

# **New Funds Available – CARES Act Provider Relief Fund Expanded to Include More Dentists**

We first wanted to say THANK YOU to our Academy of Dental CPA (ADCPA) colleagues, Fluence, out of Portland, OR, for putting this great information together and letting us share it with you.

As of July 10, 2020, the US Department of Health & Human Services (HHS) released a **new** Provider Relief Fund for Providers. We have been supplied with General Information and Frequently Asked Questions (FAQs). After a review of this information and collaboration over the weekend with the ADA and members from the ADCPA we believe that dentists, even if they have not billed Medicare/Medicaid/CHIP programs, in the past, **may be eligible** for this new HHS Stimulus funding. Based on the information we have, right now, we feel that it may be worthwhile for all dentists to initiate the application process to determine if they are eligible for this money.

**Be aware that the deadline for applying is now July 24, 2020.**

**Please read the entire newsletter before applying.**

Details of what we know, as of now, are below.

1. On June 10, 2020 HHS released a new stimulus funding and in it, they expanded eligibility to dentists who previously billed Medicaid and State Medicaid (CHIP) programs. Generally speaking, this expanded money to Pediatric dentists and Orthodontists. This money and all other, previous, HHS Stimulus money was all based on healthcare providers having billed Medicare/Medicaid/CHIP programs.

2. On July 10, 2020 the “Dental Distribution FAQs” section of the HHS website was updated. [Click here to view](https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/faqs/dental-distribution/index.html) (<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/faqs/dental-distribution/index.html>)

a. In this section, HHS seems to state that dentists who have not billed Medicare or Medicaid may be eligible if they are on a “curated list of providers” created by HHS. Their first FAQ states:

*Many dental providers have already successfully applied for funding under the Medicaid-focused General Distribution. To support payments to dental providers who may not bill Medicare or Medicaid, HHS has developed a curated list of dental practice TINs from third party sources and HHS datasets. Providers with TINs on the curated list must meet other eligibility requirements including operating in good standing and not be excluded from receiving federal payments. As a next step, HHS will work with states and its vendors to authenticate dental providers not on the curated list.*

b. Going through the rest of their FAQs, it seems clear that the only way to know if your dental practice is on their list of eligible providers is to start the application process. The fourth FAQ states:

i. *When a dental provider applies, the first step of the application process is to validate that their Taxpayer Identification Number (TIN) is on a curated list of known dental providers. HHS will work to validate applicants that are not on that list. If you are concerned you were not on the curated provider list, please ensure you have an active, verifiable dental provider TIN and submit your information to the Provider Relief Fund application portal. You will be notified if you are permitted to continue your application for PRF payment. Any eligible dental providers not on the curated list will undergo additional review and if validated will be permitted to apply for funding*

### 3. Key items to know before applying for the funds:

a. **The money received is taxable income.** The ADA is lobbying for this to be non-taxable but we recommend you assume it will be taxable and you will receive a 1099.

b. **This is not a loan.** You do not pay this money back to the government.

c. The amount of money you receive is 2% of Gross Revenue on the most recently filed tax return. (2018 or 2019)

d. The funds you receive will be made public so if privacy is a concern to you then you may not want to apply for the Relief Funds. Anyone reading the list will be able to estimate your annual Collections. For example, if you Gross \$1 million you are eligible for \$20,000.

e. If you already received Relief Funds from HHS, you are not eligible for another round of Relief Funds.

f. It appears you will be required to attest to the fact that you have treated patients who either likely had Covid or you know had Covid at time of visit. We have addressed this attest statement in previous blogs. Some believe that any patient you see could likely have Covid and this does not have to be a confirmed case.

g. Currently the conditions of receipt of the funds state that you cannot use the money for the same expenses you used the EIDL and PPP money on and you cannot use it to pay yourself.

h. Before you apply **PLEASE READ** the terms and conditions to the program found in the below link. [Click here to view \(https://www.hhs.gov/sites/default/files/terms-and-conditions-medicaid-relief-fund.pdf\)](https://www.hhs.gov/sites/default/files/terms-and-conditions-medicaid-relief-fund.pdf)

### 4. What you will need if you want to apply:

a. You will need an Optum ID. See link below. If you already have an Optum ID, you can click on “Sign In”. If you do not have already, please click on “Set Up Optum ID” and follow the prompts. [Click here to view \(https://cares.linkhealth.com/#/\)](https://cares.linkhealth.com/#/)

If you'd like assistance, contact support at 1(855) 819-5909 or [OptumSupport@optum.com](mailto:OptumSupport@optum.com)

b. There are 3 steps to the application process once you have your Optum ID. You cannot move to Step 2: Revenue and Tax Information until you have successfully completed Step 1: TIN verification (verification should come via email, usually within 24-48 hours)

## Step 1: TIN verification (same as Federal ID or EIN)

1. You will need your organizational NPI number, Legal business name as reported on your tax return and your Taxpayer Identification number (TIN)

## ii. Step 2: Revenue and Tax Information

1. Please follow the instructions as laid out in the below link. These instructions are extremely helpful and will walk you through each “Field” of the application. [Click here to view](https://www.hhs.gov/sites/default/files/medicaid-provider-distribution-instructions.pdf) (Summary below) (<https://www.hhs.gov/sites/default/files/medicaid-provider-distribution-instructions.pdf>)

2. You will need:

a. Most recent business federal tax return filed

b. First Quarter 2020 Form 941 (request from payroll company if you don't have)

c. FTE Worksheet (link provided in the HHS instructions)

d. Lost revenues due to COVID (please see explanation in HHS instructions) (Use your dental software to identify this)

e. Total of increased expenses due to COVID

f. Payer Mix (% of patients that are self-pay, commercial insurer, medicare, etc)

g. Amount received on your PPP Loan, if applicable

h. Business bank account information

3. After submitting the application & info, the link will still say “Get Started” in case you need to re-apply due to incorrect information on the initial application. **This warning does not mean that your application was not submitted.**

## iii. Step 3: Attest to Payment and Terms

1. This step will not be completed until you receive the funds. You will need the check number and the Relief Fund Payment Amount received.

Knowing that they have opened up eligibility to many more dental practices and that previously having billed Medicare/Medicaid now seems to not be a requirement, it seems as though all interested dental practices should start the application process to see if their TIN is on the curated list.

## SUMMARY

[Click here for Application instructions](https://www.hhs.gov/sites/default/files/medicaid-provider-distribution-instructions.pdf) (<https://www.hhs.gov/sites/default/files/medicaid-provider-distribution-instructions.pdf>)

[Click here to begin the Application](https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/for-providers/index.html) (& watch a video prepared by HHS explaining the process )  
(<https://www.hhs.gov/coronavirus/cares-act-provider-relief-fund/for-providers/index.html>)

**Please remember the deadline if you want to apply is July 24th, so you will want to start this application process right away if you choose to apply.**

We will continue to monitor the Relief Fund, as well as other opportunities, and share the latest news with you.

Stay safe and healthy.

## **Rosen & Associates, LLP**

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