



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Short Form
Return of Organization Exempt From Income Tax

2015

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.

Open to Public
Inspection

A For the 2015 calendar year, or tax year beginning	10/1/2014	, and ending	9/30/2015
B Check if applicable	C Name of organization		
<input 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
<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) ►
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
------------------------	--------------------------------------	--------------------------------	---	--------------------------------

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. ► \$ 102,288

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

1 Contributions, gifts, grants, and similar amounts received	1	
2 Program service revenue including government fees and contracts	2	60,613
3 Membership dues and assessments	3	41,495
4 Investment income	4	180
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	102,288
10 Grants and similar amounts paid (list in Schedule O)	10	6,500
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	8,499
15 Printing, publications, postage, and shipping	15	
16 Other expenses (describe in Schedule O)	16	99,025
17 Total expenses. Add lines 10 through 16	17	115,524
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-13,236
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	188,844
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	175,608

For Paperwork Reduction Act Notice, see the separate instructions.
HTA

Form 990-EZ (2015)

G8
JG

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.

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 Yes 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 Yes No

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 Yes No
 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 Yes No
 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 Yes No

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 Yes No

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a Yes No
 b Did the organization file Form 1120-POL for this year? 37b Yes No

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? 38a Yes No
 b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b Yes No

39 Section 501(c)(7) organizations Enter 39a Yes No
 a Initiation fees and capital contributions included on line 9 39b Yes No
 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 Yes No
 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 40c Yes No
 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 40d Yes No
 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 40e Yes No
 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

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 42b Yes No
 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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) 42c Yes No
 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 ► _____

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 Yes No

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 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 Yes No
 c Did the organization receive any payments for indoor tanning services during the year? 44c Yes 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 Yes No

45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a Yes No
 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 Yes 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

	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

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

	Yes	No
47		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

	Yes	No
48		

49 a Did the organization make any transfers to an exempt non-charitable related organization?

	Yes	No
49a		

b If "Yes," was the related organization a section 527 organization?

	Yes	No
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

► <input type="checkbox"/>	Yes	<input checked="" type="checkbox"/>	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 DR RYAN CLAGGETT	Type or print name and title TREASURER	3/7/16
			Date

Paid Preparer Use Only	Preparer's name RICHARD ROBERTS	Preparer's signature	Date 2/27/2016	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 NORTH, ST PETERSBURG, FL 33703			Phone no	727-460-1293

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

► <input type="checkbox"/>	Yes	<input type="checkbox"/>	No
----------------------------	-----	--------------------------	----

SCHEDULE E
(Form 990 or 990-EZ)

Schools

OMB No 1545-0047

Department of the Treasury
Internal Revenue Service

- Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.
 - Attach to Form 990 or Form 990-EZ.
- Information about Schedule E (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

2015

Open to Public
Inspection

Name of the organization

SOUTHERN ACADEMY OF PERIODONTOLOGY

Employer identification number
58-1029612

Part I

- 1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II

	YES	NO
1		
2		
3		
4a		
4b		
4c		
4d		
5a		
5b		
5c		
5d		
5e		
5f		
5g		
5h		
6a		
6b		
7		

- 4 Does the organization maintain the following?
 - a Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d Copies of all material used by the organization or on its behalf to solicit contributions?

If you answered "No" to any of the above, please explain. If you need more space, use Part II
- 5 Does the organization discriminate by race in any way with respect to
 - a Students' rights or privileges?
 - b Admissions policies?
 - c Employment of faculty or administrative staff?
 - d Scholarships or other financial assistance?
 - e Educational policies?
 - f Use of facilities?
 - g Athletic programs?
 - h Other extracurricular activities?

If you answered "Yes" to any of the above, please explain. If you need more space, use Part II

- 6a Does the organization receive any financial aid or assistance from a governmental agency?
- b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" on either line 6a or line 6b, explain on Part II

- 7 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev. Proc. 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," explain on Part II

Part II

Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information (see instructions).

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 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2015

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 99,025

Form 990-EZ, Part II, Line 24, Other Assets Advance deposits Beginning of year 17,900, End
of year 16,728

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

32,800, End of year 18,000

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

1,845, End of year 1,815