

DENTISTS AND DENTAL PRACTICES R&D

Industry Background

The dental industry is an essential industry with unique challenges, technologies, and a need for innovation. While dental implants and today's root canal procedures may seem standard practice compared to just 20 years ago, dentistry continues to strive to provide patients with the best possible treatment results, which require experimentation, analysis, and optimization of procedures, products, and treatment plans. Dentists who are developing innovative products, procedures, and treatment design may qualify for research tax credits.

Each branch of dentistry is presented with its own unique focal point for treatment and innovation – oral and maxillo-facial surgery, orthodontia, endodontia, prosthodontia, etc.

While it is unlikely that many “routine” dental procedures will rise to the level of qualifying for the R&D tax credit, there are certain fact patterns where it could make sense for a dentist to claim the credit.



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Case Study - Dental Practice Profile

This practice has a staff of 12 with one dentist, whose focus is directed in the field of orthodontics. The doctor specializes in complicated cases, including but not limited to children with congenitally missing teeth, adults with interdisciplinary needs, and the treatment of temporomandibular joint disorders.

Aside from the routine dental procedures, this type of procedures that this dentist works on can be classified into the following groups.

- 1) Process and Technique Development for Implant Cases
- 2) Modelling, Fitting and Designing of Metal 3D Printed Prototypes
- 3) Surgical Guides, Surgical Planning and Surgical Procedure Development
- 4) Protocol Development for Complex Cases
- 5) Bone Grafting Technique Development for Implant Dentistry

As an example of protocol and technique development complex cases, a canted occlusal plane describes the vertical position of the teeth when the left and the right sides are different. The skeletal anchorage allows successful treatment of this asymmetry in most cases. The practice used miniplates as the option of choice to correct occlusal plane deviations either in the frontal or the lateral view. Transmigration of mandibular canines is the phenomenon of the movement of unerupted canine through the midline. These teeth, in some cases remain impacted and asymptomatic but in other cases they can cause root resorption of the adjacent teeth roots or ectopically erupt in the midline or next to the contralateral side.

Transposed mandibular canine is an anomaly characterized by distal tipping, coronal movement, and severe mesio-lingual rotation (between 60 and 120 degrees) of the lateral incisor of the lower arch, thus affecting the physiological eruption path of the canine which develops transposed mesially to the lateral. The first deciduous molar is often damaged by the ectopic development of the lateral incisor thus inducing its premature exfoliation. The practice has shown that it has initiated the treatment for its patients with this condition as early as possible. The practice developed an experimental appliance for idealized force vectors. The below figure shows the technique and the final results obtained after the treatment.



Dentist Benefit

Depending on the size of your practice and your Qualified Research Activities (QRAs), we have seen annual federal benefits ranging from \$15,000 to nearly \$150,000 for practices with between 1 and 4 practicing providers. This is a dollar-for-dollar benefit – meaning that when your corporate taxes come due, you can pay them with credit dollars, keeping your hard-earned money in the bank.

DST Methodology

DST worked towards achieving the following goals:

- Conduct a training call with the Dentist and their team to review the qualifications for the credit, including reviewing financial reports
- Request and review procedure codes and other supporting technical files to support the claim
- Compile a strong technical study filled with contemporaneous documentation and science/engineering facts

DST conducted conference calls with the Dentist and corresponded via email for follow-up information. Through the conference calls, DST was able to ascertain that the practice was in fact engaged in qualified activities and there was ample technical documentation to support the claim.

The final deliverable was science and engineering based, incorporating strong contemporaneous documentation to illustrate a strong nexus of QRAs and the required 4-Part Test.

Contact **DST Advisory Group** at **877-214-8920** for a no-charge assessment and to speak to our experts to find out more about this opportunity.