

## All Dentists Can Now Apply for Provider Relief Funds Available from Health and Human Services

In June, HHS announced that Medicaid providers experiencing a loss of revenue or increased expenses due to COVID-19 would be eligible for a grant of 2% of annual revenue related to payments received from dental patient care. On Friday, July 10, 2020, HHS announced that these funds are now available to ALL dentists. However, to find out if you are eligible, you must apply.

Here are some of the key facts you need to know:

1. HHS will match your Taxpayer Identification Number (TIN) to a list of approved providers to be eligible. If your TIN does not match the list, there is a process to appeal.
2. As of now, these funds are a grant and do not need to be paid back, but they will be taxable as income. The ADA is lobbying to make these payments tax free.
3. **The deadline to apply is July 24, 2020. Funds are limited.**
4. You are not eligible for this grant if you received relief funds from HHS.
5. Funds cannot be used for the same expenses used for PPP Funds or EIDL and cannot be used to pay the owner.

The amount of the grant is based upon the revenue reported on your most recently filed tax return. If you collected \$1 million from patient services, you would be eligible for a \$20,000 grant. Please be aware that all grant information will be public information. It will be easy to determine your income by reviewing the list. Please consider your privacy when applying.

Here is a list of eligibility requirements. You must meet all requirements.

1. You must not have received a payment from the initial \$50 billion Medicare focused distribution.
2. You must not have received a payment from the \$15 billion Medicaid or CHIP distribution.
3. You must have filed a federal income tax return for 2017, 2018 or 2019. There are exemptions if you are not required to file a return.
4. You must have provided patient dental care after January 31, 2020.
5. You must not have permanently ceased providing patient dental care directly or indirectly, including through subsidiaries.
6. If you are an individual, you are to report gross receipts from providing patient dental care from Form 1040, Schedule C, Line 1 less income reported on a W-2 as a statutory employee.

Here is a list of documents you will need available when applying:

1. Most recently filed Federal income tax return, but no later than 2017
2. First Quarter 2020 Federal Form 941, 2019 Form 940 Annual Federal Unemployment Tax Return or a statement as to why these forms are not required (Example: No employees)
3. You may be requested to complete the Full Time Equivalent Worksheet found here: <https://hhs.gov/sites/default/files/prf-fte-worksheet.xlsx>
4. You may be requested to complete the Gross Revenue Worksheet found here: <https://hhs.gov/sites/default/files/prf-gross-revenues-worksheet.xlsx>

Here is a list of other important resources:

1. The explanation of the CARES Act Provider Relief Fund: <https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/index.html>

## All Dentists Can Now Apply for Provider Relief Funds Available from Health and Human Services

2. The HHS FAQ page: <https://www.hhs.gov/coronavirus/ cares-act-provider-relief-fund/faqs/dental-distribution/index.html>
3. The Terms and Conditions page: <https://www.hhs.gov/sites/default/files/terms-and-conditions-medicaid-relief-fund.pdf>

We request that you read all the information on the HHS website to make an informed decision on applying for these funds. There is no requirement to apply or accept these funds.

The ADA has assured us that the application process is simple and that most dentists can apply on their own. We are always here to help.

As with the other recent COVID-19 legislation, there are unanswered questions which require clarification. We will be sharing any updates as they become available.