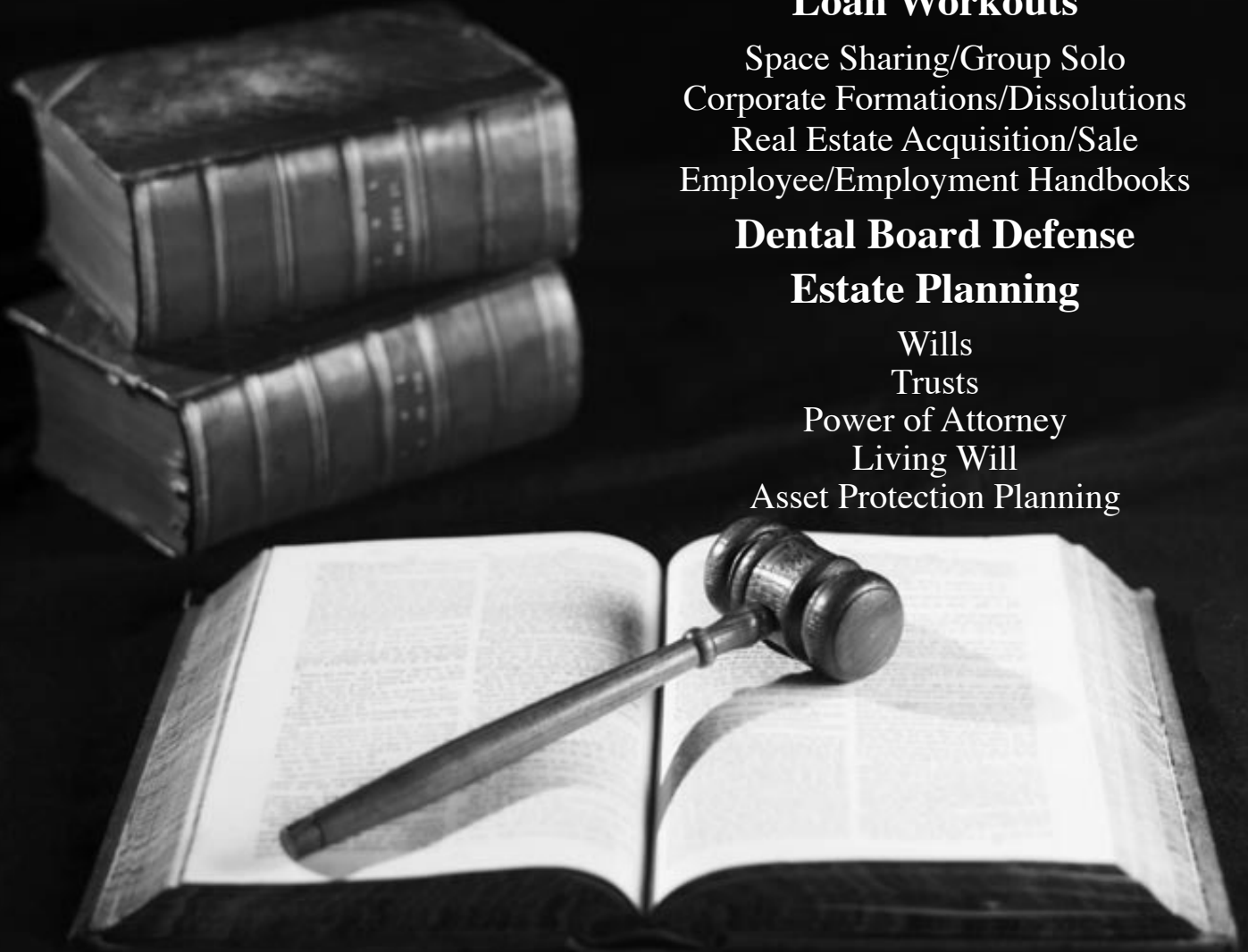
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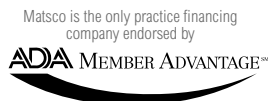


m a t s c o

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**For Sale** 3M ESPE Sof-Lex Disc set. \$150, paypal. ~ 480 discs, 3 mandrels. Contact me for details and pictures. nbreig@gmail.com.

**FOR SALE** San Diego/Eastlake area - 3 ops-plumbed for 2 more ops - Digital xrays-beautiful professional building-close to major shopping and high end new homes-IMMEDIATE BANK SALE- MUST SELL-WON'T LAST!!!! MAKE OFFER! Dr. Robert Rubenstein, Broker, Southwest Property Investments- 619.469.6123 email-rar@cuidadocorp.com.

**Polaroid Camera** Macro 5 SLR 1200 \$550 OBO. Acucam Intra Oral camera with monitor and cart \$100 OBO. Jamie 714-529-1311.

**Priced to sell** downtown Fresno; mix of PPO, Dential & Private. For details email teeth1954@yahoo.com.

**For Lease Las Vegas NV** Turnkey Office Fully Equipped, 9 Ops, Phone System, Genex in every Op, Pano, much more call 702-499-0432.

**BURBANK PRIME LOCATION SALE !!!** 1440 feet; main blvd. (SIGNAGE!) Cheap rent; great lease. Few active patients/injured owner. kenrossdds@aol.com (818-848-5619).



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### FRESNO COUNTY

**FRESNO COUNTY #1** - (3) op G.P. Only private dentist in smaller town. 2008 collections approx. \$375K on 3-4 days/wk. Mixed pt. base. Low overhead. **PRICE REDUCTION. SELLER SAYS MUST BE SOLD IMMEDIATELY!**

### KERN COUNTY

**BAKERSFIELD #18** - (5) op computerized G.P. (3) eqt'd/4th op has chair/x-ray, 5th is plumbed not eqt'd. Retail location. Excell. exposure/visibility/signage. Denti-Cal/Cash/Ins/PPO. Gross Collect. \$350K/yr. **BACK ON MARKET.**

**BAKERSFIELD #20** - (3) op computerized G.P. & a duplex bldg. (2) ops eqt'd with new eqt, 3rd op plumbed not eqt'd. Cash/Ins/PPO & some regional center reimbursements. No HMO's or Denti-Cal! Gross collect \$450K-\$470K/yr. 35 years of goodwill. Approx 25 new pts/mos. Seller retiring. **PENDING**

**BAKERSFIELD #21** - (10) op computerized G.P. & free stand bldg. (3) ops fully eqt'd, (3) ops partially eqt'd and (4) ops plumbed not eqt'd. Located on a main St. with excell exposure/visibility & signage. Annual Gross Collect \$500K+ on an easy (4) day wk. (3) days of hygiene booked 6+ mos out. Cash/Ins/PPO & small % of Denti-Cal. Fully eqt'd "removable" lab. Seller retiring.

**SOUTHERN KERN COUNTY** - Smaller town w limited competition. (6) op computerized G.P. annual Gross Collect \$850K+. Cash/Ins/PPO/HMO/Denti-Cal pt. base. 75+ new pts/mos. Central nitrous & panorex eqt'd. In a free stand single story prof. bldg. with excell exposure/visibility & signage. Low overhead/high net income. "Be a Big Fish in a Small Pond".

### LOS ANGELES COUNTY

**ANTELOPE VALLEY #2** - (6) op computerized G.P. (4) ops eqt'd w (3) year old eqt. (2) ops plumbed not eqt'd. Shop Ctr. location w excel exposure/visibility/signage. Intra oral camera, pano, and digital x-ray eqt'd. Cash/Ins/PPO/HMO/Denti-Cal patient base. 2007 gross collections \$339K+.

**BALDWIN PARK** - (3) op computerized G.P. Strip center location with exposure, visibility & signage. Cash/Ins/PPO/HMO/Denti-Cal patient base. Approx (50) new pts/mos. Cap check approx \$4K/mos. 2008 gross collect. approx. \$300K. Sale includes account receivables for cash flow. **PENDING**

**BALDWIN PARK #2** - (5) op computerized G.P. (4) ops eqt'd. 5th plumbed. Cash/Ins/PPO/Denti-Cal pts. In a strip ctr w good signage/visibility. Easy Dental s/w. 2008 Gross Collect approx. \$230K p.t. Can do more f.t. **NEW**

**CANYON COUNTRY** - (4) op Turnkey Office. (3) ops eqt'd, 4th op plumbed. Located in a smaller strip ctr. w exposure, visibility and signage.

**EL MONTE** - (3) op G.P. located in a store front w exposure/visibility and parking. (51) years of Goodwill! Cash/Ins/PPO/Denti-Cal/HMO pts. \$1K/mos Cap Cks. Gross Collect of \$100K/yr on limited schedule. Seller retiring. **NEW**

**GLENDALE** - Extremely motivated Seller wishes to sell their (4) op (2 eqt'd & 2 plumbed) G.P. office located in a free standing bldg with exposure & visibility. Mixed patient base. Gross Collect \$110K+ on (1-2) days/wk. Excellent starter practice or buy and combine.

**HUNTINGTON PARK** - (4) op G.P. located in a strip ctr w good signage/visibility & parking. Cash/Ins/PPO/Denti-Cal pts. Gross Collect \$230K+/yr p.t.

**LOS ANGELES (WEST SIDE)** - (4) op computerized G.P. in a free stand. bldg. w exposure/visibility & signage. Cash/Ins/PPO/HMO pt. base. Annual Gross Collect approx. \$350K on 3 days/wk. Priced right. **NEW**

**TARZANA** - (3) op computerized G.P. Located in a busy shop ctr. Excell. exposure/visibility/signage. Cash/Ins/PPO/HMO pts. 2008 Gross Collect approx. \$600K+ on a (3) day wk. Seller collect. \$960K f.t. in 2006 before her pregnancy. Tremendous upside. **NEW**

### RIVERSIDE COUNTY

**HEMET** - (5) op computerized G.P. (4) ops eqt'd, fifth op plumbed not eqt'd. Cash/Ins/PPO pts. Located in a strip ctr w good visibility. Digital x-rays & Easy Dental s/w. Annual gross collect approx. \$380K on three days/wk.

**SOUTHWEST RIVERSIDE COUNTY** - Several Medical/Dental Bldg. & condo listings available. Call for specifics.

### ORANGE COUNTY

**IRVINE** - (5) op computerized G.P. (2) ops fully eqt'd/(3) plumbed not eqt'd. Digital x-rays. Cash/Ins/PPO. Gross Collect \$450K-\$500K/yr. **SOLD**

### SANTA BARBARA COUNTY

**SANTA BARBARA ORTHO PRACTICE & CONDO** - (3) op open bay Ortho office & light and bright office condo for sale. Computerized office. Pano/ Seph eqt'd. Annual Collections approx. \$360K/yr on a (2) day week. (7-9) new starts/mos. Low overhead/high net. Seller transition available.

### SAN BERNARDINO COUNTY

**UPLAND** - (3) op computerized G.P. State of the art & drop dead gorgeous. Located in a shop. ctr. with exposure/visibility & signage. Digital X-Rays & networked ops. Like new Eq. Open 1 1/2 years & has approx. 300 pts. Grossing \$6K-\$8K/mos on a p.t. schedule with no marketing. Seller moving.

### SAN DIEGO COUNTY

**LA MESA #3** - (5) op computerized G.P. (4) ops eqt'd w newer eqt. 5th op plumbed not eqt'd. In a one story garden style medical/dental complex. Cash/Ins/PPO & HMO pts. No Denti-Cal. Cap check approx. \$5K/mos. Easy Dental software. 2007 Gross Collect \$552K. 2008 Gross Collect approx. \$900K+.

### SAN LUIS OBISPO COUNTY

**CENTRAL COAST BEACH TOWN** - (3) op computerized G.P. in a very desirable beach community. Cash/Ins/PPO pt. base. 2008 collections projected at \$400K+. Seller refers all speciality work. Tremendous upside. **SOLD**

### VENTURA COUNTY

**THOUSAND OAKS #3** - (5) op computerized G.P. in a one story prof. bldg. w signage. (4) ops eqt'd with new eqt with a 5th op plumbed. Drop dead gorgeous office w wood & tile floors, granite front counters & designer paints. Fully computerized & networked ops. Dentrax software, digital x-rays & pano. Cash/Ins/PPO & small % of HMO. No Denti-Cal. 30+ new pts/mos. 2008 collect. approx. \$565K. **NEW**

**VENTURA - MULTI SPECIALITY PRACT.** - (5) op comput. office in a one story prof. bldg. Digital x-rays & pano, paperless office, 3 1/2 yr old Belmont eqt. & (2) ceiling mt'd surgical microscopes. 2 days/wk Pedo, 3 days/mos O.S., 2 days/mos Endo, & 1+ days/mos Perio. Cash/Ins/PPO/HMO/Healthy Family pt. base. 2008 Gross Collect \$540K+. **NEW**

### TULARE COUNTY

**SMALLER TOWN TULARE CTY (NEAR VISALIA)** - (4) op computerized G.P. and free standing bldg. for sale. Located on a main street. Limited competition. Cash/Ins/PPO and limited Denti-Cal. No HMO's. Annual Gross Collect of \$525K+. 15-20 new pts/mos. Seller retiring.

### NORTHERN CA \*\*\*NEW\*\*\*

**LODI** - (4) op comput. G.P. (3) ops eqt'd w new Belmont eqt & 4th op plumbed not eqt'd. Free stand bldg on a main street w exposure/visibility & signage. Cash/Ins/PPO & HMO. No Denti-Cal. Cap check approx. \$5K/mos. Easy Dental s/w. 2008 Gross Collections approx \$400K. Absentee owner. Will produce/net more w owner/operator.

**PETALUMA** - (2) op comput. G.P. eqt'd w new Belmont eqt. In a one story prof. bldg. Cash/Ins/PPO & HMO pt. Also has a (700) member Smile Saver Contract. No Denti-Cal. Cap check approx. \$3K/mos. Easy Dental s/w. 2008 Gross Collect \$400K+. Absentee owner.

**STOCKTON - WOW! \$20K+/mos CAP CHECK!!** (7) op computerized G.P. (3) ops equipped with new Belmont eqt. with (4) additional ops equipped with (4) year old eqt. Located in a two story prof. bldg. Cash/Ins/PPO and HMO Patient base. Monthly Cap check \$20K+/mos and No Denti-Cal! Easy Dental s/w. 2008 Gross Collections approx \$1.1M. Absentee owner.

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**Pasadena Dental Office** offering space for lease- high visibility, busy major street contact info doctordaiva@yahoo.com.

**Panoramic X-ray machine** Belmont, 3 years old, new one cost \$14,000, just sell for \$8800, located in Arcadia, 626-203-1720.

**DENTAL PRACTICE FOR SALE** VALLEJO, CA BY OWNER ONLY 92K! APPROX 1350 SQFT. GROSS Yr INCOME 650K CALL (707)429-2929 OR (707)342-7821.

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**Space for sublease** in Rancho Santa Margarita CA Beautiful new construction High End Area call 949-683-5411.

**Established Practice** for sale Temecula. Low overhead, turnkey, busy area close to Mall, 3 ops, lease hold Call (951)764-3898.

**DEMI LED** Light Curing System BRAND NEW! Complete system \$999.00. dmldds@comcast.net 530-713-4383 Denise.

**For lease** 3 equipped operatories, gated parking. West/ 65th. Call 323-753-4201 mornings 323-665-5113 evenings.

**Used newtom** 9000 Cone Beam CT for only \$60,000. Call Min 714 739 7173 or samleeds@yahoo.com.

**For Sale** The Machine-Precision Vacuum Adapter for making bleaching trays and night guards. Save money-do it yourself. \$250. (626)918-3388.

**SANTA BARBARA** Dental office hiring full/part-time dental associate. Must have 2 years minimum work experience. Fax resume to (818)991-9899.

**Two ESPE** Pentamix used \$100 each OBO. Jamie 714-529-1311.

**For Sale** Hanau Modular Articulator System. \$400, paypal. Like-new condition. Contact me for details and pictures. nbreig@gmail.com.

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**Loma Alta Village Dental Bldg** For Sale/Lease. North County Coastal. Visible signage. Oceanside Near Sprinter Station, I-5 access. (760) 431-3849.

**Ivo-cap 4 complete system** for sale. For details and photo's call (818) 335-8080.

**Experienced orthodontist available** to help in ortho practices full-part-time. Also looking to purchase an Orthodontic practice. kgbraces@gmail.com or call 714-944-6905.

**For Sale** Zeiss Dental Loupes 4.0x/500mm. \$1300, paypal. Like-new condition. Contact me for details and pictures. nbreig@gmail.com.



# San Diego Practice Sales

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## PRACTICES FOR SALE — March, 2009

*Attention SELLERS: We have many qualified Buyers desiring to purchase a practice in San Diego County. Call today for a complimentary consultation.*

**SAN DIEGO-PACIFIC BEACH** – General Practice operated 2 days per week as second office. Collected approx 350K in 2007. Projecting 380K+ in 2008. Ins/PPO/Cash. Great Starter!! Asking only 320K.

**SAN DIEGO-CHULA VISTA-EASTLAKE** – Three Year Young GENERAL Practice available. in major GROWTH AREA. Comprised of 5 Ops (3 equipped with dental cabinetry, 2 plumbed) in approx 1660 sq.ft. GREAT Opportunity to acquire a newer, built-out office. Patient base made up of PPO, Cash and CAP. Offered for only 250K!!!

**SAN DIEGO-CARLSBAD/OCEANSIDE** – FOR LEASE Dental Suite available, recently remodeled by landlord. 8 Ops with 4 X-Ray machines. 1950 sq. ft. Busy retail center, very accessible to freeways 5 and 78. Affordable lease rate!!

**SAN DIEGO** – (between El Cajon Blvd. And University Ave.). This GENERAL Practice is comprised of 6 Ops (4 equipped, 2 plumbed) in approximately 1850 sq.ft. Situated in a single story Professional Bldg on busy street. Very reasonable lease!! Approximately 65% PPO, 20% MediCal and 15% Cash. Price REDUCED to 299K!

**SAN DIEGO-PACIFIC BEACH** – Owner retiring from long-established (part-time) Practice. Refers out substantial amount of treatment. 2 equipped Ops (+ 1 plumbed). Good starter opportunity at a very affordable price! Available for 100K!

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Dear Mike and Dr. Bob,

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*Dr. Don S*

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**For Sale** Star Titan 3 Slowspeed handpiece system. \$800, paypal. Like-new condition. Contact me for details and pictures. nbreig@gmail.com.

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**FOR SALE** San Diego/Rancho Bernardo area-6 Ops.-Digital Xray-Pan/Ceph-First class professional building-upper income area-Excellent Opportunity for Multi-Specialty office. IMMEDIATE BANK SALE-MUST SELL-WON'T LAST!!! MAKE AN OFFER! Dr. Robert Rubenstein, Broker, Southwest Property Investmenets 619.469.6123 Email-rar@cuidadocorp.com.

**FOR LEASE COVINA NEW OFFICE 3 OPERATORIES, JUST REMODELED, TURN KEY, GREAT MEDICAL BUILDING \$2,600.00 MUST SEE 562-868-6333.**

**General Dental Practice for Sale** in SONOMA COUNTY. Dental Building for Sale or Lease. Established 1960's, 5 operatories, 4 x-rays, approximately 1900 sq. ft. Expansion available for additional offices. 2007 Gross over 600K. For further details email: [dr.generaldentist@gmail.com](mailto:dr.generaldentist@gmail.com).

**Very knowledgeable** on dental related issues. Knowledge in the field of dentistry, good representation and great outcome. Wallis E. Andelin, D.D.S., M.S., Carlsbad, California. (Wood and Delgado, 1-800-499-1474).

**Practice for Sale in Paramount CA (near Long Beach/Bellflower)-- 2008 collection \$500k plus, 27%/yr growth over last 2 years, 4-ops, low rent & overhead, Asking \$414k. Contact: [mercydentalgroup@yahoo.com](mailto:mercydentalgroup@yahoo.com) or (949) 939-1311.**

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*Make your advertising more effective,  
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- 1. Don't start** your ad with "For Sale:" instead, begin it with the item you are selling. Example: **HEMET GP PRACTICE** for sale.
- 2. Avoid using only an email address** for contact, using a phone number increases response dramatically. Sending email takes too much time & effort.
- 3. Don't repeat the same ad** over & over...it is better to change it or, if running multiple ads in a single issue, avoid repeating them. Doctors dislike redundancies (they tell us this all the time).
- 4. Use spell check** and check your contact info to make sure it's right. Many ads are submitted online w/ typos, incorrect phone numbers or lack contact information completely.
- 5. Follow the guidelines** on our tutorial when submitting ads online. If you wish to run an ad more than once, please use the Commercial Reader Ad Form and pay for the redundant ads. It is Dental Trader policy to delete redundant free reader ads. You may run one free

reader per need/item per month (up to 20 words). **Habitual violators get banned.**

**6. Select the appropriate area for your ad.** If you are seeking part time staff in Los Angeles, don't submit the ad for our Northern Calif. edition. Many doctors do this. Just because you can advertise statewide doesn't mean you should.

**7. Be exact in your language.** It is difficult to understand a vague ad. Example of a bad ad: **DA for busy downtown practice** Call 555.123.4567. Example of a good ad: **DA SOUGHT** for downtown LA practice. Call 555.123.4567.

**8. Paint a mental picture.** Be descriptive. Example of a bad ad: **PRACTICE FOR SALE** LA grosses 250K/yr, sell for \$180K. Call 555.123.4567. Example of a good ad: **STUNNING LOS ANGELES GP PRACTICE** in new medical bldg for sale. 3 ops w/ amazing views of city. Grossing 250K on 3 day work week, room for growth/expansion. Recently redecorated, equipment looks new. Call 555.123.4567.

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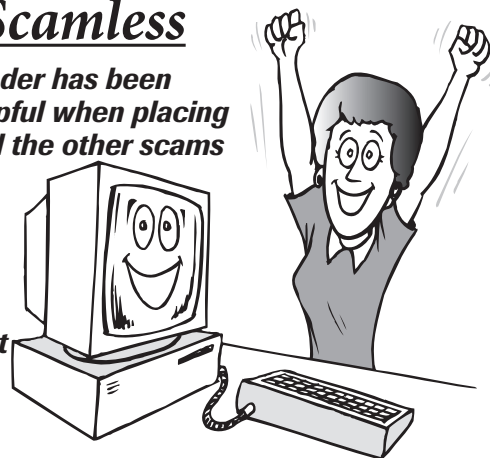
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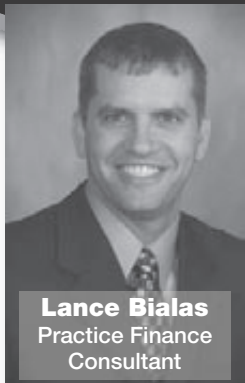
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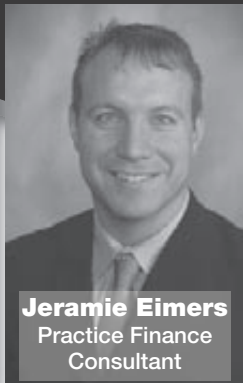
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Box of 200

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Size "B"  
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Premium Quality  
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#2 Medium



Case of 2000  
A12-0020 ..... 7.50

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| #1 Large Upp | #2 Large Low | #3 Medium Upp | #4 Medium Low |             |
|--------------|--------------|---------------|---------------|-------------|
| W93-0248     | W93-0250     | W93-0252      | W93-0254      |             |
| #5 Small Upp | #6 Small Low | #7 UR/LL      | #8 UL/LR      | #9 Anterior |
| W93-0256     | W93-0258     | W93-0260      | W93-0262      | W93-0264    |

## 4 Micro Foam Applicators

Shaker Tube Dispenser  
Non-Linting, Non-Absorbent Fiber Tips  
Bendable Neck




Pkg. of 400 ..... 11.95

|            |          |
|------------|----------|
| Super Fine | W93-0336 |
| Fine       | W93-0352 |
| Regular    | W93-0354 |
| Assorted   | W93-0356 |

## 9 SylkBrush Adult Toothbrushes

Premium Quality  
Individually Blister Packed.




Case of 72 (only 0.25 each Brush) ..... 18.00

|              |          |
|--------------|----------|
| Action One   | G59-0228 |
| Action Two   | G59-0230 |
| Action Three | G59-0232 |

## 5 Flouride Trays (Dual-Arch)


Disposable Fluoride Tray Application  
Dual-arch trays with interlocking handle



Pkg. of 100 ..... 11.99


|                |          |
|----------------|----------|
| Small (Yellow) | W93-0358 |
| Medium (White) | W93-0360 |
| Large (Blue)   | W93-0362 |

## 10 SylkBrush Childrens Toothbrushes



Case of 72 (only 0.29 each Brush) .. 20.88

|   |          |
|---|----------|
| Junior Action One<br>Age 6 Months to 25 Mounths | G59-0220 |
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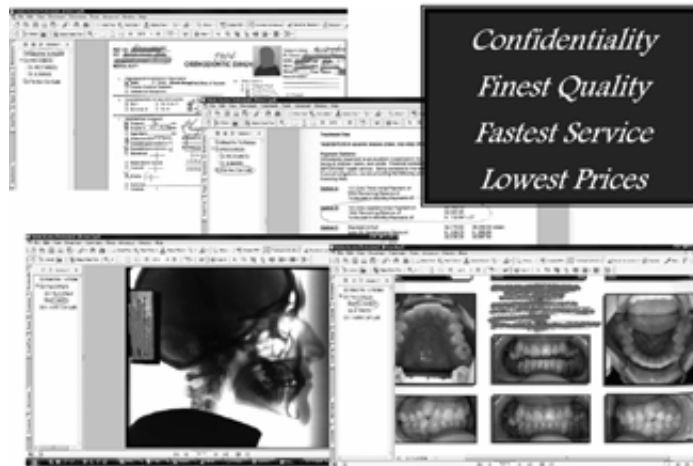
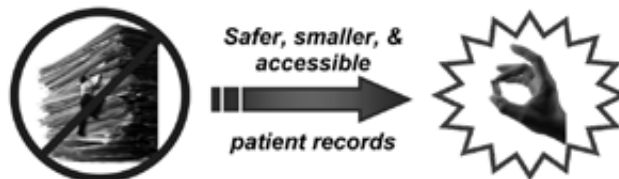
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**ARIZONA**

**AZ-584 EASTERN AZ** - MUST GO ASAP! SUBMIT ALL REASONABLE OFFERS! GP near busy Post Office, ~ 1,300sf, 3 op office. Real Estate also available! **\$350k**

**AZ-667 PHOENIX** - In affluent Ahwatukee area, GP with 2 ops & 1900 sf is a great merger opportunity. Located on busy street with outdoor views from all ops. Tastefully decorated, clean. **PRICE REDUCED \$250k**

**AZ-702 GILBERT** - Brand New Listing in Gilbert. This is a MUST SEE practice. **\$375k**

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**NEVADA**

**LV-565 LAS VEGAS** - Nice professional bldg. 3200 sf w/8 ops in growing Rainbow/Sahara Area. Great Area w/ lots of potential. **\$395k**

**LV-677 LAS VEGAS** - Remarkable practice is ready to move in! Popular retail shopping center at busy intersection. 1680 sf office consists of 5 ops w/plumbing for 1 add'l op. **\$550k**

**R-681 CARSON CITY** -Near Beautiful Lake Tahoe & Reno. Doctor avgs 16 patients w/ 9 Hygiene patients per day. 2,000 sf & 8 fully equipped ops **\$550k**

**LV-693 LAS VEGAS** - Just Opened, State of the Art GP w/gorgeous build outs, 5 fully equipped ops. Highly visible corner location near Eastern & Flamingo. 1800 sq ft. **\$240k**

**LV-694 LAS VEGAS** - Well established, large GP. 2200 sf & 6 ops. Gross Receipts average over \$960k over past 3 yrs. Equipment less than 5 years old. Recently painted & carpeted. **\$585k**

**LV-696E Facility LAS VEGAS** - Seller relocating- leaving all equipment & improvements. 2,600 sf, 6 fully equipped ops. **ONLY \$150k**

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**LV-705 LAS VEGAS** - Focusing on Restorative, Endo & Prosthetics. Dr avgs 10-12 pats/day. Prof Bldg - Major Intersection. 3,000 sf/7 ops. **\$170k**

**LV-707T LAS VEGAS** - Retail Shopping Center. Immaculate! 4 fully equipped ops. Was Generating \$70-80k.mo about 10 months ago. Has Phenomenal Potential!! **Now Only \$99k**

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**R-743 MINDEN** - Spa like 5 op High-end State of the Art office. Full spectrum of restorative, cosmetic & implant cases. **\$545k** Prexion CT/3D imaging & intra oral camera also available for purchase separately!

**LV-756 LAS VEGAS**-Brand new 1,600sf/ 3 op office (Plumbed for 1 addl op) Attractive & well-equipped in Rtl Shpng Ctr. **Call for details!**

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**K-663 RAMONA** - Seller Retiring from this GP practice and passing along over 18 years of goodwill to you! 2 ops in 1260 sf office. **\$275k**

**SOUTHERN CALIFORNIA CONT.**

**K-673 HAWTHORNE**- On one of the busiest, major thoroughfares. Desirable neighborhood. 1,500 sf & 4 ops Call for details **\$150k**

**K-735 ALISO VIEJO FACILITY** - Upscale 2 story Prof Bldg. 1,800sf/4 ops. \$4k sublet income at this location as well! **Now Only \$350k**

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**K-758 SANTA MARIA**- Seller retiring form this spacious 2290 sf 4 ops office. Highly esteemed w/loyal patient base. **\$225k**

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**C-703 FAIRFIELD/VACAVILLE - ORTHO** - "Clean, Efficient, and Quality" describe this practice. PRIME LOCATION w/ exc signage on major thoroughfare. 1000+ sf & 3 chairs in open bay. Price REDUCED! Now Only **\$250k**

**LV-622 HENDERSON - PEDO** - FFS, well respected, modern curb appeal, 1800sf, 5 ops w/plumbing for 1 add'l op. Offered at **\$295k**

**D-5271 SE EAST BAY—ENDO**, 1270 sf, 4 op office. Stable patient base. Well respected. Building & Condo also available. **\$275k**

**E-6311 CARMICHAEL - ORTHO** - 35 yrs goodwill, 20-30 patients per day in 4 chair open bay with 1100 sf office **\$125k**

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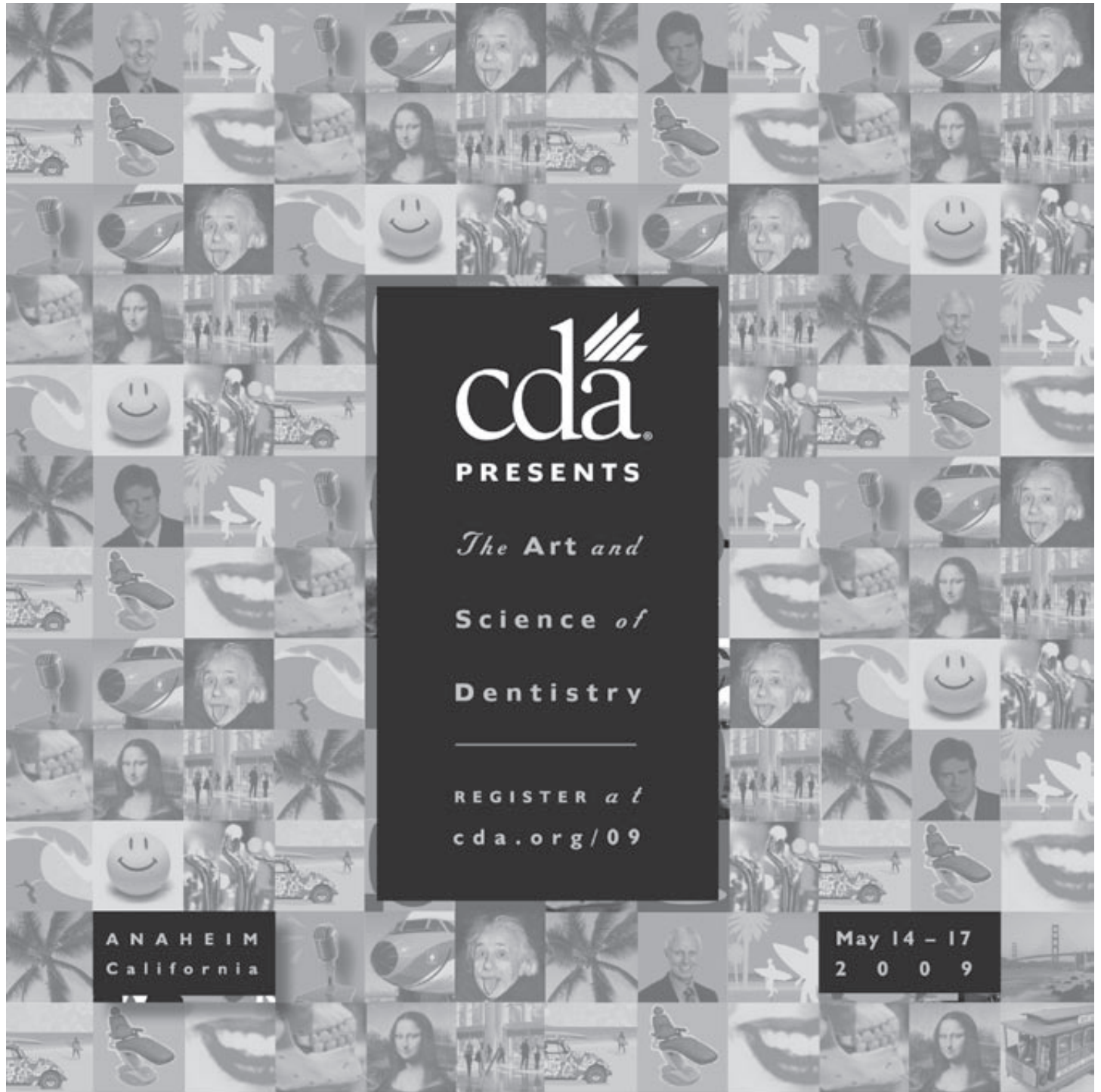


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Duane Keller, DDS**

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Bryan Keropian, DDS  
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Orthodontic Treatment Appliances  
by GPs, How to do it yourself  
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Rob Vies, DDS  
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# Many Dentists Owe "Use Tax" - Do You?

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### Do You Owe Use Tax?

If you buy any of your materials, supplies, dental laboratory products, or equipment from businesses outside California who do not charge California sales or use tax, then you are directly responsible for paying the use tax to the BOE. Publication 123, *How to Identify California Use Tax Due*, explains how to examine your records to determine whether use tax is due on your purchases from out-of-state businesses. This publication is available on the BOE's website at [www.boe.ca.gov](http://www.boe.ca.gov).

### How Do You Pay the California Use Tax?

You may report and pay your use tax directly to the BOE on the use tax return in publication 79B, *California Use Tax*, which can be found on the BOE website. If you make frequent taxable purchases from out-of-state businesses, you should register with the BOE and obtain a Consumer Use Tax Permit. The BOE's Taxpayer Information Section staff at 800-400-7115 can help you with your application.

For use tax liabilities not more than one year old, you may report and pay your use tax through the Use Tax line on your California Income Tax Return.

### Can You Limit Your Use Tax Exposure?

Yes. If you are a California dentist that is not required to hold a seller's permit and have use tax liabilities, you are encouraged to take advantage of the benefits available by participation in the In-State Voluntary Disclosure Program *before being contacted directly by the BOE*. These benefits include a reduction in the look-back period used for calculating use tax owed from eight years, or longer, to a maximum of three years. Benefits also include a waiver of late filing and late payment penalties.

However, once you are contacted by the BOE regarding an unpaid use tax liability, you are no longer eligible to participate in the In-State Voluntary Disclosure Program and will not be afforded these benefits. Additionally, your acceptance to the program must be approved prior to making your payment for back use taxes. If you report and pay use tax directly to the BOE or on your California Income Tax Return prior to acceptance, you will not be eligible for participation in this voluntary program. Contacting the BOE is the first step!

For application forms and publications, call the BOE's Taxpayer Information Section staff at 800-400-7115 or you can visit the BOE's Voluntary Disclosure of Use Tax for In-State Consumers website: [www.boe.ca.gov/sutax/isvdprog.htm](http://www.boe.ca.gov/sutax/isvdprog.htm).



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**Very fast** Jason Wood didn't take much of my time. Everything was perfect. Yes!! Gloria Nollie, D.D.S., Carmichael, California. (Wood and Delgado, 1-800-499-1474).

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**DENTAL ASSISTANTS** MY DENTIST, SCHOOL FOR DENTAL ASSISTANTS, OFFERS APPROVED CERTIFIED X-RAY LICENSE AND CORONAL POLISHING COURSES. INFORMATION (323) 582-1999.

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**Spending too much for software?** DentiMax offers complete clinical and practice management software. Call (805) 498-5245 or (925) 362-8956 or (702) 558-5200.

**Zoom 1 lamp** head and power pack, any price. Please email [kach4mnm@yahoo.com](mailto:kach4mnm@yahoo.com).



*"I placed some unclassified ads in The Dental Trader to sell unwanted dental equipment and was besieged by so many telephone calls from readers that it became a problem.*

*The Dental Trader works a little too well"*

Jeffrey Hempel, DDS

# THE Dental Trader

*Buy, Sell or Trade all things Dental*

## CHANGE OF ADDRESS FORM

Post Office Box 2631 • Capistrano Beach, CA • 92624

Fax 949 498 1198 • E-mail: [tradestaff@cox.net](mailto:tradestaff@cox.net)

Web: [www.thedentaltrader.com](http://www.thedentaltrader.com)

### Old Address

Dentist's Name: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

### New Address

Dentist's Name: \_\_\_\_\_

Calif. Dental License #: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Authorizing signature: \_\_\_\_\_

**Please mail to above address or fax this form to 949-498-1198 on or before the 1st of the month.**

**For faster filing, submit this form online at [www.thedentaltrader.com](http://www.thedentaltrader.com)**

**"Dr. Faraje's mini residency exceeded** my expectations. I have learned and incorporated in my practice much more than I expected. Dr. Louie tells you the meat of implants without the nonsense." Dr. Stephen Saunders. See California Implant Institute insert in this issue or visit [www.implanteducation.net](http://www.implanteducation.net) or call (858)496-0574.

**Dental Practice in Ventura, CA for sale. Great location with low rent. 5 ops, ppo, ffs practice for sale. Increasing production every year. 2008 projecting 800k. 3 days hygiene open 4 days a week. Low rent in 2000 sq foot space. Marketing plan in place as well as excellent staff. Call (818)424-4057 or email [jnduncandds@gmail.com](mailto:jnduncandds@gmail.com). Won't last long!!**

**DENTIST WANT ASSOCIATESHIP** 2 years experienced, confident, empathic, hard working, productive, smiling. Comfortable w/RCT, FPD, etc.(707) 480-8867 [decks2004@hanmail.net](mailto:decks2004@hanmail.net) CA 95242.

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# READER AD FORM FOR DENTIST & STAFF ONLY

## The Dental Trader

*Buy, Sell or Trade all things Dental*

Post Office Box 2631, Capistrano Beach, CA 92624

**Submit this form online at:  
www.thedentaltrader.com or Fax: 949-498-1198**

Type or print ad copy clearly: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

This ad is for (check one):  So. Calif.  No. Calif.  So. & No. Calif.

**Reader Ad Rates:**

- 20 words of less-\*FREE (\$1. per word thereafter-65 words maximum) \_\_\_\_\_
  - All Bold Type: Add \$10. ....(add option: \$10) \_\_\_\_\_
  - All Bold Type with Bold Border: Add \$15. ....(add option: \$15) \_\_\_\_\_
  - Black Box with Bold White Lettering: Add \$20. ....(add option: \$20) \_\_\_\_\_
- Total # of words (first 20 words free-add \$1. per word after first 20 words) \_\_\_\_\_

Total: \_\_\_\_\_

**FREE Reader Ads** offered to dentists & dental staff only and must be for personal, non-commercial use only. (Finding an associate, selling equipment, looking to buy, etc) **For Commercial Reader Ad Rates**, (to promote a business) please use form below.

Advertiser's Name: \_\_\_\_\_  
 Charge Card Billing Address: \_\_\_\_\_  
 City/State/Zip: \_\_\_\_\_  
 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
 E-mail: \_\_\_\_\_  
 Authorizing signature: \_\_\_\_\_

**PAYMENT MUST BE SUBMITTED WITH THE AD**

**Form of Payment:**  
 Check enclosed  Visa/MC   
 American Exp.

Card# \_\_\_\_\_

3 Digit Security Code (on back of card)  
 \_\_\_\_\_

Exp. Date \_\_\_\_\_

**Ads accepted by fax until the the 1st of the month. Ads submitted online accepted until the 7th of the month**

# COMMERCIAL AD FORM FOR BUSINESSES

## The Dental Trader

*Buy, Sell or Trade all things Dental*

Post Office Box 2631, Capistrano Beach, CA 92624

**Submit this form online at: www.thedentaltrader.com,  
mail w/check or Fax submissions  
(accepted w/charge card payment only) to 949-498-1198.**

Type or print ad copy clearly: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

This ad is for:  So. Calif.  No. Calif.  So. & No. Calif.

**Bonus Feature Reader Ad Rates:**

- 20 words or less \$20. - (\$1. per word thereafter-65 words maximum).... \_\_\_\_\_
  - All Bold Type: ....(add option: \$10) \_\_\_\_\_
  - All Bold Type with Bold Border: .... (add option: \$15) \_\_\_\_\_
  - Black Box with Bold White Lettering: .... (add option: \$20) \_\_\_\_\_
- Total # of words (first 20 words \$20-add \$1. per word after first 20 words) \_\_\_\_\_

Total: \_\_\_\_\_

Name: \_\_\_\_\_  
 Charge Card Billing Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 Tel No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_  
 E-mail: \_\_\_\_\_

**PAYMENT MUST BE SUBMITTED WITH THE AD**

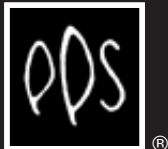
**Form of Payment:**  
 Check enclosed  Visa/MC   
 American Exp.

Card# \_\_\_\_\_

3 Digit Security Code (on back of card)  
 \_\_\_\_\_

Exp. Date \_\_\_\_\_

**Ads accepted by fax until the 1st of the month. Ads submitted online accepted until the 7th of the month.**



# Professional Practice Sales

## Buying or Selling a Dental Practice?

### 5946 SIERRA FOOTHILLS' HIGHWAY 49 - JACKSON AREA

Pay \$50,000 & make **SOLD** \$150,000+ in Profits after debt service first year! Can do \$500,000+ by simply going to work!

### 5947 SOUTHERN HUMBOLDT COUNTY'S GARBERVILLE

\$65,000 buys practice averaging \$365,000/year on 3-day week.

### 5949 GROWING SACRAMENTO METRO COMMUNITY - NOT FAR FROM I-80, GRANITE BAY AND ROSEVILLE

Growing practice topped \$1 Million in collections in 2008. Strong profits will improve with full-time Owner. Beautiful 6-Op facility. 6.5/days of Hygiene. Full price \$625,000.

### 5957 WALNUT CREEK MANAGED CARE

Best location. 2007 collected \$688,000 with strong profits. \$12,200/month in cap checks. Will perform better with hands-on Successor. Attractive 4-op office.

### 5958 TRACY

7-year old practice. \$150,000 invested here. Absentee Owner. 2008 collected \$390,000. Has done very well when Owner is here.

### 5959 SUNNYVALE

Collected \$1.46 Million for 12-mths ended 9/30/08. 2008 shall top \$1.5 Million. 6-ops with 7th available. Strong profits. Absentee Owner.

### 5960 SAN JOSE

Tracking \$2.75+ Million in 2008 collections, reflecting 10% growth over 2007. 7-Ops. Great location.

### 5961 ANTIOCH

2008 shall collect **SOLD** \$300,000 on 3-day week. What is exciting is Profits shall top \$170,000. Practice needs full-time Successor.

### 5962 SAN FRANCISCO'S SOUTH BAY

Two office practice shall collect \$4.25 Million in 2008. Strong relationship with Unions. Excellent acquisition for growing Dental Management Company.



Specialists in the Sale & Appraisal  
of Dental Practices Since 1966

### 5963 SANTA ROSA'S RINCON VALLEY

Long established. Housed in 3-year old custom designed free-standing building. 4-Ops, plumbed for 2 more. Everything 3-years old. You will not find a better equipped office. 2008 produced \$760,000 and collected \$695,000. \$315,000 in Profits. Full price \$499,000.

### 5964 SANTA ROSA'S DOCTOR'S PARK

This is "the" most highly regarded dental location in Santa Rosa. Many amenities in this beautiful 3-op dental office which is completely computerized and digital. Great opportunity to flip your nearby practice into this suite, or as starter opportunity. Full price for dedicated dental suite and 1/8th ownership in landmark building is \$200,000.

### 5965 CONTRA COSTA COUNTY'S INTERSTATE 80

Extremely attractive opportunity. Hygiene schedule booked out next 6-months. Conservative Owner has consistently averaged \$600,000+ per year in collections with very strong profits on light work schedule. 4-ops.

### 5967 SAN FRANCISCO'S CHINATOWN

Long established and highly regarded. Financial District, Downtown and North Beach are just a short walk away. 2008 collected \$430,000. Total Profits for 2008 exceeded \$240,000. Best building. Beautiful office with wall of glass in clinical area and own restroom. Full price \$200,000.

### 5968 STOCKTON

This practice produced \$515,000 and collected \$462,800 in 2008 with Total Profits of \$168,000. New patients have averaged 28/month the last 6-months. No DentiCal. Attractive 5-op office. Full price \$175,000.

### 5969 CALIFORNIA SIERRAS - TRUCKEE AREA

Well established practice with busy Hygiene Department. Averages 15+ new patients per month. Produced and collected \$600,000+ in 2008. Attractive office.

### 5970 ELK GROVE

Well established practice collects \$500,000 per year. Great location and supportive staff wish to continue. Priced for quick sale.

For complete details on any of these practices, go to [www.PPSsellsDDS.com](http://www.PPSsellsDDS.com)  
San Francisco: (415) 899-8580 • Sacramento: (530) 894-0700 • Los Angeles: (714) 832-0230



# Serious about selling your practice?

*Then you need to be serious as to that Agency and Agent whom you engage!*



***Do not engage an agency or an agent who is all talk and short on results.***

***You need the services of that agency and agent who is able to roll up their sleeves right away, and who CAN and WILL DO the HEAVY LIFTING! Listen to those who have gone before you.***

“Ray Irving is a man of determination and results. He knows how to get the best efforts from both seller and buyer. I had dealings with other prominent brokers. I never worked harder to get a presentable package than with Ray’s direction and encouragement. Ray absolutely took charge and made the deal happen! Before I called Ray, I had a listing agreement with another prominent Northern California Broker. After 11-months without a sale, I called Ray. He sold it in about a month!!!! Would I recommend Ray? Yes!”  
*Donald Foulk, D.D.S., Campbell*

“An unfortunate accident rendered me disabled. Over the following year, I engaged the services of two separate dental brokers. Months went by with no success or action. We then contacted PPS. I was skeptical. I am extremely grateful to PPS in the successful sale of my practice.”  
*Elmer Spencer, D.M.D., Turlock*

“Before dealing with PPS, I dealt with other brokers who were very friendly but unfortunately couldn’t get done what they were hired to do which was sell my practice. Ray did what was asked of him. He brought in many prospective buyers as he assured me he would. Furthermore, he always returned calls promptly. Most importantly he got my practice sold in a minimum of time.”  
*Alan Siedman, D.D.S., San Leandro*

“Raymond Irving appraised and listed my practice for sale. I signed the contract on January 22nd, we closed escrow on April 15th. It took less than 90 days to sell my practice. Ray worked very hard and did an excellent job.”  
*Louise Cheng, D.D.S., San Francisco*

“I highly recommend Ray Irving of PPS. I had more than two dozen viable candidates in days as possible buyers for my practice. Ray very astutely pointed me to the best candidates and was always there for immediate contact. Ray goes out of his way to travel any distance and almost any day. How does New Year’s Day sound?”  
*Todd Lee, D.D.S., Dublin*

“In April, I asked Ray Irving to sell my practice. At the same time my friend also decided to sell his Santa Cruz practice and employed another firm. Within 2 weeks, I was deluged with calls and eventually restricted the number of dentists looking at the practice. My practice sold on June 22. My friend’s practice still hasn’t sold and last I heard he was putting his dreams on hold.”  
*John Fenn, D.D.S., Santa Cruz*

“I employed the services of Ray Irving of PPS to sell my practice. Ray was able to tap into the maximum number of potential buyers. I left on a 2-week ski trip and when I returned there were already twelve prospective buyers lined up! Ray expedited the sale under extreme discretion, and successfully maximized the practice price.”

*Carolyn Hitchcock, D.D.S., Cupertino*

“When I signed the Listing Agreement on June 1st, you stated to me and my wife that you would have the practice sold by Labor Day. I did not place much credence in that timeline but appreciated your optimism. As I result of your effective marketing, I was meeting with prospects in short order with three dentists showing keen interest. On July 24th I accepted an Offer and the sale was concluded on September 1st, two days before Labor Day. Ray, you made good on your promise the day we sat in my office and I signed the Listing Agreement. 90-days later my practice was sold. Thank you.”

*Warren McWilliams, D.D.S., Carmichael*

“Ray: You were very thorough with your evaluation of my practice and analyzed both the practice and the market conditions to help me sell quickly in a hard market. I hear of other practices that linger on the market for many months, even over one year! We had several qualified and interested buyers in only a couple months and closed the deal far earlier than I expected.”

*David Roholt, D.D.S., Monterey*

“I will always remember your statement when I questioned your contract being for only 4-months. You stated, ‘If I can’t sell your practice in that time, you should get someone else.’ Well, you did it with time to spare! There were immediately three serious parties interested in purchasing the practice and an immediate agreement of purchase was signed within a few weeks.”

*Robert Church, DDS, Elk Grove*

“I had a very disappointing experience with another practice broker during the year before we started working together. The experiences were like night and day. I can’t thank you enough for the very professional way you handled the sale of my practice. It was so refreshing to work with someone so honest, reliable and competent. I was and am very pleased with all aspects of your work.”

*Pamela Swenson, D.D.S., Turlock*

***If you are indeed serious about selling your practice, so are we!***



## Professional Practice Sales of The Great West

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