



Goldin Peiser & Peiser, LLP

CPAs and Strategic Advisors

COVID-19 BUSINESS ADVISORY AND PLANNING

HHS Opens Provider Relief Funds to Dentists

The U.S. Department of Health and Human Services is opening the provider portal to allow dentists, who were previously ineligible for relief, to apply for aid. HHS recognizes the urgent need these vital funds play in supporting safety net providers and those serving large rural populations facing financial devastation catalyzed by the pandemic.

Eligible dentists will receive a reimbursement of two percent of their annual reported patient revenue. Dentists have until July 24th to apply for funding through the [Enhanced Provider Relief Fund Payment Portal](#).

To be eligible to apply, a dental provider must meet all of the following requirements:

- Must not have received payment from the initial \$50 billion Medicare-focused general distribution.
- Must not have received payment from the \$15 billion Medicaid and Children's Health Insurance Program distribution.
- Must have filed a federal income tax return for fiscal years 2017, 2018 or 2019 or be an entity exempt from the requirement to file a federal income tax return and have no beneficial owner that is required to file a federal income tax return (for example, a state-owned hospital or health care clinic).
- Must have provided patient dental care after Jan. 31.
- Must not have permanently ceased providing patient dental care directly or indirectly through included subsidiaries. However, dental offices that shut down during the pandemic are eligible.
- If the applicant is an individual, have gross receipts or sales from providing patient dental care reported on Form 1040, Schedule C, Line 1, excluding income reported on a W-2 as a statutory employee.

HHS will use a curated list of dental practice Taxpayer Identification Numbers to determine eligibility, but it will work to validate applicants who are not on the list. Providers with TINs on the list must meet other eligibility requirements, including operating in good standing and not being excluded from receiving federal payments. When entering their TIN in the portal, dentists should not use dashes as this will result in their number not processing correctly.

Dentists who previously received payments from the Medicare general distribution or the Medicaid and CHIP distribution — even if they rejected and returned the payment — are not eligible to apply now, but they may be eligible in future distributions of the fund, according to HHS.

Goldin Peiser & Peiser is assisting business owners with the [PPP loan application](#). Our CARE Team can help ensure you are receiving the maximum amount of loan forgiveness by complying with program requirements.

COVID-19 Resources and Planning Services

There are many options to consider in navigating the next 30 to 90 days. You need a plan – a business continuity plan. If you need experts to help your business develop your plan or revise the one you have in place, our [COVID-19 Business Advisory and Planning Services Group](#) is ready to assist. For timely and important updates, visit [GPP's COVID-19 Business Assistance and Resource Center](#).

For immediate questions, email CARETEAM@GPPcpa.com

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