

June 21, 2010

The Honorable Daniel E. Lungren  
U.S. House of Representatives  
2262 Rayburn House Office Building  
Washington, DC 20515

Dear Representative Lungren,

On behalf of the Organized Dentistry Coalition, we would like to thank you for introducing the "Small Business Paperwork Mandate Elimination Act", H.R. 5141, which would repeal the provision of the Patient Protection and Affordable Care Act (section 9006) that greatly expands the conditions under which businesses are required to file 1099 tax forms.

The change would have a significant adverse effect on many dental practices. As small businesses, very few dental practices have the staff resources to absorb the extra workload required to meet the new mandate. Tracking payments to certain individuals for services as well as for services and goods purchased from all individuals and corporations with annual payments of \$600 or more will very likely require a dentist to collect the name and taxpayer identification number of virtually every supplier. Dental practices would have to absorb the administrative costs or pass the expenditures along to patients, unnecessarily increasing dental costs at a time of overall rising health care costs.

Accordingly, the dental organizations listed below enthusiastically support your efforts and look forward to working with you and your staff to move H.R. 5141 through the legislative process as soon as feasible. Please email Michael Graham at the American Dental Association at [grahamm@ada.org](mailto:grahamm@ada.org) or call 202-789-5167.

Sincerely,

Academy of General Dentistry  
American Academy of Oral & Maxillofacial Pathology  
American Academy of Pediatric Dentistry  
American Academy of Periodontology  
American Association of Endodontists  
American Association of Oral and Maxillofacial Surgeons  
American Association of Orthodontists  
American College of Prosthodontists  
American Dental Association