February 26, 2019

The Honorable Ben Cardin 509 Hart Senate Office Building United States Senate Washington, DC 20510 The Honorable Roger Wicker 555 Dirksen Senate Office Building United States Senate Washington, DC 20510

Dear Senators Cardin and Wicker,

On behalf of our collective members, we are writing to express our support for S. 359. This bill would allow full-time faculty members participating in the Dental Faculty Loan Repayment Program (DFLRP) to exclude from income the amount of the loan forgiveness from their federal income taxes.

The DFLRP program* was created to help CODA accredited academic dental institutions recruit and retain qualified faculty in dental schools and approved residency and advanced education programs in general, pediatric, or public health dentistry. A critical factor in recruiting and retaining dental school faculty is the staggering level of student loan debt and income disparity with private practice.

We are pleased that Congress understands the importance of this program. Because of your support, new dental faculty loan repayment grant cycles were initiated by the Health Resources and Services Administration (HRSA) in fiscal years 2016, 2017 and 2018. Programs may support loan repayment contracts over five years to recruit and retain faculty. Full-time faculty members are eligible for repayment of 10, 15, 20, 25 and 30 percent of their student loan balance (principal and interest) for each year of service.

The DFLRP program is making a real impact in recruiting and retaining dental faculty. And by alleviating the tax burden of the loan repayment benefits, S. 359 will make the program even more effective.

Thank you for your leadership in cultivating the next generation of general, pediatric and public health dentists. If you have any questions, please contact Mr. C. Scott Litch at the American Academy of Pediatric Dentistry (312-337-2169, slitch@aapd.org), Ms. Megan Mortimer at the American Dental Association (202-898-2402, mortimerm@ada.org), or Tim Leeth at the American Dental Education Association, (202-289-8172, leetht@adea.org).

Sincerely,

American Academy of Pediatric Dentistry
American Dental Association
American Dental Education Association
American Association of Oral and
Maxillofacial Surgeons

Academy of General Dentistry
American Association of Orthodontists
American Association for Dental Research
American Association of Public Health
Dentistry

^{*} Sec. 748 of the Public Health Service Act (42 USC § 293k–2).

February 26, 2019

The Honorable Yvette Clarke 2058 Rayburn House Office Building Washington, DC 20515

The Honorable Mike Simpson, D.M.D. 2084 Rayburn House Office Building United States House of Representatives Washington, DC 20515

The Honorable Paul A. Gosar, D.D.S. 2057 Rayburn House Office Building Washington, DC 20515

The Honorable Grace Meng 2209 Rayburn House Office Building United State House of Representatives Washington, DC 20515

Dear Representatives Clarke, Gosar, Meng, and Simpson:

On behalf of our collective members, we are writing to express our support for H.R. 996. This bill would allow full-time faculty members participating in the Dental Faculty Loan Repayment Program (DFLRP) to exclude from income the amount of the loan forgiveness from their federal income taxes.

The DFLRP program* was created to help CODA accredited academic dental institutions recruit and retain qualified faculty in dental schools and approved residency and advanced education programs in general, pediatric, or public health dentistry. A critical factor in recruiting and retaining dental school faculty is the staggering level of student loan debt and income disparity with private practice.

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The DFLRP program is making a real impact in recruiting and retaining dental faculty. And by alleviating the tax burden of the loan repayment benefits, H.R. 996 will make the program even more effective.

Thank you for your leadership in cultivating the next generation of general, pediatric and public health dentists. If you have any questions, please contact Mr. C. Scott Litch at the American Academy of Pediatric Dentistry (312-337-2169, slitch@aapd.org), Ms. Megan Mortimer at the American Dental Association (202-898-2402, mortimerm@ada.org), or Tim Leeth at the American Dental Education Association, (202-289-8172, leetht@adea.org).

Sincerely,

American Academy of Pediatric Dentistry American Dental Association American Dental Education Association American Association of Oral and Maxillofacial Surgeons Academy of General Dentistry
American Association of Orthodontists
American Association for Dental Research
American Association of Public Health
Dentistry

^{*} Sec. 748 of the Public Health Service Act (42 USC § 293k-2).