

Business Leadership Scholarship



2026 ACQUISITION CASE STUDY

Use the following real world practice acquisition to build a business plan. Your plan should follow a traditional business plan format including, but not limited to:

- Branding for a unique practice identity
- Your practice philosophy
- Detailed marketing plan
- Detailed recruiting plan including estimated salaries with employee benefits
- Three-year financial budget with revenue assumptions and headcount. Estimated loan for the purchase price has a 5.85% rate on a 15 year term with 180 payments of \$9,611, excluding working capital.

DENTAL GROUP LLC DG TRANSITIONS LLC

PRACTICE OPPORTUNITY PORTFOLIO

GENERAL DENTAL PRACTICE

Somewhere in Washington State



FANTASTIC GENERAL
PRACTICE WITH EXCELLENT
CASH FLOW

02/24/2023

GENERAL PRACTICE OPPORTUNITY

LOCATION & DESCRIPTION

THE DOCTOR
Dr. Fender was born and raised in Seattle. Dr. Fender was born an
Dr Fender is a member of the American Dental Association. In pursuit of an ongoing dental education, he is a member of the regularly attends Dental Continuing Education Classes covering all aspects of general dentistry.
Staying active is very important to Dr Fender. Some if his favorite activities include
While at home he enjoys
THE LOCATION
Washington just north of As of the 2010 census, the population was 53,007, making it the toty in the state of Washington.

There were 21,561 households of which 27.9% had children under the age of 18 living with them, 10.4% had someone living alone who was 65 years of age or older. The average household size was 2.39 and the average family size was 2.96.

The median age in the city was 42.1 years

OPERATORIES & EQUIPMENT

- 4 fully equipped Operatories with Pelton and Crane Chairman chairs
 - New arms for handpieces, saliva ejectors and HVAC
 - Custom rear delivery Stelte Cabinets
- Software- OCS (Office Computer Systems)
- Computerized Operatories
 - One in each operatory (4)
 - Plus 5 more computers: (2) Front Office, (1) Dark Room for Scan X System, (1) Private Office, (1) one Server
- Digital Radiography
 - Scan X System
 - o 40 Different Scan X plates for X-rays
- Electric Handpieces: 2
 - o 1 Lab
 - o 1 Endo
- Nitrous Oxide: Plumbed to all 4 Operatories in the back of the dental units but are not currently being used.
- Cavitrons: (4) One in each Operatory
- Prophy Handpiece: (10) new and (8) older ones
- New Surgically Clean Air: (4) Air Purifiers- One for each Operatory
- Vaniman Suction Units: (4)
 - o (3) Ops
 - o (1) Lab
- Mini Star Vacuum in Lab
- Shared compressor and HVAC
- Sonicfil Handpieces: (2) New

PATIENTS & PRODUCTION

- Currently Operating: 3 1/3 days/week
 - o Mon-Weds: 7:00 a.m. to 5:00 p.m. Lunch 12-1 p.m.
 - o Thurs 7:00 a.m. to 12:00 p.m.
- No Marketing: Internal only- Patient Referral
- Insurance:
 - WDS
 - o Blue Cross
 - o Regence
- Provider days worked
 - o 2022: 1278 HRs approx.: 142 Days¹
- Active patients: 12 months: 1538¹
- New Patients:
 - o 2022 Jan-Dec 1231

¹ Purchaser to verify

• Services Include:

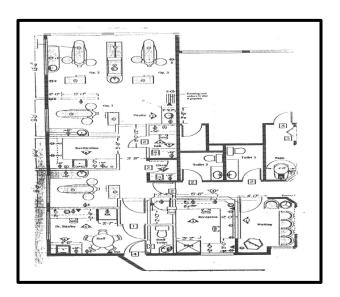
- o Routine Family Dentistry
- Crown and Bridges
- o Dental Prophylaxis and Periodontal Therapy
- Orthodontics (minimal)
- o Snoring and Sleep Apnea
- o Implant restoration
- o Cosmetic procedures

Refer Out:

- o Molar Endo
- Complicated Extractions
- Gingival Grafts
- Implant Surgery

LEASE

- 1,091 sqft + Common Areas & Storage Rooms (Approximately 1100 sqft)
- Monthly base rent \$2,636 plus triple net expenses



PURCHASE PRICE: \$1,150,000

CONFIDENTIAL AND PROPRIETARY INFORMATION

The information enclosed in this report is confidential and proprietary and protected under Washington State law. Any use or user other than the intended use or user is prohibited and violators are subject to prosecution and substantial monetary fines.

The intended users include only qualified licensed dentists and their advisors who are actively evaluating this opportunity, their respective advisors and potential lenders. All such advisors and lenders shall be instructed to hold this information in the strictest of confidence.

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EVALUATION OF PURCHASE PRICE

Purchase Price as a Percentage of Collections

Purchase Price	\$ 1,138,000
Average Adjusted Collections (Below)	1,264,117
	90.02%
Average Annual Collections Last Two Years	
Seller Prepared Financial Statement - Twelve Months Ended December 31,2022	1,257,205
Seller Federal Income Tax Return - Form 1120S 2021	1,271,028
Note: 2020 Omitted due to Covid Disruption	
	2,528,233
Average - Most Recent Two Years	\$ 1,264,117

The average monthly collections over the past two years were \$105,343.

Profitability

The practice has maintained overhead at about 56.5% of collections over the past two years.

Ability to Service Debt / Compensation to Buyer after Debt Service

Purchase Price		\$	1,138,000
Working Capital (.75 mos. Operating Overhead)			44,663
Accounting and Legal Fees and Use Tax			12,000
Assumed Amount to be Financed			1,194,663
Monthly Payment (Based on Months and Rate)	120	6.00%	13,263
Annual Payment			159,159
Collections (Based on Adjusted Prior Three Years)			1,264,117
Overhead Percentage (Based on Prior Three Years - Normalized Page 7)		56.5%	(714,609)
Profit before Debt and Owner's Compensation		43.5%	549,507
Debt Service			(159,159)
Available to Owner		\$	390,349

The practice manages overhead very well; in turn, creating excellent cash flow as shown above. Estimated \$549,507 in Operating Cash Flow before debt service and \$390,349 per year after debt service (principal and interest payments)

The chart above shows the hypothetical results on cash flow for a purchaser who "matches" current practice cash flow and overhead. Other assumptions are disclosed in the body of the chart. Actual results will vary.

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TEAM ROSTER

					Hrs Per		Vacation	Holiday	Sick/Well		
Initials	Position	Yr. Hired	Hou	rly Rate	Week	Annual	Hrs	Hrs	Hrs	M	edical
—	OM/RR	2017	\$	36.00	40		64	48		\$	530.91
	DA	2008	\$	29.00	35		96	48		\$	631.35
•	RDH	1991	\$	50.00	20		48	24			
_	RDH	2013	\$	49.00	36		96	48		\$	496.79
_	RDH	2007	\$	51.00	15		0	18			
_	RDH	2018	\$	49.00	36		64	48		\$	476.08
•	OM/RR	1989	\$	40.00	37		96	48		\$1	,200.00

Positions: RDH = Hygienist | DA = Dental Assistant | RR = Reception/Recall | OM = Office Manager | ADA = Assist Dent Assist or Sterilization

Compensation & Benefit Details (if applicable)

Retirement: 12/31/22

: \$3,684 \$2,196 : \$2,369 \$4,447 \$1,223 \$2,978 \$37,000

Dental:

Free Dental Staff Pay Lab Cost Only

CASH FLOW

Prospective Seller: Dentin Fender

Analysis of Operating Cash Flow

For the Twelve Months Ended December 31, 2022

and the Twelve Months Ended December 31, 2021 and 2020

	2022		2021		2020	
	Amount		Amount		Amount	
Net Patient Receipts	\$1,257,205	100.00%	\$1,271,028	100.00%	\$1,101,208	100.00%
Operating Overhead						
Staff	469,776	37.37%	452,785	35.62%	385,300	34.99%
Direct Operating	254,492	20.24%	259,490	20.42%	225,344	20.46%
Facility	14,290	1.14%	11,431	0.90%	14,115	1.28%
Total Operating Overhead	\$738,558	58.75%	\$723,706	56.94%	\$624,759	56.73%
Operating Cash Flow	\$518,647	41.25%	\$547,322	43.06%	\$476,449	43.27%
Owner Comp, Benefits and Adjustments	111,625	8.88%	125,335	9.86%	117,882	10.70%
Net Cash Flow	\$407,022	32.38%	\$421,987	33.20%	\$358,567	32.56%
NORMALIZATION (Adjustments)						
Fair Market Rent at (\$29 + 13) x 1100	46,200		46,200		46,200	
Facility Costs as Presented	(14,290)		(11,431)		(14,115)	
Retirement Plan at 3% of 75% of Staff Wages	8,069		7,447		6,430	
Staff Retirement Plan Expense as Presented	(54,541)		(51,905)		(48,504)	
Net Adjustment to Overhead	(14,562)		(9,689)		(9,989)	
Adjusted Overhead	723,997	57.59%	714,016	56.18%	614,770	55.83%
Adjusted Cash Flow	\$ 533,208	42.41%	\$ 557,012	43.82%	\$ 486,438	44.17%
Average Operating Overhead		56.53%				

Prepared for Analysis Purposes in Support of Practice Sale Only. All Other Uses Prohibited. Assembled from Federal Income Tax Returns and Financial Statement Provided by Seller

Operating Cash Flow represents cash flow before non-operating items including owners' compensation and benefits, depreciation, amortization, interest expense and any other such expense not consider part of normal operations. These items are disclosed in detail on the following page.

Normalization is the process of adjusting actual data for expected changes in the hands of a purchaser based on local norms

Prospective Seller: Dentin Fender Expense Schedule - Income Tax Basis For the Twelve Months Ended December 31, 2022 and the Twelve Months Ended December 31, 2021 and 2020

	2022 Amount		2021 Amount		2020 Amount	
Staff	Amount		Amount		Amount	
Staff Wages	\$358,632	28.53%	330,956	26.04%	285,769	25.95%
Staff Taxes	28,360	2.26%	32,950	2.59%	25,242	2.29%
Staff Retirement	54,541	4.34%	51,905	4.08%	48,504	4.40%
Contract Labor	-	0.00%	500	0.04%	, -	0.00%
Other Staff Benefits & Expenses	28,243	2.25%	36,474	2.87%	25,785	2.34%
Total	469,776	37.37%	452,785	35.62%	385,300	34.99%
Direct Operating						
Clinical Supplies	81,753	6.50%	91,207	7.18%	48,364	4.39%
Lab Fees	76,177	6.06%	77,458	6.09%	, 78,718	7.15%
Business Taxes & Licenses	28,967	2.30%	26,803	2.11%	21,335	1.94%
Professional Services	5,010	0.40%	11,629	0.91%	21,834	1.98%
Office Expenses	39,481	3.14%	29,653	2.33%	34,047	3.09%
Advertising & Promotion	-	0.00%	33	0.00%	-	0.00%
Bank Charges	1,795	0.14%	8,474	0.67%	6,117	0.56%
Dues & Subscriptions	7,546	0.60%	1,850	0.15%	1,903	0.17%
Insurance (Business)	7,578	0.60%	6,667	0.52%	6,718	0.61%
Telephone & Internet	6,123	0.49%	5,716	0.45%	6,308	0.57%
Miscellaneous Expenses	62	0.00%	-	0.00%	-	0.00%
Total	254,492	20.24%	259,490	20.42%	225,344	20.46%
Facility						
Repairs, Maintenance & Security	9,868	0.78%	7,020	0.55%	9,778	0.89%
Utilities	4,422	0.35%	4,411	0.35%	4,337	0.39%
Total	14,290	1.14%	11,431	0.90%	14,115	1.28%
Owner Comp, Benefits and Adjustments	Federal S	chedule C	Federal Sc	hedule C	Federal Sch	nedule C
Doctor Health Insurance	-	0.00%	_	0.00%	-	0.00%
Doctor's Family Wages	84,478	6.72%	87,866	6.91%	86,056	7.81%
Doctor's Family Taxes	6,651	0.53%	6,909	0.54%	6,767	0.61%
Doctor Retirement	-	0.00%	-	0.00%	1,784	0.16%
Automobile	405	0.03%	450	0.04%	369	0.03%
Continuing Education, Travel, Meetings	4,056	0.32%	1,837	0.14%	5,121	0.47%
Depreciation & Amortization	6,367	0.51%	19,332	1.52%	11,578	1.05%
Charitable Contributions	-	0.00%	-	0.00%	-	0.00%
Interest Expense	6,407	0.51%	7,235	0.57%	3,545	0.32%
Interest Income	-	0.00%	-	0.00%	-	0.00%
Meals & Entertainment	3,261	0.26%	1,706	0.13%	2,662	0.24%
Total	\$111,625	8.88%	\$125,335	9.86%	\$117,882	10.70%

Prepared for Analysis Purposes in Support of Practice Sale Only. All Other Uses Prohibited. Assembled from Federal Income Tax Returns and Financial Statement Provided by Seller

accounts receivable aging: February 24, 2023

Patients Printed:	210	Totals:		
		Current:	\$37,959.27	56.0%
		30 Days:	\$14,383.94	21.2%
		60 Days:	\$7,509.83	11.1%
		90 Days:	\$7,746.86	11.4%
FEB. 24, 2	•• 7 6	Fin Due:	\$126.07	0.2%
1-60. 64, G	040	Total A/R:	\$67,725.97	
		Less Credits:	(\$1,045.72)	
		TOTAL NET A/R:	\$66,680.25	

2022 PROCEDURE BY CODE

Code	Description	Category	Count	Dollars	
0	FINANCE CHARGE REFUND	Α	88	265.19	
1	PAID ON ACCOUNT-THANK YOU	Α	519	82268.39	
2	PAID BY INSURANCE	Α	3046	666497.38	
5	CREDIT CARD PAYMENT	А	1066	285286.08	
8	BLUE CROSS ADJUSTMENT	Α	164	-30354.72	
8.1	CREDIT REFUND TO PATIENT	Α	43	5103.21	
8.3	POSTING ERROR	Α	7	585.70	
8.4	FAMILY ADJUSTMENT	. A	10	-4463.96	
8.5	COLLECTION WRITE-OFF	. А	7	-3691.01	
8.6	ADJUSTMENT	А	637	-53101.83	
8.7	REGENCE ADJUSTMENT	Α	63	-7508.91	
8.8	DELTA PPO ADJUSTMENT	Α	2185	-324960.58	
41	FAILED APPOINTMENT	Α	21	1365.00	
42	PERIDEX	Α	2	55.00	
43	FLUORIDE GEL	Α	10	168.00	
44	BLEACH	Α	75	2855.46	
	Cate	gory Total:			
D0120	RECALL EXAMINATION	В	1870	127092.00	
D0140	LIMITED ORAL EVALUATION-PROBLEM FOCUSED	В	213	25036.00	
D0145	ORAL EVALUATION UNDER 3 YEARS	В	5	440.00	

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D0150 COMPREHENSIVE ORAL EVALUATION

150

13112.00

Code	Description	Category	Cou	nt Dollars
D0210	INTRAORAL - COMPLETE SERIES	В	5	830.00
D0220	PA X-RAY, FIRST FILM	В	368	14260.00
D0230	PA X-RAY, EACH ADDITIONAL FILM	В	115	3696.00
00270	SINGLE BITE-WING X-RAY	В	6	234.00
00272	BITEWING X-RAYS 2 FILMS	В	84	5292.00
00274	BITEWING X-RAYS 4 FILMS	В	1073	102908.00
00277	BWX SEVEN-EIGHT SERIES	В	2	236.00
00330	PANORAMIC SINGLE FILM	В	92	12558.00
		Category Total:		\$305,694.00
D1110	PROPHYLAXIS, ADULT	C.	1766	271810.00
D1120	CHILD PROPHY	C	118	11092.00
D1206	TOPICAL APPLICATION FLUORIDE VARNISH	С	1109	64044.00
D1208	TOPICAL APPLICATION OF FLUORIDE	С	26	1326.00
D1351	SEALANT PER TOOTH	C	95	6204.00
D1999	PERSONAL PROTECTIVE EQUIPMENT	С	948	20856.00
		Category Total:		\$375,332.00
D2140	AMALGAM-ONE SURFACE	D	84	17978.00
D2150	AMALGAM-TWO SURFACES	D	49	13083.00
D2160	AMALGAM-THREE SURFACES	D	21	6636.00
D2161	AMALGAM-FOUR OR MORE SURFACES	D	2	828.00
D2330	COMPOSITE RESIN, ONE SURFACE	D	110	21951.29
D2331	COMPOSITE RESIN, TWO SURFACE	D	83	22560.00
D2332	COMPOSITE RESIN, THREE SURFACE	D	27	9504.00

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Code	Description	Category	Coun	t Dollars	
D2335	COMPOSITE RESIN, FOUR SURFACE	D	13	5161.00	
D2391	RESIN-BASED COMPOSITE-ONE SURF, POST.	D	169	44859.00	
D2392	RESIN-BASED COMPOSITE-TWO SURF, POST.	D	175	57396.00	
D2393	RESIN-BASED COMPOSITE-THREE SURF. POST.	D	42	15991.00	
D2394	RESIN-BASED COMPOSITE-FOUR SURF., POST.	D	4	1840.00	
D2644	ONLAY-PORCELAIN/CERAMIC FOUR OR MORE SUR	D	111	158632.00	
D2740	CROWN-PORCELAIN/CERAMIC SUBSTRATE	D	75	111300.00	
D2752	CROWN-PORCELAIN FUSED TO NOBLE METAL	D	3	4476.00	
D2783	CROWN-3/4 PORCELAIN/CERAMIC	D	1	1492.00	
D2792	CROWN-FULL CAST NOBLE METAL	D	1	1535.00	
D2910	RECEMENT ONLAY/VENEER	D	6	768.00	
D2920	RECEMENT CROWN	, D	17	2176.00	
D2950	CROWN BUILDUP	D	41	13861.00	
D2954	POST & CORE	D	24	8684.00	
D2962	PORC. VENEER	D	5	5520.00	
		Category Total:		\$526,231.29	
D3110	PULP CAP-DIRECT-OVER PULP EXCLUDING FILL	E	1	62.00	
D3120	PULP CAP -INDIRECT EXCLUDING FILLING	E	1	65.00	
D3310	ROOT CANAL - ANTERIOR TOOTH	E	6	5076.00	
D3320	ROOT CANAL - PREMOLAR TOOTH	E	3	2928.00	
		Category Total:		\$8,131.00	
D4341	PERIODONTAL SCALING/ROOT PLANING-QUAD.	F	45	13005.00	

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Code	Description	Category	Count	Dollars
D4355	FM DEBRIDEMENT	F	4	856.00
D4910	PERIO MAIN	F	299	70592.00
		Category Total:		\$91,413.00
D5110	UPPER DENTURE, ACRYLIC	G	3	6112.00
D5120	LOWER DENTURE, ACRYLIC	G	2	4431.00
D5214	MANDIBULAR PARTIAL-METAL FRAMEWORK	G	4	6848.00
D5225	MAXILLARY PARTIAL-FLEXIBLE BASE	G	2	1969.00
D5226	MANDIBULAR PARTIAL-FLEXIBLE BASE	G	3	3894.00
D5610	REPAIR RESIN DENTURE BASE	G	1	92.00
05640	REPLACE BROKEN TEETH-PER TOOTH	G	. 1	242.00
D5650	ADD ADDITIONAL TOOTH TO EXISTING PARTIAL	G	2	669.00
D5660	ADDED CLASP TO PARTIAL	G	1	184.00
D5750	LAB RELINE DENTURE UPPER	G	1	644.00
D5820	TEMPORARY PARTIAL DENTURE - MAX	G	3	2094.00
D5821	TEMPORARY PARTIAL DENTURE - MAN	G	3	2094.00
D5850	TISSUE CONDITIONING	G	1	128.00
		Category Total:		\$29,401.00
D5999	SLEEP APNEA APPLIANCE	н	3	3540.00
		Category Total:		\$3,540.00
D6057	CUSTOM ABUTMENT FOR IMPLANT		28	16408.00
D6058	IMPLANT SUPPORTED PORC FUSED TO CERAMIC	Ĭ	26	39910.00

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Code	Description	Category	Count	Dollars	
D6067	IMPLANT SUPPORTED CROWN-HIGH NOBLE ALLOY	1	1	1535.00	
D6068	ABUTMENT SUPP RETAINER FOR PORC/CER FPD	. 1	2	3098.00	¥
D6090	REPAIR IMPLANT SUPPORTED PROSTHESIS	L	1	294.00	
D6091	Replacement of precision attachment		2	94.00	
D6092	RECEMENT ABUTMENT SUPPORTED IMPLANT CRN	1	4	423.00	
		Category Total:		\$61,762.00	
D6242	BRIDGE PONTIC-PORCELAIN FUSED TO NOBLE M	J	1	1494.00	
D6245	BRIDGE PONTIC-PORCELAIN/CERAMIC	J	3	4572.00	
D6752	BRIDGE ABUTMENT-PORCELAIN FUSED TO NOBLE	J	1	1494.00	
D6930	RECEMENT BRIDGE	J	3	648.00	
		Category Total:		\$8,208.00	*
D7111	CORONAL REMNANTS-DECIDUOUS TOOTH	K	4	504.00	
D7140	EXTRACTION, ERUPTED TOOTH	K	33	7194.00	
D7880	OCCLUSAL ORTHOTIC APPLIANCE	K	8	5104.00	
		Category Total:		\$12,802.00	
D8680	ENDURE/ORTHODONTIC RETENTION	L	35	3104.00	
D8695	REMOVAL OF FIXED ORTHODONTIC APPLIANCE	L	1	89.00	
		Category Total:		\$3,193.00	
D9110	PALLIATIVE TREATMENT	М	72	16111.00	

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Category	Count	Dollars
М	1	45.00
М	2	88.00
М	3	318.00
М	26	16770.00
М	4	580.80
М	2	510.00
_	M M M M M M	M 1 M 2 M 3 M 26 M 4

Category Total:

\$34,422.80

Total Production (codes 11 or higher):

\$1,464,573.55

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2021 PROCEDURE BY CODE

Description	Category	Count	Dollars
FINANCE CHARGE REFUND	А	144	558.65
PAID ON ACCOUNT-THANK YOU	А	728	111183.85
PD BY COLLECTION AGENCY	А	3	437.87
PAID BY INSURANCE	А	3811	818338.68
CREDIT CARD PAYMENT	А	1257	326327.67
BLUE CROSS ADJUSTMENT	А	148	-24537.43
CREDIT REFUND TO PATIENT	А	24	2864.05
POSTING ERROR	A	11	-5513.60
FAMILY ADJUSTMENT	A	8	-2430.00
COLLECTION WRITE-OFF	А	14	-69.88
ADJUSTMENT	А	787	-55382.57
REGENCE ADJUSTMENT	А	53	-4333.00
DELTA PPO ADJUSTMENT	А	2685	-376132.88
MISCELLANEOUS ADJUSTMENT	А	1	9.68
FAILED APPOINTMENT	А	52	3380.00
FLUORIDE GEL	А	11	150.00
BLEACH	А	100	6553.75
Catego	ory Total:		
RECALL EXAMINATION	В	2270	152796.00
LIMITED ORAL EVALUATION-PROBLEM FOCUSED	В	270	30614.00
ORAL EVALUATION UNDER 3 YEARS	В	3	264.00
	FINANCE CHARGE REFUND PAID ON ACCOUNT-THANK YOU PD BY COLLECTION AGENCY PAID BY INSURANCE CREDIT CARD PAYMENT BLUE CROSS ADJUSTMENT CREDIT REFUND TO PATIENT POSTING ERROR FAMILY ADJUSTMENT COLLECTION WRITE-OFF ADJUSTMENT REGENCE ADJUSTMENT DELTA PPO ADJUSTMENT MISCELLANEOUS ADJUSTMENT FAILED APPOINTMENT FLUORIDE GEL BLEACH Category RECALL EXAMINATION LIMITED ORAL EVALUATION-PROBLEM FOCUSED	FINANCE CHARGE REFUND	PAID ON ACCOUNT-THANK YOU

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Code	Description	Category	Cou	nt Dollars
D0150	COMPREHENSIVE ORAL EVALUATION	В	157	13676.00
D0210	INTRAORAL - COMPLETE SERIES	В	4	660.00
D0220	PA X-RAY, FIRST FILM	В	389	15054.00
D0230	PA X-RAY, EACH ADDITIONAL FILM	В	53	1715.00
D0270	SINGLE BITE-WING X-RAY	В	5	189.00
D0272	BITEWING X-RAYS 2 FILMS	В	112	6915.00
D0274	BITEWING X-RAYS 4 FILMS	В	1281	121096.00
D0277	BWX SEVEN-EIGHT SERIES	В	7	816.00
D0330	PANORAMIC SINGLE FILM	В	278	38080.00
D0470	DIAGNOSTIC CASTS -BOTH ARCHES	В	1	168.00
		Category Total:		\$382,043.00
D1110	PROPHYLAXIS, ADULT	С	2309	350599.00
D1120	CHILD PROPHY	С	154	14216.00
D1206	TOPICAL APPLICATION FLUORIDE VARNISH	С	1356	77707.00
D1208	TOPICAL APPLICATION OF FLUORIDE	С	38	1916.00
D1351	SEALANT PER TOOTH	С	36	2343.00
		Category Total:		\$446,781.00
D2140	AMALGAM-ONE SURFACE	D	117	24302.00
D2150	AMALGAM-TWO SURFACES	D	68	17135.00
D2160	AMALGAM-THREE SURFACES	D	17	4996.00
D2161	AMALGAM-FOUR OR MORE SURFACES	D	1	398.00
D2330	COMPOSITE RESIN,ONE SURFACE	D	140	28214.00
D2331	COMPOSITE RESIN, TWO SURFACE	D	65	17620.00

Page 2

Code	Description	Category	Coun	t Dollars
D2332	COMPOSITE RESIN, THREE SURFACE	D	35	11869.00
D2335	COMPOSITE RESIN, FOUR SURFACE	D	31	10929.00
D2391	RESIN-BASED COMPOSITE-ONE SURF, POST.	D	154	39879.00
D2392	RESIN-BASED COMPOSITE-TWO SURF, POST.	D	128	40078.00
D2393	RESIN-BASED COMPOSITE-THREE SURF. POST.	D	34	12892.00
D2394	RESIN-BASED COMPOSITE-FOUR SURF., POST.	D	7	3207.00
D2644	ONLAY-PORCELAIN/CERAMIC FOUR OR MORE SUR	D	168	235489.94
D2740	CROWN-PORCELAIN/CERAMIC SUBSTRATE	D	56	79295.00
D2752	CROWN-PORCELAIN FUSED TO NOBLE METAL	D	9	13396.00
D2799	PROVISIONAL CROWN	D	2	336.00
D2920	RECEMENT CROWN	D	20	2510.00
D2950	CROWN BUILDUP	D	37	12547.00
D2951	PINS	D	3	159.00
D2954	POST & CORE	D	16	6643.00
D2962	PORC. VENEER	D	4	4416.00
		Category Total:		\$566,310.94
D3310	ROOT CANAL - ANTERIOR TOOTH	E	5	4202.00
D3320	ROOT CANAL - PREMOLAR TOOTH	E	5	5511.00
		Category Total:		\$9,713.00
D4321	PROVISIONAL SPLINTING	F	3	654.00
D4341	PERIODONTAL SCALING/ROOT PLANING-QUAD.	F	47	13471.00
D4342	PERIODONTAL SCALING/ROOT PLANING 1-3 TEE	F	30	5084.00
D4346	SCALING W/ GEN. MOD-SEV INFLAMMATION	F	1	188.00

Page 3

Code	Description	Category	Coun	t Dollars	
D4355	FM DEBRIDEMENT	F	3	642.00	
D4910	PERIO MAIN	F	348	81370.00	
		Category Total:		\$101,409.00	
D5213	MAXILLARY PARTIAL -METAL FRAMEWORK	G	1	1712.00	
D5214	MANDIBULAR PARTIAL-METAL FRAMEWORK	G	2	3393.00	
D5225	MAXILLARY PARTIAL-FLEXIBLE BASE	G	1	1292.00	
D5226	MANDIBULAR PARTIAL-FLEXIBLE BASE	G	1	1298.00	
D5630	REPAIR OR REPLACE BROKEN CLASP	G	1	150.00	
D5650	ADD ADDITIONAL TOOTH TO EXISTING PARTIAL	G	3	780.00	
D5750	LAB RELINE DENTURE UPPER	G	1	632.00	
D5751	LAB RELINE DENTURE LOWER	G	2	1276.00	
D5820	TEMPORARY PARTIAL DENTURE - MAX	G	6	4176.00	
		Category Total:		\$14,709.00	
D5999	SLEEP APNEA APPLIANCE	Н	4	4670.00	
		Category Total:		\$4,670.00	
D6057	CUSTOM ABUTMENT FOR IMPLANT	1	37	21418.00	
D6058	IMPLANT SUPPORTED PORC FUSED TO CERAMIC	I	12	17894.00	
D6066	IMPLANT SUPPORTED PORC FUSED TO METAL CR	I	23	34514.00	
D6068	ABUTMENT SUPP RETAINER FOR PORC/CER FPD	r	2	3058.00	-
D6091	Replacement of precision attachment	1	5	220.00	

Page 4

D8092 RECEMENT ABUTMENT SUPPORTED IMPLANT CRN	Code	Description	Category	Coun	t Dollars
D6245 BRIDGE PONTIC-PORCELAIN/CERAMIC	D6092	RECEMENT ABUTMENT SUPPORTED IMPLANT CRN	1	4	564.00
D6930 RECEMENT BRIDGE J 2 402.00			Category Total:		\$77,668.00
Category Total: \$3,442.00	D6245	BRIDGE PONTIC-PORCELAIN/CERAMIC	J	2	3040.00
D7140 EXTRACTION, ERUPTED TOOTH	D6930	RECEMENT BRIDGE	J	2	402.00
D7210 SURGICAL EXTRACTION OF ERUPTED TOOTH			Category Total:		\$3,442.00
D7251 CORONECTOMY-INTENTIONAL PART TOOTH REMOV K 1 196.00	D7140	EXTRACTION, ERUPTED TOOTH	K	27	5742.00
D7410 EXCISION OF BENIGN LESION K 1 145.00	D7210	SURGICAL EXTRACTION OF ERUPTED TOOTH	К	4	1400.00
D7550 PARTIAL OSTECTOMY/SEQUESTRECTOMY FOR REM	D7251	CORONECTOMY-INTENTIONAL PART TOOTH REMOV	K	1	196.00
D7880 OCCLUSAL ORTHOTIC APPLIANCE K 4 2538.00	D7410	EXCISION OF BENIGN LESION	K	1	145.00
D7880 OCCLUSAL ORTHOTIC APPLIANCE K 4 2538.00	D7550	PARTIAL OSTECTOMY/SEQUESTRECTOMY FOR REM	К	1	221.00
D8680 ENDURE/ORTHODONTIC RETENTION L 39 3511.00	D7880	OCCLUSAL ORTHOTIC APPLIANCE	К	4	2538.00
Category Total: \$3,511.00			Category Total:		\$10,242.00
D9110 PALLIATIVE TREATMENT M 106 23383.00 D9120 FIXED PARTIAL DENTURE SECTIONING M 1 128.00 D9940 DO NOT USE M 3 1893.00 D9941 ATHLETIC MOUTHGUARD M 1 35.00	D8680	ENDURE/ORTHODONTIC RETENTION	L	39	3511.00
D9120 FIXED PARTIAL DENTURE SECTIONING M 1 128.00 D9940 DO NOT USE M 3 1893.00 D9941 ATHLETIC MOUTHGUARD M 1 35.00 D9942 REPAIR/RELINE OF OCCURSAL GUARD			Category Total:		\$3,511.00
D9120 FIXED PARTIAL DENTURE SECTIONING M 1 128.00 D9940 DO NOT USE M 3 1893.00 D9941 ATHLETIC MOUTHGUARD M 1 35.00 D9942 REPAIR/RELINE OF OCCUUSAL GUARD M 1 35.00	D9110	PALLIATIVE TREATMENT	М	106	23383.00
D9940 DO NOT USE M 3 1893,00 D9941 ATHLETIC MOUTHGUARD M 1 35.00 D9942 REPAIR/RELINE OF OCCURSAL GUARD	D9120	FIXED PARTIAL DENTURE SECTIONING	M	1	
D9941 ATHLETIC MOUTHGUARD M 1 35.00	D9940	DO NOT USE	M	3	
D9942 REPAIR/RELINE OF OCCURSAL CHARD	D9941	ATHLETIC MOUTHGUARD	M	1	
	D9942	REPAIR/RELINE OF OCCLUSAL GUARD	М	1	

Page 5

Code	Description	Category	Count	Dollars
D9944	OCCLUSAL GUARD-HARD, FULL ARCH	М	28	16958.00
D9951	OCCLUSAL ADJUSTMENT -LIMITED	М	1	176.00
D9999	MISCELLANEOUS SERVICES	M	2	270.00

Category Total:

\$42,984.00

Total Production (codes 11 or higher):

\$1,673,566.69

OTHER PRACTICE MANAGEMENT REPORTS

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Zipcode Count 0
 87505 Zipcode Count 1
 94061 Zipcode Count 1
 97846 Zipcode Count
 98003 Zipcode Count 1
 98006 Zipcode Count 2
 98008 Zipcode Count 1
 98011 Zipcode Count 12
 98012 Zipcode Count 53
 98016 Zipcode Count 1
98019 Zipcode Count 1
98020 Zipcode Count 127
98021 Zipcode Count 31
98023 Zipcode Count 1
98026 Zipcode Count 115
98027 Zipcode Count 1
98028 Zipcode Count 21
98031 Zipcode Count 3
98032 Zipcode Count 1
98033 Zipcode Count 7
98034 Zipcode Count 4
98036 Zipcode Count 99
98037 Zipcode Count 31
98043 Zipcode Count 54
98046 Zipcode Count 4
98052 Zipcode Count 2
98053 Zipcode Count 4
98059 Zipcode Count 2
98070 Zipcode Count 4
98087 Zipcode Count 24
98092 Zipcode Count 2
98098 Zipcode Count 1
98102 Zipcode Count 12
98103 Zipcode Count 17
98105 Zipcode Count 2
98107 Zipcode Count 8
98108 Zipcode Count 1
98109 Zipcode Count 2
98110 Zipcode Count 1
98112 Zipcode Count 2
98113 Zipcode Count 2
98115 Zipcode Count 19
98116 Zipcode Count 2
98117 Zipcode Count 16
98118 Zipcode Count 2
98119 Zipcode Count 5
98121 Zipcode Count 1
98122 Zipcode Count 2
98125 Zipcode Count 40
98133 Zipcode Count 257
98144 Zipcode Count 5
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Page 1

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98155 Zipcode Count 167
98166 Zipcode Count 1
98168 Zipcode Count 2
98175 Zipcode Count 1
98177 Zipcode Count 155
98188 Zipcode Count 1
98198 Zipcode Count 1
98199 Zipcode Count 1
98201 Zipcode Count 11
98203 Zipcode Count 9
98204 Zipcode Count 14
98206 Zipcode Count 1
98208 Zipcode Count 33
98210 Zipcode Count 1
98212 Zipcode Count 2
98221 Zipcode Count 3
98223 Zipcode Count 4
98226 Zipcode Count 2
98236 Zipcode Count 6
98251 Zipcode Count 1
98258 Zipcode Count 13
98270 Zipcode Count 10
98271 Zipcode Count 2
98272 Zipcode Count 3
98273 Zipcode Count 3
98274 Zipcode Count 1
98275 Zipcode Count 13
98277 Zipcode Count 2
98282 Zipcode Count 4
98290 Zipcode Count 12
98292 Zipcode Count 8
98296 Zipcode Count 12
98303 Zipcode Count 1
98310 Zipcode Count 1
98332 Zipcode Count 1
98335 Zipcode Count 1
98340 Zipcode Count 1
98346 Zipcode Count 2
98363 Zipcode Count 1
98365 Zipcode Count 6
98366 Zipcode Count 1
98370 Zipcode Count 1
98375 Zipcode Count 1
98391 Zipcode Count 3
98499 Zipcode Count 2
98826 Zipcode Count 2
98837 Zipcode Count 2
98941 Zipcode Count 1
99016 Zipcode Count 1
99403 Zipcode Count 1
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Total Patients Printed:

1538

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2022- 2020 INCOME TAX RETURNS

	04/20/2020 10:33 AM HEDULE C		Profit or I	nee	From Business			OMD No. 4545 0074
	n 1040 or 1040-SR)				prietorship)			OMB No. 1545-0074
(1 011	1040 01 1040 014	► Go to #	•		instructions and the latest informati	ion		2022
	ment of the Treasury al Revenue Service (99) Attac	n 1065.	Attachment Sequence No. 09					
Name	of proprietor		, ,					mber (SSN)
A	Principal business or profession, SERVICE DENTISTE		oduct or service (see in	structio	ons)		iter code fi 621	rom instructions
С	Business name. If no separate b		e leave blank			_		number (EIN) (see instr.)
	Business hame. If no separate is	dollicoo Ham	e, leave blank.				iipioyei ib	number (EIII) (See 1150.)
E	Business address (including suite City, town or post office, state, ar		<u>(</u>					
F	Accounting method: (1)	X Cash	(2) Accrual	(3)	Other (specify)			
G	Did you "materially participate" in			g 2019	? If "No," see instructions for limit on	losses		X Yes No
Н	If you started or acquired this but	siness during	2019, check here					
I					1099? (see instructions)			X Yes No
J	If "Yes," did you or will you file re	equired Forms	s 1099?					X Yes No
Pa	rt I Income							
1	Gross receipts or sales. See instr				income was reported to you on		.	1 000 000
	Form W-2 and the "Statutory emp	ployee" box o	on that form was checke	ed		· 📙	1	1,260,296
2	Returns and allowances						2	3,091
3							3	1,257,205
4 5	Cost of goods sold (from line 42) Gross profit, Subtract line 4 from						5	1,257,205
6	Other income, including federal and st		fuel toy condit or refund (o	oo inote	untional		6	1,231,203
7	Gross income. Add lines 5 and		iuei tax credit or reiurid (s	ee msu	uctions)		7	1,257,205
_			or husiness use of	VOLIE	home only on line 30.		,	1,231,203
8	Advertising	8	or business use or	18	Office expense (see instructions)		18	39,481
9	Car and truck expenses (see			19	Pension and profit-sharing plans		19	54,541
	instructions)	9		20	Rent or lease (see instructions):			01,012
10	Commissions and fees	10		а	Vehicles, machinery, and equipment	t	20a	
11	Contract labor (see instructions)	11		b	Other business property		20b	
12	Depletion	12		21	Repairs and maintenance		21	9,868
13	Depreciation and section 179			22	Supplies (not included in Part III)		22	81,753
	expense deduction (not			23	Taxes and licenses		23	63,921
	included in Part III) (see instructions)	13	6,367	24	Travel and meals:			
14	Employee benefit programs			a	Travel		24a	1,514
	(other than on line 19)	. 14	28,243	b	Deductible meals (see			
15	Insurance (other than health)	15	7,578		instructions)		24b	405
16	Interest (see instructions):			25	Utilities		25	4,422
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits)		26	443,110
b	Other	16b	6,407					
				l	Other expenses (from line 48)		27a	102,573
17	Legal and professional services	. 17		-	Reserved for future use		27b	050 100
28	Total expenses before expenses			es 8 tni	ougn 2/a	. •	28	850,183 407,022
29	Tentative profit or (loss). Subtract				southern Attach Form 9930		29	407,022
30	Expenses for business use of your			ses els	ewilere. Attach Form 6629			
	unless using the simplified method Simplified method filers only:	-	•	vour h	iome:			
	and (b) the part of your home us			-	simplified			
	Method Worksheet in the instruct				•		30	
31	Net profit or (loss). Subtract line						30	
	If a profit, enter on both Sched					_		
	 and on Schedule SE, line 2. trusts, enter on Form 1041, line 		ked the box on line 1, s	see ins	tructions). Estates and		31	407,022
	If a loss, you must go to line 3							,
32	If you have a loss, check the box		es your investment in t	his act	ivity (see instructions).	\neg		
	If you checked 32a, enter the k	oss on both §	Schedule 1 (Form 104)	or 10	40-SR), line 3 (or		32a	All investment is at risk.
	Form 1040-NR, line 13) and on	Schedule SE	, line 2. (If you checke	d the b	oox on line 1, see the line	•	32b	Some investment is not
	31 instructions). Estates and trus	sts, enter on F	Form 1041, line 3.					at risk.
	• If you checked 32b, you must	attach Form	6198. Your loss may b	e limite	d.			

	art III Cost of Goods Sold (see instructions)			i ago z
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)	n)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory?			
	If "Yes," attach explanation		Yes	□ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
	art IV Information on Your Vehicle. Complete this part only if you are claiming car or truck ex		ses on line 9	9
	and are not required to file Form 4562 for this business. See the instructions for line 13 to file Form 4562.	find	out if you n	nust
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶			
44	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your vehicle for:			
	Business b Commuting (see instructions) c Other			
u	Business b Commuting (see instructions) c Other			
45	Was your vehicle available for personal use during off-duty hours?		Yes	No
46	Do you (or your spouse) have another vehicle available for personal use?		Yes	No
	Do you have evidence to support your deduction?		Yes	No
	If "Yes," is the evidence written?		Yes	No
	art V Other Expenses. List below business expenses not included on lines 8-26 or line 30. AB FEES			76,117
	ANK & MEDCHANT FFFS			7,546
	UES & SUBSCRIPTIONS			1,795
	CCOUNTING SERVICES			5,127
	ELEPHONE & INTERNET			6,123
C	ONTINUING EDUCATION			2,092
	TAFF OUTINGS			3,261
M	ISCELLANEOUS			62
	ILEAGE			450
48	Total other expenses. Enter here and on line 27a	48	10	02,573

SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

	Revenue Service (99)	tach to	Form 1040, 1040NR, or	1041;	partnerships generally must file Fo	rm 106	5.	Sequence No.	09
Name	of proprietor					Social s	ecurity n	number (SSN)	
Α	Principal business or profession, including product or service (see instructions) SERVICE DENTISTRY								
С									str.)
E	Business address (including suite or	room	no.) >						
	City, town or post office, state, and	ZIP co	dei						
F				(3)	Other (specify) >				
G					3? If "No," see instructions for limit on			X Yes	No
Н							🕨	▶ ∐ ,	_
I	Did you make any payments in 2018			rm(s)	1099? (see instructions)			X Yes	No
<u>J</u>	If "Yes," did you or will you file requi	red Fo	rms 1099?					. X Yes	No
	Irt I Income	: 6 -	a line do and abank the barr	:e .u.:.	:				
1	Gross receipts or sales. See instruct Form W-2 and the "Statutory employ					П	1	1,278	834
2	Returns and allowances	ree bu	ox on that form was checke	:u			2		,806
3	Subtract line 2 from line 1						3	1,271	
4	Cost of goods sold (from line 42)						4	1/2/1	, 020
5	Gross profit, Subtract line 4 from lin						5	1,271	.028
6	Other income, including federal and state		or fuel tax credit or refund (se	e instr	ructions)		6	=/=/=/	, , , ,
7	Gross income. Add lines 5 and 6	gasonin	or radi tan didak di rolana (di	30 11100			7	1,271	.028
Pa		ense	s for business use of	vour	home only on line 30.				
8	Advertising	8	33	18	Office expense (see instructions)		18	29	, 653
9	Car and truck expenses (see			19	Pension and profit-sharing plans		19	51	, 905
	instructions)	9	450	20	Rent or lease (see instructions):				
10	Commissions and fees	10		a	Vehicles, machinery, and equipment	nt	20a		
11	Contract labor (see instructions)	11	500	b	Other business property		20b		
12	Depletion	12		21	Repairs and maintenance		21	7	,020
13	Depreciation and section 179			22	Supplies (not included in Part III)		22		,207
	expense deduction (not included in Part III) (see			23	Taxes and licenses		23	66	, 662
	instructions)	13	19,332	24	Travel and meals:				
14	Employee benefit programs			a	Travel		24a		458
	(other than on line 19)	14	36,474	b	Deductible meals (see			_	
15	Insurance (other than health)	15	6,667		instructions)		24b		<u>,706</u>
16	Interest (see instructions):			25	Utilities		25		,411
a	Mortgage (paid to banks, etc.)	16a	7 005	26	Wages (less employment credits)		26	418	,822
b	Other	16b	7,235		011		07-	0.4	077
47	Logal and professional continue	47	11 620		Other expenses (from line 48) Reserved for future use		27a	94	,877
17 28	Legal and professional services Total expenses before expenses for	17	11,629				27b 28	849	,041
29	Tentative profit or (loss). Subtract lin			3 O UI	lough 27a		29		,987
30	Expenses for business use of your h			 ses els	sewhere Attach Form 8829		23	721	, , , , ,
50	unless using the simplified method			303 01	Sewiere. Added 1 offi 6625				
	Simplified method filers only: enter	-	•	vour l	nome:				
	and (b) the part of your home used				Simplified				
	Method Worksheet in the instruction				•		30		
31	Net profit or (loss). Subtract line 30	_							
	If a profit, enter on both Schedule	1 (Fo	rm 1040), line 12 (or Forn	n 104	ONR, line 13) and on Schedule SE,	\neg			
	line 2. (If you checked the box on lin					•	31	421	, 987
	If a loss, you must go to line 32.								
32	If you have a loss, check the box th	at des	cribes your investment in th	nis act	tivity (see instructions).	\neg		_	
	If you checked 32a, enter the loss	on bo	th Schedule 1 (Form 1040)), line	e 12 (or Form 1040NR,		32a	All investment is	at risk.
	line 13) and on Schedule SE, line 2	2. (If y	ou checked the box on line	1, se	e the line 31 instructions).	•	32b	Some investmen	t is not
	Estates and trusts, enter on Form 1	041, li	ne 3.					at risk.	
	If you checked 32b, you must atta	ich Fo	rm 6198. Your loss may be	e limite	ed.				

Sche	edule C (Form 1040) 2018 SERVICE DENTISTRY			Pa	ige 2
Pa	art III Cost of Goods Sold (see instructions)				
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)	n)			
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation		Yes		No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35			
36	Purchases less cost of items withdrawn for personal use	36			
37	Cost of labor. Do not include any amounts paid to yourself	37			
38	Materials and supplies	38			
39	Other costs	39			
40	Add lines 35 through 39	40			
41	Inventory at end of year	41			
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42			
44	When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2018, enter the number of miles you used your vehicle for:				
а	Business b Commuting (see instructions) c Other				
45	Was your vehicle available for personal use during off-duty hours?		Yes	Ц	No
46	Do you (or your spouse) have another vehicle available for personal use?		Yes	Н	No
	Do you have evidence to support your deduction?			Н	No
	If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or line 30.		Yes		No
	ANK CHARGES			8,4	74
C	ONTINUING EDUCATION			1,3	
D	UES & SUBSCRIPTIONS			1,8	
	AB FEES			77,4	58
T	ELEPHONE			5,7	16
48	Total other expenses. Enter here and on line 27a	48	!	94,8	77

6780R 09/28/2018 8:06 AM SCHEDULE C

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service (99

Profit or Loss From Business

(Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.

Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2020

Attachment Sequence No. 09

E Business address (including suite or room no.) City, town or post office, state, and ZIP code F Accounting method: (1)	Name of proprietor							al security	ecurity number (SSN)				
Service Dentistry E Business address findularing suite or room no.) CR Survices Sander if no separate business name, leave blank. E Business address findularing suite or room no.) CR Cly, town or post office, state, and ZIP code F Accounting method. (1)	_	Dringing business or profession including product or conice (see instructions)						Fatas and					
E Business name. If no separate business name, leave blank. E Business address (including suite or room no.) City, town or post office, state, and 2P code F Accounting method: (1) City, town or post office, state, and 2P code G Did you "naterially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses If you strated or acquired this business during 2017, check here I Did you make any payments in 2017 that would require you to the Form(s) 1099? (see instructions) If "res," day our will you free required Forms 1099? Part I Income I Gross receipts or sales. See instructions for line 1 and check the box If this income was reported to you on Form W-2 and the "Statutary employee" box on that form was checked I 1, 106,408 2 Returns and allowances S elements and allowances S elements and allowances S cross profit. Subtract line 2 from line 42 Cost of goods sold (from line 42) G cross profit. Subtract line 4 from line 3 C ross profit. Subtract line 2 from line 42 G ross profit. Subtract line 2 from line 42 G ross profit. Subtract line 4 from line 3 Advertising S a Advertising S a Subtract line 3 from 1 fro	А												
City, town or post office, state, and ZIP code F Accounting method: (1)	С		iess n	ame, leave blank.									
City, town or post office, state, and ZIP code F Accounting method: (1)													
For Accounting method: Continue Contin	E	, -											
G Did you materially participate" in the operation of this business during 2017; if "No," see instructions for limit on losses X Yes	F		_		(3)	Other (specify)							
H If you started or acquired this business during 2017, check here X	G						losse	es	X Yes No				
Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) X yes No No Part Income													
Part Income	I												
Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked 1	J	If "Yes," did you or will you file requi	red Fo	rms 1099?					X Yes No				
Form W-2 and the "Statutory employee" box on that form was checked	Part I Income												
2 Returns and allowances 3 Subtract line 2 from line 1 4 Cost of goods sold (from line 42) 5 Gross profit. Subtract line 4 from line 3 5 I, 101, 208 6 Other income, including federal and state gaodoline or fuel tax credit or refund (see instructions) 6 Gross income. Add lines 5 and 6 7 I, 101, 208 8 Advertising 8 It 8 Office expense (see instructions) 18 Advertising 9 Car and truck expenses. Enter expenses for business use of your home only on line 30. 8 Advertising 9 Car and truck expenses (see instructions) 10 Commissions and fees 11 Contract labor (see instructions) 11 Contract labor (see instructions) 12 Depletion 12 Depletion 12 Depletion 12 Depletion 13 11,578 14 Employee benefit programs 14 Employee benefit programs 15 Insurance (other than health) 15 G,718 15 Insurance (other than health) 16 Interest 17 Depletion (12 Depletion (12 Depletion (13 Deductible meals and entertainment: 18 Travel 19 Deductible meals and entertainment: 19 Deductible meals and entertainment: 20 Travel (see instructions) 21 Tuping (page (paid to banks, etc.) 22 Tuping (page (paid to banks, etc.) 23 Taxes and licenses 24 Travel 25 Utilities 25 Utilities 25 Utilities 25 Tuping (page (paid to banks, etc.) 30 Expenses before expenses for business use of home. Add lines 8 through 27a 28 Total expenses before expenses for business use of home. Add lines 8 through 27a 28 Total expenses before expenses for business use of home and only the part of your home used for business: Use the Simplified method (see instructions). Simplified method (see instructions). Estates and trusts, enter on Form 1041, line 3. If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. It you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. It you checked 32e, enter the lo	1		,										
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6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)								_	1 101 000				
Part II									1,101,208				
Part II			gasoline	e or fuel tax credit or refund (se	e instru	uctions)		_	1 101 000				
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Instructions			8										
10 Commissions and fees 10 b Other business property 20b 11 Contract labor (see instructions) 11 b Other business property 20b 12 Depletion 12 21 Repairs and maintenance 21 9,778 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) 13 11,578 14 Employee benefit programs (other than nealth) 15 6,718 15 Insurance (other than health) 15 6,718 16 Interest 16 Interest 16 16 16 16 16 16 16 16 16 16 16 16 16	9	•	_	260				19	50,288				
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included in Part III) (see instructions) 13	13												
14 Employee benefit programs (other than on line 19)		included in Part III) (see	42	11 570				23	33,344				
(other than on line 19) 14	14	-	13	11,570				242	3 633				
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A Mortgage (paid to banks, etc.) 16a			13	0,710	25			_					
b Other			16a										
17 Legal and professional services 17 21,834 b Reserved for future use 27b 28 Total expenses before expenses for business use of home. Add lines 8 through 27a				3,545		riages (less simpleyment distance)			0,2,020				
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230 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: and (b) the part of your home used for business: Method Worksheet in the instructions to figure the amount to enter on line 30 30 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. If you have a loss, check the box that describes your investment in this activity (see instructions). If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.	28												
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Simplified method filers only: enter the total square footage of: (a) your home: and (b) the part of your home used for business: . Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 30 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.	30	Expenses for business use of your h	ome.	Do not report these expens	ses els	ewhere. Attach Form 8829							
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trusts, enter on Form 1041, line 3.							1	—					
							JZD						
			ch Fo	m 6198. Your loss may be	e limite	d	_		at risk.				

Sche	dule C (Form 1040) 2017 Service Dentistry			<u>, </u>	P	age 2
Pa	rt III Cost of Goods Sold (see instructions)					
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)	n)				
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation		[No	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35				
36	Purchases less cost of items withdrawn for personal use	36				
37	Cost of labor. Do not include any amounts paid to yourself	37				
38	Materials and supplies	38				
39	Other costs	39				
40	Add lines 35 through 39	40				
41	Inventory at end of year	41				
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42				
Pa	Information on Your Vehicle. Complete this part only if you are claiming car or truck of and are not required to file Form 4562 for this business. See the instructions for line 13 file Form 4562.					t
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶					
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:					
a	Business b Commuting (see instructions) c Other					
45	Was your vehicle available for personal use during off-duty hours?			Yes		No
46	Do you (or your spouse) have another vehicle available for personal use?		Щ	Yes		No
47a	Do you have evidence to support your deduction?		Н	Yes		No
	If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or line 30.			Yes		No
	ank Charges				6,1	117
	ontinuing Education				1,4	
	ues & Subscriptions				1,9	
L	ab Fees				78,7	
Т	elephone		<u> </u>		6,3	308
			<u> </u>			
			<u> </u>			
			<u> </u>			
48	Total other expenses. Enter here and on line 27a	48			94,5	34
10	result enter expended Enter here and on the Era		i		/ -	_

LOCATION MAP & PHOTOS

Omitted from Sample



General Dental Practice -

02/24/21







Contact Information:

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Karrie Ratzburg, RDH, Lead Transition Consultant
DG Transitions LLC

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