November 15, 2017

The Honorable Orrin Hatch
Chairman
Senate Committee on Finance
104 Hart Senate Office Building
Washington, DC 20510

The Honorable Ron Wyden
Ranking Member
Senate Committee on Finance
221 Dirksen Senate Office Building
Washington, DC 20510

Dear Chairman Hatch and Ranking Member Wyden,

On behalf of the more than 161,000 dentists who are members of the American Dental Association (ADA) we would like to thank you for the changes that have been made to the S Corporation tax rate provisions in your tax reform proposal.

As many as 53% of dental practices are organized as pass-through entities or S Corporations. Under the modified mark that was released on November 14, 2017, a vast majority of small business dental offices will now benefit from a lower tax rate.

As you may know, one dental office contributes an estimated $1.7 million dollars annually to the economy and the dental industry overall has an economic impact of $272 billion. Our dental office S Corporations are key “main street” businesses and with these lower tax rates dentists will be better able to expand their businesses, hire more employees, and continue to contribute directly to their local and the national economy.

Thank you again for your recognition of dentists as true job creators. Please do not hesitate to contact Megan Mortimer at mortimerm@ada.org or 202-898-2402 if you or your staff have any questions or would like additional information.

Sincerely,

/s/
Joseph P. Crowley, D.D.S.
President

/s/
Kathleen T. O’Loughlin, D.M.D., M.P.H.
Executive Director

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