

Special Instructions – Applicable Only to CDT Code D9985 sales tax

CDT Code “D9985 sales tax” is effective January 1, 2014. This code is used in a jurisdiction that has enacted a tax on dental services **and** the billing dentist or dental entity elects to include this cost on a claim submission. Please note:

- A tax or fee of some sort, if imposed, will vary by location.
- As of December 2013 three states have imposed some form of “tax” or “fee” on dental services – Hawaii, Minnesota, and New Mexico.
- Each dental practice should determine if it is subject to a tax or fee imposed by the state or regulatory body.
- A tax or fee is not likely to be a covered expense by a patient’s dental benefit plan.

These instructions apply only to the ADA Dental Claim Form. Please contact your practice management system vendor for guidance when reporting D9985 on the HIPAA standard electronic dental claim (837D v 5010).

CDT Code D9985 is recorded on any unused line (1 through 10) in the ‘Record of Services Provided’ section of the form.

RECORD OF SERVICES PROVIDED																			
24. Procedure Date (MM/DD/CCYY)		25. Area of Oral Cavity		26. Tooth System		27. Tooth Number(s) or Letter(s)		28. Tooth Surface		29. Procedure Code		29a. Diag. Pointer		29b. Qty.		30. Description		31. Fee	
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
33. Missing Teeth Information (Place an "X" on each missing tooth.)										34. Diagnosis Code List Qualifier				(ICD-9 = B; ICD-10 = AB)		31a. Other Fee(s)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	34a. Diagnosis Code(s)		A	C
32	31	30	29	28	27	26	25	24	23	22	21	20	19	18	17	(Primary diagnosis in "A")		B	D
																		32. Total Fee	

NOTE: Billing entities may record sales tax in different ways on a claim submission, such as:

- Once after all procedures listed
- Once, after a single procedure subject to sales tax
- More than once after each procedure, or groups of procedures (e.g., by procedure date, if claim is for services on multiple days), subject to sales tax

The following special instructions for Items 24 - 31 apply to the service line on which D9985 is reported.

24. Procedure Date (MM/DD/CCYY): Enter date the dental procedure, or procedures, subject to sales tax were performed. The date must have two digits for the month, two for the day, and four for the year.

25. Area of Oral Cavity: Not Used

26. Tooth System: Not Used

27. Tooth Number(s) or Letter(s): Not Used

28. Tooth Surface: Not Used

29. Procedure Code: Enter D9985.

29a Diagnosis Code Pointer: Not Used

29b Quantity: Cannot be greater than "1"

30. Description: Enter "Sales Tax."

31. Fee: Enter the sales tax amount.

NOTE: The amount entered into Item #31 depends on how the Billing Entity elects to record sales tax. Examples:

- One D9985 after all procedures listed on the claim submission – Enter the total of all individual tax amounts applicable to the listed procedures.
- A D9985 after a single procedure subject to sales tax – Enter the tax amount applicable to the single procedure.
- More than one D9985, each after a procedure, or group of procedures, subject to sales tax – Enter the tax amount applicable to the procedure or group of procedures.

The following special instructions apply when D9985 is reported on any service line:

31a Other Fee(s): When charges imposed by regulatory bodies applicable to dental services must be reported, enter the amount here.

NOTE: Do not include sales tax in 31a when reported on a separate service line with CDT Code D9985.

32. Total Fee: Enter the sum of amounts in Item 31 from all service lines, and the amount (if any) in 31a.