Healthcare Law Alert: HHS Launches New Provider Relief Distribution to Dentists

7/20/2020

Long awaited by dental providers, the Department of Health and Human Services (HHS) has opened the Provider Relief Fund to dentists who were previously ineligible for relief under the prior Medicare or Medicaid/CHIP distributions. The payments will provide relief to dental providers who do not bill Medicare or Medicaid.

Dental providers are not eligible for the new payment if they either previously received, or rejected and returned, a prior Medicare-focused distribution or the Medicaid/CHIP-focused distribution.

The methodology for the dental provider relief payment will be based upon 2% of revenues from patient care as reported in the applicant's most recent tax filing. Payments will be made to applicant providers who are on the filing TIN curated list of known dental providers created by HHS or whose applications underwent additional validation by HHS. HHS has developed this curated list of dental practice TINs from third-party sources and HHS datasets.

A dental provider can find out if they are on the curated list by entering and submitting their active, verifiable TIN to the Enhanced Provider Relief Fund Payment Portal. This is the first step of the application process, and the dental provider will be notified if they are permitted to continue the application for the Provider Relief Fund payment. Any eligible dental providers not on the curated list will undergo additional review and if validated, will be permitted to apply for funding. TINs that cannot be validated will not receive funding.

To be eligible for the relief payment, 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 CHIP Distribution;
- Must have either (i) filed a federal income tax return for fiscal years 2017, 2018, or 2019 or (ii) 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. (e.g., a state-owned hospital or healthcare clinic);
- Must have provided patient dental care after January 31, 2020;
- Must not have permanently ceased providing patient dental care directly, or indirectly, through included subsidiaries; and
- 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.

In addition to the above criteria, the dental provider must not be currently terminated from participation in Medicare or precluded from receiving payment through Medicare Advantage or Part D; must not be currently excluded from participation in Medicare, Medicaid, and other Federal health care programs; and must not currently have Medicare billing privileges revoked.

The following documentation must be uploaded with the application form to the Portal:

- The applicant's most recent federal income tax return for 2017, 2018 or 2019 or a written statement explaining why the applicant is exempt from filing a federal income tax return (e.g., a state-owned hospital or healthcare clinic).
- The applicant's Employer's Quarterly Federal Tax Return on IRS Form 941 for Q1 2020, Employer's Annual Federal Unemployment (FUTA) Tax Return on IRS Form 940, or a statement explaining why the applicant is not required to submit

either form (e.g., no employees).

- The applicant's Full Time Employee (FTE) Worksheet (provided by HHS).
- If required by Field 15, the applicant's Gross Revenue Worksheet (provided by HHS).

The Terms and Conditions for this Distribution can be found here.

The deadline for dental providers to submit an application is **August 3, 2020**. Payments will be disbursed on a rolling basis, as information is validated.

If you have any questions about this alert or any other Healthcare Law issue, please contact:

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