

WHY THE TAX LAW SHOULD BE CHANGED
TO ALLOW A DEDUCTION
FOR A
DENTAL HEALTH SERVICE

THERE IS A NATIONAL DENTAL PROBLEM THAT EXISTS IN EVERY STATE IN UNITED STATES. THE PROBLEM IS ACCESS TO DENTAL CARE BEING DENIED BECAUSE OF THE INABILITY OF STATE GOVERNMENTS THROUGH THEIR HEALTH AND SERVICES TO REIMBURSE PRIVATE DENTAL PRACTICES AT THE TRUE VALUE OF THE SERVICES. DENTISTS ARE REFUSING TO ACCEPT PATIENTS WITH THIS TYPE OF DENTAL INSURANCE BECAUSE THE REIMBURSEMENT IS ON THE AVERAGE 47% OF THE STANDARD FEE. PLANS SUCH AS MINNESOTA CARE AND U-CARE ARE ROUTINELY NOT ACCEPTED. THE EXCUSE BY THE STATES FOR THE PROBLEM IS THERE IS NO AVAILABLE FUNDING TO INCREASE THE REIMBURSEMENT RATE. **A SOLUTION WOULD BE TO ALLOW DENTISTS TO CLAIM TAX DEDUCTIONS FOR 100 % OF THE DIFFERENCE BETWEEN THE FAIR VALUE OF THE SERVICE AND THE LOWER VALUE OF THE SERVICE SET BY THE HEALTH AND SERVICES AGENCY OF THE STATE. A CHARITABLE SERVICE GIVEN TO THE STATE TO ALLOW IT TO PROVIDE THE HEALTH SERVICE INTENDED. THE HEALTH AND SERVICES AGENCY BEING A NON PROFIT ORGANIZATION AND THEREBY COMPLYING WITH THE TAX LAW TO BE ELIGIBLE FOR A CHARITABLE DONATION IN THE FORM OF A HEALTH SERVICE COST OR VALUE.** AN EXAMPLE OF THIS TYPE OF DEDUCTION IS WHEN A PERSON DONATES LAND TO THE STATE FOR ECOLOGY AND PRESERVATION REASONS. TAX RULES ALLOW DONORS TO CLAIM 100% OF THE DIFFERENCE BETWEEN THE FAIR MARKET VALUE OF ECOLOGICALLY SENSITIVE LAND- THE PRICE IT WOULD BRING IF SOLD FOR DEVELOPMENT - AND THE LOWER VALUE IF IT IS SET ASIDE FOR PRESERVATION. ALL BEING DONE FOR THE GENERAL WELFARE

PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM
2005 APR 27 A 11: 17

Star Of The North Meeting 2005-Minnesota Dental Association
Table Clinic-"Recognition of Dental Services with Tax Reform"
Dr. William G. Dols

William G. Dols D.D.S.

2510 East Superior Street
Duluth, MN 55812

Phone 218 525 6661
218 724 4493

May 04, 2005

President's Advisory Panel on Federal Tax Reform
1440 New York Avenue NW Suite 2100
Washington, DC 20220

Dear Advisory Panel,

Fair reimbursement for dental services is a national problem because States are unable to fund existing programs. A change in the Federal Tax rule to allow a fair deduction for a (dental) Service is long overdue as the rule goes back to the 1920's.

A clinic at the "Star Of The North" meeting of the Minnesota Dental Association on May 2, 2005 a clinic conducted by myself. " Recognition of Dental Services with Tax Reform" was addressed. Dentists in attendance at the clinic signed their names to a Petition (enclosed) to your Tax Reform Panel for consideration. Dentists in every State are refusing to treat some patients because of the low reimbursement rate and no recognition of the true value of the service. A charitable service deduction for the difference between the low reimbursement rate and the usual and customary fee should be allowed.

Sincerely,



William G. Dols DDS

Star Of The North Meeting 2005 - Minnesota Dental Association
Table Clinic- "Recognition of Dental Services with Tax Reform"
Dr. William G. Dols

SECTION CONTROL

"Does Your Bull Frog Croak?
 Potential Backflow in Your Evacuators
 and How to Prevent It!"
 Dr. Michael S. March Long Prairie, MN

ORAL SURGERY

"New Cancer Therapy Linked
 to Oral Osteoneurosis"
 Dr. Eric Scharf Maple Grove, MN

"Implant Placement in
 Immediate Extraction Sites"
 Dr. Stephen R. Gulbrandsen Edina, MN

"Root Resorption-Classification,
 Diagnosis and Treatment"
 Dr. Peter A. Vellis Minneapolis, MN

"Total Joint Replacement of
 the Temporomandibular Joint"
 Dr. Jill Merrill Minneapolis, MN

ORTHODONTICS/ORTHOPEDICS

"Large Skeletal Changes Without Surgery"
 Dr. Lloyd H. Truax Rochester, MN

"Tooth Guidance and Treatment Timing"
 Dr. Charles E. Praska Rochester, MN

PRACTICE MANAGEMENT

126 "Provider Tax/CDE Credits/
 Local Anesthetic and You!"
 Dr. Lloyd A. Wallin Burnsville, MN

PROSTHODONTICS

127 "360 PFM Shoulder
 using Pressable Ceramics"
 Dr. Douglas G. Benting Minneapolis, MN

REIMBURSEMENT FOR SERVICES

121 "Recognition of Dental
 Services with Tax Reform"
 Dr. William G. Dols Duluth, MN

**UNIVERSITY OF MINNESOTA
 SCHOOL OF DENTISTRY**

PEDIATRIC DENTISTRY

132 "Acellular Dermal Grafts"
 Dr. Jason Johnson Arden Hills, MN

PERIODONTICS

129 "Ball-O-Ring"
 Dr. Denise Shih Minneapolis, MN

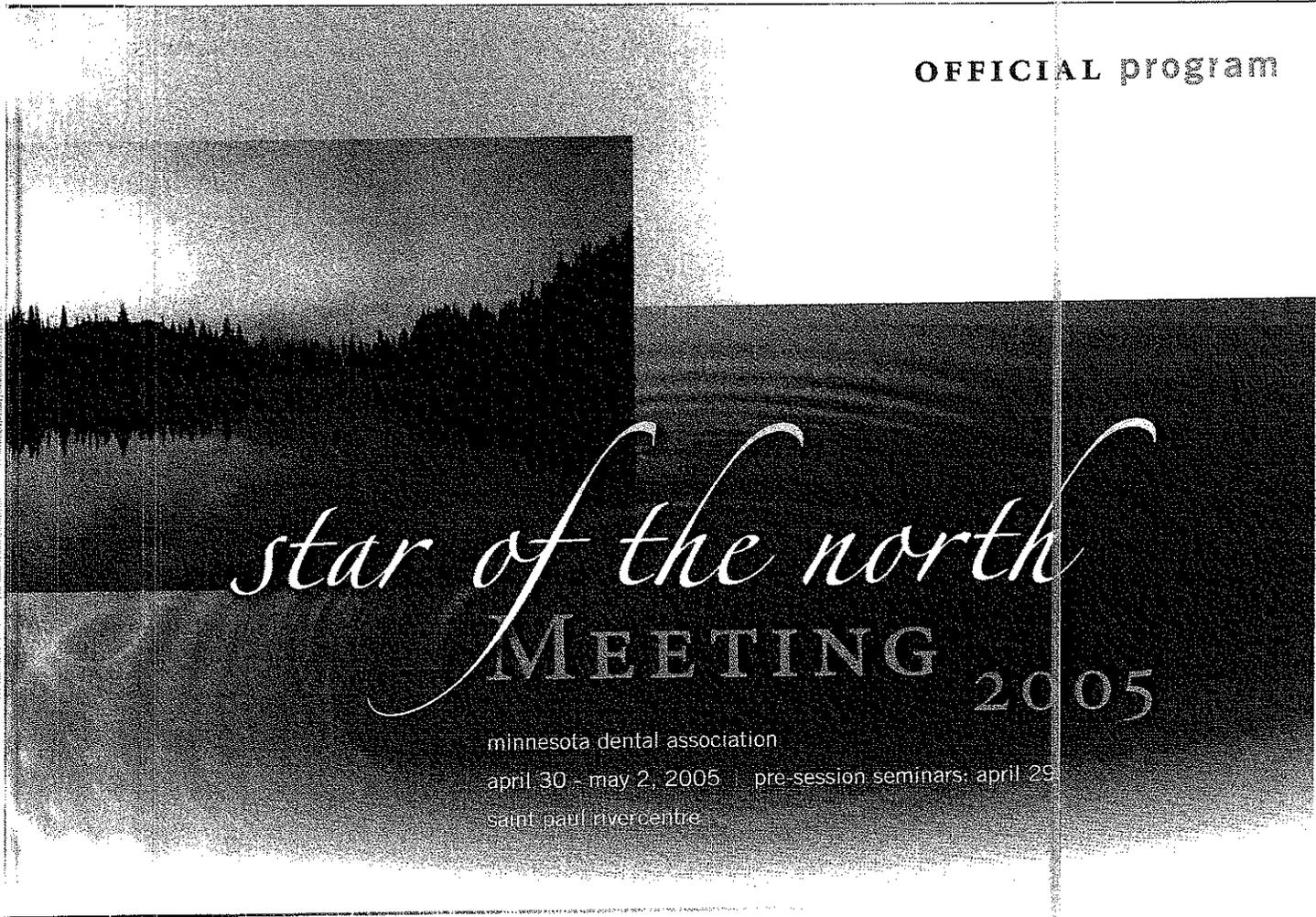
133 "Electosurgery"
 Dr. Russell Dylla Roseville, MN

131 "Laser Curettage - Fact or Fiction?"
 Dr. Martin Lin Minneapolis, MN

128 "Ridge Preservation and Augmentation"
 Dr. Shang-Chen Chiu Minneapolis, MN

130 "Root Resection:
 Its Indications & Techniques"
 Dr. Robert Durand Minneapolis, MN

OFFICIAL program



star of the north
MEETING
 2005

minnesota dental association
 april 30 - may 2, 2005 pre-session seminars: april 29
 saint paul rivercentre

PETITION TO SPECIAL TAX REFORM COMMITTEE

WE THE UNDERSIGNED REQUEST THE COMMITTEE CONSIDER A CHANGE IN THE PRESENT TAX LAW TO ALLOW RECOGNITION OF THE VALUE OF A DENTAL SERVICE AND ALLOW A TAX DEDUCTION FOR THIS HEALTH

SERVICE

NAME

ADDRESS

E-MAIL

William Dale D.D.S. 9510 E Superior St
Duluth, MN

Kandy M. Hollis D.D.S. 3076 Odessa Dr. St. Cloud, MN

Michael Paul D.D.S. Long Prairie, MN

Michael Reum 1212 Sumner Lane
Northfield, MN.

~~John B...~~ Long Prairie, MN.

A. William Anderson D.D.S. 1211 Caledonia St.
Mankato, MN.

Spencer Gull 1901 Edgmont Ave 56001
Victoria MN 55306

Brent Heworth 1932 London Rd
Duluth MN 55812

Thomas M., D.D.S. 1932 London Rd
Duluth, MN 55812

Dean R Anderson 1400 Hawthorne Suite 2

David M. Dvorak Alexandria Mn 56308
50 E. COUNTY ROAD B
MAPLEWOOD, MN 55117

Joe Lepore 7680 Alden Way
Fruity, MN 55432

PETITION TO SPECIAL TAX REFORM COMMITTEE

MAY 2, 2005

WE THE UNDERSIGNED REQUEST THE COMMITTEE CONSIDER A CHANGE
IN THE PRESENT TAX LAW TO ALLOW RECOGNITION OF THE VALUE OF A
DENTAL SERVICE AND ALLOW A TAX DEDUCTION FOR THIS HEALTH

SERVICE

NAME

ADDRESS

E-MAIL



9954 Wellington Ln

TDT.bbetts@emcast.mn

Richard Leng

1018 So Stacy
Miles City, MT 59301



Rochester MN . 55902

Robert V. Kochenderfer

10906 South Shore Drive
Plymouth, MN 55441

Richard W. Cur

4515 E. Superior St.

Peter B. Morse associate
Duluth, MN. 55804