# Summer 2015 Editor: Scott D. Boden, MD ORTHOPÆDIC ASSOCIATION EASTERN

#### **President's Message**

#### Mark J. Lemos, MD



Dear Colleague:

The Eastern Orthopaedic Association has been incorporated since 1970 and has continued to fulfill its mission statement since that time:

"The purpose of this association shall be to promote, encourage, foster, and advance the art of science and orthopaedic surgery and matters related thereto, and to establish a forum for free discussion and teaching of orthopaedic methods and principles among the members."

The 45th Annual Meeting at Amelia Island hosted by David and Karen Romness this past October was a resounding success. Our membership is vibrant adding 145 new members for this meeting, continuing the trend of increasing our membership which at the end of 2014 stood at 737 members. Amar Ranawat, MD, from New York did an outstanding job as Program Chair for Dr. Romness leading a vibrant meeting with his newly instituted rapid fire sessions. These were unanimously accepted by those who attended.

As we head towards the 46th Annual Meeting, EOA will venture out of the Eastern Region to the Island of Maui, Hawaii, Wednesday through Saturday, June 17-20, 2015. Program Chairman, Michael Bolognesi, MD, from Duke University and his Program Committee worked tirelessly preparing an informative program which will continue the tradition that Dr. Ranawat started incorporating the rapid fire sessions. The Presidential Guest Speaker will be Dr. Douglas Jackson, MD; he has served as President of both the American Academy of Orthopaedic Surgeons and the Arthroscopy Association of North America, and is an outstanding educator. I had the opportunity to train with Dr. Jackson for one year and since that time, we have maintained a close friendship. The Howard Steel Lecturer will be Tim Layden, who is a senior writer for



Sports Illustrated and was recently awarded the MORE Award from the American Academy of Orthopaedic Surgeons.

The EOEF this year, under the direction of Dr. Chit Ranawat, has more than doubled the number of travel awards available to residents and fellows to encourage participation in our meeting, which has always offered an outstanding opportunity for young orthopaedic surgeons to present their research data.

Please accept my and Marla's invitation to attend this meeting. As the EOA Board tries on a regular rotation to incorporate a summer "June" meeting to allow participation of fam-

Continued on page 2

#### Register Today for the 46th Annual Meeting

The EOA Annual Meeting is June 17-20, 2015 at the Grand Wailea in stunning Hawaii. Visit Maui, www.eoa-assn.org to view the Preliminary Program, which includes all of the meeting information.

Grand Wailea is nestled on 40 acres of lush tropical gardens fronting Wailea Beach, providing open spaces for the active vacationer, beauty for romantic getaways, and fun for the whole family. Built to portray the richness of Hawaii's culture, people, and nature, Grand Cutoff for EOA Room Rates is May 15, 2015.



Wailea is the ultimate Hawaiian resort providing an extensive selection of amenities and activities. Since opening in 1991, Grand Wailea consistently ranks among the world's best resorts by leading travel con-

sumer reports and industry peers.

Register for the meeting online at www.eoaassn.org and make your reservations at the Grand Wailea by calling 800-888-6100.

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#### President's Message continued

ilv members, this is an outstanding opportunity to enjoy all that Hawaii has to offer while coordinating it with an outstanding educational opportunity. There are scheduled social events including golf, snorkeling, and deep sea fishing, with the meeting culminating at a traditional Hawaiian Luau. I look forward to an outstanding meeting and an enjoyable time for all our members, spouses, and families. I know my family is looking forward to it!

Thanks to all of the EOA Board Members, and our management staff from Data Trace for their continued support to keep the association strong and vibrant. I look forward to the continued growth of EOA in the future.

This year marks the 6th and final year of Drs. Tony and Frances Rankin's stewardship as Mark J. Lemos, MD

Managing Director, and I wish to thank both of them for an outstanding job on the continued growth of our organization. They have continued in the tradition of dedication of past managing directors. Thank You!

Future venues include New Orleans in October of 2016 and South Beach in October of 2017. I encourage all of our members to maintain a strong relationship with EOA and invite your colleagues to join us by starting your summer this June in Maui. I look forward to seeing you and your families in Hawaii.

Best Regards,

#### Mark Lemos

#### **EOEF** Report

Contributions for the Eastern Orthopaedic Education Foundation (EOEF) are strong and continue to grow. The Board is participating at 100% and we would like to see greater involvement from our members. The net worth of the Foundation has increased to \$722,000 through contributions and income from investments. Dr. Ranawat and the EOEF Board would like to grow the Foundation to one million dollars by 2019.

Every year the EOEF provides funds to EOA for educational projects at the Annual Meeting. In addition to subsidizing attendance for Residents and Fellows, award money is also provided. This year is no exception: through a generous pledge from Pacira Pharmaceuticals, an additional \$20,000 is being provided by EOEF for Residents and Fellows totaling more than \$42,000 in award money.

You may think your contribution doesn't matter, but it does. Your contributions help EOEF

make these opportunities for Residents and Fellows possible. Please join us this year in supporting the EOEF with your generous gift. The EOA has made significant strides over the years with the financial assistance of the EOEF and we want to continue growing and making more educational opportunities available.

There are several channels through which to give your tax deductible contributions. If you would like to make a gift to the EOEF, please call Dr. Chit Ranawat or Chuck Freitag or simply send your check to the EOEF today. Make checks payable to EOEF and mail to EOEF, 110 West Road, Suite 227, Towson, MD 21204.

We appreciate your continued support of the EOEF and would like to thank you for your generosity this past year. If you haven't contributed to EOEF previously, please start this year and make it an annual tradition.

#### The EOA Mission

The purpose of the EOA shall be to promote, encourage, foster and advance the art of science and orthopaedic surgery and matters related thereto, and to establish a forum for free discussion and teaching of orthopaedic methods and principles among the members.

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#### Program Chair's Message Michael P. Bolognesi, MD



Dear Colleague:

President Mark Lemos and I, along with the Board of Trustees and the Program Committee, ask you to consider attending the

Eastern Orthopaedic Association's 2015 Annual Meeting, June 17-20 at the Grand Wailea in the serene setting of beautiful Wailea-Maui, Hawaii.

We have an exciting academic and social program lined up for you. I am grateful to the Program Committee as well as Cynthia, Heather and Chuck, who have worked tirelessly with me to put this scientific program together. We will be building on the success of the format from last year's meeting and efforts made by Dr. Amar Ranawat on the mini breakout sessions. Podium presentations will still continue as usual with Resident/Fellow Awards, but we will again "breakout" to multiple stations to hear bullet-fast presentations on current topics in all areas of orthopaedics. This was well received in Amelia Island and we hope this provides an opportunity to allow for significant learning and interaction. We have a great slate of symposia with world class faculty. The list includes, but is not limited to Scott Boden, Richard Iorio, Benjamin Alman, Spero Karas, Robert Trousdale, Aaron Hofmann, Thomas P. Vail, Javad Parvizi, and Freddie Fu. We plan to cover topics ranging from new technologies in orthopaedics to key financial issues and challenges facing an orthopaedic surgeon in 2015.

For the Presidential talk, we are honored to have Dr. Douglas W. Jackson from Long Beach, CA to speak on "The Future Practice of Orthopaedic Surgery: My Perspectives in this Changing Environment." Dr. Jackson is well known as an educator in orthopaedics and we are excited to have him on the faculty. The Howard Steel Lecturer will be Tim Layden from Simsbury, CT. Tim is a senior writer for Sports Illustrated and was awarded the MORE Award from the AAOS. His talk is entitled "Sports Journalism: From Typewriters to Twitter."

We will also have the EOA Meeting App available this year. This will allow a wide array of functions and also obviate the need for the large printed program. We also plan to have the means to receive text message questions for the presenters from the audience.

The AAOS President this year is Dr. David Teuscher, who will share his wisdom with us on the current state of affairs of the Academy and other pressing issues. We are honored to have him with us.

We are grateful to the generous contribution of our industry partners. In these challenging times, our collaboration with industry and their commitment to education is ever more pressing. We are truly grateful to every one of our industry partners for being here with us. In particular I wanted to thank Ceramtec Medical Products, Mallinckrodt Pharmaceuticals and Pacira Pharmaceuticals who have gone beyond the usual commitments and will support

#### 2015 Program Committee

The Eastern Orthopaedic Association gratefully acknowledges the following orthopaedic surgeons for their contribution to the development of the scientific program.

Michael P. Bolognesi, MD, Chair N. George Kasparyan, MD, PhD Marc J. Levine, MD Adam J. Rana, MD Amar S. Ranawat, MD Geoffrey H. Westrich, MD Richard M. Wilk, MD

luncheons that are vital to our organization's success.

Finally, I am honored to be the Program Chair for EOA during the presidency of my friend Mark Lemos. Developing a friendship with Mark and his wife Marla has truly been one of the best parts of being on the EOA Board. As a "Southern" member of the Board, it has been great to have Board Members like Mark and others make so much effort to include me in the EOA family. I would like to make a push for attendees to bring their families. The timing of the meeting is great for a family vacation and I will be bringing my wife, Kelly and our three children, John, Rina and Julia. The EOA Board and Data Trace make great efforts to make these meetings family friendly and I figure if there are a lot of kids there, it will help cover up whatever chaos my crew gets into!

Sincerely, Michael P. Bolognesi, MD

#### 2015 Scientific Program Highlights

Thursday – June 18, 2015

\*SESSION 1 – Orthopaedic Trauma

\*SESSION 2 - Adult Reconstruction

\*CONCURRENT MINI SESSIONS 3 A-C -Spine, Hand, Foot and Ankle

\*SESSION 4 - Presidential Guest Speaker and Presidential Address

\*SYMPOSIUM 1 – A Little Bit of Orthopaedic Tumor Evaluation, Trauma and Pediatrics

\*SYMPOSIUM 2 - Sports Medicine: Current and/or Controversial Concepts

\*SESSION 5 – Adult Reconstruction Case Presentations

\*POSTERS (Presenters Available before and after \*MULTIMEDIA EDUCATION SESSION (Following Scienthe Scientific Program.)

\*MULTIMEDIA EDUCATION SESSION (Following Scientific Program)

Friday – June 19, 2015

\*SESSION 6 - Foot and Ankle

\*SESSION 7 - Sports Medicine

\*CONCURRENT MINI SESSIONS 8 A-C – Adult Reconstruction, Sports Medicine, Trauma and Pediatrics \*SESSION 9 – BOC, OREF & Howard Steel Lecture \*SYMPOSIUM 3 – Current and Relevant Things You Should Know About in Total Joint Replacement \*SYMPOSIUM 4 - Health Care Issues in Orthopaedics

\*SESSION 10 - Foot and Ankle Case Presentations \*POSTERS (Presenters Available before and after the Scientific Program.)

tific Program)

Saturday – June 20, 2015

\*SESSION 11 – Hip/Joint Preservation

\*SYMPOSIUM 5 – The Use of Technology Across Orthopaedics

\*CONCURRENT MINI SESSIONS 12 A-C – Hand/Upper Extremity, Health Care Economics, Assorted Topics

\*SESSION 13 - EOEF, AAOS and Special Presentation

\*SESSION 14 – Orthopaedic Oncology and Basic Science

\*SESSION 15 – Assorted Topics

\*SYMPOSIUM 6 – Spectrum of Physician Hospital Alignment and Practice Organization

\*POSTERS (Presenters Available before and after the Scientific Program.)

\*MULTIMEDIA EDUCATION SESSION (Following Scientific Program)

The complete EOA Scientific Program is available on the EOA website at eoa-assn.org.

#### Presidential Guest Speaker Douglas W. Jackson, MD



EOA is pleased have Dr. Douglas W. Jackson as its 2015 Presidential Guest Speaker. Early in his career, Dr. Jackson established the Long Beach Knee and Orthopaedic Sports Medicine Fellow-

ship Program and has trained more than 50 orthopedic surgeons. Dr. Jackson established

the Orthopaedic Research Institute at the Memorial Medical Center in Long Beach, California where he has produced award winning research.

Dr. Jackson won the Cabaud Award from the American Orthopaedic Society for Sports Medicine on three separate occasions. He has over 100 publications in the Orthopaedic Literature. He has served in leadership roles of many Orthopaedic organizations, including serving as President of the American Academy of Orthopaedic Surgeons and the Arthroscopy Association of North America. For the past ten years, he has served as the Annual Course Director and Editor of *Orthopedics Today*. He has been an invited lecturer around the world.

#### Howard Steel Lecturer Tim Layden



EOA is pleased to welcome *Sports Illustrated* senior writer Tim Layden as the 2015 Howard Steel Lecturer. Mr. Layden joined the magazine in March 1994, primarily writes about the

NFL, Olympic sports (chiefly track and field in the summer and alpine skiing in the winter) and horse racing, but has written about a wide variety of subjects for the publication and for si.com.

Before coming to *SI*, Layden spent six years at *Newsday*, three years at the *Albany Times-Union* and nine years at the *Schenectady Gazette*. During his three decades in journalism, Layden has won multiple sports writing awards, including an Eclipse Award for coverage of thoroughbred horse racing in 1987.

Among Layden's most significant work for the magazine are stories detailing the remarkable

recovery of injured NFL player Kevin Everett (Dec. 2007), the phenomenon of Big Hits in the NFL (July 2007), the Triple Crown near-misses by Funny Cide (2003), Smarty Jones (2004) and Big Brown (2008), the tragic career of track star Marion Jones, the subculture of ticket scalping in the pre-Internet world (1997) and during the winter of 1995, the growing problem of gambling by college students. He is the Winner of the American Academy of Orthopaedic Surgeons' 2014 MORE (Media Orthopaedic Reporting Excellence) Award for "No Couch Can Hold Her."

Born and raised in Whitehall, NY, Layden graduated in 1978 from Williams College, where he was an English major and a member of the basketball team. He is a runner-turned-cyclist who regularly battles the hills of northern Connecticut, where he lives with his wife and two children.

#### **Future Meetings**



46th Annual Meeting June 17-20, 2015 Grand Wailea Maui, HI



47th Annual Meeting October 19-22, 2016 The Ritz-Carlton New Orleans, LA



#### **Multimedia Education Sessions**

The EOA will provide a multimedia education session every afternoon during the meeting, June 18-20. A comprehensive selection of AAOS DVDs will be available for your review. These DVDs will highlight surgical procedures and current concepts in orthopaedics. Registered attendees should find these DVDs informative and helpful in their practice.



### How Much Are You Leaving on the Table? Improving Your After-Tax Financial Efficiency Carole C. Foos, CPA

Most physicians strive to achieve two goals in their practice – to "do good," by being a quality practitioner and helping patients; and to "do well" in terms of financial rewards. Unfortunately, as to the second goal, many physicians in private practice do not operate their practices with optimal after-tax efficiency. In fact, we often see doctors leaving tens of thousands of dollars "on the table" each year – which can equate to nearly \$1 million of lost wealth over a career. The good news is that many of you reading this can likely improve your post-tax bottom line in a number of ways.

#### Time is of the Essence

There is truly no better time than now over the last 30 years to focus on post-tax efficiency. As you know, when President Obama signed the Taxpayer Relief Act of 2012 in early January 2013, taxes increased on high-income taxpayers like most of you – in some cases, dramatically. While the details of the "fiscal cliff" deal are a topic for another article, the important take-aways are:

1. Many physicians face a 50%+ marginal income tax regime, when all of the new tax increases are accounted for. Depending on the city/state where you live, tax rates are now between 45-55%, no less. Income tax planning is more important now than at any time in the last 30 years.

2. These higher rates will apply to more income, with the reinstatement of the itemized deduction limitations and the personal exemption phase-out.

3. Total taxes on long term capital gains and dividends can now reach 23-33% when the new federal tax, healthcare reform tax and state and local taxes are assessed.

## The Common Causes of Dollars "Left on the Table"

While the causes of "dollars left on the table" in a medical practice can range from billing errors to unproductive employees, our expertise and focus is corporate structure, tax reduction and benefit planning. For this article, we will focus on three strategies for recapturing some of the funds left on the table:

1. Using the ideal corporate structure;

2. Maximizing tax-deductible benefits for the physician-owner(s); and

3. Utilizing a captive insurance arrangement

The most important thing you can do is keep an open mind. Just because you have operated your practice a certain way for 5, 10 or 20 years, you don't have to keep doing the same thing. Changing just a few areas of your practice could recover \$10,000 to \$100,000 of "lost dollars" annually. Let's explore the 3 areas:

#### 1. Using the Ideal Corporate Structure

Choosing the form and structure of one's medical practice is an important decision and one that can have a direct impact on your financial efficiency and the state and federal taxes you will owe every April 15. Yet from our experiences in examining over 1,000 medical practices of our clients, most physicians get it wrong. Here are a few ideas to consider when thinking about your present corporate structure:

A. You must avoid using a partnership, proprietorship, or "disregarded entity": These entities are asset protection nightmares and can be tax traps for physicians. Nonetheless, we have seen very successful doctors operating their practices as such. The good news is that doctors who run their practices as a partnership, proprietorship, or disregarded entity have a tremendous opportunity to find "dollars on the table" through lower taxes – especially on the 3.8% Medicare tax on income. This can be a \$10,000-30,000 annual recovery.

B. If you use an "S" corporation, don't treat it like a "C" corporation. We estimate that 60%-70% of all medical practices are "S" corporations. Unfortunately, many physicians do not take advantage of their "S" corporation status - using inefficient compensation structures that completely erase the tax benefits of having the "S" in the first place. If your practice is an "S" corporation, you should maximize your Medicare tax savings through your compensation system in a reasonable way. This can be a \$10,000-30,000 annual recovery for practices not properly structured.

C. Implement a "C" corporation. Once upon a time, "C" corporations were the most popular entity for U.S. medical practices. Today, fewer than 15% of medical practices operate as "C" corporations. Why? We believe it is because most physicians, bookkeepers and accountants focus on avoiding the corporate and individual "double tax" problem.

While this is crucial to the proper use of a "C" corporation, it is only one of a number of important considerations a physician must make when choosing the proper entity. A common mistake is to overlook the tax-de-ductible benefit plans that are only available to "C" corporations. If you have not recently examined the potential tax benefits you would receive by converting your practice to a "C" corporation, we recommend that you do so. Utilizing benefit plans that only a "C" corporation can offer can create a \$10,000-30,000 annual improvement.

D. Get the Best of Both Worlds – Use Multiple Entities. Very few medical practices use more than one entity for the operation of the practice... and, if they do, it is simply to own the practice real estate. While this tactic is also wise from an asset-protection perspective, its tax benefits are typically non-existent.

Successful practices can often benefit from a superior practice structure that includes both an "S" and a "C" corporation. This can create both tax reduction and asset protection advantages. If you have not explored the benefits of using both an "S" and "C" corporation to get the best of both worlds in planning, now is the time to do so. Utilizing a two-entity structure properly can create a \$10,000-\$40,000 annual improvement.

Continued on page 7

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#### Money Matters continued

## 2. Maximizing Tax-Deductible Benefits for the Doctors in the Practice

If you are serious about capturing "dollars left on the table," tax efficient benefit planning must be a focus. Benefit planning can definitely help you reduce taxes, but that is not enough. Benefits plans that deliver a disproportionate amount of the benefits to employees can be deductible to the practice, but too costly for the practice-owners. These plans can be considered inefficient. To create an efficient benefit plan, physicians need to combine qualified retirement plans (QRPs), nonqualified plans and "hybrid plans."

Nearly 95% of the physicians who have contacted us over the years have some type of QRP in place. These include 401(k)'s, profitsharing plans, money purchase plans, defined benefit plans, 403(b)'s, SEP or SIMPLE IRAs, and other variations. This is positive, as contributions to these plans are typically 100% tax deductible and the funds in these plans are afforded excellent asset protection. However, there are two problems with this approach: i.) many QRPs are outdated; and ii.) QRPs are only one piece of puzzle.

First, most physicians have not examined their QRPs in the last few years. The Pension Protection Act improved the QRP options for many doctors. In other words, many of you may be using an "outdated" plan and forgoing further contributions and deductions allowed under the most recent rule changes. By maximizing your QRP under the new rules, you could increase your deductions for 2013 by tens of thousands of dollars annually, depending on your current plan.

Second, the vast majority of physicians begin and end their retirement planning with QRPs. Most have not analyzed, let alone implemented, any other type of benefit plan. Have you explored fringe benefit plans, non-qualified plans or "hybrid plans" recently? The unfortunate truth for many physicians is that they are unaware of plans that enjoy favorable shortterm and long-term tax treatment. These can have annual tax advantages that vary widely (\$0-50,000) and also have varying degrees of long term tax value as well. If you have not yet analyzed all options for your practice, we highly encourage you to do so.

#### 3. Utilizing Captive Insurance Arrangements

For practices with gross revenues over \$3 million, a small captive insurance arrangement might be significant way to recapture "dollars left on the table." Today, there are likely many risks in your practice that are going uninsured – from excess malpractice, economic risks, employee risks, and litigation defense risks from any number of audit or fraud claims. Like most physicians, you likely just save funds personally and hope that these risks don't come to fruition. As a result of your de facto "self-insurance," you are not taking advantage of the risk management, profit enhancing and tax reduction benefits that are available to you with a captive.

By creating your own captive insurance company (CIC), you can essentially create a pretax war chest to manage such risks. If structured properly, the CIC enjoys tremendous risk management, tax and asset protection benefits. The potential tax efficiency, in fact, can be in the hundreds of thousands of dollars annually. While an experienced law firm, captive management firm, and asset management firm are crucial, you as the captive owner can maintain control of the CIC throughout its life. It can then become a powerful wealth creation tool for your retirement.

#### Conclusion

Nearly every one of you reading this article would like to be more tax efficient, especially with a new higher tax regime in place for 2013 and beyond. We hope these new tax rules motivate you to make tax and efficiency planning a priority, so you too can recapture the "dollars left on the table." We welcome your questions.

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David B. Mandell, JD, MBA, is an attorney and author of five national books for doctors, including FOR DOCTORS Only: A Guide to Working Less & Building More, as well a number of state books. He is a principal of the financial consulting firm OJM Group (www.ojmgroup.com), which works collaboratively with physicians and their CPAs nationwide. Carole C. Foos, CPA works as a tax consultant for OJM Group. They can be reached at 877-656-4362 or mandell@ojmgroup.com.

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**Eastern Orthopaedic Association** 110 West Road, Suite 227 Towson, MD 21204

# Do You Know a Qualified MD or DO Orthopaedic Colleague Who Is Not an EOA Member?

#### **New Member Incentive**

New members of the EOA will have their meeting fee in either of their first two years of membership waived. Join the EOA and come to the Annual Meeting free!

Completion of an accredited residency program and privileges to practice as an orthopaedist in a local hospital are the requirements for both MD and DO candidates.



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