

MISSION STATEMENT

To maintain a cohesive organization that serves its membership by promoting the art, science and professionalism of dentistry, and by communicating the value of optimal oral health to the community.

VOL. 61 MAY '23 NO. 05

NODA News

President's Message

by Aubrey Baudean, Jr., D.D.S. – NODA President



I hope that everyone who had the opportunity to attend the New Orleans Dental Conference/Louisiana Dental

Association's Annual Session had a great time. I found it to be very informative and fun. The quality of our continuing education keeps on getting better and better. I want to personally thank all those who served as Delegates and Alternate Delegates for the annual Louisiana Dental Association's House of Delegates Session on Saturday of the Conference. Your commitment to the profession of dentistry and to others is greatly appreciated.

NODA's biggest social event of the year is upon us. Our annual crawfish boil will be held at The Kamp in Harahan on May 12th from 4:30pm to 7:30pm. For NODA members and staff is \$20 per person. Kids that are five and under are free. Come hungry!!

Dentist Day at the Legislature will be on Wednesday, May 10th in Baton Rouge. This is the time to meet our legislators and express all concerns about our profession in the state. It's great to see the LDA in action.

I always welcome any suggestion or comments on how to improve NODA. God bless and I hope to see you at the next NODA event.

**WE WANT
YOUR NEWS!!**
info@nodental.org

NODA ANNUAL CRAWFISH BOIL


It's time to get out of the house and gather around the crawfish pot with your NODA Family.

Crawfish Boil

MAY 12, 2023

4:30PM – 7:30pm

The Kamp
2317 Hickory Ave | Harahan, LA 70123



Interview with the LDA President-Elect: Dr. Vincent L. DiLeo, Jr.



Dr. Vincent L. DiLeo, Jr.

As some of our members might not know you, can you tell us a little about your background, education, family, and hobbies?

I was born and raised in New Orleans and came from a family with a long line of physicians and dentists. I am a graduate of De La Salle High School in New Orleans where I earned a merit diploma. I am also a graduate of Louisiana State University in Baton Rouge, where I was a member of Alpha Epsilon Delta, a pre-medical honor society.

While attending the Louisiana State University School of Dentistry, I was a member of Psi Omega Fraternity, where I was awarded the Fraternal Brotherhood Award. There I also participated in the Advanced Studies Program under Dr. Samuel McCluggage, and received the South East Academy of Restorative Dentistry's Award. I have managed a private practice in Metairie for the past 41 years. Over

those years since graduating from dental school in 1982, continuing education has been a big priority. I achieved: Fellowship in the Academy of General Dentistry (FAGD), Master in the Academy of General Dentistry (MAGD), Fellow of the International College of Dentists (FICD), and Fellow of the American College of Dentists (FACD).

After joining the American Dental Association (ADA), Louisiana Dental Association (LDA), New Orleans Dental Association (NODA), and the Academy of General Dentistry (AGD), I participated in the Emergency Dental Services Program in association with Touro Infirmary, chaired by Dr. Frank Martello, and served on numerous NODA committees. The following are a few that I worked on: Strategic Planning, Nominating, and New Orleans Dental Enterprises (NODE). I also served as the NODA chairman of the Louisiana Dental Political Action Committee (LADPAC). I have volunteered for many years as speaker host and room monitor for the New Orleans Dental Conference/Louisiana Dental Association's Annual Session, along with service to local arrangements when the ADA Annual Session was in New Orleans. I went on to be the chairman of the New Orleans Dental Conference/Louisiana Dental Association's Annual Session in 2021. It was a big challenge to be part of the Covid comeback. We managed to pull off a successful conference amidst the numerous challenges presented. I still maintain involve-

ment on the NODA Board and committees. I have served several years on the LDA Board of Directors leading to my election as LDA President-Elect.

I try to donate my spare time to a number of charitable organizations, such as Knights of Columbus, Triumph Over Kids Cancer (an organization whose mission is to find a cure for pediatric bone cancer), as well as Donated Dental Services (to help those in need of services that cannot afford them). I have also enjoyed participating in past Louisiana Mission of Mercy (LaMOM) events. When I am able, my hobbies include art, travel, restoring vintage autos, and woodworking.

What inspired you to take an active role in LDA leadership?

Reflecting on what inspired me to get involved in organized dentistry, I recall the memory of receiving a phone call one night many years ago by Dr. Darrell Bourg and Dr. Raymond Unland, Jr. They asked me if I wanted to get involved in NODA and said I could start off with something easy. Well, that was it. I soon realized that I was addicted, and the rest was history. As I progressed up the ladder to president, I soon realized that the rewards far exceeded the time spent. People like Dr. Glenn Dubroc, Jr. on the conference committee and Dr. Mark Chaney, always encouraged me to keep going to the top, the LDA President position. These are just two of the

Interview with the LDA President-Elect: Dr. Vincent L. DiLeo, Jr. - Con't.

incredible people I've had the opportunity to work with. As time went on, it turned out that I just couldn't say no.

What, in your opinion, are the most critical issues facing dentists right now?

The most critical issue facing organized dentistry right now is the recruitment and retention of members. The age-old expression, "there is strength in numbers," could not be more true. Not adhering to this concept will result in surrendering our profession to those outside of dentistry, thus losing complete control of our destiny.

If we go back 30 years to 1993, 74.3% of every active

licensed dentist was a member of the ADA. That means that 7 - 8 out of every 10 dentists in the country voluntarily paid dues to be a member because they believed it was worth it to do so. They believed not only that it was the right thing to do, but that they also gained something of value to be a member and that it was good for our profession.

Membership of physicians in their primary organization, the American Medical Association, was already declining by the early 90's. What ensued was a gradual deterioration in the independence of physicians to operate their private practices and to care for their patients with as little intervention from

outside interests as possible. Today, as you all well know, insurance companies, attorneys, and government interfere in every aspect of healthcare. Ask almost any physician today (I know some of you have parents or siblings who are physicians), and most of them will concede that they are being asked to see too many patients in not enough time and they struggle to be their best selves every day because of the changes forced upon their profession by outside interests.

With the loss of their collective voice, physicians had little to no influence to prevent these unde-

Con't on pg 4



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Interview with the LDA President-Elect: Dr. Vincent L. DiLeo, Jr. - Con't.

sirable changes upon their profession. They lost their unified voice and, consequently, their independence. I'll daresay, in some measure, they lost their quality of life as physicians because of what they are being compelled to do. In an article from 2011, the headline was "American Medical Association membership woes continue." The article stated, "The decades long membership decline at the American Medical Association shows no signs of slowing, which has some doctors worried that the national voice of their profession may one day fall silent. If that were to happen, the medical profession in the United States would lose its biggest advocate in Washington, D.C.," said AMA President, Dr. Cecil Wilson. He was right. It happened. Today, membership in the AMA stands at 17%. It's now a weaker organization, and physicians, after all those years of training and sacrifice, have lost their voice and control over their destiny.

Another example of what organized dentistry is doing to benefit the profession is supporting the Massachusetts ballot initiative which concerns insurance companies Medical Loss Ratio (MLR). Knowing our members' concern over insurance reform initiatives, the Louisiana Dental Association's Board of Directors at their September 16 meeting voted to contribute \$20,000 to the Dental Insurance State Ballot Initiative in Massachusetts. The initiative's goal is to ensure that patient dollars are spent on patient care. The ADA contribut-

ed \$5 million to get the initiative moving forward, the thought being if we have a successful campaign in Massachusetts, we can be successful in other places. Delta Dental put up \$20 million to fight with the dentists.

Since the ballot initiative was successful, we anticipate legislation will be filed all over the country in the next few years. This landmark decision creates a first-in-the-nation insurance reform that ensures patients' premiums are spent on their care. The new law in Massachusetts requires dental insurance companies to refund the difference back to the covered individuals or groups if the 83% MLR is not met.

Our ADA and LDA have continued to serve us. The success of the LDA can be illustrated by the numerous awards bestowed upon the association in the past year. You may remember, on the cover of the Vol. 81, NO.3, Fall 2022 edition of the LDA Journal, you can see the LDA membership awards, as recognized by the ADA.

- 1.) Most Improved Active Member Retention Rate
- 2.) Most Improved Active Market Share
- 3.) Greatest Net Gain of New Dentists
- 4.) Converted Highest Number of Nonmember Women Dentists to Membership
- 5.) Converted Highest Number of Diverse Dentists to Membership
- 6.) Greatest Net Gain in Membership
- 7.) Recognition of Collaborative Recruitment Efforts for the Class of 2021 to Tripartite Membership

Needless to say, these overwhelming accomplishments would not be possible without the fabulous LDA staff, headed by our Executive Director Annette Drodgy and her team, Director of Membership

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Interview with the LDA President-Elect: Dr. Vincent L. DiLeo, Jr. - Con't.

Development Colin Zvosec, Director of Communications Rebecca Bordelon, Director of Accounting Tiffany Waddell, Director of Conference Services Jeanne McFall, and Executive Assistant Candice Castro.

The LDA finished 2022 with 73.3% of the market share of the dentist of Louisiana, putting us in the top 10 states in the nation! Congratulations, but we must keep our foot on the gas. Recruit and retain. Other issues of concern are solving the shortage of staffing in dental practices. This is both a state issue and a national one. Rising overhead due to inflation, supply chain issues, insurance reform, to name a few, are all on the radar for the upcoming year.

What are your goals for the LDA during your term as President?

In the last year I have had the pleasure of serving as your President-Elect. During this time, I have travelled to Chicago and visited the ADA headquarters, where I met the presidents-elect of the other 49 states. There is much to learn from these leaders if you're willing to take the time to listen and participate. I travelled to Houston and Dallas for ADA meetings and crossed the state many times for the installation of officers of several component associations. I found the experience very rewarding and fulfilling.

My goal as President of the LDA really isn't much different from my wonderful predecessors. I hope I have gained valuable wisdom from them. Even though

my career may be heading down the home stretch, I truly want to work for you as your President to ensure that the profession of dentistry continues to strive in every respect. Through the attention and corroboration of the Tripartite, my focus will be to do whatever it takes to succeed, and together, we will prevail.

In closing, I would like to thank all of you past, present, and future, that I have been associated with by making my life better and more rewarding. Your friendship, support and camaraderie are greatly appreciated. To quote a famous lyric, *"I get by with a little help from my friends."*

Report of the Executive Director

by Andrew Hale – NODA Executive Director

The Louisiana Mission of Mercy (LaMOM) is thankful for each of you for signing up to volunteer at this year's events in Lafayette, Louisiana. The event will begin with setting up on August 10th and the clinic dates of August 11-12, 2023 at the Cajundome & Convention Center. Volunteer your time and talents to this project. Your support financially and clinically will allow tremendous success to occur. Patients will continue to appreciate your willingness to donate your time and talents in providing excellent dental services in relieving pain and assisting patients in need. LaMOM hopes each of you will consider gifting with a donation to help provide opportunities to enhance patient care, obtain essential supplies and provide seed money to expand this project. All volunteers must be at least 18 years old. Please note that non-medical volunteers are also

needed. If you are unable to volunteer, consider a donation to this worthwhile cause. Be a part of this wonderful community service event and priceless volunteer experience. Go to www.la-missionofmercy.org, call 225/926-1986 or email info@ladental.org to volunteer!

"Search me, O God, and know my heart: try me, and know my thoughts: And see if there be any wicked way in me, and lead me in the way everlasting." (Psalm 139:23-24)

*NODA News is published every month with the exception of June and August. Deadline for ads and editorial material is the 10th of the month preceding publication. Ads and news should be sent to:
info@nodental.org*

New DEA Registration Requirement Effective June 27

Section 1263 of the spending bill passed by the U.S. Congress in December 2022 requires prescribers of controlled substances to complete eight hours of one-time training on safe controlled substance prescribing to receive or renew their registration with the U.S. Drug Enforcement Administration (DEA). The statutory language was taken from a separate bill called the Medication Access and Training Expansion Act (MATE Act).

Here are Frequently Asked Questions (Rev. 4/10/23) questions and answers to assist dentists in complying with continuing education requirements for DEA registration. Continue to check ADA.org for more updated information as the information is updated continually.

1.) Does this new DEA training requirement affect me?

Likely. The requirement applies to all DEA registration submissions (Schedules II, III, IV, and V)—regardless of whether it is an initial registration or a renewal registration—beginning on or after June 27, 2023. The only exceptions are veterinarians and those who will not be obtaining or renewing a DEA registration.

2.) What am I required to do?

At the time of your next scheduled DEA registration submission (but not before June 27, 2023), registrants must:

- Have completed eight hours of qualified training on safe controlled substance prescribing, with certificates of completion.
- Check a box on their registration submission affirming they have completed the training.
- Retain copies of all certificates of completion.

This applies regardless of whether a registrant is completing their initial registration application or renewing their registration. It also applies to all drug schedules (Schedules II, III, IV, and V).

Some important items to note:

- Certificates of completion are required, but formal continuing education credit is not.
- Qualified coursework completed before the law's passage is eligible.
- Qualified coursework completed in dental school is eligible for those less than five years out of dental school.

3.) How much time do I have to comply?

Compliance is required by the time of your next scheduled DEA registration submission—regardless of whether it is an initial registration or a renewal registration—but not before June 27, 2023. For example, if you renew on June 26, 2023, compliance is not required until your next renewal.

4.) Does DEA plan to extend the compliance deadline(s)?

DEA is aware that prescribers and training providers may have difficulty complying with the new training requirement in the time Congress allowed. The agency is considering whether and how it can grant additional time within the scope of its statutory authority. Until a decision is announced, however, those subject to the requirement should be prepared to comply by the congressionally established timeline. Note that compliance is not required until the time of your next scheduled DEA registration submission—regardless of whether it

is an initial registration or a renewal registration—but not before June 27, 2023.

5.) Will I have to complete the eight hours of training on a cyclical basis?

No. Additional training is not required after the one-time, 8-hour requirement has been satisfied. Sec. 1263 specifically states, “The Attorney General shall not require any qualified practitioner to complete the training...more than once.”

6.) How will I know what courses will satisfy the requirement?

To qualify, the coursework must meet three criteria:

- The course must be an approved topic.
- The course must be conducted through an approved medium.
- The course must be delivered by a designated training provider.

First, the course must cover some aspect of the safe pharmacological management of dental pain and screening, brief intervention, and referral for appropriate treatment of patients with or at risk of developing opioid and other substance use disorders. The subject matter is broadly defined. Second, the training may take the form of classroom situations, seminars at professional society meetings, electronic communications, or otherwise. The ADA is seeking clarification about whether reading a journal article for continuing education credit would count toward the requirement. Finally, the course(s) must be delivered by a designated training provider. The ADA, the American Association of Oral and Maxillofacial Surgeons (AAOMS), and ADA CERP providers are designated training providers.

Some important items to note:

- Certificates of completion are required, but formal continuing education credit is not.
- Qualified coursework completed before the law's passage is eligible.
- Qualified coursework completed in dental school is eligible for those less than five years out of dental school.

7.) How will DEA enforce this requirement?

DEA has indicated it does not plan to audit or investigate prescribers based solely on compliance with this training requirement. However, the agency may check for certificates of completion when investigating a prescriber for some other infraction.

8.) How do I demonstrate compliance?

Registrants will need to check a box on their DEA registration submission—regardless of whether it is an initial registration or a renewal registration—affirming they have completed the required training. Prescribers should retain copies of all certificates of completion. Recent graduates should

contact their dental school for completion certificates. Recent graduates will also need to take supplemental training if their qualifying dental school courses total less than eight hours. DEA currently has no plans to create a platform that will allow prescribers to upload and store certificates of completion.

9.) Does the ADA offer eligible training on safe controlled substance prescribing?

Yes. Both the ADA and ADA CERP providers are among the designated training organizations that offer educational courses on the safe pharmacological management of dental pain and screening, brief intervention, and referral for appropriate treatment of patients with or at risk of developing opioid and other substance use disorders. The DEA appears to be relying on the law’s designated training

organizations to make good faith determinations about what courses will satisfy the new training requirement. The following one-hour webinars are hosted by the ADA and include CE credit. All the courses are free for ADA members; some are free for non-members. The ADA is a designated training provider.

- *Special Considerations of Pain Management and Opioid Use in Older Adults* (CE Credit – ADA CERP)
- *Emergency Department Referral Model in Action: Addressing Dental Access Opioid Prevention and Pain Management* (CE Credit – ADA CERP)
- *Clinical Practice Guideline for Management of Acute Dental Pain* (CE Credit – ADA CERP)

The following one-hour ADA webinars are hosted by the ADA through the Providers Clinical Support System. The courses are free and include a certificate of completion. The ADA is an approved training provider.

- *The Dental Hygienist’s Role in Supporting Patients with Substance Use Disorder* (Certificate of Completion – ADA/PCSS)
- *What You Need to Know About Pain Management as the Opioid Overdose Crisis Evolves* (Certificate of Completion – ADA/PCSS)
- *Opioids, Dentistry and Addiction: The Dentist’s Role in Treating Pain* (Certificate of Completion – ADA/PCSS)
- *The Impact of COVID-19 on the Addiction Field: A Call to Dentists* (Certificate of Completion – ADA/PCSS)
- *Integrating Controlled Substance Risk Assessment and Management into Dental Practice* (Certificate of Completion – ADA/PCSS)

Before taking new courses, note that past trainings from recognized groups can be used to satisfy requirement. In other words, if you received a relevant training from one of the recognized groups—prior to the enactment of this new training obligation on December 29, 2022—that training counts towards the eight-hour requirement. DEA has confirmed there is no statute of limitations for past coursework to qualify. Also note that relevant dental school coursework counts toward the federally required training for those who are less than five years out of dental school. Again, the DEA appears to be relying on the law’s designated training organizations to make good faith determinations about what courses will satisfy the new training requirement.

10.) Do recent dental school graduates have to complete this additional training?

Likely. The requirement applies to all DEA registration submissions—regardless of whether it is an initial registration or a renewal registration—beginning on or after June 27, 2023. If you do not intend to apply for a DEA registration, you are not affected. Note that the law permits relevant dental school coursework to count toward the training requirement for those who are less than five years out of dental school. DEA has stated it is relying on dental schools to hand out certificates documenting completion of any qualifying coursework.

11.) Do the trainings have to be for continuing education credit?

No. Certificates of completion are required, but formal continuing education credit is not.

12.) I have multiple DEA registrations. Do I have to complete eight hours of training for each one?

No. The same eight hours of training can be recycled for multiple DEA registrations.

13.) Do I have to use specific training providers? Will ADA CERP credits count?

Yes. The course(s) must be provided only by the organizations listed in the statute. The recognized organizations are:

- American Dental Association
- American Association of Oral and Maxillofacial Surgeons
- ADA CERP-recognized providers (i.e., any organization recognized by the Commission for Continuing Education Provider Recognition, or CCEPR) and/or
- American Society of Addiction Medicine
- American Academy of Addiction Psychiatry
- American Medical Association
- American Osteopathic Association
- American Psychiatric Association
- Any organization accredited by the Accreditation Council for Continuing Medical Education (ACCME)
- Any organization accredited by a state medical society accreditor that is recognized by the ACCME or the CCEPR
- Any organization accredited by the American Osteopathic Association to provide continuing education
- Any organization approved by the Assistant Secretary for Mental Health and Substance Use, the ACCME, or the CCEPR

If a state dental society is a recognized ADA CERP provider—or recognized by one of the other designated training providers—its courses should satisfy the requirement.

14.) Is my state dental society a recognized training provider?

Possibly. If your state dental society is a recognized ADA CERP provider—or recognized by one of the other designated training providers—its qualifying courses should satisfy the requirement.

15.) Will training completed prior to the law’s passage count toward the new requirement?

Yes. Past trainings from designated training organizations can count towards a practitioner meeting this requirement. In other words, if you received an eligible training from one of the designated training organizations—prior to the enactment of this new requirement on December 29, 2022—that training counts towards the eight-hour requirement. A certificate of completion is required. There is no statute of limitations on past trainings being used to satisfy the requirement, except for relevant training in dental school. Dental school training may only be used by those who are less than five years out of dental school.

16.) Does the eight hours of training have to occur in one session?

No. The training does not have to occur in one session. It can be cumulative across multiple sessions that equal eight hours of training.

17.) Do courses have to be taken in one-hour blocks?

No. There are no minimum time restrictions on individual courses. However, certificates of completion must be obtained.

18.) Will training credits accepted for state licensure count toward the new DEA requirement?

Yes. Training hours accepted for state licensure may be recycled to satisfy the DEA training requirement. Sec. 1263 specifically states, “Nothing in this subsection shall be construed...to preclude the use...of training...to satisfy registration requirements of a State or for some other lawful purpose.”

19.) Can my state impose additional training requirements?

Yes. The federal requirement is a floor, not ceiling. Your state may impose additional training requirements. Sec. 1263 specifically states, "Nothing in this subsection shall be construed...to preempt any additional requirements by a State related to the dispensing of controlled substances under schedule II, III, IV, or V."

20.) Am I required to complete training on controlled substance topics that are outside of my scope of practice?

No. Dental prescribers are not required to complete coursework on controlled substance prescribing topics that are outside their scope of practice (e.g., medication-assisted treatment).

21.) What is the ADA's position on this new requirement?

In 2018, the ADA became the only major health professional organization to support mandatory continuing education on the safe prescribing of controlled substances. As a result, lawmakers viewed the ADA as an honest broker on the subject and made several accommodations to address some early concerns.

Unlike the original version, lawmakers:

- Removed requirements for dentists to complete coursework on topics outside their scope of practice (e.g., prescribing buprenorphine).
- Allowed state-required training to count toward the new federal training requirement.
- Allowed dental school courses to count toward the federally required training for those less than five years out of dental school.
- Permitted training offered by ADA CERP training providers to count toward the federal training requirement.

22.) Where can I find additional information?

Dentists and dental professionals may email the Member Service Center at msc@ada.org, or call 312-440-2500. Staff are available 8:00 AM – 5:00 PM Central Time. For official answers from the DEA, please email your questions to the Diversion Control Division Policy Section at ODLP@dea.gov, or call 571-362-3260. The website is deadiversion.usdoj.gov. Additional information is available on ADA.org.

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LaMOM Volunteer Registration is Open!

Our volunteer registration website is open now. Go to <https://www.rsvpbook.com/lamom2023> to register for Louisiana Mission of Mercy in Lafayette, Louisiana on August 10-12, 2023. For questions about signing up, please call Dr. Maria Burmaster at 504/341-3120 or 504/439-0957.

The Cajundome & Convention Center in Lafayette, Louisiana will be transformed into a large-scale dental clinic with the purpose of treating adults and children who have limited financial resources or are otherwise unable to visit a dental office. Over multiple days, volunteer dentists, hygienists, assistants, students and community workers from across the state of

Louisiana provide services including exams, X-rays, cleanings, fillings, anterior root canals, extractions and front teeth transitional partials. "LaMOM" is an incredible dental outreach event that takes patients on a first-come, first-served basis until we reached our capacity for the day. Our goal is to serve anyone willing to attend and participate.

Mission Statement: We seek to deliver quality dental care to the underserved population of Louisiana by partnering with dental team members and lay volunteers in a free temporary dental clinic setting.

WE WANT YOUR NEWS!!

Anyone knowing of any dentist who has made a significant contribution, gained an elective or appointive office, written an article, delivered a paper, or rendered unusual public service, please let us know!

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LSU Dental School 2023 Senior Crawfish Boil

Southport Hall

Photos courtesy of Dr. Kristi Soileau



LSU Dental School 2023 Senior Crawfish Boil

Southport Hall

Photos courtesy of Dr. Kristi Soileau



EMPLOYEE RETENTION CREDIT



GOVERNMENT TAX CREDITS

In order to provide economic relief to businesses and individuals during the Coronavirus pandemic, the CARES (Coronavirus Aid, Relief and Economic Security) Act was signed into law in March 2020. This \$370 billion stimulus package makes funding available to small companies, which can be used to allow certain employers who retain employees during the crisis, to claim a tax credit. This tax credit is known as the Employee Retention Credit (ERC).



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EMPLOYEE RETENTION CREDIT

The ERC allows eligible employers to claim a credit against 50% of wages paid per quarter, up to \$10,000 per employee annually, for wages paid between March 13, 2020 – December 31, 2020. The maximum credit is \$5,000 per employee. In December of 2020, under the Covid-19 Relief Package, the ERC was extended from January 1, 2021 – September 30, 2021. This extension allows eligible employers to claim a credit against 70% of wages paid per quarter, up to \$10,000 per employee, with a maximum allowable credit of \$26,000 per employee.

WHICH BUSINESSES QUALIFY & HOW?

There are several ways that a business can qualify for ERC: 1) full or partial suspension of business operations as a result of government order or, 2) a significant decline in revenue compared to the same quarter in 2019 or, 3) interrupted operations or, 4) supply chain interruptions or, 5) reduction in services or goods offered to your customers or, 6) cut down in your hours of operations or, 7) difficulty hiring employees and others.



HOW DO ELIGIBLE EMPLOYERS OBTAIN THEIR ERC?

American Tax Savings (ATS) will review the relevant financial records to calculate the dollar amount of the eligible employer’s expected credit. ATS will then complete and file the relevant IRS forms for the employer and retain all necessary documentation.

CARES ACT

- All wages paid between March 13, 2020 and December 31, 2020
- Payroll tax credit rate - 50 percent of Qualified
- Limit on per-employee creditable wages - \$10,000 for the year
- Eligibility for the credit - reduction of gross receipts by at least 50 percent of the comparable quarter in 2019
- 100-employee delineation for determining the relevant qualified wage base (i.e. all wages paid to employees are available for the credit up to the cap)
- Wage qualification is based on the average number of employees the business employed in 2019

COVID 19-RELIEF PACKAGE

- Beginning on January 1, 2021, and through December 31, 2021
- Payroll tax credit rate - 70 percent of Qualified wages
- Limit on per-employee creditable wages - \$10,000 for each quarter
- Eligibility for the credit - threshold drops to 20 percent. Safe harbor allows employers to use prior quarter gross receipts to determine eligibility
- 500-employee delineation for determining the relevant qualified wage base
- Employers who receive PPP loans may still qualify for the ERC with respect to wages that are not paid for with forgiven PPP proceeds retroactive to the CARES Act
- Allows new employers who were not in existence for all or part of 2019 to be able to claim the credit. This new provision is retroactive to the effective date included in Section 2301 of the CARES Act



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Steve Golden, Consultant
 985-373-1108
 stevegolden1021@gmail.com



Behind every smile, there's a great banker

\$800,000

Practice Buy-In Term Loan

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Commercial Real Estate Loan
and Equipment Finance

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Business Acquisition Loans

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Practice Buy-In Term Loan
and Commercial Real Estate Loan

\$75,000

Business Line of Credit

We understand the dental industry and where you want to go. Our expertise and five-star service will help you get there.



Patrick D. McKenna

VP, Business Banking

504-352-3770

patrick.mckenna@hancockwhitney.com



Setup: August 10, 2023
Clinic: August 11-12, 2023

Cajundome & Convention Center
 444 Cajundome Blvd.
 Lafayette, LA 70506



VOLUNTEERS NEEDED:

- Dentists
- Hygienists
- Dental Assistants
- Dental Office Staff
- Dental Laboratory Technicians
- Dental Equipment Technicians
- Physicians
- EMTs
- Pharmacists
- Nurses/RNs
- Computer/IT
- Dental School Students
- Pre-Dental Students
- Patient Registration
- Greeters
- Security
- Food Service
- Parking
- Group Organizations
- Interpreters
- Many more!

All volunteers must be at least 18 years old. **Please note that non-medical volunteers are also needed.** If you are unable to volunteer, consider a donation to this worthwhile cause! Any amount is most welcomed and appreciated. Your contribution will help us expand our resources and do a far more extensive job in helping those in need. **Online registration will open after May 1, 2023.**

Bulletin Board

APPRAISALS, SALES, ASSOCIATESHIPS, PRE-RETIREMENT PLANNING

ADS South specializes in valuations and transitions for dentists. Learn how to protect your practice in case of death. Call Dr. Earl Douglas at 770/664-1982 or visit our website www.adssouth.com. Four Metairie practices and one North Shore practice sold. All sold for full price, cash at closing. If you're thinking about selling, this a good time to call Dr. Earl Douglas 770/664-1982 or earl@adssouth.com.

GENERAL PRACTICE – HOUMA AREA (#6874)

Gross Collections: \$304,805, 3 Days a Week, 3 Operatories, 990 sq. ft. I usually don't recommend satellite practices for you, but this one is the exception to the rule. It's an underperforming practice in an excellent patient to dentist ratio location. The equipment has recently all been updated. The overhead is a ridiculously low 40% and for a day and half per week, a buyer would walk away after all payments and expenses with a net of \$190k. Don't forget the low stress environment and grateful



patients and it's only an hour and a half drive from the hustle bustle of New Orleans. Take a look at this one. Contact Dr. Earl Douglas 770/664-1982 or earl@adssouth.com.

ENDO PRACTICE – NEW ORLEANS AREA (#9497)

Gross collections: \$1,266,252; 4 days a week, 3 operatories, 3,000 sq. ft. This exceptionally well-located and profitable jewel of a practice is now available for your purchase! The seller is willing to stay and assist with the practice transition if the buyer prefers. CBCT, X-NAV, Biolase Lasers, central Nitrous, and 3 treatment rooms fully equipped with Global Microscopes, intra-oral

cameras, ultrasonics, and Endo handpieces provide unique treatment possibilities. Over 3,000 square feet allows for future expansion of up to 5 additional treatment rooms. If your vision is to own a quality focused, service-oriented practice where you can grow and thrive, inquire with Earl Douglas via phone 404/512-4702 or earl@adssouth.com.

WE WANT YOUR NEWS!!

Anyone knowing of any dentist who has made a significant contribution, gained an elective or appointive office, written an article, delivered a paper, or rendered unusual public service, please let us know!

info@nodental.org

Bulletin Board - Con't.

GENERAL DENTISTS NEEDED

Whether you are a recent dental school graduate or an established practitioner interested in pursuing new opportunities, Louisiana Dental Center offers dentists the ability to perform in an autonomous and collegial atmosphere without the burden of managing a practice. With numerous modern facilities scattered across South Louisiana, our practice is in a unique position to offer flexible and convenient scheduling options. If you're interested in joining our team of professionals, please contact Terry Ernst at 985/893-2240 or ternst@LaDentalCenter.com.

SATURDAY GENERAL DENTISTS

Louisiana Dental Center is seeking General Dentists interested in working Saturdays at its locations throughout South Louisiana. If you're interested in joining our team of professionals, please contact Terry Ernst at 985/893-2240 or ternst@LaDentalCenter.com.

SPECIALISTS NEEDED

Louisiana Dental Center, a well-established and fast-growing group dental practice has great opportunities for specialists seeking flexible work options. Multiple locations and schedules ranging from 1 to 5 days a week. Orthodontists, Endodontists, Oral Surgeons, Periodontists and Pediatric Dentists are welcome. If you're interested in joining our

team of professionals, please contact Terry Ernst at 985/893-2240 or ternst@LaDentalCenter.com.

UPHOLSTERY

Are your dental chairs looking shabby? Reupholstery could make a huge difference. Call me for a free estimate. Fast pick-up and delivery. James Melerine Upholstery. 504/430-2307



The LDA Foundation hosts LaMOM charitable dental clinics (Louisiana Mission of Mercy) and we need your support and volunteer efforts! Visit www.lamissionofmercy.org for more info.

To make a contribution to the LDA Foundation's LaMOM, you can:

- **Call** the LDA office at 225-926-1986.
- **Write** a check to the LDA Foundation, and mail it to:
 - 5637 Bankers Ave., Baton Rouge, LA 70808
- **Contribute** via PayPal by scanning the code below
- **Send** a secure, online contribution by scanning the code below. (It is not necessary to have a PayPal account to donate through this link. Click "Donate with Debit or Credit Card" to make your secure donation through PayPal.)



More Payment Options

The LDA Foundation is a 501(c)(3) tax-exempt corporation registered in the State of Louisiana. All contributions are tax deductible to the extent permitted by law.

For questions about the LDA Foundation, call (225) 926-1986 or e-mail info@ladental.org.



LSU Health Continuing Dental Education is the brand name of LSU's overall continuing dental education program; it represents the long-standing affiliation and working relationship between LSU Health New Orleans School of Dentistry and The Louisiana Academy of Continuing Dental Education, Inc. the purpose of developing, marketing, and administering live and online continuing education courses and training programs.



Continuing Dental Education

UPCOMING COURSES

For latest course information, please check our website (www.lsucde.org)

REGISTER TODAY!

Online: www.lsucde.org
Phone: (504) 941-8193

Date	Course Information	Registration Fees*	Hours
June 16-17, 2023 Live Course & Video Conference!	Breathing and Airway Support - a Medical and Dental Collaboration Presented by Steve Carstensen, DDS, FAGD, Diplomate AADSM and Jagdeep Bijwadia, MD, FAASM, FCCP, MBA at <i>LSU School of Dentistry or via Video Conference</i>	Early Bird / Regular / Late Dentist: \$845 / \$895 / \$925 Hygienist/Lab Tech/Dental Assistant: \$275 / \$315 / \$335	A maximum of 11.75 clinical hours (8.25 lecture, 3.5 participation)
June 23-25, 2023 Live Course!	Expanded Duty Dental Assistant (EDDA) Training - New Orleans Presented by Susan Lowrance, EDDA and EDDA Team at <i>LSU School of Dentistry</i>	Dental Assistant: \$725	A maximum of 24 clinical hours (12 lecture, 12 participation)
July 22, 2023 Live Course!	Digital and Conventional Radiology (RAD) for the Dental Assistant Presented by Dale Brooks Hernandez, LRT, Jeaneta Starks, DA and Natasha Crossley-Williams, DA at <i>LSU School of Dentistry</i>	Dental Assistant: \$325	A maximum of 8 clinical hours (4 lecture, 4 participation)
October 13, 2023 Live Course & Video Conference!	Two Separate Half Day Presentations: Cosmetics, Veneers, and Smart Practices For Your Practice Presented by Todd Snyder, DDS, FAACD, FIADFE, ASDA at <i>LSU School of Dentistry</i>	Early Bird / Regular / Late Dentist: \$325 / \$340 / \$365 Hygienist/Lab Tech: \$200 / \$215 / \$240 Dental Assistant: \$115 / \$130 / \$155	A maximum of 7 clinical hours (lecture)

*Consult our website for Early Bird, Regular, and Late Registration cut-off dates and times.



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NODA News

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Kristi M. Soileau, D.D.S., Editor

