A dentist is a person qualified by a doctorate in dental surgery (DDS) or dental medicine (DMD) licensed by the state to practice dentistry, and practicing within the scope of that license.

Dental Specialty:
- Dental Public Health
- Endodontics
- Orthodontics
- Pediatric Dentistry
- Periodontics
- Prosthodontics
- Oral & Maxillofacial Pathology
- Oral & Maxillofacial Radiology
- Oral & Maxillofacial Surgery

Dentist provider taxonomy codes listed above are a subset of the full code set that is posted at: http://www.wpc-edi.com/codes/codes.asp

DATE OF INCURRED LIABILITY
A service shall be deemed to have been incurred and the total cost for that service subject to applicable deductible, co-payment percentage, maximum benefit, and limitations shall be applied to the contract year during which the service was incurred, irrespective of the contract year during which the service is completed, according to the following:

PLEASE NOTE
Although the “Procedure Date” column should indicate the date treatment was initiated (in accordance with Northeast Delta Dental’s definition of “Date of Incurred Liability”), payment should never be requested until the procedure is completed.

A. Restorative Crowns. Total cost for crowns and jackets shall be incurred on the date that the tooth is prepared to receive said appliance.
B. Fixed Bridge (Abutment Crowns and Pontics). Total cost for fixed bridges shall be incurred on the date that the first tooth is prepared to receive said appliance.
C. Removable Bridgework (Removable Dentures). Total cost for removable bridgetwork (dentures) shall be incurred on the date that the final impressions are taken for said appliance.
D. Endodontics. Total cost for endodontic treatment shall be incurred when the pulp chamber of the tooth is opened for the root canal.
E. Implants. Total cost for an allowance toward a prosthesis used in conjunction with an implant shall be incurred on the date that the impression is taken for said prosthesis.

COMPLETION OF TREATMENT
Northeast Delta Dental does not make payment for incomplete treatment unless terminated due to death of patient. To qualify as a covered service, a service must be completed and, if applicable, “delivered” to the patient.

PROVIDER TAXONOMY CODES
58. Treating Provider Specialty: Enter the code that indicates the type of dental professional who delivered the treatment. Available codes describing treating dentists are listed below. The general code listed as ‘Dentist’ may be used instead of any other dental practitioner code.