



Roadmap to Starting a Successful Dental Practice in Tennessee

This roadmap represents some of the more important things that you need know in order to begin your dental practice in Tennessee. It is a supplement to what is taught in the usual dental school curriculum. The Committee on the New Dentist of the Tennessee Dental Association has compiled this information as a tool to help young dentists or those soon to become dental school graduates. It isn't possible to include everything that you need to know to run a business, but the Committee hopes this document will help you get started on the right road. The following information is correct to the best of our knowledge. If there is any discrepancies, or additions you would like to see included in future editions, please contact the TDA Executive Office (contact information below).

as of 7/27/09

Tennessee Dental Association
660 Bakers Bridge Ave., Suite 300
Franklin, TN 37067
615-628-0208 or 1-800-824-9722
www.tenn dental.org



Membership

An application for membership can easily be obtained by calling the Tennessee Dental Association at 1-800-824-9722 or, 628-0208 (Nashville and the surrounding area), or the local dental society in your area (see attached listing). You can also go to the TDA website, www.tenn dental.org to obtain an application. Your membership will include the ADA, TDA and a local dental society.

American Dental Association (ADA)

ADA Benefits and Services (1-800-621-8099)

<http://www.ada.org>

*The ADA has a wide variety of information available
just go to [ada.org](http://www.ada.org)
and type “starting a practice” in the search box*

1. OSHA regulations and infection control.
2. Practice management booklets and other resources.
 - Basic Training I for New Dental Office Staff
 - Basic Training II for New Clinical Personnel
 - Basic Training III for Dental Administrative Personnel
 - Employee Office Manual: A Guide for the Dental Practice
 - Practice Options for the New Dentist: A Financial Guide
 - Starting Your Dental Practice: A Complete Guide
 - These and other publications are available for purchase*
3. "Survey of Dental Practice" provides information on all aspects for the business of dentistry.
4. Demographic services.
5. Library services.
6. Financial management, marketing and practice management seminars.
7. Department of salable materials (1-800-947-4746). A great variety of books, patient education brochures, videos, manuals and workbooks are available.
8. *Journal of the ADA* and the *ADA News*.
9. Contract Analysis Service.
10. Governmental Affairs.
11. Business Start-Up Kit.
12. Legal Affairs.
13. HIPAA Compliance.
14. And, much, much more . . .

Tennessee Dental Association (TDA)

TDA Benefits and Services (1-800-824-9722 or Nashville 628-0208)
e-mail: tda@tenndental.org or <http://www.tenndental.org>

1. The TDA Insurance Agency provides group insurance plans for members of the Tennessee Dental Association. Call for information about health, life, disability, professional liability, contents, office overhead, general liability, long term care, worker's compensation along with retirement planning, financial review and tax services. (800)-347-1109 or [www.TDA insurance.com](http://www.TDAinsurance.com)
2. *Journal of the TDA, TDA Newsletter, TDA SourceBook and TDA website www.tenndental.org*
3. Endorsed companies provide services to TDA members, including practice financing, financial services, website design, customized apparel, collections, gloves, patient record systems, labor relations legal services, office supplies, tamper proof prescription pads, automatic external defibrillators, credit card processing, personal/business credit cards, credit plans for dental patients, identity theft prevention, automobile sales and leasing, scrap metal recovery, magazine subscription services, message on hold, automated appointment confirmations, insurance, marketing, off site electronic storage, express shipping services, aircraft sales and charter services, postage meters and scales, sharps disposal, amalgam separators, payroll solutions and much more.
4. Committee on the New Dentist.
5. Continuing education seminars and CE record keeping service.
6. Peer Review.
7. Assistance with dental benefits problems.
8. And, much, much more . . .

State of Tennessee

<http://www.tennesseeanytime.com>

This website is your starting point for information pertaining to the Board of Dentistry, Department of Revenue (taxes), TOSHA, Department of Radiological Health, etc.

Tennessee Board of Dentistry (615) 532-5073 or 1-800-778-4123 ext. 25073
<http://health.state.tn.us/Boards/Dentistry>

Tennessee Dental License. “*Application for Licensure as a Dentist*” can be obtained on the Tennessee Board of Dentistry’s website, go to <http://health.state.tn.us/Boards/Dentistry> to the left click on “Applications, Publications and Information” the application (PH-3168) can be found under “Dentist.”

Dentists must maintain current certification in Basic Life Support CPR for Healthcare

Providers and complete at least 40 hours of Board approved continuing education during each two year period beginning with the odd numbered year in order to renew their dental license. Two hours of the 40 required must be on the subject of chemical dependency. New licensees are exempt from CE requirements during their initial two calendar year cycle starting with an odd numbered year if the license was issued during an odd numbered year or with the preceding odd numbered year if the license was issued in an even numbered year.

Tennessee dental licenses are renewed every two years during your birth month.

Tennessee Dental Hygiene License. “*Application for Licensure as a Dental Hygienist*” can be obtained on the Tennessee Board of Dentistry’s website, go to <http://health.state.tn.us/Boards/Dentistry> to the left click on “Applications, Publications and Information” the application (PH-0915) can be found under “Dental Hygienists.” Licenses are renewed every two years during the individual's birth month.

Dental Hygienists must maintain current certification in Basic Life Support CPR for HealthCare Providers and complete at least 30 hours of Board approved continuing education during each two year period beginning with the odd numbered year in order to renew their dental hygiene license. Like dentists, dental hygienists are required to have two hours of chemical dependency related continuing education during each two year cycle.

Important Notes:

- (1) See Board of Dentistry Rule 0460-3.09 Scope of Practice for Licensed Dental Hygienists. A complete list of Board of Dentistry Rules and Statutes can be found on the Board of Dentistry’s website <http://health.state.tn.us/Boards/Dentistry>
- (2) Dentists are also responsible and should be sure that licensed dental hygienist employees keep their license current.

Dental Assistants. There are two levels of dental assistants in Tennessee.

1) Practical - A practical dental assistant must be under the direct supervision of a licensed dentist. Practical dental assistants may not invade the practice procedures only allowed to be assigned or delegated to registered dental assistants or licensed dental hygienists.

2) Registered - A registered dental assistant may perform those additional procedures for which they have received Board certification as provided by Rule 0460-4-.08 under the direct supervision of a dentist.

“*Application for Registration as a Dental Assistant*” can be obtained on the Tennessee Board of Dentistry’s website, go to <http://health.state.tn.us/Boards/Dentistry> to the left click on “Applications, Publications and Information” the application (PH-3166) can be found under “Dental Assistants.” Licenses are renewed every two years during the individual's birth month.

Registered Dental Assistants must maintain current certification in Basic Life Support CPR for Healthcare Providers and complete at least 24 hours of Board approved continuing education during each two year period beginning with the odd numbered year in order to renew their dental

assisting certification. Like dentists and dental hygienists, registered dental assistants are required to have two hours of chemical dependency related continuing education during each two year cycle.

Important Notes:

- (1) See Board of Dentistry Rule 0460-4.08 Scope of Practice for Registered Dental Assistants. A complete list of Board of Dentistry Rules and Statutes can be found on the Board's website <http://health.state.tn.us/Boards/Dentistry>
- (2) Certified dental assistants (certified by the Dental Assistants National Board) must be Registered with the Tennessee Board of Dentistry in order to legally perform the duties of a Registered Dental Assistant.
- (3) Dentists are also responsible and should be sure that their registered dental assistant employees keep their registration current.

Drug Enforcement Administration

DEA License. Contact the DEA to request an application to obtain a license to prescribe drugs. The cost is \$551.00 for a three year license. You need to request the Physician's Manual which will explain the DEA rules and regulations because it is very important to know what the DEA requires of you when you prescribe drugs. They can be reached at (615) 736-2559. To apply for a DEA number visit www.deadiversion.usdoj.gov

Tennessee Division of Radiological Health

X-ray Registration. Contact the Division of Radiological Health at (615) 532-0364 or go to their website, <http://www.state.tn.us/environment/rad/> for answers to questions regarding registration of x-ray machines. Ask about having required inspections performed by private inspectors - such inspectors can save you time and \$\$\$.

Taxes - Tennessee Department of Revenue www.state.tn.us/revenue

The Tennessee Department of Revenue sponsors "taxpayers education" workshops designed to assist those who are encountering business related taxes for the first time. The workshops are intended to provide basic information you will need to comply with registration and tax requirements. Programs include discussion on: Sales and Use Tax, Unemployment Tax and Business Tax.

Personal Property Tax. After you have opened your practice you will need to contact your County's Assessor of Property office for a worksheet to file your personal property tax. This worksheet is used to list the tangible assets of your practice, such as equipment and furnishings. Worksheets are sent out annually in February and must be returned in March.

Business Tax. Business owners should contact their local county or municipal clerk for registration information, forms, tax rates and due dates. You can also visit <http://tennessee.gov/revenue/tntaxes/localtaxes/business.htm> for a "Business Tax Guide," as well as other important information.

Sales and Use Tax. Tennessee law requires that a tax be paid by Tennessee businesses on items purchased outside the state. The rate of this tax, known as Use Tax, is identical to the sales tax rate in your county. You will need to register with the Sales and Use Tax Division of the Department of Revenue.

It is the opinion of the Department of Revenue that the following items are exempt from sales and use tax: 1) Amalgam 2) Composite Materials 3) Sealants 4) IRM and Dycal Base 5) Copalite Cavity Varnish 6) Root Canal Sealer 7) Gutta Percha 8) Silver Points 9) Posts for Posts and Core 10) Pins for Build-up 11) Crown Cement 12) Crowns and Bridges of all types 13) Partial and Full Plates 14) Surgical Implants and 15) Orthodontic Appliances. Repairs to prosthetic devices are also exempt.

To determine if other purchases are taxable, the following question must be answered in the affirmative. Is this item meant to take the place of natural teeth or portions thereof on a permanent basis? Specific questions may be answered by calling the Department of Revenue at 615-741-2461.

Professional Tax. Licensed or registered professionals (including dentists) are required to pay an annual \$400 Professional Tax due and payable June 1 of each year to the Department of Revenue.

Questions regarding the business, sales and use, privilege or professional tax should be directed to the Tennessee Department of Revenue. They can be reached at 1-800-342-1003 or in the Nashville area at 615-253-0600.

Employees

Employee Eligibility Verification. You are prohibited from hiring illegal aliens. You must verify that any new employee is a citizen, or national of the U.S., alien lawfully admitted for permanent residence, or an alien authorized by the Immigration Service to work in the U.S. Form I-9 will indicate what proofs of eligibility are required.

All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of the Form I-9 which can be downloaded at <http://www.uscis.gov/files/form/i-9.pdf> or contact the USCIS Office of Business Liaison at 1-800-375-5283.

Reporting Hired Employees Required. In 1997, Federal and State laws were passed that required businesses in the State of Tennessee to begin reporting this information to the Tennessee New Hire Reporting Program. The purpose of the program is to improve child support collections and reduce public assistance costs. You are only required to report those employees who were hired or rehired on or after October 1, 1997. There is the possibility of a \$20.00 fine per incident for failure to report, or up to a \$400.00 fine if conspiracy to avoid reporting is determined. To find out more about the program and to request reporting forms, call 1-888-715-2280 or go to the website, www.tnnewhire.com

Workers' Compensation Insurance. You are required to supply this insurance if you have 5 or more full time or part time employees. If you are incorporated you would include yourself in the "5 or more." If not incorporated the dentist would not be included in the "5 or more." Any questions should be directed to the Tennessee Labor & Workforce Development Department - Workers' Comp at 615-532-4812 or visit <http://www.tennessee.gov/labor-wfd/wcomp.html>

Note: Even if you employ fewer than five employees you may want to purchase workers' compensation insurance. If you do, awards are limited by state statute.

Internal Revenue Service The Internal Revenue Service www.irs.gov has a business section on their website, once there you will see, to the left, a section "Starting a Business," which contains information that new business owners need to know about federal taxes.

Tennessee Employment Security Division (615) 253-4809. If you have any employees you must request an application from the Tennessee Employment Security Division. You are required to withhold state taxes and pay unemployment taxes on your employees. For more information visit "Employer Services" at <http://www.tn.gov/labor-wfd/>

Sources for New Employees. Most local dental societies can either supply you with names of prospective employees or refer you to an employment agency in your area.

The TDA can supply you with the names of dental hygiene and dental assisting schools in your area. Local dental suppliers may also be of help.

During the interview, hiring and dismissal process there are a number of legal statutes and restrictions that you need to know concerning fair employment practices, (i.e., interview questions that you are not allowed to ask). The ADA provides resources in this area. You may want to seek other publications as well or guidance from an attorney.

Infection Control

TOSHA (Tennessee OSHA 800-249-8510 or 615-741-2793). The Occupational Safety and Health Administration has a number of requirements concerning infection control, employee safety and training, waste management and hazardous chemicals. A copy of the "What To Do" booklet can be obtained from Tennessee's OSHA office and will help you comply with the Hazardous Chemical Right-to-Know Law. Copies of "Bloodborne Pathogens Regulations" and "A Guide to Compliance with OSHA Standards" can be obtained at www.osha.gov

An annual training program concerning infection control and the Hazardous Chemical Right-To-Know Law for your employees must be conducted. You must supply the Hepatitis Vaccine to your employees at no charge. (The Tennessee Board of Dentistry has issued a declaratory order stating: "Tennessee dentists, who desire to do so and are willing to assume the additional responsibility, may provide their employees with IM injections for the purpose of immunization against HBV virus".) In order to comply with all Federal and State Posting requirements the TDA sells posters, that meet TOSHA requirements, at a minimal cost. These are just a few of the requirements you must fulfill. The American Dental Association can be very helpful in supplying the information to help you meet these requirements. Some of this information is free to members but the training manuals and tapes must be purchased.

Infectious Waste and Amalgam Disposal. One of the most confusing topics for the

dental office is infectious waste and amalgam disposal. The TDA endorses Sharps Compliance, Inc. and they can answer specific questions and meet the disposal needs of any dentist. To reach Sharps Compliance call 1-800-772-5657 or visit their website at www.sharpsinc.com

Americans with Disabilities Act (1-800-514-0301 - Dept. of Justice)

This is a federal law that regulates how you treat patients and employees that have disabilities. There are guidelines on how you must design your office in order to make it accessible to the handicapped. Contact the American Dental Association and they will send you the information that you need in order to comply with these requirements or visit <http://www.usdoj.gov/crt/ada/adahom1.htm>

HIPAA - The Health Insurance Portability and Accountability Act of 1996.

The Health Insurance Portability and Accountability Act of 1996, (HIPAA) compliance date was April 14, 2003. This has led to sweeping new federal requirements for management of patient information in the dental practices. Dental offices that transmit any health information in electronic form either directly or through a practice management vendor or clearinghouse must comply. The requirements are achievable as dentists are allowed the flexibility to create their own privacy procedures tailored to meet the needs of each dental practice. The American Dental Association has put together a HIPAA kit to help dentists meet these requirements. Also, Phase Two, HIPAA Security Kit, is available go to www.adacatalog.org type “hipaa” in the search box or call 800-947-4746.

Checklist for Starting a Practice

Accountant	Insurance (TDA Insurance Agency) 1-800-347-1109
Amalgam Waste Disposal (TDA Endorses SolmeteX)	Internal Revenue Service www.irs.gov
Americans with Disabilities Act 1-800-514-0301	Medical Waste Disposal
Attorney (to review all contracts and agreements before you sign)	Patient Record System (TDA endorses The Dental Record)
Bank Checking Account	Personal Property
Banker (TDA endorses First Tennessee.)	Professional Stationery
Bookkeeping System	Proper Zoning
Building Permit	Tennessee Board of Dentistry 615-532-5073 or 1-800-778-4123 ext. 25073
Business Telephone Number	Tennessee Employment Security Division 615-253-4809
City Occupation or Privilege License	Tennessee Labor & Workforce 615-532-4812
County Occupation License	TOSHA - Tennessee's OSHA 615-741-2793
DEA License 615-736-2559	Utilities
Dental Equipment	Yellow Pages Listing (Check for deadline to get listed and be careful that is the Real Yellow Pages.)
Dental Laboratory	X-Ray Machine Registration 615-532-0364
Dental Supply Company	
Department of Revenue www.state.tn.us/revenue	
Employee Eligibility Verification 1-800-375-5283	
HIPAA Compliance	

