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Short Form Return of Organization Exempt From Income Tax

2014

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
- Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

A For the 2014 calendar year, or tax year beginning	10/1/2013	, and ending	9/30/2014
B Check if applicable	C Name of organization		
<input checked="" type="checkbox"/> Address change	SOUTHERN ACADEMY OF PERIODONTOLOGY		
<input type="checkbox"/> Name change	Number and street (or P O box, if mail is not delivered to street address)	Room/suite	58-1029612
<input type="checkbox"/> Initial return	801 ROYAL BONNET CT		
<input type="checkbox"/> Final return/terminated	City or town	State	ZIP code
<input type="checkbox"/> Amended return	WILMINGTON	NC	28405
<input type="checkbox"/> Application pending	Foreign country name	Foreign province/state/county	Foreign postal code

G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual	Other (specify) ►	H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
I Website: ► http://periosouth.org		
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(6) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		

K Form of organization <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other
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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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 116,060

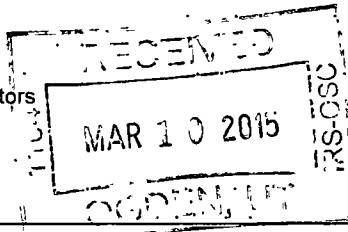
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I) Check if the organization used Schedule O to respond to any question in this Part I

Revenue			
1 Contributions, gifts, grants, and similar amounts received	1		
2 Program service revenue including government fees and contracts	2	48,147	
3 Membership dues and assessments	3	67,772	
4 Investment income	4	141	
5a Gross amount from sale of assets other than inventory	5a		
b Less cost or other basis and sales expenses	5b		
c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0	
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 \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b		
c Less direct expenses from gaming and fundraising events	6c		
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a Gross sales of inventory, less returns and allowances	7a		
b Less cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8 Other revenue (describe in Schedule O)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	116,060	
Expenses			
10 Grants and similar amounts paid (list in Schedule O)	10	5,500	
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	1,500	
14 Occupancy, rent, utilities, and maintenance	14	16,292	
15 Printing, publications, postage, and shipping	15	469	
16 Other expenses (describe in Schedule O)	16	135,438	
17 Total expenses. Add lines 10 through 16	17	159,199	
Net Assets			
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-43,139	
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	231,983	
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	188,844	

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form 990-EZ (2014)



11

Part II Balance Sheets. (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	224,983	22 205,589
23 Land and buildings		23
24 Other assets (describe in Schedule O)	7,000	24 17,900
25 Total assets	231,983	25 223,489
26 Total liabilities (describe in Schedule O)		26 34,645
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	231,983	27 188,844

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose? Member Provided Periodontal Education

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

28 Annual meeting for educational purposes—approximately 130 attendees

(Grants \$) If this amount includes foreign grants, check here ►

28a

29 Seminars for educational purposes Approximately 80 attendees

(Grants \$) 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

0

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 title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
SEE ATTACHED LIST	Hr/WK			
	Hr/WK			

Part V Other Information (Note the Schedule A and personal benefit contract 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 significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.	33	X
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	X
35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	X
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	X
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	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37b	
b Did the organization file Form 1120-POL for this year?	38a	X
38 a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38b	
b If "Yes," complete Schedule L, Part II and enter the total amount involved	39a	
39 Section 501(c)(7) organizations Enter	39b	
a Initiation fees and capital contributions included on line 9		
b Gross receipts, included on line 9, for public use of club facilities		
40 a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► section 4912 ► section 4955 ►	40b	
b Section 501(c)(3), 501(c)(4), and 501(c)(29) 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		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) 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), 501(c)(4), and 501(c)(29) 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	X
41 List the states with which a copy of this return is filed.		
42 a The organization's books are in care of ► SHARON MCINTYRE	Telephone no ► 910-409-5499	
Located at ► 801 ROYAL BONNET CT. City WILMINGTON ST. NC ZIP + 4 ► 28405		
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 ►	42b	X
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country ►	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ► <input type="checkbox"/>	43	
and enter the amount of tax-exempt interest received or accrued during the tax year		
44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
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	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	
45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
b 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 may need to be completed instead of Form 990-EZ (see instructions)	45b	X

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

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

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 or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49 a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	
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 title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
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"

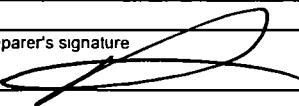
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None	Str	
City	ST	ZIP
Name	Str	
City	ST	ZIP
Name	Str	
City	ST	ZIP
Name	Str	
City	ST	ZIP
Name	Str	
City	ST	ZIP
d Total number of other independent contractors each receiving over \$100,000		

52 Did the organization complete Schedule A? Note. All section 501(c)(3) organizations 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  **Date**  **TREASURER**

Paid Preparer Use Only	Pnnt/Type preparer's name RICHARD ROBERTS	Preparer's signature 	Date 2/12/2015	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00185479
	Firm's name ► RICHARD ROBERTS CPA			Firm's EIN ► 26-4667732	
	Firm's address ► 5455 4TH ST N, ST PETERSBURG, FL 33703			Phone no	727-525-2813

May the IRS discuss this return with the preparer shown above? See instructions

Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

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

Department of the Treasury
Internal Revenue Service

► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization

SOUTHERN ACADEMY OF PERIODONTOLOGY

Employer identification number

58-1029612

Form 990-EZ, Part I, Line 16, Other Expenses See schedule attached 135,438

Form 990-EZ, Part II, Line 24, Other Assets Advance deposits Beginning of year 7,000, End
of year 17,900

Form 990-EZ, Part II, Line 26, Liabilities Advance exhibitor deposits Beginning of year 0,
End of year 32,800

Form 990-EZ, Part II, Line 26, Liabilities Advance member registrations Beginning of year
0, End of year 1,845

Name of the organization

SOUTHERN ACADEMY OF PERIODONTOLOGY

Employer identification number

58-1029612

58-1029612

SOUTHERN ACADEMY OF PERIODONTOLOGY

FORM 990 EZ-RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

FISCAL YEAR ENDED 9/30/14

PAGE 1, LINE 16, OTHER EXPENSES

ANNUAL MEETING EXPENSES

	<u>2014</u>
Plaques	267
Staff	4000
Staff Travel	4357
Brochure Printing	1256
Entertainment	5400
Event Insurance	616
Gift Bags	520
Meeting Supplies	389
Presidents Reception	197
Prizes and Programs	500
Signage	584
Site Visit	1590
Clinician expenses	5897

WINTER MEETING EXPENSES

Administrative Expense:Travel	2686
Speakers	13000
Speaker travel	434
Exhibitor Expense	2257
Insurance Workshop	4300
Postage Brochure Mailing	617
Staff Expense	1770
Supplies	1254

ADMINISTRATIVE EXPENSES

Bank Charges	1552
Georgia License	55
Committees	
New Periodontists	1000
Broadband Access	872
Phone & Cell Phone	2599
Gifts	4527
Office supplies	185
Office other	-559
Liability Insurance	706
Executive Director	64599
Software Updates	1451
Travel reimbursement	705
Equipment	4013
Web Page	83547
	<u>1842</u>

Total 135438

58-1029612

SOUTHERN ACADEMY OF PERIODONTOLOGY

FORM 990 EZ-RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX

Page 2, Schedule IV list of officers Directors and key employees

FISCAL YEAR ENDED 9/30/14

Officers	Title	Average Hours per week	Reportable compensation	Estimated other compensation
Dr. Brian West	President	5	0	0
Dr. Benjamin Duval	President-Elect	1	0	0
Dr. John Russo	Secretary	1	0	0
Dr. Ryan Clagett	Treasurer	1	0	0
Dr. Chris Richardson	Immediate Past-President	1	0	0
Mr Mark McIntyre	Executive Director	20	25500	0
Ms. Cindy Miller	Executive Director	20	39099	0
Dr. Mark Addoney	Executive council member	1	0	0
Jennifer Doobrow	Executive council member	1	0	0
Dr. Mark Brunner	Executive council member	1	0	0
Dr. Chris Caputo	Executive council member	1	0	0
Dr. W. Lee Young, Jr.	Executive council member	1	0	0
Dr. Greg Adams	Executive council member	1	0	0
Dr. William Claiborne	Executive council member	1	0	0
Dr. Paul Weeks	Executive council member	1	0	0
Dr. Charles McBrayer	Executive council member	1	0	0
Dr. Steven VanScoyoc	Executive council member	1	0	0
Dr. Gregg Langston	Executive council member	1	0	0
Dr. Sayward Duggan	Executive council member	1	0	0