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## Dental Care Access Tax Credit Program for Recently Licensed Dentists

### About the Program:

- The Maine State Legislature, recognizing the need to increase the availability of dental care into rural areas of the state, created a time-limited program providing a state income tax credit as an incentive.
- The intent of the Dental Care Access Credit Program is to provide an incentive for dentists who are recently licensed in Maine (on or after January 1, 2009) and who agree to practice full time (defined as at least 30 hours per week) in federally designated dental health professional shortage areas of the State for five years.
- The Legislature's intent is to have an impact on increasing access to dental care by increasing the number of dentists providing general dental services in dental health professional shortage areas.
- Beginning in calendar year 2012, for dentists certified as eligible, the Legislature established the credit at a maximum of \$12,000 a year, to be applied to the dentist's individual Maine income tax liability. The credit may be claimed for the first year that the eligible dentist meets the conditions for at least 6 months and each of the four subsequent years, as long as the dentist retains eligibility by working in a federally designated dental health professional shortage area. When the Program was initiated, a credit of up to \$15,000 was authorized for dentists certified in 2009 and 2010 and, when the the Legislature extended the Program, that initial limit was extended to include 2011. Dentists initially certified in those three years will continue to be able to claim up to \$15,000. (See next bullet for retroactive certification for 2011.)
- The program allows for up to six dentists to be certified each year to participate in the Program. Because there was a gap in opening the program for participation in 2011, after it was closed in 2010, dentists who applied in 2013 could, at their request, receive certification retroactively for start dates in 2011 or 2012, contingent on documentation of their eligibility for those years. Documentation consists of a statement of a start date from an employer, or other verification in the case of the dentist starting his/her own practice. If a dentist receives retroactive certification, filing an amended income tax return as needed with Maine Revenue Services is solely his/her responsibility. No dentists can be accepted with a first year after 2015.

### How to Apply:

- **Completion of an application is required for certification.** Applications for certification for the Dental Access Credit Program may be submitted at any time, but will be evaluated individually and accepted on a first-come, first-served basis until the program is full for any given year. The application will be acknowledged and the applicant informed of his/her eligibility status as soon as possible after the application is received. However, the certification and tax forms may not be provided to eligible dentists accepted into the Program until up to 12 business days following receipt of the applications.
- The application consists of a form that can be downloaded from the Oral Health Program's [webpage \(http://www.maine.gov/dhhs/mecdc/population-health/odh/index.shtml\)](http://www.maine.gov/dhhs/mecdc/population-health/odh/index.shtml), where there are also links to the Program's rules and to a list of federally designated dental health professional shortage areas.  
**NOTE:** The rules do not reflect the changes in the program after 2010 and the reduction to the \$12,000 limit. However, information about eligibility and procedures remain as written. The form must be completed and returned according to the instructions on the form. An update of the rules is pending to reflect the changes.
- Questions about the form and the rules may be directed to the Maine Oral Health Program by telephone at 207-287-2361. Potential applicants are strongly encouraged to review the rules to gain a better understanding of the Program.

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