

Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

2019

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.
- Go to www.irs.gov/Form990EZ for instructions and the latest information

1909

Open to Public
Inspection

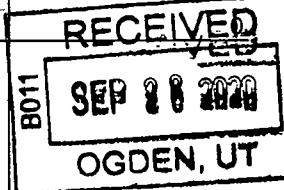
A For the 2019 calendar year, or tax year beginning 10/1/2018 , and ending 9/30/2019				
B Check if applicable <table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; vertical-align: top;"> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending </td> <td style="width: 65%; vertical-align: top;"> 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 Room/suite City or town WILMINGTON State NC ZIP code 28405 Foreign country name Foreign province/state/county Foreign postal code 06 </td> <td style="width: 20%; vertical-align: top;"> D Employer identification number 58-1029612 E Telephone number 910-409-5499 F Group Exemption Number ► </td> </tr> </table>		<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 Room/suite City or town WILMINGTON State NC ZIP code 28405 Foreign country name Foreign province/state/county Foreign postal code 06	D Employer identification number 58-1029612 E Telephone number 910-409-5499 F Group Exemption Number ►
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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 checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input 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)) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 158,918				
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		
	2 Program service revenue including government fees and contracts	2		
	3 Membership dues and assessments	3		
	4 Investment income	4		
	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)			
	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)				
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)				
8 Other revenue (describe in Schedule O)				
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	► 158,918			
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10		
	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		
	14 Occupancy, rent, utilities, and maintenance	14		
	15 Printing, publications, postage, and shipping	15		
	16 Other expenses (describe in Schedule O)	16		
	17 Total expenses. Add lines 10 through 16	► 167,561		
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18		
	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		
	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	► 234,348		

For Paperwork Reduction Act Notice, see the separate instructions.

HTA

Form 990-EZ (2019)

7



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	272,451	22 240,193
23	Land and buildings		23
24	Other assets (describe in Schedule O)	27,800	24 23,900
25	Total assets	300,251	25 264,093
26	Total liabilities (describe in Schedule O)	57,260	26 29,745
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	242,991	27 234,348

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? Periodontal education services for membership

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			
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	28a	
29			
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	
30			
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	
31	Other program services (describe in Schedule O)		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	
32	Total program service expenses. (add lines 28a through 31a)	► <input type="checkbox"/>	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 Hr/WK	(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	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

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
 b Did the organization file Form 1120-POL for this year? 37b

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 39c

40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 40a , section 4912 ► 40b , section 4955 ► 40c
 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 40d
 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 40e
 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 40f
 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 40g

41 List the states with which a copy of this return is filed ► 41

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 X
 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 ► 42c X
 See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)

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

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		
49b		

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"

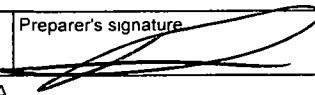
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	

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	<i>Jennifer Doobrow</i>		Date 9/17/20
	Signature of officer	DR JENNIFER DOOBROW	
Type or print name and title			TREASURER

Paid Preparer Use Only	Print/Type preparer's name RICHARD I ROBERTS	Preparer's signature 	Date 9/3/2020	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 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.
- Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

SOUTHERN ACADEMY OF PERIODONTOLOGY

Employer identification number

58-1029612

Form 990-EZ, Part I, Line 10, Grants Paid Activity SEE SCHEDULE ATTACHED, Grantee Cash

Grant 9,000, Relationship

Form 990-EZ, Part I, Line 16, Other Expenses PLEASE SEE SCHEDULE ATTACHED 139,962

Form 990-EZ, Part II, Line 24, Other Assets Advance deposits Beginning of year 27,800, End

of year 23,900

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

50,500, End of year 17,500

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

5,225, End of year 3,600

Form 990-EZ, Part II, Line 26, Liabilities Advance dues collected Beginning of year 1,535

End of year 8,645

Name of the organization

SOUTHERN ACADEMY OF PERIODONTOLOGY

Employer identification number

58-1029612