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South Carolina Sales and Use Tax for Purchases by SCDA Members

By Phil Latham, Submitted by Jeff Z. Booker, III, Esq.

Dentists practicing in South Carolina are subject to many rules and regulations. As most dentists know, the South Carolina Sales Tax applies to the sale of "dental prosthetics" sold to patients and the South Carolina Use Tax applies to "purchases at retail" (in the case of dentists, this would typically encompass the purchase of equipment or other tangible property used by the dentist to render the dental services to his/her patients).

The purpose of this article is to discuss, generally, the circumstances under which purchases of materials, supplies, equipment and other items used or consumed by dentists would be subject to South Carolina Sales or Use Tax.

In order to fully address this concept, this article will discuss the following:

1. What is a purchase or sale at retail which is subject to South Carolina Sales or Use Tax?
2. What are the exemptions, if any, from the South Carolina Sales or Use Tax which apply to dentists engaged in business in South Carolina?
3. If a purchase or sale is at retail for purposes of the South Carolina Sales or Use Tax, what is the procedure for a dentist subject to the Sales or Use Tax?

What is a purchase or sale at retail which is subject to the South Carolina Sales or Use Tax?

As a general statement of the South Carolina Sales and Use Tax, it is generally understood that, "A 'sale at retail' or 'purchase at retail' is any sale of tangible personal property not defined as a wholesale sale." South Carolina Sales and Use Tax Manual, 2015 ed., Chap.5, Pg. 1 relying on SC Code Ann. §12-36-110.

"A 'wholesale sale' is essentially a sale to a licensed retailer or a wholesaler for resale and not for use or consumption." Id. (relying on SC Code Ann. §12-36-120).

The South Carolina Department of Revenue (SCDOR) has held that as it relates to medical/dental professionals and their businesses, a "retail sale" includes:

- a. sales of drugs, prosthetic devices, and other supplies to...**dentists**... if furnished to their patients as a part of the service rendered. **These institutions, companies, and professionals are deemed to be the users or consumers of the property.**
- b. sales of tangible personal property used incidental to the performance of services by...**dentists**...Note however, that these professionals may, in addition to rendering a service, also be in the business of making sales of tangible personal property. For instance, a doctor may sell medicines. In those cases where professionals are regularly engaged in the business of selling tangible personal property at retail, they must obtain a retail license and remit the taxes due on such sales.
- c. sales of tangible personal property, such as equipment, supplies, and medicines, to dentists for use in rendering professional services. **Note: Sales of dental prosthetic devices to dentists are exempt from the tax.**
- d. sales, not otherwise exempted, when reimbursed or paid in whole or in part by Medicare or Medicaid. However, only the net amount reimbursed by Medicare and Medicaid is subject to the tax, if the vendor is prohibited by law from charging the purchaser the difference between the retail sale and the amount reimbursed.

As this list (taken from the South Carolina Sales and Use Tax Manual, 2015 ed., Chap.5, Pg. 3) demonstrates, the **purchases made by dentists for ordinary business operations will generally be deemed "retail sales." Essentially, this means that a dentist will owe sales tax paid to the seller (if the seller is a registered South Carolina retail seller) or use tax (for the purchase of tangible goods for use in South Carolina on which no South Carolina sales or use tax has been paid to the seller).**

In SC Rev. Rul. 90-1, the SCDOR set forth the general rule for finding transactions entered into by the dentist for the purchase of materials, equipment, etc., were retail sales and, therefore, subject to Sales or Use Tax, unless an exemption applies. Taking the issue of dentists and their businesses directly under consideration, the SCDOR (then the South Carolina Tax Commission) ruled as follows:

"It is apparent that a purchase is the result of a retail transaction when the sale is to a party who is the consumer of the item purchased....A dentist is generally considered the consumer of the materials he purchases. Further, the fact that a dentist places a device into a patient's mouth does not make the dentist a retailer but rather the dentist is a consumer utilizing the device to perform a service." *Citations omitted.*

Under the law and guidance as set forth above, the SCDOR generally will require that transactions at retail will generate a Sales Tax obligation (where the seller is situated in South Carolina) or a Use Tax obligation (where the seller is situated outside South Carolina and no sales or use tax has been collected from the purchaser).

What are the available exemptions to the South Carolina Sales and Use Tax as otherwise applicable to Dentists and their businesses?

As it relates to dentists, the South Carolina Sales and Use Tax exempts the sale of "dental prosthetic devices" from the South Carolina Sales and Use Tax. As stated by the SCDOR, "In order for this exemption to be applicable, the device must pertain to dentistry and must replace a missing part of the body. A device that merely replaces a missing function is not exempt. The sale does not require a prescription." South Carolina Sales and Use Tax Manual, 2015 ed., Chap. 20, Pg. 3 *relying on* SC Code Ann. §12-36-2120(28)(e).

The issue of prosthetic devices for dentists has been ruled upon by the SCDOR numerous times for nearly 30 years. The South Carolina Sales and Use Tax laws have been amended several times during this same period. Currently, the administrative guidance on the issue of the Sales and Use Tax exemption for dental prosthetic devices are set forth in the following rulings:

- A. SC Rev. Rul. 90-1, Jan. 17, 1990.
- B. SC Rev. Rul. 91-19, Oct. 16, 1991.
- C. SC Priv. Ltr. Rul. 92-8.

Each of these administrative pronouncements is discussed more fully below.

Under SC Rev. Rul. 90-1, the issue of what is a dental prosthetic device was addressed. Currently, §117-332 SC Code of Regulations defines a prosthetic device as "an artificial device to replace a missing part of the body." At the time SC Rev. Rul. 90-1 was issued, the applicable Regulation was at §117-174.257. Based on this definition, devices such as artificial teeth, dentures, crowns, inlays, and overlays are "prosthetic devices."

Expressly included in the definition of prosthetic devices are the following:

- i. Crowns
- ii. Inlays
- iii. Bridges
- iv. Veneers
- v. Dentures
- vi. Posts and Cores
- vii. Implants
- viii. Maxillofacial prosthetics, if used to replace part of the maxilla, mandible or face. Any such item used to straighten, support or in any other manner which does not replace a part of the body, does not come within the provisions of the exemption.

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SC Rev. Rul. 90-1 further provides the clarification that devices to "straighten or support a part of the body" are **not** prosthetic devices (within the meaning of the sales and use tax exemptions).

SC Rev. Rul. 91-19 addresses the purchases by dental labs for the manufacture of dental products, specifically, dental prosthetics. SC Rev. Rul. 91-19 clarifies that the products purchased by dental labs to manufacture dental prosthetics (as contemplated by SC Rev. Rul. 90-1) **and certain other tangible personal property** are also exempt from sales and use tax. The exemption for purchases by dental labs for the dental products they produce lie in the "manufacturing exemption" under SC Code §12-36-2120.

Finally, in 1992, the SCDOR addressed the issue of whether a Guided Tissue Regeneration ("GTR") device was a "dental prosthetic device" within the meaning of the sales and use tax exemption. As explained in SC Priv. Ltr. Rul. 92-8, a GTR is described as follows:

"The purpose of the device is to enable and guide the regeneration of periodontal tissues. The GTR is made of a polylactic acid and is a foil-thin, perforated device with pre-attached sutures that are used to fasten around the neck of a tooth. The device is placed beneath a patient's gums in the area where the bone and the periodontal ligament loss occurred. It is bio-absorbable and is not removed from the patient's mouth as the body hydrolyzes the device over time."

SC Priv. Ltr. Rul. 92-8 concludes that because the GTR is a device that "assists in the regrowth of tissue or the prevention of the loss of a functional body part and the need for an artificial substitute," it is not a dental prosthetic device for purposes of the exemption from sales and use tax.

What is the procedure for a Dentist subject to the Sales or Use Tax?

Perhaps the most daunting task for the dentist is to determine when and if sales tax or use tax has been paid for a purchase that is otherwise subject to sales or use tax. If the dentist concludes that (i) sales tax or use tax applies and (ii) that sales tax or use tax has not been collected by the seller, the next step is to determine which SCDOR Form the dentist should use to report and pay the use tax.

According to the analysis set forth by the SCDOR, a dentist in South Carolina may be required to secure a "use tax registration" if the dentist **regularly** purchases tangible personal property for its own use from outside the state (not for resale) upon which the South Carolina sales or use tax has not been collected from the purchaser (dentist).

According to the SCDOR, if the Use Tax is owed by a dentist, then the dentist must determine the proper manner to report and pay Use Tax as follows:

- a. pay the use tax online through the SC Department of Revenue's Electronic Payment System at <https://www3.dor.sc.gov/DOREPAY/>. A username and password is required.
- b. report and remit the use tax on the dentist's sales and use tax return if the dentist is already a licensed South Carolina retailer (e.g., selling other products at retail from the dentist's office). The use tax is reported on Line #2 ("Out-of-State Purchases Subject to Use Tax") of the Worksheet on the SC sales and use tax return (Forms ST-3, ST-388, and ST-403, plus local tax addendum ST-389).
- c. obtain a purchaser's certificate of registration and report and remit the use tax on its use tax return if the dentist is not a licensed South Carolina retailer but the dentist regularly purchases tangible personal property for its business use from an out-of-state retailer. The use tax is reported on Line #2 ("Out-of-State Purchases Subject to Use Tax") of the Worksheet on the SC sales and use tax return (Forms ST-3, ST-388, and ST-403, plus local tax addendum ST-389).

Note: Persons needing to obtain a purchaser's certificate of registration in order to file tax returns and remit the use tax on a periodic basis may do so by completing Form SCDOR-111 or by contacting the Department's License and Registration Section at (803) 896-1350.

- d. report and remit the use tax on a Form UT-3 use tax return if the dentist is not a licensed South Carolina retailer and does not regularly purchase tangible personal property for its own use from an out-of-state retailer.

In conclusion, these matters are technical and compliance can be burdensome, especially if the dentist has purchased equipment, supplies, etc. from out of state "online" sellers. Purchasing a computer, printer, television, exam chair, etc., may require Use Tax reporting and payment obligations. The SCDOR will, from time to time, examine medical and dental practices (as well as other businesses) to check sales and use tax compliance. It is usually worth a few hours of time with the bookkeeper or CPA of the dentist to review the practice records for purchases to determine what if any sales and/or use tax reporting and payment obligations may be lurking.

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The Chicken or the Egg

By John Cotton, CEO Dental Team Performance

Marketing for New Patients or Optimizing Production With Your Existing Patients?

Dental practices invest in website design, SEO, billboards, direct mail, referral rewards programs, radio and a myriad of other marketing avenues. Kudos! Smart business owners invest in marketing. The ADA suggests dental practices allocate 3% of collections for marketing. The US Chamber of Commerce suggests 12%. Frankly, the percentage invested is irrelevant...the return-on-investment, however is VERY relevant. Who would invest 1%, if the results didn't justify it? Who wouldn't invest 8% if the results DID justify it? The end game is simple...fill your schedule and your hygienists schedules, and keep them full. That's it! Everything else will take care of itself...or will it?

There are three primary factors to consider for successful marketing. First, the marketing strategy has to reach the target audience. Second, the marketing message has to be compelling and engaging to attract the recipient's interests. Third, the marketing message has to optimize action by the prospects. That's marketing 101. Marketing experts deliver on these three steps. So, what could possibly go wrong?

Take a deeper look at the 'THIRD' step...the ACTION. Most often, the action is to CALL YOUR OFFICE. The dentist has invested time, talent and money to make the telephone ring with more prospective New Patients. Common sense suggests the conversion rate from prospect to appointed patient is really, really important...otherwise the time, talent and money to make the telephone ring is wasted.

Obviously, the exceptionally skilled team members are going to have a bigger impact on filling the schedules. Now, let's consider optimizing production and collections with existing patients. Question: What is your Treatment Plan to Completion Rate? In other words, when you diagnose treatment, what percentage of your patients complete their treatment? One more question: What is your average production per case? The answers to these two questions determine the score. It's really difficult to improve the score, if you don't know the score. Here's the point! The typical solo GP loses \$8,000 to \$17,000 per month in easily achievable production due to patients that do not complete treatments. Sure, not every patient will accept, schedule and complete the TX, but losing \$100,000 to \$200,000 per year is worth finding a cure. What gets measured, gets improved. Know your score and know your Plan to put this low-hanging fruit in your basket.

If you are making choices between Marketing versus Case Completion, the latter is easier, faster and bigger to improve...every time.

Summer Calendar

July 22	Radiation Safety Exam	Fortis College	9:30 am
August 12	SCDA Board Meeting	SCDA Office	9:00 am
August 12	MBG Board Meeting	SCDA Office	9:00 am
August 25-27	SCDA DAD Project	Florence	

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President's Message

The Privilege of Practicing Dentistry- *Convocation at MUSC College of Dental Medicine 2016*



Dr. Chris Griffin

Congratulations! Wow! It has been 8 long years. From high school graduation, it appeared like this day would never arrive. Then, college was quickly wrapped up.

- Did I have a high enough GPA?
- What about my DAT score? Was it enough?
- How was the interview? I thought I would nearly pass out before my first interview with Dr. Daniels was complete. It seemed like the longest hour of my life. My next thought was: Can I make it through 3 more of these?
- Did you know that there is routinely over 1000 applications from which about 200 interviews are chosen and all are competing for position in a class of 75 students?

Of course, that seems a distant memory like the smell of Gross Anatomy. You have made it.

Just like acquiring your position, graduation from dental school is no small accomplishment. Today there are two sides to this podium. Neither is more important. We have all experienced your hardships, successes and failures as well as occupied a seat where you are and wondered about tomorrow. What separates the two are life experiences. And tomorrow when you walk the stage, you will begin your journey. Today you are closing a chapter in your life and moving on.

I would like to spend a few minutes discussing what the Privilege of Practicing Dentistry means to me. Privilege is defined as an honor, treat, pleasure, joy and source of pride. It is also an opportunity.

My first opportunity was as a resident at Richland Hospital in Columbia, SC. There began my journey. There I was pushed into many uncomfortable life experiences under the fastidious guidance of faculty who will forever have my deepest gratitude and appreciation. When your comfort zone is pushed to its' limits, your knowledge and clinical skills will expand exponentially. And it is knowledge and clinical expertise that will guide you during your journey. Soon you will find your comfort zone a little larger and with it you will have grown a little wiser. But this is not the time to rest on your laurels. It is time to answer new questions that frequently accompany your new found wisdom. You are a student for life. Embrace the quest for more knowledge and enjoy the pleasure you will find with understanding complex systems and techniques. It is a treat. It is a privilege.

Following my hospital residency, I had the honor of acquiring a practice near my hometown of Abbeville, SC. Dr. Petit had practiced in Greenwood more than 30 years and was very successful. Where ever there is a confluence of old school meeting new school, there will be rough waters. Different materials, antiquated equipment, philosophical differences, and competing personalities will inevitably generate friction among clinicians. Although change is inevitable, there is a significant price to be paid for change. Push too hard and patients will leave. Acquire too many of the newest dental "toys" and you will find yourself in a financial bind that will cloud your judgement and compromise your values. Work to find common ground, stay the course, and enact change gradually. Patience is a virtue and you will not acquire it without some suffering, reflection and insight. It is an honor to provide your services to these new patients; your new patients. It is a privilege.

The privilege of practicing dentistry carries a heavier price than just making it in your office. Your communities, churches, schools and organizations will seek your advice, guidance and most of all your assistance. Your office is not an island. Your success will depend on the health of your surroundings as well as the political health of your profession. There are numerous external forces that work contrary to your plans.

- Want a thriving, hip community? Get involved. Be instrumental in shaping your community.
- Does your vision include help for the indigent and destitute? Every community has this population. The Bible documents that they will always be among us. "Doc, I have been in pain for over 3 months and unable to eat, sleep or think about anything else. I can't thank you enough." He brought me several watermelons over the next couple of weeks as his gratitude and appreciation for my simple act of kindness. None since have ever tasted as sweet. You will find joy and frustration in this work. But joy is what you will remember most. It is a privilege. What is your vision, what is your role? Get involved.

Continued on Page 9

- "I am not political and care little to be involved with the process." Then consider yourselves sheep being led to slaughter. You just finish 8 long, expensive years to become a dentist. There is something out there called a "mid-level Provider" or "dental therapist". This pops up on legislative documents about once a year and not only in South Carolina. Maine, Minnesota, Alaska and most recently Vermont all have received government approval. It is law. They believe it can be done in 4 years and do essentially the same services at the same level you are trained to do. How could that be?
- Having completed the ADEX examination, would you like to practice in another state; and have to do it again because it was not administered by a particular agency? The same exam? The same anxiety? The same frustration of finding the right patients? The same expense? How could that be?
- How is the Affordable Care Act going to affect dentistry? Make sure you take a look at the Medicare Opt-in or Opt-out application and its' implications this weekend? It becomes effective February 2017 unless addressed at the federal level. You and your patients are affected and this may only be the tip of the iceberg. The list is endless and the old adage "If you are not at the table, you are on the menu" is most appropriate. Finding out second hand from a governmental audit request or fine levied because you were not aware of it will be a good excuse but little help. The political process is more relevant than you can ever imagine. Get involved.

Serving on various councils, committees, boards or in other leadership capacities will better help to keep you informed and provide you a voice as well as a seat at the table. It is a privilege.

In closing, we would all like to applaud your most recent accomplishment of being a member of the 2016 Medical University of South Carolina College of Dental Medicine graduating class. But as I alluded to earlier, tomorrow you open a new chapter. Perusing the pages of the Bible you will find in the Book of Luke chapter 12 verse 48 which declares "For whom much is given, much is expected". Enjoy your new earned source of pride and guard it as sacred. It is a privilege.



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9 Out of 10 Practices...

By Mark Brown



Mr. Mark Brown

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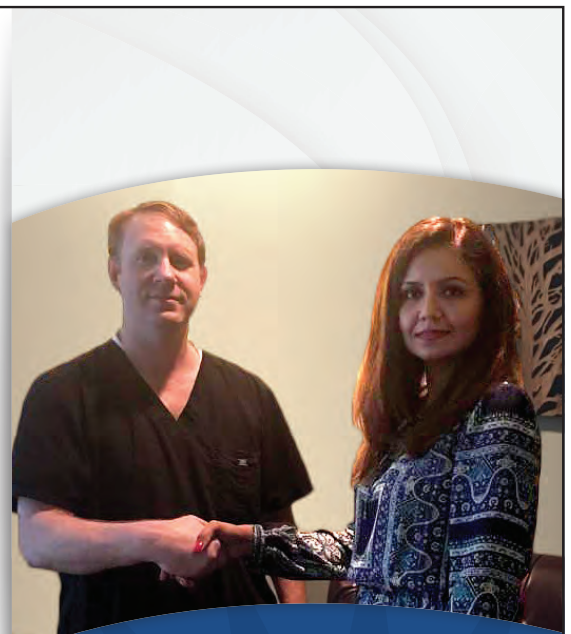


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16th District Trustee Update

By Dr. Hal Fair, 16th District Trustee

Once again we had a productive Board meeting.

It is clear that for the ADA to remain relevant to the profession we ***must be relevant to new dentists***. They are our future. As part of our ongoing efforts to be sure to hear the new dentist perspective, we met jointly with the New Dentist Committee and welcomed the New Dentist chair, Dr. Chris Hasty, to our meeting.



Dr. Hal Fair

On Sunday, we were briefed together on some of the lessons learned from our persona research that I mentioned in my last Board Report. As part of this, we asked ourselves, what can we do for the Association to be relevant to the public? The ADA Seal, being in front of news stories and educating our patients about what distinguishes an ADA dentist from others are all components of this. Some of this is difficult and can even be controversial. For example, embracing public reviews of dentists was raised as one way to reach the public. Another lesson from the persona research was that our members (and nonmembers too) look to the ADA to protect the integrity of the profession. This has many facets, including ***our code of ethics, limiting the influence of third parties on the profession and being patient centered in our work***.

Looking to our members, we asked how we can better tailor our member benefits to attract and retain members. Market segmentation is key to success. The DRB (loan repayment) program is just one example of this, as this targets the new dentist segment. Extending benefits beyond strictly dental issues, to everyday needs, is another. Service is also important and the idea of concierge service was raised, as it has been in the past. The New Dentist Committee members asked us about a virtual study club, an issue which they have raised in the past and we continue to look into. Finally, we asked, how can the ADA help our members make a difference in the lives of our patients? Part of this is telling an emotionally impactful story. Another idea was for the ADA to provide help to our members when they work in the public setting or volunteer their time serving those in need.

Our executive director reviewed the process we are following this year to assure that we plan first and then budget to implement that plan. Dr. O'Loughlin noted some of the risks we face due to the long lead time built into our budget process. This may lead to variances and a failure to respond promptly and effectively to new conditions as they arise. Another risk is tied into the fact that the House of Delegates has the authority to approve the budget but does not have the knowledge of Association operations and budget that the Board has. The new planning and budget process is designed in part to mitigate some of these risks, while still assuring final oversight by volunteer leaders.

Our planning process is focused on the strategic plan and, specifically, on the three priority strategies identified by the Board in January (***1. focus the message, 2. fill the pipeline and 3. simplify and standardize***). It is also based on the principle of transparency. Councils will be consulted and invited to comment on the proposed budget. This will involve two-way communication between the Board and our Councils. All of this is a new process and we will learn from it and make adjustments to it. The important point is that our work will be focused by heavy reliance on ***the Board's decision to identify three strategies as priorities***.

Data is essential to our planning and budget process, especially as we evaluate specific programs. We collect performance data on our programs, but now we have more. We retained a respected consultant, McKinley Advisors, to survey rank and file members about our specific programs. As a result, we have a much better idea about how much our members value what we do. This also provides us with needed guidance about areas we need to emphasize to support our members most effectively. This data is not the sole determinative in our future decisions about which programs to fund and which to move away from; it is simply one important input into the process (among several). McKinley presented these results to us at this meeting so that we can share it with all Councils through a webinar. We all agree that it is important for our Councils to receive and understand this data.

Dr. O'Loughlin reminded us that we need to be accurate in what we report to our members with respect to membership. Contrary to some reports, we are not "hemorrhaging" members. We have actually had a net gain in members of approximately 1,000 members a year, with solid gains in female dentists, specialists and new dentists. Our dues revenue continue to be flat to falling as we have lost full active dues paying dentists to both non-renew status and (primarily) retired-life status. Our market share is falling as the

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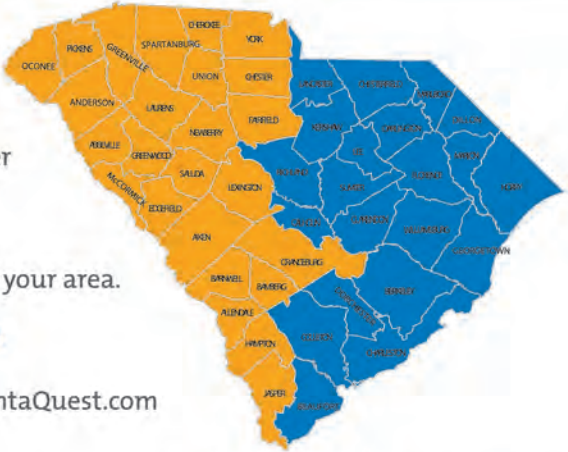
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market continues to grow faster than our net member growth—for example, 5,000-6,000 new dentists enter the market annually and ADA captures approximately 1,000 net members per year.

At this meeting, our internal auditors presented an extensive training session on our role as a high-functioning Board. In that capacity, we have fiduciary, strategic and generative (defining the future and how to build it) duties. Through the presentation and several case studies, we reviewed all of these duties and are better positioned to guide the ADA into the future.

Access to care and the challenges posed by the dental therapist issue remain important to us. We examined the political landscape and our strategies relating to it. Our strategies need to be confidential but the key is that we remain focused on this important topic. ***Just as important, we all reaffirmed our commitment to existing ADA policy on this issue.***

We all recognize the need for innovation in our products and benefits within the ADA and we have now formalized that process with creation of the Business Innovation Committee. This will provide a mechanism for Board oversight of important new business ideas.

Also at this meeting, in addition to a joint strategic session with the New Dentist Committee, the NDC chair was able to meet with us as well. He emphasized the value of meeting in conjunction with the Board. The NDC feels very strongly about improving our resources for new dentists seeking employment through a strengthened Career Center. The NDC will be working with staff on this and may come back to the Board at a future date. The NDC is also looking at its own practices and, specifically, on the role of individual NDC members at the state and local level. Dr. Hasty noted that the committee is looking into the definition of "new dentist" and even that terminology itself. We look forward to its ideas on this issue. Our emphasis on the NDC as an advisory committee of the Board continues to pay important dividends.

As trustees we represent an important asset to the Association, in particular in delivering key messages to key audiences. An ad-hoc committee developed a proposal to support travel by designated trustees to target markets. This represents a more comprehensive approach to Board travel and will allow our Client Services Department in the Division of Membership to enhance our efforts in target states and schools, as needed. The Board approved this new, strategic approach to Board travel to target markets.

At this meeting the Board approved funding to allow a new program to move forward. The program will create a credentialing registration and third party portal and the funding allows the program to be further developed. This program is in response to the needs of our members for a credentialing service. The funds approved at this meeting will allow marketing directed to dentists so that we can have a critical mass of participants, an essential early step in this development process. Our contractor on this project has also agreed to devote funds toward this marketing effort.

We voted to forward our first resolutions to the House, each involving simplification of some of our governance procedures. The Board approved a proposed amendment to our Bylaws that will allow ASDA to introduce new business to the House, just as districts do. This will help ASDA participate fully at the House of Delegates. We moved on to approve proposed Bylaws changes that will allow Councils to elect their own chairs and select their own consultants, without the need for a Board vote. We also proposed simplifying the process by which members are awarded a certificate for international volunteer services.

The ADA market share in Puerto Rico is around 8% and there are only approximately 120 members. For years, we have been devoting considerable resources to this constituent (over \$250,000 in five years). At our meeting, we grappled with this difficult problem and adopted a resolution asking the Colegio to develop an action plan to increase membership. In the meantime, we agreed to carefully scrutinize any further expenditure in Puerto Rico.

We spent a significant amount of time focusing on the ADA Foundation and our support for it. Our past president, Dr. Bill Calnon, spoke to us about research at the Foundation and what he feels is needed to support it in the coming years. Dr. Frank Maggio spoke to us about development efforts within the Foundation. The vast majority of gifts to the Foundation--over 80%--come from corporations. Donations from ADA members continue to lag. In coming years, the Foundation will continue to focus on corporate gifts, with a target of 9% growth per year. After extensive discussion, we decided that more complete information is needed to allow us to make an informed decision about the nature of our support to the Foundation. We have asked our cross-over trustees to communicate these concerns to the Foundation board.

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*2015 American Dental Association Code of Ethics Consumer Survey

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Everything About Merchant Account Fees

By TransFirst, an SCDA Endorsed Company

One of the most confusing aspects of obtaining a merchant account is understanding the various rates and fees involved, but it's a crucial step when you're comparing various merchant account providers and their offerings. Knowledge is power, and knowing these fees upfront will give you a tremendous advantage as you choose a merchant account provider.

As with any business decision, fees are just one part of the equation, and you should consider other factors such as ease of setup, ease of use, customer service, professional attitude, integrity and reputation as part of the overall package. You may not encounter all of the fees listed below in your search for a merchant account provider, but here are some of the most common:

Discount Rate

The discount rate will usually make up the majority of your credit card processing costs, and therefore it is the most important fee of all. The discount rate is simply a percentage charged on each transaction. It is usually lower if you are swiping cards, and higher if you are keying them in for MOTO, Internet, or other card-not-present transactions. For example, if you are set up with a discount rate of 2.5%, and you charge a customer \$100, the transaction fee would be \$2.50.

Interchange

This fee comprises the largest percentage of the discount rate. It is set by the credit card networks twice a year and goes directly to the card-issuing banks. The networks charge it to the merchant account providers, who pass it along to their clients on their monthly statements.

Transaction Fees

This fee is charged to process each and every transaction, regardless of whether the transaction is approved or declined. Transaction fees vary depending on the type of processing involved and your agreement with your provider.

PIN Debit Transaction Fees

These fees only apply if you accept debit cards and have a PIN pad attached to your terminal.

Address Verification Service (AVS) Fee

This fee applies in card-not-present transactions. AVS confirms that the address information provided by the customer is the same as the information on file with the card-issuing bank, reducing the risk that the transaction is fraudulent.

ACH/Daily Batch Fee

This is the fee that is charged to settle your daily batch of transactions and to transfer the funds into your bank account. If you do not have any transactions on a particular day, you are not charged this fee.

Monthly Statement/Support/Service Fee

A fixed fee charged by your processor regardless of the number of transactions you have. It covers your monthly statement, as well as any customer service and support you may require on your account.

Internet Gateway Fee

This fee applies only if you are using an Internet payment gateway. The gateway fee is charged monthly and billed directly by the gateway provider. There may be an additional per-transaction fee charged by the gateway provider in addition to any transaction fees charged by your merchant account provider.

Voice Authorization Fee

This fee is only charged when you call in your transaction to a toll-free number for authorization. Most merchants do not use this service, but it can be useful if your terminal or software isn't working.

Monthly Minimum Fee

A monthly minimum fee is not so much a fee as it is a minimum amount of fees that your merchant account provider requires you to generate each month. If your monthly fees are less than this minimum, then you are charged the difference. For example, if you have \$20 in fees in a given month, and your account has a \$25 monthly minimum on it, you will still pay the \$25.

Continued on Page 17

Surcharge/Partially-Qualified/ Non-Qualified Fees

These fees may appear under any of these three names, but they are all essentially the same. They all are related to an additional discount fee that some cards are charged, and only apply to certain card types. They do not apply to the majority of consumer cards, but they do apply to some business, corporate, rewards and international cards.

Chargeback/Retrieval Fee

Chargeback and retrieval fees come into play when a customer or card-issuing bank disputes a transaction. Common reasons for such a dispute include the customer not recognizing the charge, dissatisfaction with the product or service provided or a customer's claim that someone fraudulently used their card. A merchant will have a chance to refute the dispute by providing a written response and documentation. The merchant account provider handles the resolution of the chargeback and charges a fee for this service.

Annual Fee

This is the annual amount that is charged for your merchant account by your processor.

Hidden or Junk Fees Unfortunately, there are plenty of hidden and bogus fees out there. One of the most common is an extremely low "teaser" rate that goes up after a few months of processing. This may be triggered by a condition buried in your contract that allows the provider to raise the discount rate at will or when you do not meet certain volume targets. Another tactic is to have a teaser rate that only applies to one specific card type in one specific category, then charge higher rates on other cards and categories. Junk fees come under a variety of different names, such as file fee, security fee, audit fee, conversion fee, over-limit fee, excessive transactions fees, and bill-back fees.

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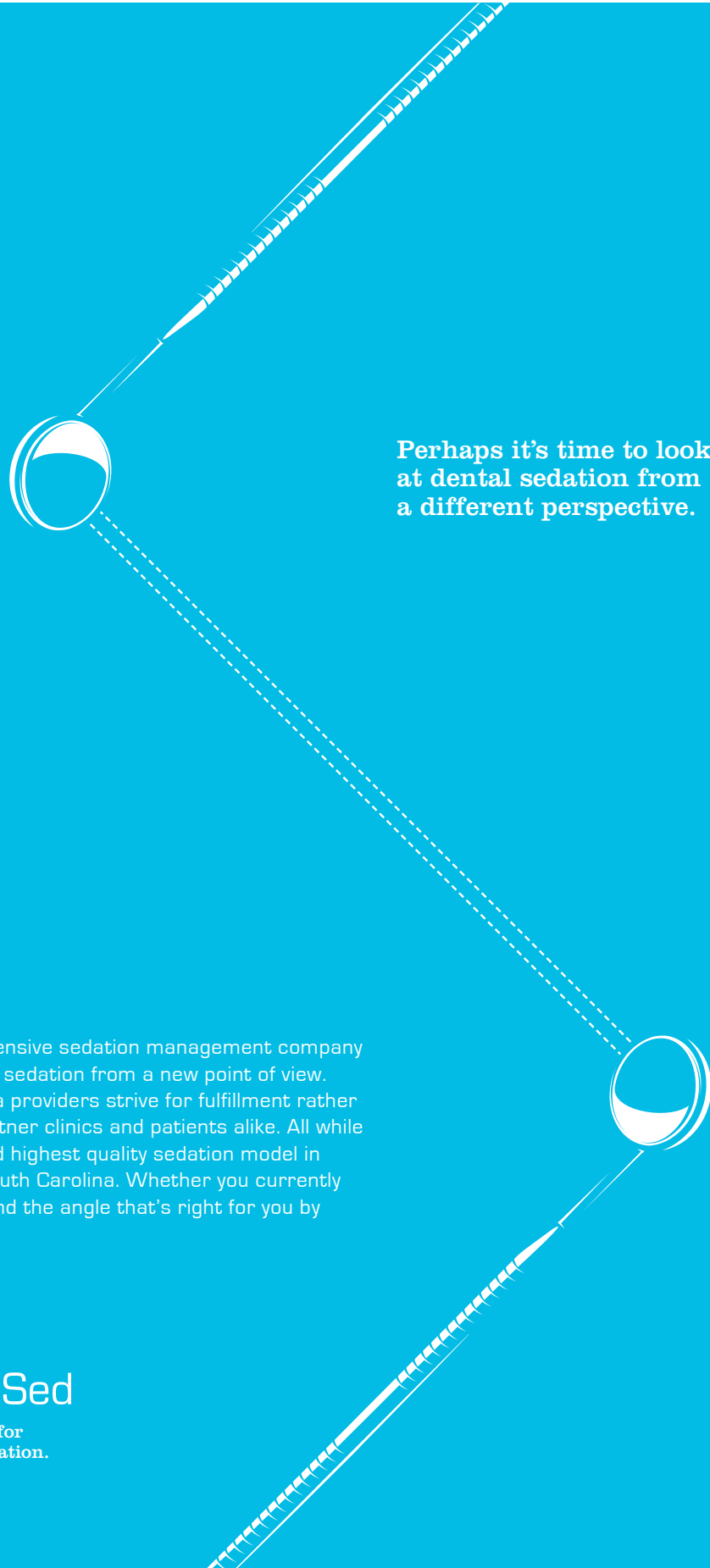
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