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Form 990-EZ

Department of the Treasury  
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)

Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 01-01-2010, and ending 12-31-2010

B

Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C

Name of organization

MISSOURI DENTAL ASSOCIATION FOUNDATION

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

3340 AMERICAN AVENUE

City or town, state or country, and ZIP + 4

JEFFERSON CITY, MO 65109

D

Employer identification number

43-1133855

E

Telephone number

(573) 634-3436

F

Group Exemption Number

G Accounting method

☒ Cash ☐ Accrual Other (specify) \_\_\_\_\_

I Website:

N/A

H

Check ☐ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Tax-Exempt status

(check only one)—☒ 501(c)(3) ☐ 501(c)( ) (insert no ) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000 A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions) But if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts, If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

\$ 55,398

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I )									
Check if the organization used Schedule O to respond to any question in this Part I . . . . . <input checked="" type="checkbox"/>									
Revenue	1	Contributions, gifts, grants, and similar amounts received . . . . .	1	23,460					
	2	Program service revenue including government fees and contracts . . . . .	2	13,210					
	3	Membership dues and assessments . . . . .	3						
	4	Investment income . . . . .	4	882					
	5a	Gross amount from sale of assets other than inventory . . . . .	5a						
	b	Less cost or other basis and sales expenses . . . . .	5b	0					
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) . . . . .	5c						
	6	Gaming and fundraising events							
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a						
	b	Gross income from fundraising events (not including \$ 14,948 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceed \$15,000) . . . . .							
	c	Less direct expenses from gaming and fundraising events . . . . .	6c	4,569					
	d	Net income or (loss) from gaming and fundraising events (Add lines 6a and 6b and subtract line 6c)	6d	10,379					
	7a	Gross sales of inventory, less returns and allowances . . . . .	7a	898					
	b	Less cost of goods sold . . . . .	7b	0					
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) . . . . .	7c	898					
	8	Other revenue (describe in Schedule O) . . . . .	8	2,000					
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 . . . . .	9	50,829					
Expenses	10	Grants and similar amounts paid (list in Schedule O) . . . . .	10	9,000					
	11	Benefits paid to or for members . . . . .	11						
	12	Salaries, other compensation, and employee benefits . . . . .	12						
	13	Professional fees and other payments to independent contractors . . . . .	13	11,220					
	14	Occupancy, rent, utilities, and maintenance . . . . .	14						
	15	Printing, publications, postage, and shipping . . . . .	15						
	16	Other expenses (describe in Schedule O) . . . . .	16	5,050					
	17	Total expenses. Add lines 10 through 16 . . . . .	17	25,270					
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9) . . . . .	18	25,559					
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) . . . . .	19	165,778					
	20	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	20						
	21	Net assets or fund balances at end of year Combine lines 18 through 20 . . . . .	21	191,337					

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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Form 990-EZ (2010)

Part II

Balance Sheets

Check if the organization used Schedule O to respond to any question in this Part II

(See the instructions for Part II )		(A) Beginning of year	(B) End of year	
22	Cash, savings, and investments . . . . .	165,778	22	191,337
23	Land and buildings . . . . .		23	
24	Other assets (describe in Schedule O) . . . . .		24	
25	Total assets . . . . .	165,778	25	191,337
26	Total liabilities (describe in Schedule O) . . . . .		26	
27	Net assets or fund balances (line 27 of column (B) must agree with line 21) .	165,778	27	191,337

Part III

Statement of Program Service Accomplishments

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?  
The Missouri Dental Association Foundation (MDAF) is a not-for-profit organization committed to improving and promoting dental health within the state of Missouri. The MDAF sponsors dental continuing education programs, the production and distribution of dental health related materials, and, scholarships for dental and dental hygiene students in the state of Missouri. The MDAF promotes participation from its member dentists and community alliances in dental health related activities, such as National Children's Dental Health Month. Through community alliances, such as schools, Parents As Teachers, Head Start and other related groups, the MDAF distributes dental supplies, participates in health fairs and provides support to dental health education programs throughout the state, concentrating especially on underserved populations.

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	Scholarships. The MDAF has gone through many changes over the past several years, but one of its long-standing programs is the Dental and Dental Hygiene Scholarship program. Since 1999, the MDAF has awarded \$142,250 in dental and dental hygiene scholarships to students in Missouri, \$118,000 in dental scholarships alone. The MDAF has revised its scholarship application process in recent years in an attempt to award scholarships to those students who are more likely to stay in Missouri after graduation. One such change was to expand residency requirements to include only those students who are Missouri high school graduates. Another change was to offer scholarships to only those dental students entering their final year of dental school. Hygiene students also are required to have graduated from a Missouri high school and, along with other requirements, must be a full-time student entering their second year of the program. In previous years, a hygiene scholarship was awarded to one student from each hygiene program in the state that submitted qualified candidates. What we found was that this process was excluding some exceptional students because we were limited to one scholarship per school, as well it especially made it less competitive if only one student per school applied. The change was made to award four total scholarships based on scholarship criteria and that the number of applicants from each school was not to be taken into consideration. For the 2010-2011 academic year, the Foundation awarded three dental scholarships, valued at \$2,000 each, and four hygiene scholarships, valued at \$750 each. Below are dental and dental hygiene scholarship recipients: Dental Scholarship Recipients: Christopher Guilfooy (St. Louis Univ. High, St. Louis), Hollie Pfeffer (Kennett High School, Kennett), Kyle Shull (Lafayette County C-1, Higginsville), Hygiene Scholarship Recipients: Sara Cloud (Benton County R-II, Lincoln), Missouri Southern State University, Joplin; Amy Daniel (Chillicothe R-II, Chillicothe), Hillyard Technical Center, Sara Hull (West Nodaway, Burlington Junction), Hillyard Technical Center, Ashley Patton (Rock Bridge, Columbia), UMKC School of Dentistry. While the hygiene applicant pool remains steady, the number of dental scholarship applications submitted was substantially lower than those received in 2009. (Grants \$ 9,101)		
	If this amount includes foreign grants, check here . . . . .	28a	9,000

29	Children's Dental Health Month. This year there were 81 entries, down from 112 in 2009. First place winner was Hunter Stansfield from Lone Jack Elementary in Lone Jack. Hunter received a \$100 Walmart gift card. Additionally, Hunter and his entire class received a dental care kit, his teacher received a \$100 gift card to use towards purchasing school supplies and the Lone Jack school received a check for \$200. Alena Trachtova of Avery Elementary in Webster Groves was the second place winner and received a \$75 Walmart gift card and she and her classmates received dental care kits. Jenna Nguyen from Central Elementary in Park Hills was our third place winner, receiving a \$50 gift card as well as dental care kits for the entire class. The 81 entries had been narrowed down to a Top 12 and those students also received dental kits for their participation. The kit contained toothbrush, toothpaste, floss, disclosing tablets and timer, all in a sling backpack emblazoned with the MDAF logo. (Grants \$ 1,151)		
	If this amount includes foreign grants, check here . . . . .	29a	

30			
(Grants \$ )	If this amount includes foreign grants, check here . . . . .	30a	

31	Other program services (describe in Schedule O) . . . . .		
(Grants \$ )	If this amount includes foreign grants, check here . . . . .	31a	

32	Total program service expenses (add lines 28a through 31a) . . . . .	32	10,252
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Part IV

List of Officers, Directors, Trustees, and Key Employees.

List each one even if not compensated. (See the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
See Additional Data Table				

Part V

Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V

☒

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .	33		No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) . . . . .	34		No
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T . . . . .			
a	Did the organization have unrelated business gross income of \$1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		No
b	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? (see instructions) . . . . .	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .	36		No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶	37a		
b	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	37b		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . . . . .	38b		
39	Section 501(c)(7) organizations. Enter			
a	Initiation fees and capital contributions included on line 9 . . . . .	39a		0
b	Gross receipts, included on line 9, for public use of club facilities . . . . .	39b		0
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ▶ _____, section 4912 ▶ _____, section 4955 ▶ _____			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	40b		No
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ _____			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . . ▶ _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	40e		No
41	List the states with which a copy of this return is filed ▶ _____			
42a	The organization's books are in care of ▶ <u>LISA PATTEN</u> Telephone no ▶ <u>(573) 634-3436</u> Located at ▶ <u>3340 AMERICAN AVENUE</u> <u>JEFFERSON CITY, MO</u> ZIP + 4 ▶ <u>65109</u>			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .	42b	Yes	No
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ▶ _____	42c		No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . ▶ <u>43</u>			
44a	Did the organization maintain any donor advised funds? If "Yes", Form 990 must be completed instead of Form 990-EZ.	44a	Yes	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		No
c	Did the organization receive any payments for indoor tanning services during the year?	44c		No
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		No

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
45a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R must be completed instead of Form990-EZ		No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No

Part VI

Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.  
All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52.  
Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	No
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	No
49a	Did the organization make any transfers to an exempt non-charitable related organization?	No
49b	If "Yes," was the related organization a section 527 organization?	No

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

50(f) Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization If there is none, enter "None "

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
NONE		

51(d) Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? NOTE: All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	VICKI WILBERS Executive Director			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Preparer's taxpayer identification number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4			EIN
	Jefferson City, MO 651096156			Phone no (573) 893-7700
May the IRS discuss this return with the preparer shown above? See instructions Yes No				

SCHEDULE A  
(Form 990 or 990EZ)

Department of the Treasury  
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization  
MISSOURI DENTAL ASSOCIATION FOUNDATION

Employer identification number  
43-1133855

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II )

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II )

8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II )

9

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III )

10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box

g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)


Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						



Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions )					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶		
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶		




Part IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)  
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	73,825	40,517	101,108	96,958	23,460	335,868
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	78,338	92,173	115,135	6,193	14,108	305,947
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	152,163	132,690	216,243	103,151	37,568	641,815
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6 )						641,815

Section B. Total Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	152,163	132,690	216,243	103,151	37,568	641,815
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,814	3,840	2,337	1,060	882	10,933
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	2,814	3,840	2,337	1,060	882	10,933
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
13 Total support (Add lines 9, 10c, 11 and 12.)	154,977	136,530	218,580	104,211	38,450	652,748
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	98.330 %
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	98.450 %

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	1.670 %
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	1.550 %
19a 33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization 		
b 33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization 		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 		



Part IV

**Supplemental Information.** Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Additional Data

Software ID: 10000105  
Software Version: 2010v3.2  
EIN: 43-1133855  
Name: MISSOURI DENTAL ASSOCIATION FOUNDATION

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
DR DOUGLAS A WYCKOFF 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	EX-OFFICIO 1 00	0		
DR THOMAS E STONE 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	VICE CHAIR 1 50	0		
DR JOEL PRATT 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	Chair 1 50	0		
AL MARTINEZ 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	Director 1 00	0		
VICKI WILBERS 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	Executive Direc 1 00	0		
DR GREG RUSSELL 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	Director 1 00	0		
DR MICHAEL J PATTERSON 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	Director 1 00	0		
DR ELWOOD RICE 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	Treasurer 1 50	0		
DR CHARLES MCGINTY 3340 AMERICAN AVENUE JEFFERSON CITY,MO 65109	Secretary 1 00	0		

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public  
Inspection

Name of the organization MISSOURI DENTAL ASSOCIATION FOUNDATION	Employer identification number 43-1133855
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Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 2	Other Expenses 2	MISCELLANEOUS \$10

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1	Other Expenses 1	GIVEAWAYS \$906

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1007	Other Expenses 1007	Conferences, Conventions, and Meetings \$1681

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1005	Other Expenses 1005	Travel \$284

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 16 1002	Other Expenses 1002	Office Expenses \$2169

Identifier	Return Reference	Explanation
Form 990-EZ, Part I, Line 8 1	Other Revenue 1	SPONSORSHIP \$2000



OMB No 1545-0152

**The taxpayer must attach all applicable supplemental statements requested throughout this form.**

Form **3115** (Rev. 12-2009)

Part II Information For All Requests (continued)		Yes	No
4c Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)? . . . . .			X
d Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? . . . . . If "Yes," attach the consent statement from the director			X
e Is the request to change the method of accounting being filed under the 90-day or 120-day window period? . If "Yes," check the box for the applicable window period and attach the required statement (see instructions) <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day			X
f If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____			X
g Has a copy of this Form 3115 been provided to the examining agent identified on line 4f? . . . . .			X
5a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? . If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, and the tax year(s) before Appeals and/or a Federal court Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____			X
b Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a? . . . . .			X
c Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? . . . . . If "Yes," attach an explanation			X
6 If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court			
7 If, for federal income tax purposes, the applicant is an entity (including a limited liability company) treated as a partnership, S corporation, or a foreign corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? . . . . . If "Yes," the applicant is <b>not</b> eligible to make the change			X
8a Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant will not receive audit protection for the requested change (see instructions)? . . . . .			X
b If "Yes," attach an explanation			
9a Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)? . . . . .			X
b If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent			
c If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or if the change was not made or not made in the requested year of change, attach an explanation			
10a Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? . . .			X
b If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s)			
11 Is the applicant requesting to change its <b>overall</b> method of accounting? . . . . . If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting Also, complete Schedule A on page 4 of this form Present method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description) Proposed method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		X	

Part II	Information For All Requests (continued)	Yes	No						
12	If the applicant is either (i) <b>not</b> changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following a The item(s) being changed b The applicant's present method for the item(s) being changed c The applicant's proposed method for the item(s) being changed d The applicant's present overall method of accounting (cash, accrual, or hybrid)								
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe whether each trade or business is accounted for separately, the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income, the overall method of accounting for each trade or business, and which trade or business is requesting to change its accounting method as part of this application or a separate application								
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions . . . . . If "No," attach an explanation	X							
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)? . . . . .		X						
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application								
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response? . . . . .		X						
17	If the applicant is changing to either the overall cash method or an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change <table><tr><td>1st preceding year ended mo yr</td><td>2nd preceding year ended mo yr</td><td>3rd preceding year ended mo yr</td></tr><tr><td>\$ 55,398 12 2010</td><td>\$ 119,116 12 2009</td><td>\$ 236,039 12 2008</td></tr></table>	1st preceding year ended mo yr	2nd preceding year ended mo yr	3rd preceding year ended mo yr	\$ 55,398 12 2010	\$ 119,116 12 2009	\$ 236,039 12 2008		
1st preceding year ended mo yr	2nd preceding year ended mo yr	3rd preceding year ended mo yr							
\$ 55,398 12 2010	\$ 119,116 12 2009	\$ 236,039 12 2008							
Part III	Information For Advance Consent Request	Yes	No						
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . . If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures		X						
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists								
20	Attach a copy of all documents related to the proposed change (see instructions)								
21	Attach a statement of the applicant's reasons for the proposed change								
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . . If "No," attach an explanation								
23a	Enter the amount of <b>user fee</b> attached to this application (see instructions) ► \$ _____								
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions)								
Part IV	Section 481(a) Adjustment	Yes	No						
24	Does the applicable revenue procedure require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? . . . . . If "Yes," do not complete lines 25, 26, and 27 below		X						
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income ► \$ _____ +1,350. Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant								

<b>Part IV Section 481(a) Adjustment</b> (continued)		<b>Yes</b>	<b>No</b>
<b>26</b>	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?	X	
<b>27</b>	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties?		X
	If "Yes," attach an explanation		

Schedule A-Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed )

**Part I Change in Overall Method** (see instructions)

**1** Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

	<b>Amount</b>
<b>a</b> Income accrued but not received (such as accounts receivable)	\$ NONE
<b>b</b> Income received or reported before it was earned (such as advance payments). Attach a description of the income and the legal basis for the proposed method.	NONE
<b>c</b> Expenses accrued but not paid (such as accounts payable)	NONE
<b>d</b> Prepaid expenses previously deducted	1,350
<b>e</b> Supplies on hand previously deducted and/or not previously reported.	NONE
<b>f</b> Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II.	NONE
<b>g</b> Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment.	NONE
<b>h</b> <b>Net section 481(a) adjustment</b> (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount in Part IV on line 25.	\$ 1,350

**2** Is the applicant also requesting the recurring item exception under section 461(h)(3)? ☐ **Yes** ☒ **No**

**3** Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

**Part II Change to the Cash Method For Advance Consent Request** (see instructions)

Applicants requesting a change to the cash method must attach the following information:

**1** A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.

**2** An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

Schedule B-Change to the Deferral Method for Advance Payments (see instructions)

**1** If the applicant is requesting to change to the deferral method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 CB 991, attach the following information:

**a** A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.

**b** If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.

**c** If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.

**2** If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following:

**a** A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).

**b** A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).

**c** A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).

**d** A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

Schedule C-Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items
- a Valuing inventory (e.g., unit method or dollar-value method)

b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.)

c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.)

d Determining the current year cost of goods in the ending inventory (e.g., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method)
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, the applicant should identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
- a A description of the types of products produced by the applicant. If possible, attach a brochure.

b A description of the types of processes and raw materials used to produce the products in each proposed pool.

c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, indicate the location of each facility, and provide a description of the products each facility produces.

d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.

e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.

f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.

g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D-Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other

Section 263A Assets (see instructions)

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8 )

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts Also, attach a representative contract for the requested change If the applicant is a construction contractor, attach a detailed description of its construction activities
- 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)? . . . ☐ Yes ☐ No
- b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)? . . . ☐ Yes ☐ No
- If line 2b is "No," attach an explanation
- c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)? . . . ☐ Yes ☐ No
- d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? . . . ☐ Yes ☐ No
- If line 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor
- If line 2d is "No," attach an explanation what method the applicant is using and the authority for its use
- 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)? . . . ☐ Yes ☐ No
- b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts
- c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods
- 4 To determine a contract's completion factor using the percentage-of-completion method
- a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)? . . . ☐ Yes ☐ No
- b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? . . . ☐ Yes ☐ No
- 5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8 )

- 1 Attach a description of the inventory goods being changed
- 2 Attach a description of the inventory goods (if any) NOT being changed
- 3a Is the applicant subject to section 263A? If "No," go to line 4a . . . ☐ Yes ☐ No
- b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation . . . ☐ Yes ☐ No

4a Check the appropriate boxes below

Identification methods

- Specific identification . . . . .
- FIFO . . . . .
- LIFO . . . . .
- Other (attach explanation) . . . . .

Valuation methods

- Cost . . . . .
- Cost or market, whichever is lower . . . . .
- Retail cost . . . . .
- Retail, lower of cost or market . . . . .
- Other (attach explanation) . . . . .

b Enter the value at the end of the tax year preceding the year of change . . .

Inventory Being Changed		Inventory Not Being Changed
Present method	Proposed method	Present method

- 5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions)
- a Copies of Form(s) 970 filed to adopt or expand the use of the method
- b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method
- c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev Proc 2008-52 (or its successor)

Part III

Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions))

Section A-Allocation and Capitalization Methods

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method)
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method)
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method)

Section B-Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes in showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material . . . . .		
2 Direct labor . . . . .		
3 Indirect labor . . . . .		
4 Officers' compensation (not including selling activities) . . . . .		
5 Pension and other related costs . . . . .		
6 Employee benefits . . . . .		
7 Indirect materials and supplies . . . . .		
8 Purchasing costs . . . . .		
9 Handling, processing, assembly, and repackaging costs . . . . .		
10 Offsite storage and warehousing costs . . . . .		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle . . . . .		
12 Depletion . . . . .		
13 Rent . . . . .		
14 Taxes other than state, local, and foreign income taxes . . . . .		
15 Insurance . . . . .		
16 Utilities . . . . .		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity . . . . .		
18 Engineering and design costs (not including section 174 research and experimental expenses) . . . . .		
19 Rework labor, scrap, and spoilage . . . . .		
20 Tools and equipment . . . . .		
21 Quality control and inspection . . . . .		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant . . . . .		
23 Licensing and franchise costs . . . . .		
24 Capitalizable service costs (including mixed service costs) . . . . .		
25 Administrative costs (not including any costs of selling or any return on capital) . . . . .		
26 Research and experimental expenses attributable to long-term contracts . . . . .		
27 Interest . . . . .		
28 Other costs (Attach a list of these costs) . . . . .		

Part III

Method of Cost Allocation (see instructions) (continued)

Section C-Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is requesting to change its method for these costs )

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses . . . . .		
2 Research and experimental expenses not included in Section B on line 26 above . . . . .		
3 Bidding expenses not included in Section B on line 22 above. . . . .		
4 General and administrative costs not included in Section B above . . . . .		
5 Income taxes . . . . .		
6 Cost of strikes . . . . .		
7 Warranty and product liability costs . . . . .		
8 Section 179 costs . . . . .		
9 On-site storage . . . . .		
10 Depreciation, amortization, and cost recovery allowance not included in Section B on line 11 above . . . . .		
11 Other costs (Attach a list of these costs ) . . . . .		

Schedule E-Change in Depreciation or Amortization (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section  
Applicants **must** provide this information for each item or class of property for which a change is requested  
**Note.** See the **List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168 **Do not** file Form 3115 with respect to certain late elections and election revocations (see instructions)

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? . . . . ☐ Yes ☐ No  
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii)
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section (e g , section 263A)? . . . . ☐ Yes ☐ No  
If "Yes," enter the applicable section ▶ \_\_\_\_\_
- 3 Has a depreciation , amortization, or expense election been made for the property (e g , the election under section 168(f)(1)) 179, or 179C? . . . . ☐ Yes ☐ No  
If "Yes," state the election made ▶ \_\_\_\_\_
- 4a To the extent not already provided, attach a statement describing the property being changed Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity
- b If the property is residential rental property, did the applicant live in the property before renting it? . . ☐ Yes ☐ No
- c Is the property public utility property? . . . . ☐ Yes ☐ No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e g , depreciable property, inventory property, 1.162-3, nondepreciable section 263(a) property, property supplies under Regulations section deductible as a current expense, etc )
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, attach the following information for both the present (if applicable) and proposed methods
- a The Code section under which the property is or will be depreciated or amortized (e g , section 168(g))
- b The applicable asset class from Rev Proc 87-56, 1987-2 C B 674, for each asset depreciated under section 168 (MACRS) or under section 1400L, the applicable asset class from Rev Proc 83-35, 1983-1 C B 745, for each asset depreciated under former section 168 (ACRS), an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant
- c The facts to support the asset class for the proposed method
- d The depreciation or amortization method of the property, including the applicable Code section (e g , 200% declining balance method under section 168(b)(1))
- e The useful life, recovery period, or amortization period of the property
- f The applicable convention of the property
- g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property If not, also provide an explanation as to why no special depreciation allowance was or will be claimed



**TY 2010 Change in Overall Method  
breakdown statement****Name:** MISSOURI DENTAL ASSOCIATION FOUNDATION**EIN:** 43-1133855**Software ID:** 10000105**Software Version:** 2010v3.2**Income accrued but not received****Description****Amount****Expenses accrued but not paid****Description****Amount****Prepaid expenses previously deducted****Description****Amount**

Prepaid Facility Rental

1,350

**Supplies on hand previously deducted****Description****Amount****Inventory on hand previously deducted****Description****Amount**

**TY 2010 Computation of section  
481(a) adjustment statement**

**Name:** MISSOURI DENTAL ASSOCIATION FOUNDATION

**EIN:** 43-1133855

**Software ID:** 10000105

**Software Version:** 2010v3.2

**Computation:** UNDER THE CASH BASIS OF ACCOUNTING: PREPAID FACILITY RENTAL EXPENSES OF \$1,350 WERE DEDUCTED ON THE 2010 TAX RETURN UNDER THE CASH BASIS OF ACCOUNTING. UNDER THE ACCRUAL BASIS OF ACCOUNTING: MISSOURI DENTAL ASSOCIATION FOUNDATION ADOPTED THE CHANGE TO THE ACCRUAL BASIS OF ACCOUNTING ON 01/01/11 AND THESE PREPAID FACILITY RENTAL EXPENSES WOULD HAVE BEEN CODED AS PREPAID EXPENSES ON THE 2010 TAX RETURN AND THEREFORE NOT DEDUCTED AS EXPENSES UNTIL 2011.

**TY 2010 Trade or Business Statement**

**Name:** MISSOURI DENTAL ASSOCIATION FOUNDATION

**EIN:** 43-1133855

**Software ID:** 10000105

**Software Version:** 2010v3.2

**Description:** The Missouri Dental Association Foundation (MDAF) is a not-for-profit organization committed to improving and promoting dental health within the state of Missouri. The MDAF sponsors dental continuing education programs; the production and distribution of dental health related materials; and, scholarships for dental and dental hygiene students in the state of Missouri. The MDAF promotes participation from its member dentists and community alliances in dental health related activities, such as National Children's Dental Health Month. Through community alliances, such as schools, Parents As Teachers, Head Start and other related groups, the MDAF distributes dental supplies, participates in health fairs and provides support to dental health education programs throughout the state, concentrating especially on underserved populations.