

- HHS relief funds are not a grant or a loan but rather a payment made to help offset expenses dentists have incurred due to treating COVID 19 patients. This being said you cannot use this payment to cover the cost of the balance of a bill from a patient of yours who was on a plan that you do not accept, you cannot then also charge the patient since you received the payment from HHS. No double dipping!
- HHS defines all patients seen since 1/1/2020 as potential COVID 19 patients
- There are many other things you can use this payment for:
  - The only actual requirement is the recipient certifies that payment will be used only to prevent, prepare for, and respond to coronavirus, and that the payment shall reimburse the recipient only for healthcare related expenses are lost revenue use that are attributable to coronavirus.
  - The term “healthcare related expenses attributable to coronavirus” is a broad term that may cover a range of items and services purchased to prevent, prepare for, and respond to coronavirus including:
    - Supplies used to provide healthcare services for possible or actual COVID 19 patients
    - Equipment used to provide healthcare services for possible or actual COVID 19 patients
    - Workforce training
    - Developing and staffing emergency operation centers
    - Reporting COVID 19 test results to federal, state, or local governments
    - Building or constructing temporary structures to expand capacity for COVID 19 patient care or to provide healthcare services to non-COVID 19 patients in a separate area from where COVID 19 patients are being treated
    - Requiring additional resources including facilities, equipment, supplies, healthcare practices, staffing, and technology to expand or preserve care delivery.
- The term “lost revenues that are attributable to coronavirus” means any revenue that you as a healthcare provider lost due to coronavirus. This may include revenue losses associated with fewer outpatient visits, canceled elective procedures or services, increased uncompensated care.
- Providers can use Provider Relief Fund payments to cover any cost that the lost revenue otherwise would have covered, so long as that cost prevents, prepares for, or responds to coronavirus. Thus, these costs do not need to be specific to providing care for possible or actual coronavirus patients
- This will be a taxable event. Meticulous documentation is encouraged. Basically, no double dipping is allowed so you cannot balance bill the patient and you cannot use it to pay for PPE if you have received payment from an insurance plan already for example. In addition, if you have used PPP funds for things like rent or mortgage expenses you cannot also claim those expenses on the HHS payment.