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Short Form

Return of Organization Exempt From Income Tax

2016

Department 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.

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| | | | | | |
|--|--|--|--|---|--|
| A For the 2016 calendar year, or tax year beginning 10/1/2015 , and ending 9/30/2016 | B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | | | C Name of organization SOUTHERN ACADEMY OF PERIODONTOLOGY Number and street (or P O box, if mail is not delivered to street address) 801 ROYAL BONNET CT City or town WILMINGTON State NC ZIP code Foreign country name Foreign province/state/county Foreign postal code | D Employer identification number 58-1029612 E Telephone number 910-409-5499 |
| G Accounting Method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual I Website: ► http://periosouth.org | | H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF) | | | |
| 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 ► \$ 195,502 | | | | | |
| 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 APR 4 2017 | 1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory b Less cost or other basis and sales expenses c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Gaming and fundraising events a Gross income from gaming (attach Schedule G if greater than \$15,000) 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) c Less direct expenses from gaming and fundraising events d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c) 7a Gross sales of inventory, less returns and allowances b Less cost of goods sold c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe in Schedule O) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 | 1 2 124,086 3 71,256 4 160 5a 5b 5c 0 | 6a 6b 6c 6d 0 | 7a 7b 7c 0 | 8 9 195,502 |
| Expenses APR 4 2017 | 10 Grants and similar amounts paid (list in Schedule O) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe in Schedule O) 17 Total expenses. Add lines 10 through 16 | 10 11 12 13 1,500 14 8,500 15 16 101,208 17 118,708 18 19 175,608 20 21 252,402 | 10 11 12 13 1,500 14 8,500 15 16 101,208 17 118,708 18 19 175,608 20 21 252,402 | RECEIVED ► MAR 24 2017 IRS OGDEN, UT | 10 11 12 13 1,500 14 8,500 15 16 101,208 17 118,708 18 19 175,608 20 21 252,402 |
| Net Assets | 18 Excess or (deficit) for the year (Subtract line 17 from line 9) 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) 20 Other changes in net assets or fund balances (explain in Schedule O) 21 Net assets or fund balances at end of year. Combine lines 18 through 20 | 18 19 175,608 20 21 252,402 | 18 19 175,608 20 21 252,402 | 18 19 175,608 20 21 252,402 | 18 19 175,608 20 21 252,402 |

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

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 | 178,695 | 22 266,815 |
| 23 | Land and buildings | | 23 |
| 24 | Other assets (describe in Schedule O) | 16,728 | 24 23,077 |
| 25 | Total assets | 195,423 | 25 289,892 |
| 26 | Total liabilities (describe in Schedule O) | 19,815 | 26 37,490 |
| 27 | Net assets or fund balances (line 27 of column (B) must agree with line 21) | 175,608 | 27 252,402 |

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 | X |
| 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 | 37a | |
| b Did the organization file Form 1120-POL for this year? | 37b | 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? | 38a | X |
| b If "Yes," complete Schedule L, Part II and enter the total amount involved | 38b | |
| 39 Section 501(c)(7) organizations Enter | 39a | |
| a Initiation fees and capital contributions included on line 9 | 39b | |
| 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 ► _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) | 42b | X |
| c At any time during the calendar year, did the organization maintain an office outside the United States? 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 and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 | | |
| 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

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 | | |
| 49a | X | |
| 49b | X | |

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

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

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

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 | Signature of officer DR STEVEN VANSKOYOC | Date 3-8-17 | |
| | | TREASURER | |
| Type or print name and title | | | |

| | | | | | |
|-------------------------------|---|-------------------------|------------------|--|-------------------|
| Paid Preparer Use Only | Print/Type preparer's name RICHARD I ROBERTS | Preparer's signature | Date 3/1/2017 | Check <input checked="" type="checkbox"/> if self-employed | PTIN P00185479 |
| | Firm's name ► RICHARD I ROBERTS CPA | Firm's EIN ► 26-4667732 | | | |
| | Firm's address ► 5455 4TH ST N, ST PETERSBURG, FL 33703 | Phone no 727-460-1293 | | | |

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

► Yes No

SCHEDULE E
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Schools

OMB No 1545-0047

2016

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- 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.

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

2016

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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 101,208

Form 990-EZ, Part II, Line 24, Other Assets Advance deposits Beginning of year 16,728, End
of year 23,077

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

18,000, End of year 32,000

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

1,815, End of year 4,060

Form 990-EZ, Part II, Line 26, Liabilities Advance dues collected Beginning of year 0, End
of year 1,430

Name of the organization

SOUTHERN ACADEMY OF PERIODONTOLOGY

Employer identification number

58-1029612